

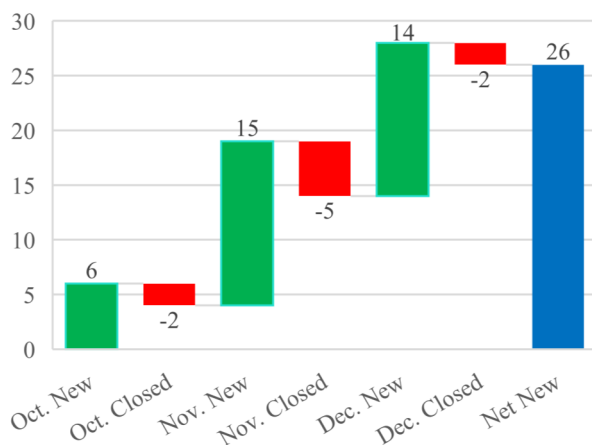
## Financial Status Report | FY21 Second Quarter

This financial status report provides a quarterly, unaudited summary of financial activity in the City's general fund from Jul. 1, 2020, through Dec. 31, 2020. A spotlight on the Coronavirus Relief Fund is also included. Revenues in this report are compared to the same quarter of fiscal year 2019-2020 and to budgeted amounts. Expenditures are compared to originally budgeted amounts.

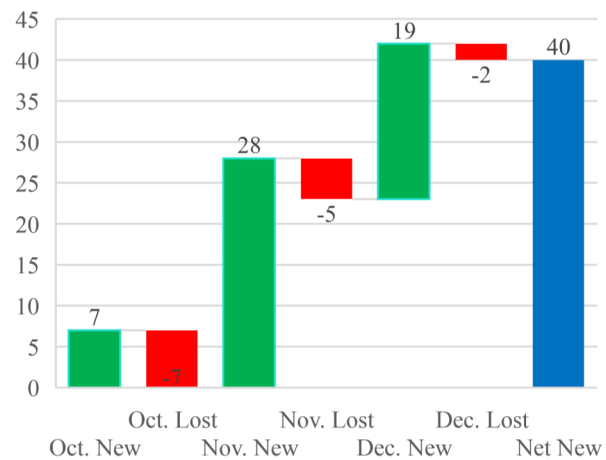
### General Fund – Performance at a Glance

Performance through End of Quarter	Metric
Percent of General Fund Budgeted Revenues Remaining	46.3%
Percent of General Fund Budgeted Expenditures Remaining	58.5%
Prior tax year real property tax collection rate	97.1%

Business Openings



Number of Employees at New/Closed Businesses

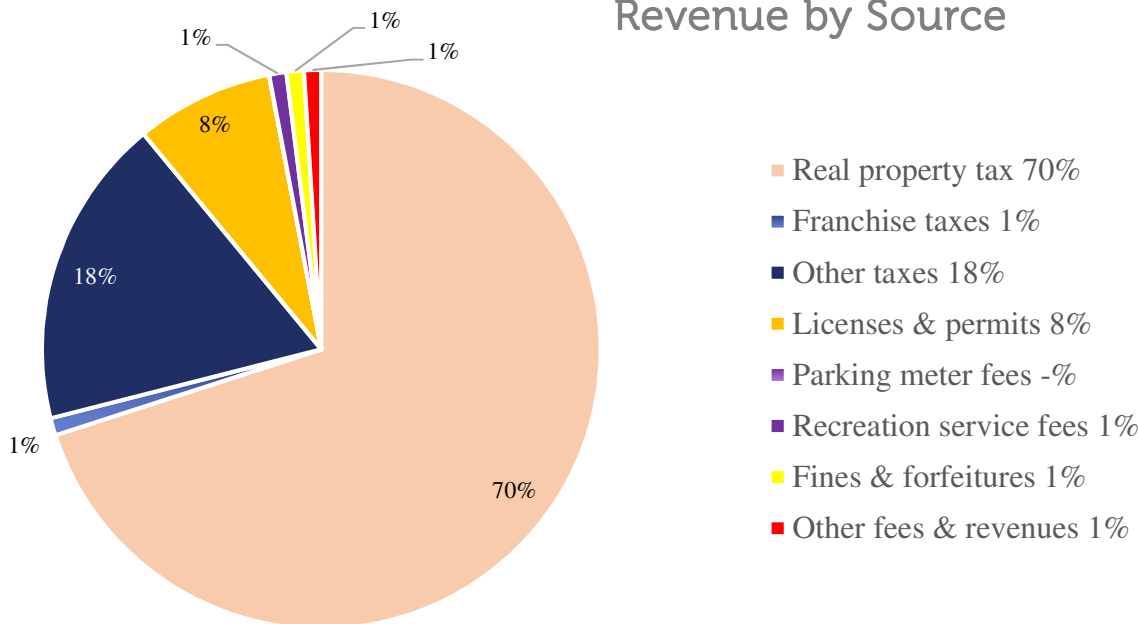


# Revenue Summary

The revenue sources for the general fund include taxes (real property, franchise and other), licenses and permits, parking meter fees, recreation fees, fines and forfeitures and other fees and revenues.

