INTEROFFICE MEMORANDUM

DATE: March 26, 2018

TO: Honorable Mayor and Commissioners
City of Brunswick
Brunswick, GA

FROM: Kathy D. Mills, CPA, Finance Director

SUBJECT: Financial Reports as of January 31, 2018 58.33%

General Fund
31-Jan-18
Cash Basis

	Monthly	Year to Date	% of Budget	Adopted Budget	% (over)under Budget
Revenues	1,467,543	9,412,670	59.47%	15,827,134	-1.14%
Expenditures	996,859	7,597,676	48.00%	15,827,134	10.33%
Net Revenues & Expenditures	470,684	1,814,994			
Cash Balance	3,457,998				

	LOST	LOST YTD	TAVT*	TAVT* YTD
Jan-18	503,890	3,347,586	49,942	300,075
Jan-17	498,072	3,204,848	56,147	248,644
Increase (Decrease)	5,818	142,738	(6,205)	51,431
	1.17%	4.45%	-11.05%	20.68%

*Title Ad Valorem Tax

Capital Projects: SPLOST V 1/31/2018 (Life to Date)

Cash Available $ 1,982,018

	Amended Budget	Life to date total 1/31/2018	Budget Balance
Revenue			
Collections/Glynn Cty	16,353,283	16,377,900	(24,617)
Interest Earned	75,474	95,637	(20,163)
LMIG Grants	279,645	279,645	-
DNR-Urbana Park Grant		26,533	(26,533)
DNR-Stormwater Feasability		80,000	(80,000)
Reimb from BGCJWSC		580,600	(580,600)
Reimb from CGCC	120,398	120,398	-
Reimb from Glynn Co-SPLOST IV-Conf Ctr		10,101	(10,101)
Transfer in from DOT		318,735	(318,735)
Transfer (loan) from Sanitation		202,043	(202,043)
Park Private Donations		19,735	(19,735)
Total Approved	16,828,800	18,111,327	(1,282,527)
Expenditures - Life to date			
Recreation Aquatics	423,714	423,714	-
Recreation Parks	619,651	628,169	(8,518)
RHC/RLC Renovation	120,501	120,501	-
Mary Ross Park	225,000	225,000	-
Ritz	180,000	44,353	135,647
Oglethorpe Convention Ctr	1,500,000	22,052	1,477,948
Police Complex	1,764,177	1,764,177	-
Police Cars	870,606	870,606	-
Sidewalks/Streets	1,740,785	1,740,974	(189)
Storm Drainage Improv	7,485,515	8,438,092	(952,577)
Fire Truck	620,415	620,415	-
Other Fire Vehicles	33,922	33,922	-
Public Works Complex	38,516	38,516	-
Cemetery Improvements	87,600	87,600	-
Pool Lease	868,398	868,398	-
Water/Wastewater	250,000	89,341	160,659
Total Approved	16,828,800	16,015,830	812,970

SPLOST V COLLECTIONS 1/1/2007 TO 01/31/18	96,873,708
Deduct Total for Countywide Projects	(25,943,002)
The City's distribution, 23.09%, calculated on the difference	70,930,706
23.09% of total collections	16,377,900

Capital Projects: SPLOST VI 1/31/2017 (Life to Date)

			Cash Available	$ 2,024,713

	Project Budget	Budget for FYE 06/30/18	Receipts thru 1/31/2018	Budget Balance (Over)Under
Revenue				
Collections/Glynn Cty	13,832,154	5,556,812	2,692,819	2,863,993
Received from Glynn Co-Joint Project			33,859	(33,859)
Transfer in from General Fund		122,901		122,901
Interest Earned	-		4,463	(4,463)
Total	13,832,154	5,679,713	2,731,141	2,948,572

