



# Memorandum

**To:** Mayor and City Council  
**From:** ChaQuias Thornton, City Manager  
**Date:** December 12, 2023  
**Re:** City Manager's Report

In lieu of the written City Manager's Report, I present the attached 2023 Budget Summary as of 12/12/2023. The document provides adjusted revenue and expenditures for the General Fund and its associated departments.

- General Fund Revenue
- General Fund Expenditures
  - Administration 011
  - Court 012
  - Police 013
  - Public Works 014
  - Recreation 023
  - Debt Service

The report also provides summary for the proprietary fund and for the capital expenditures funds that have experienced activity during the 2023 fiscal year.

- Stormwater
- SPLOST I
- ARPA

Please do feel free to contact me with any questions or concerns regarding the information reported within this memorandum, and for any matter for which the manager's office would be inclined to and/or charged to service.

Thank you,  
CMThornton

# MEMORANDUM

City of Pine Lake  
425 Allgood Road  
Stone Mountain, GA 30083

DATE : December 12, 2023  
TO : Mayor and City Council  
FROM : ChaQuias Thornton, City Manager  
RE : Revenue and Expense Report Summary To-Date

Attached is the Revenue and Expense Summary Report for all funds to-date, with comparisons to the budget as amended. Also attached is the report of revenue detail for the General Fund. The budget benchmark year to date is 94.80%.

## GENERAL FUND REVENUES:

The budget analysis for tax revenue is attached. The following table is a summary of General Fund revenue analysis.

GENERAL FUND	BUDGET ANALYSIS	REVENUE 12/12/23	SURPLUS/ SHORTFALL
TOTAL REVENUE	1,218,427.00	1,006,875.16	211,551.84
PROPERTY TAXES	(842,364.00)	(732,000.73)	(110,363.27)
INTERGOVERNMENTAL	0.00	0.00	0.00
ADJ. FINES FOR STATE FEES			
GENERAL FUND RESERVE			0.00
CAPITAL LEASE PROCEEDS	(123,185.00)	(56,600.00)	(66,585.00)
<b>ADJUSTED TOTALS</b>	<b>252,878.00</b>	<b>218,274.43</b>	<b>34,603.57</b>
PERCENTAGE OF BUDGET		<b>86.32%</b>	
BENCHMARK PERCENTAGE		<b>94.80%</b>	

Currently, adjusted general fund revenues are reported at 8.48% below the benchmark percentage through December 12, 2023.

## GENERAL FUND EXPENDITURES:

General Fund expenditures are in line with budget estimates to-date, as shown in the table on page 2. The estimation does not account for encumbered funds because the current financial systems are not set up to account for expenses that are reserved for future expense (i.e. committed but not yet paid). Reconciliation of expenditures that are issued through manual purchase order system is to be conducted at the time of purchase order issuance. However, there are contracted services and services or products not yet invoiced that are not included in the calculations found in this report. It is noted that financial reports are reviewed at least monthly and therefore, changes in the percentage of expense - by department - is regularly reviewed and is compared to benchmark percentages at the time of review.

Departmental summary of general fund expenditures is shown in the table below. The budget analysis for expenditures is attached.

<b>DEPARTMENT SUMMARY</b>	<b>BUDGET ANALYSIS</b>	<b>EXPENDITURE ANALYSIS</b>	<b>% EXPENSE</b>	<b>G/L REPORT</b>
ADMINISTRATION 011	172,393.00	162,502.21	94.26%	95.90%
COURT 012	40,579.00	32,417.47	79.89%	77.40%
POLICE 013	266,264.98	244,715.46	91.91%	89.30%
PUBLIC WORKS 014	66,355.00	49,928.07	75.24%	57.50%
RECREATION 023	14,211.00	10,871.88	76.50%	76.70%
DEBT SERVICE	0.00	0.00	0.00%	0.00%
<b>TOTALS</b>	<b>559,802.98</b>	<b>500,435.09</b>	<b>89.39%</b>	
PERCENTAGE EXPENDITURES			89.39%	
BENCHMARK PERCENTAGE			94.80%	

All other funds operated within their respective budgets through December 12, 2023.

**STORMWATER FUND**

Revenue for the STORMWATER FUND is represented, to-date, at \$75,345.00 (\$9,785.00 more than the budgeted amount of \$65,550.00).

Expense for the STORMWATER FUND is represented, to-date, at \$45,837.46 (\$14,698.54 less than the budgeted amount of \$60,566.00).