The breakdown of revenues by source at this point in the fiscal year is somewhat different from proportions during the first quarter of FY19-20. Permit fee revenue represents a share double that of this time last year. Real property taxes and other taxes represent a slightly larger share than at this time last year, while other categories have continued to be reduced by the effects of the COVID-19 pandemic.

### General Fund Actual Revenue by Source

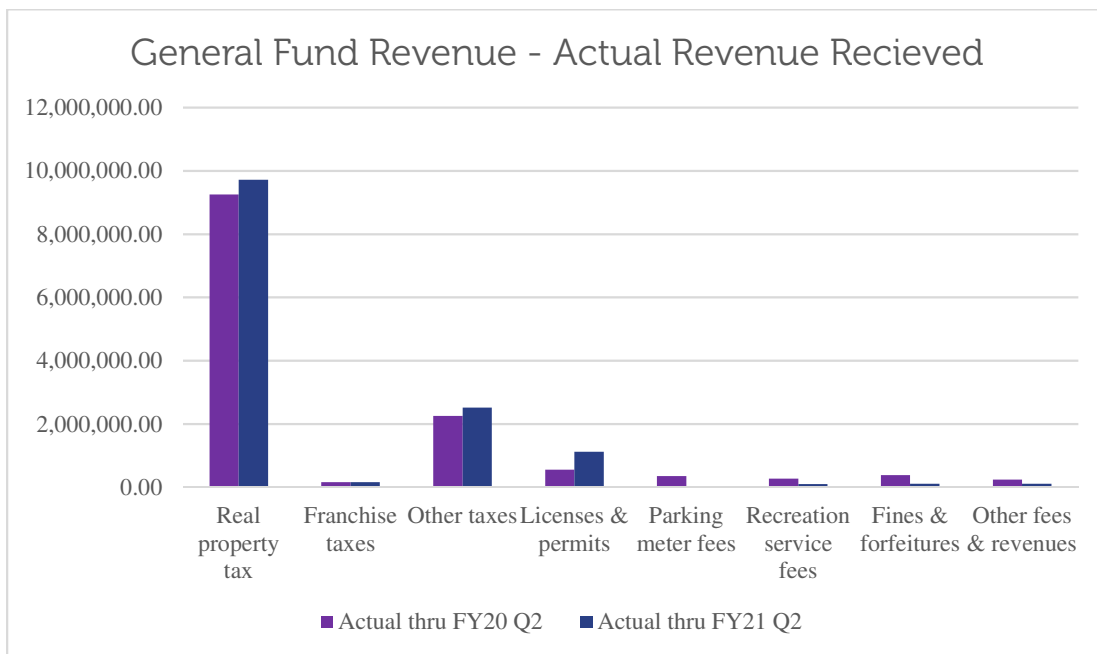


### Current Year Budgeted-to-Actual Revenue Collections through Quarter

Revenue Source	Budgeted Amount	Actual thru Q2	Pct. Collected
Real property tax	17,780,000	9,717,855.87	55%
Franchise taxes	1,520,000	157,701.23	10%
Other taxes	3,062,000	2,515,988.60	82%
Licenses & permits	733,050	1,124,319.26	153%
Parking meter fees	550,000	28,520.61	5%
Recreation service fees	350,000	99,182.75	28%
Fines & forfeitures	570,000	113,933.01	20%
Other fees & revenues	857,660	109,863.94	13%
<b>Total</b>	<b>25,422,710</b>	<b>13,867,365.27</b>	<b>55%</b>

Overall, revenues are 3% higher through the second quarter compared to the second quarter of FY19-20. For property taxes, the increase is the result of 1) higher than usual collections during the first quarter because of the extended payment grace period from the first installment tax billing of tax year 2020, 2) increased property values from the tax year 2020 digest, and 3) standard, timely property tax payments during the second quarter with no significant impact from the COVID-19 pandemic.