	Project Budget	Budget for FYE 06/30/18	Expenditures thru 1/31/2018	Budget Balance (Over)Under
Expenditures				
Milling & Paving of Streets	4,627,750	1,504,631	22,848	1,481,783
Sidewalk Replacement/Upgrades	432,500	100,000	27,457	72,543
Storm Drainage Improv	3,243,750	1,627,929	57,645	1,570,284
Mary Ross Park Development	821,750	413,917	242,103	171,814
Highway 17 Infrastucture	215,107	-		-
Wayfindings & Gateways	259,500	259,500		259,500
Trails	346,000	100,000	23,599	76,401
Cemetery Restoration/Renovation	259,500	59,000		59,000
Bwk Police Dept Vehicles (15)	540,625	324,375	211,926	112,449
Bwk Fire Dept Fire/Rescue Veh	64,875	64,875	-	64,875
Subscriber Radios for E911	431,357	143,785		143,785
Fire Dept Pumper Trucks (2)	562,183	347,901		347,901
Fire Station 1 Improvements	346,000	40,000		40,000
Historic Squares	86,500	40,000		40,000
Park Rehab (Palmetto, Orange, Other)	389,225	150,000		150,000
Sidney Lanier Park Improvements	519,000	150,000		150,000
Overlook Park Improvements	103,800	103,800		103,800
Howard Coffin Park Improvements	431,357	225,000	120,850	104,150
RH Senior Center Expansion/Improve	151,375	25,000		25,000
Total Approved	13,832,154	5,679,713	706,428	4,973,285

Community Development Admin	**1/31/2018** (Year to Date)		
Total Budget:	128,414		Percent of Budget
Revenue FYTD		49,018	38%
(Transfer in From General Fund)	49,000		
(Transfer in from Entitlement)	-		
Interest Income	18		
Restricted Donation Received for Parks	-		
Expenditures FYTD		58,826	46%
Total Outflows		58,826	
Net		-9,808	
Regular Cash Balance	1,231		
Restricted Cash Balance	539		

Roosevelt Harris - Multipurpose Center	**1/31/2018** (Year to Date) **Cash Basis**	Percent of Budget
Total Budget:	363,202	
Revenue FYTD		
Grants	132,175	
Transfer from General Fund	50,000	
Program Income	13,556	
Interest Income	75	
Total Inflows	195,806	53.91%
Expenditures FYTD	176,152	48.50%
Net	19,654	
Cash Balance	15,289	

Community Development - Jekyll Island Fund Recaptured		**1/31/2018** (Year to Date)
Budget		33,810
Revenue FYTD:		383
Total Expenditures (Listed Below):		
Transfer to CD Federal		-
Total Expenditures	-	-
Cash Available		23,051

Community Development - Federal		**01/31/18 (Year to Date)**	
Budget		24,370	
Revenues	397		
Total Inflows	397		
Expenditures			
Bank Fees	0		
Elderly/Disabled Program	0		
Volunteer Group Expenses	48		
TOTAL EXPENDITURES	48	Net	349
Cash Available	27,902		

Cypress Mill Recapture Account

Original Balance (02/01/2011)			1,200,000
Demolition Fees			26,488
Interest			332
Remediation Fees Recovered			107,524
DNR CIG Grant			96,305
Miscellaneous			1,590
Revenues (since inception 02/01/2011)			1,432,239

Expenditures	**Month of January 2018**	**YTD YE 06/30/18**	**Total since inception**
4th Street Landfill			112,016
T Street Landfill			138,000
Homeowner Assistance			150
Oglethorpe			4,613
Chamber of Comm Memb Dir			695
Pool Maint & Repairs			20,436
Bwk DDA			74,720
Demolition Projects			154,534
Ed Pinkney SB Loan Program			970
Small Business Development			1,468
Sidney Lanier Park Lights			6,560
Police Garage Appraisal			2,000
China Sister City			78,366
Liberty Ship Conn Trail			30,343
Gateway Landscape Design			84,962
SCAD (17 Corridor)			6,000
Greenwood Cemetery Bldg			5,363
University of GA			9,000
Grant Match MOG Trail			99,655
Grant Match LMIG			151
Grant Match AFG			26,412
Disaster Recovery Grant			225
Transfer to CD Admin			64,000
Transfer to RHC MPC			484,614
	0	0	1,405,253

Net as of January 31, 2018	26,986	Cash Balance	13,703

Norwich Street Commons Fund

Original Balance (Sale of Property 05/13/13)			487,500
Demolition Fees			8,049
Interest Income			2,982
Revenues			498,531

Expenditures	**Month of January 2018**	**YTD YE 06/30/18**	**Total since inception**
Demolition Projects	0	0	40,012
Infrastructure	0	0	130,546
Police Substation	0	0	6,750
Expenditures	0	0	177,308

Net as of January 31, 2018	321,223	Cash Balance	321,223

Sanitation Fund: **1/31/2018** (Year to Date)