Net Income for the fund is represented, to-date, at \$24,483.54.

**ARPA FUND**

\$48,418.00 of the \$241,000 in ARPA FUND revenue has been allocated to be expense towards purchase of financial software and engineering and project administration services for rebuild of the inner berm bridges.

To-date \$36,872.56 of the \$48,418.00 allocated has been expended as follows: \$19,481 for Financial Software and \$17,394.56 of \$28,937.00 for engineering, survey and plan composition services related to the inner berm bridges project.

**SPLOST**

Revenue for the SPLOST I FUND is represented, to-date, at \$130,566.07 (\$5,566.07 more than the budgeted amount of \$125,000.00).

Contracted services expenditures have been incurred in the amount of \$2,206.62 for the Oak Drive project (bid administration services) and \$24,951.65 for design and architectural services relative to the Courthouse Renovations project. Total expenditures incurred to-date are \$27,158.27.

Preliminary (Pre-Audit) report of SPLOST I program expenditures is found below.

Preliminary - Pre-Audit Analysis					12/12/2023
<b>CITY OF PINE LAKE</b>					
<b>SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION</b>					
<b>SALES TAX EXPENDITURES</b>					
<b>FY2023 - To Date of Report</b>					
PROJECT	ORIGINAL	EXPENDITURES			ESTIMATED
	COST ESTIMATE	BEGINNING OF YEAR	CURRENT YEAR	TO DATE	PERCENT COMPLETE
Renovation/expansion public safety and courts	300,000	4,480	24,952	29,432	9.8%
Police dash cameras	20,000	-	-	-	0.0%
Renovation/repairs of City Hall	70,000	48,036	-	48,036	68.6%
Restroom for public works bldg.	5,000	-	-	-	0.0%
Rebuild of Oak Road from Forest Street to Spring Street*	150,000	-	-	-	0.0%
Road/street repair & improvements*	168,500	33,142	2,207	35,349	21.0%
Police vehicle	45,000	-	38,458	38,458	85.5%
Public works enhanced gate repairs	7,000	-	-	-	0.0%
	765,500	85,658	65,617	151,275	

\*Oak Road and Street repair allocations combined to meet estimated cost of Oak Road project. Please feel free to contact me if you should have any questions or concerns regarding the information provided herein.

ChaQuias Thornton

**CITY OF PINE LAKE  
GENERAL FUND REVENUE BUDGET ANALYSIS  
DECEMBER 12, 2023**

PROPERTY TAXES	B U D G E T A N A L Y S I S	R E V E N U E 12/12/2023
TOTAL TAXES	881,299.00	769,110.48
RE PROPERTY TAX	(671,948.00)	(566,477.24)
UTILITY PROPERTY TAX	(3,000.00)	
REAL PROPERTY PRIOR YR	(47,434.00)	(47,300.84)
UTILITY PROPERTY PRIOR YR	(7,318.00)	(7,318.50)
ELECTRIC FRANCHISE	(25,215.00)	(25,215.85)
MOTOR VEHICLE TAXES	(14,000.00)	(13,377.95)
HOST SALES TAX		
MOTOR VEHICLE SALES TAX		
INSURANCE PREMIUM	(66,349.00)	(66,349.13)
BUSINESS PROPERTY TAX	(7,000.00)	(6,454.49)
BUSINESS PROPERTY PRIOR YR	(100.00)	493.27
ADJUSTED TOTAL	38,935.00	37,109.75
PERCENTAGE OF BUDGET		95.31%
BENCHMARK PERCENTAGE		94.80%
GENERAL FUND	B U D G E T A N A L Y S I S	R E V E N U E 12/12/23
TOTAL REVENUE	1,218,427.00	1,006,875.16
PROPERTY TAXES	(842,364.00)	(732,000.73)
INTERGOVERNMENTAL	0.00	0.00
ADJ. FINES FOR STATE FEES		
GENERAL FUND RESERVE		
CAPITAL LEASE PROCEEDS	(123,185.00)	(56,600.00)
<b>ADJUSTED TOTALS</b>	<b>252,878.00</b>	<b>218,274.43</b>
PERCENTAGE OF BUDGET		<b>86.32%</b>
BENCHMARK PERCENTAGE		<b>94.80%</b>