The increase in license and permit revenue remains largely due to significant building permit activity from the first quarter, but also continued permit fee revenue from the North Arcadia development. Intangible taxes and the annual insurance premium tax have driven the “other taxes” category higher than this time last year. Insurance premium taxes are collected by the Georgia Commissioner of Insurance and distributed to cities based on premiums allocated on a population ratio formula. The state’s insurance premium tax disbursement to the City was the largest single general fund receivable of the quarter.



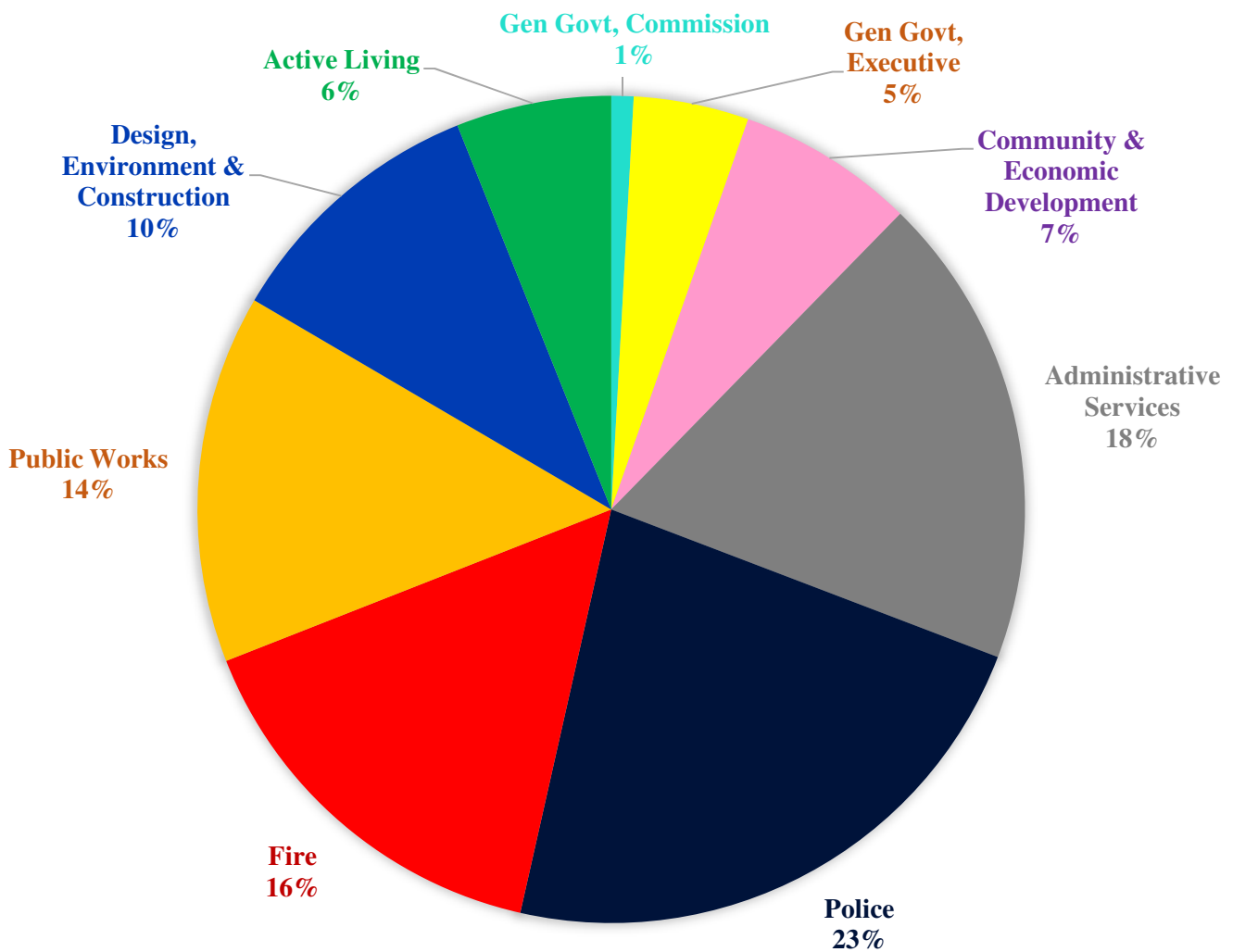
**General Fund Major Revenue Sources: Actual Revenue Received through Previous Quarter (Excluding Transfers)**