	Year to Date
Monthly Billing	137,085
Franchise Fees	25,921
Bad Debt - recovery	273
Surplus Equipment sold	-
Property Tax Billing	480,616
Landlords	44,181
Interest Earned	2,632
Other	913
Transfer in for T Street Landfill	350,000
Total Revenue (YTD)	1,041,621
Operating Exp. YTD:	817,209
Depreciation YTD	796
Trf(loan) to Splost V	-
Repay General Fund	-
Bad Debt - write off	-
Payment to T Street Landfill Site Cl	350,000
Total Expense (YTD)	1,168,005
Operating Income (Loss)	(126,384)

Cash Balance	964,697	
Restricted Cash	664	Sale of Equipment

ADDITIONAL INFORMATION-FOR THE MONTH OF JANUARY 2018

RECREATION DEPARTMENT INCLUDED ON SEPARATE SHEET

	JANUARY 2018	YTD
Animal Control Expenses	0	0
Traffic Control Expenses	0	601

Sanitation Bills

PAID OUT OF SANITATION FUND:	JANUARY 2018	YTD
Trash Pickup	127,383	825,184
Illegal Refuse Clean Up	2,175	23,261
Street Sweeping	289	1,705
Trash Can Pickup & Delivery		0
Special City-Wide Clean Up		0
	129,847	850,150

Account	Account Description	Jan-18 Transactions	YTD ENDING 06/30/18 Transactions
Fund **100 - General Fund**			
EXPENSE			
Reporting Category **6100 - Recreation**			
Function **6118 - Recreation Summer Camp Program**			
51			
51-1100	Salaries & Wages	.00	1,955.00
51-2200	FICA	.00	121.21
51-2300	Medicare	.00	28.34
	51 - Totals	$0.00	$2,104.55
	Function **6118 - Recreation Summer Camp Program** Totals	$0.00	$2,104.55
Function **6120 - Recreation Athletic Programs**			
57			
57-1116	Athletic Subsidies-Glynn County	.00	3,282.00
	57 - Totals	$0.00	$3,282.00
	Function **6120 - Recreation Athletic Programs** Totals	$0.00	$3,282.00
Function **6122 - Recreation Maintenance**			
52			
52-2210	Repair / Maint Building	.00	2,911.98
52-2211	Repair / Maint Equipment	.00	.00
	52 - Totals	$0.00	$2,911.98
54			
54-1200	Site Improvements	.00	.00
54-2100	Machinery & Equipment	.00	5,100.00
	54 - Totals	$0.00	$5,100.00
	Function **6122 - Recreation Maintenance** Totals	$0.00	$8,011.98
Function **6124 - Recreation Aquatics**			
52			
52-2211	Repair / Maint Equipment	.00	499.00
	52 - Totals	$0.00	$499.00
	Function **6124 - Recreation Aquatics** Totals	$0.00	$499.00
Function **6130 - Neighborhood & Community Service**			
51			
51-1100	Salaries & Wages	3,603.73	28,590.80
51-1200	Temporary Employees	.00	1,504.75
51-1300	Overtime	17.00	293.17
51-2100	Group Insurance	1,300.00	5,200.00

51-2200	FICA		218.43	1,841.68
51-2300	Medicare		51.08	430.70
51-2400	Pension		.00	.00
		51 - Totals	$5,190.24	$37,861.10
52				
52-1250	Contractual Expense		.00	.00
52-2210	Repair / Maint Building		.00	1,068.40
52-2211	Repair / Maint Equipment		.00	79.00
52-3201	Cable		189.81	1,336.89
52-3205	Telephone		63.57	445.15
52-3500	Travel & Training		.00	.00
		52 - Totals	$253.38	$2,929.44
53				
53-1110	Office Supplies		.00	578.89
53-1114	Maintenance Supplies		.00	175.00
53-1115	Uniforms		.00	.00
53-1135	Custodial Supplies		.00	632.82
53-1210	Water/Sewerage		203.86	1,404.23
53-1230	Electricity		.00	7,380.85
53-1270	Gasoline/Diesel		.00	123.10
53-1300	Food		.00	1,255.15
53-1600	Small Equipment		.00	.00
53-1700	Other Supplies		.00	80.49
		53 - Totals	$203.86	$11,630.53
	Function **6130 - Neighborhood & Community Service** Totals		$5,647.48	$52,421.07
	Reporting Category **6100 - Recreation** Totals		$5,647.48	$66,318.60
		EXPENSE TOTALS	$5,647.48	$66,318.60