**CITY OF PINE LAKE  
GENERAL FUND BUDGET ANALYSIS DECEMBER 12, 2023**

<b>DEPARTMENT SUMMARY</b>	<b>BUDGET ANALYSIS</b>	<b>EXPENDITURE ANALYSIS</b>	<b>% EXPENSE</b>
ADMINISTRATION 011	172,393.00	162,502.21	94.26%
COURT 012	40,579.00	32,417.47	79.89%
POLICE 013	266,264.98	244,715.46	91.91%
PUBLIC WORKS 014	66,355.00	49,928.07	75.24%
RECREATION 023	14,211.00	10,871.88	76.50%
DEBT SERVICE	0.00	0.00	0.00%
<b>TOTALS</b>	<b>559,802.98</b>	<b>500,435.09</b>	<b>89.39%</b>
PERCENTAGE EXPENDITURES			89.39%
BENCHMARK PERCENTAGE			94.80%
<b>ADMINISTRATION 011</b>	<b>AMENDED BUDGET</b>	<b>EXPENDITURE CURRENT MO.</b>	
TOTAL	336,744.00	322,830.69	
TEMPORARY LABOR			
INSURANCE	(13,145.00)	(13,147.00)	
CAPITAL OUTLAY	(5,000.00)	(4,696.00)	
PURCHASED SERVICES	(128,478.00)	(124,954.67)	
SUPPLIES	(17,728.00)	(17,530.81)	
OTHER COSTS			
ENCUMBRANCES			
ADJUSTED TOTAL	172,393.00	162,502.21	
PERCENTAGE EXP.		94.26%	
BENCHMARK		94.80%	
<b>COURT 012</b>	<b>AMENDED BUDGET</b>	<b>EXPENDITURE CURRENT MO.</b>	
TOTAL	103,823.00	80,309.16	
CAPITAL OUTLAY	(3,000.00)	(218.00)	
INSURANCE	0.00	0.00	
SUPPLIES	(1,425.00)	(1,233.64)	
OTHER COSTS	(58,819.00)	(46,440.05)	
ENCUMBRANCES			
ADJUSTED TOTAL	40,579.00	32,417.47	
PERCENTAGE EXP.		79.89%	
BENCHMARK		94.80%	

**CITY OF PINE LAKE  
GENERAL FUND BUDGET ANALYSIS DECEMBER 12, 2023**

<b>POLICE 013</b>	<b>AMENDED BUDGET</b>	<b>EXPENDITURE CURRENT MO.</b>	
TOTAL	407,009.00	363,260.42	
CAPITAL OUTLAY	(56,300.00)	(56,600.00)	
INSURANCE	(23,209.00)	(17,809.00)	
SUPPLIES	(16,905.00)	(14,343.23)	
OTHER COSTS	(44,330.02)	(29,792.73)	
ENCUMBRANCES			
ADJUSTED TOTAL	266,264.98	244,715.46	
PERCENTAGE EXP. BENCHMARK		91.91%	
		94.80%	
<b>PUBLIC WORKS 014</b>	<b>AMENDED BUDGET</b>	<b>EXPENDITURE CURRENT MO.</b>	
TOTAL	220,126.00	126,642.20	
CAPITAL OUTLAY	(66,885.00)		
INSURANCE	(2,853.00)	(2,853.00)	
SUPPLIES	(24,500.00)	(31,091.20)	
OTHER COSTS	(59,533.00)	(42,769.93)	
ENCUMBRANCES			
ADJUSTED TOTAL	66,355.00	49,928.07	
PERCENTAGE EXP. BENCHMARK		75.24%	
		94.80%	
<b>RECREATION 023</b>	<b>AMENDED BUDGET</b>	<b>EXPENDITURE CURRENT MO.</b>	
TOTAL	55,125.00	42,294.17	
INSURANCE	(1,464.00)	(1,464.00)	
SUPPLIES	(18,850.00)	(17,331.23)	
OTHER COSTS	(20,600.00)	(12,627.06)	
CAPITAL OUTLAY	0.00	0.00	
ENCUMBRANCES			
ADJUSTED TOTAL	14,211.00	10,871.88	
PERCENTAGE EXP. BENCHMARK		76.50%	
		94.80%	
<b>DEBT SERVICE</b>	<b>AMENDED BUDGET</b>	<b>EXPENDITURE CURRENT MO.</b>	
TOTAL	0.00	0.00	
CITY HALL ANNUAL	0.00	0.00	
ADJUSTED TOTAL	0.00	0.00	
PERCENTAGE EXP.		0.00%	