Revenue Source	Actual thru FY20 Q2	Actual thru FY21 Q2	Pct. Change from 2020
Real property tax	9,251,331.51	9,717,855.87	5%
Franchise taxes	160,303.22	157,701.23	-2%
Other taxes	2,257,568.06	2,515,988.60	11%
Licenses & permits	559,713.53	1,124,319.26	101%
Parking meter fees	348,241.24	28,520.61	-92%
Recreation service fees	272,940.24	99,182.75	-64%
Fines & forfeitures	384,317.13	113,933.01	-70%
Other fees & revenues	244,679.22	109,863.94	-55%
<b>Total</b>	<b>13,479,094.15</b>	<b>13,867,365.27</b>	<b>3%</b>

# Expenditure Summary

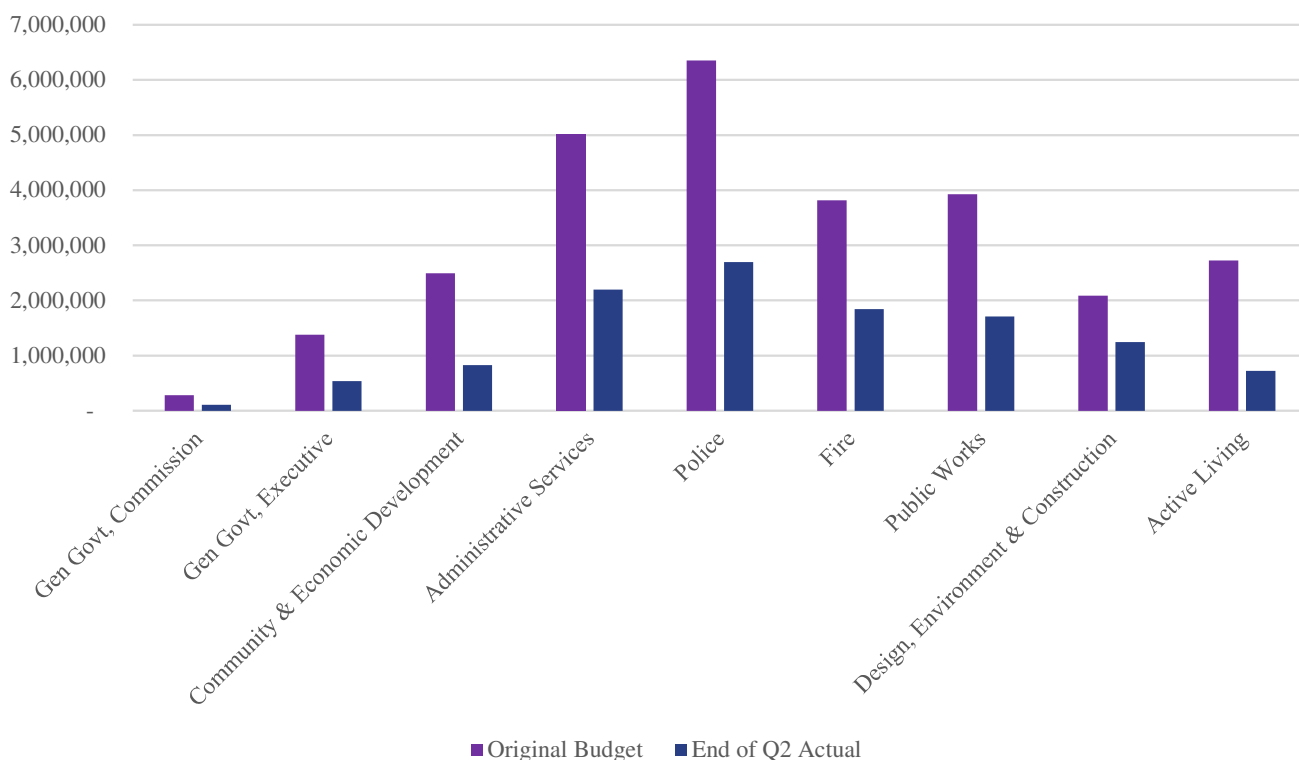
Expenditures in the general fund reflect general government services including police, fire protection, active living, administrative services, community and economic development and city management. Year-to-date expenditures as of December 31 are \$11,861,399 or 42% of the originally budgeted amount. The portion of expenditures by department is comparable through the second quarter of the prior fiscal year except Design, Environment, & Construction Department represents a larger share and Active Living represent a smaller share than previously.

### FY21 EXPENDITURES THROUGH 2ND QUARTER



Each department has spent at least one-fourth of its originally allotted budget, with Active Living on the lowest side again as during the preceding two quarters. There is a wider range in actual expenditures by department as a percentage of budgeted amounts this fiscal year than for the same quarter of the prior fiscal year. Overall, the city has spent 42% of its budget for the year by the end of the second quarter compared to 44% by the end of the second quarter of FY19-20 as presented at that time. Expenditures in DEC are related to costs associated with permitting and inspection services provided by a third party, Safebuilt.

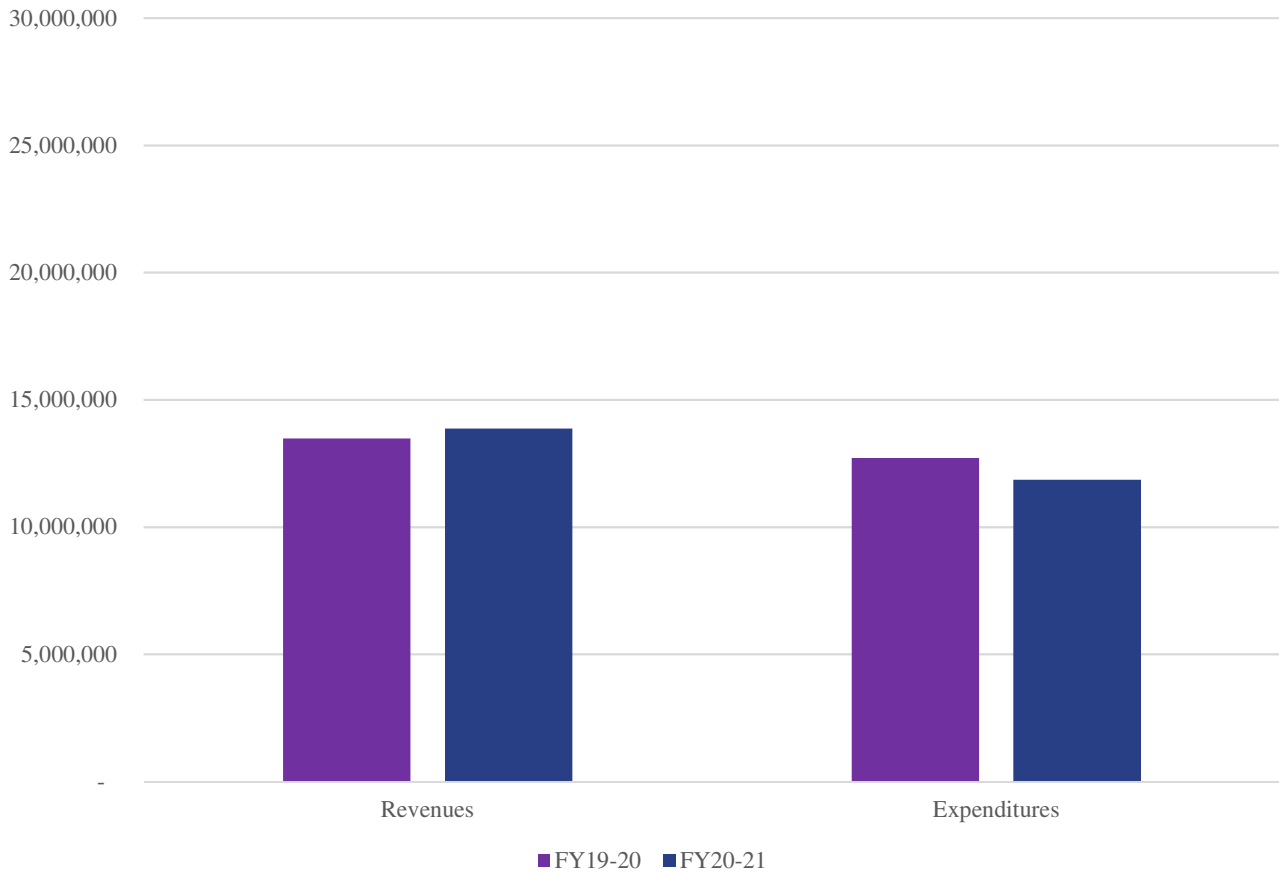
### Budget to Actual Expenditures



Department	Original Budget	End of Q2 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	277,990	102,452	37%
Gen Govt, Executive	1,375,330	534,523	39%
Community & Econ. Development	2,490,340	823,923	33%
Administrative Services	5,005,130	2,193,318	44%
Police	6,352,460	2,695,446	42%
Fire	3,815,490	1,838,919	48%
Public Works	3,923,380	1,709,137	44%
Design, Environment & Construction	2,084,740	1,244,150	60%
Active Living	2,723,810	719,531	26%
<b>Total GF Departments</b>	<b>28,048,670</b>	<b>11,861,399</b>	<b>42%</b>

Revenues are higher for through the second quarter compared to the same quarter last year. Expenditures are lower through this quarter than the same quarter of the prior year which is atypical and stems from the effects of the pandemic. Revenues somewhat exceed expenditures which is consistent with prior fiscal years through the second quarter.

### Transactions at End of Quarter



## Fund Spotlight: Coronavirus Relief Fund

**Overview:** The Coronavirus Relief Fund is a governmental fund used to make and account for necessary expenditures incurred due to the public health emergency. The source of the fund was a federal CARES Act grant passed through DeKalb County pursuant to an intergovernmental agreement (IGA). The City receives several different grants and operates a Grant Fund, but CRF is maintained as a fund of its own.

**Revenues:** The City received \$2,914,440 in October 2020 per the terms of the IGA. No additional revenues or grants are expected for this fund at this time.

**Expenditures:** The funding was restricted by the IGA to expenditures incurred by December 20, 2020. Expenditures included \$1,494,778.79 toward public safety payroll, \$500,000 for small business loan forgiveness, \$400,000 for the small business grant program, \$300,000 in nonprofit grants, \$205,000 toward HVAC upgrades, and \$14,661.21 in other expenditures including purchases of cleaning supplies and personal protective equipment.

**Accounting:** Though the CARES Act allowed expenditures made since March 1, 2020, to qualify as CRF expenditures, the City recognized expenditures from July 1 through December 20. This is partly because FY19-20 had ended prior to the execution of the IGA and prior to receiving the funds. This did not affect the amount of grant funding available, and there were sufficient qualifying expenditures from July through December to incur the full amount available. Unless the federal grant funding changes in the future, it is anticipated that the City's CRF will be inactivated at the end of FY 2020-2021. As usual, the City's use of federal and state grants for specific purposes is subject to review and audit by the grantor agencies.

Additional pandemic-related expenditures made after incurring the CRF grant are being accounted for in a new budget division within the City's general fund.

## Appendix A: General Fund Revenues by Account

Account	2021	Actual		Remaining	Budget	
		Current Mo	YTD			
Number	Description	Original Budget	Activity	Activity	Budget	%
311110	Public Utility Tax	\$140,000.00			\$140,000.00	100.00%
311191	In Lieu of Tax - Phillips Towe	23,500.00			23,500.00	100.00%
311192	In Lieu of Tax - Clairmont Oa	36,500.00			36,500.00	100.00%
311217	Real Property Tax 2017			(231.00)	231.00	0.00%
311218	Real Property Tax 2018		(15,775.43)	(14,704.39)	14,704.39	0.00%
311219	Real Property Tax 2019	100,000.00	(17,984.50)	31,367.05	68,632.95	68.63%
311220	Real Property Tax 2020	8,980,000.00	6,836,211.66	9,696,727.55	(716,727.55)	-7.98%
311221	Real Property Tax 2021	8,700,000.00			8,700,000.00	100.00%
311211	Real Property Tax 2011		4,696.66	4,696.66	(4,696.66)	0.00%
311310	Motor Vehicle Tax	300,000.00	33,993.26	168,474.36	131,525.64	43.84%
311350	Railroad Equipment Tax	1,000.00		821.36	178.64	17.86%
311419	Personal Property Tax 2019		264.25	(190.74)	190.74	0.00%
311420	Personal Property Tax 2020	164,000.00	84,588.35	151,059.80	12,940.20	7.89%
311600	Intangible Tax	130,000.00	51,768.62	117,076.24	12,923.76	9.94%
311601	Property Transfer Tax	21,000.00	3,377.30	30,844.24	(9,844.24)	-46.88%
311710	Franchise Tax - Electric Utili	1,020,000.00		103.11	1,019,896.89	99.99%
311730	Franchise Tax - Natural Gas	135,000.00	37,413.43	70,921.94	64,078.06	47.47%
311740	Franchise Tax - Video Service	105,000.00		22,838.34	82,161.66	78.25%
311750	Franchise Tax - Cable TV	210,000.00		52,561.81	157,438.19	74.97%
311760	Franchise Tax - Telephone	50,000.00	63.38	11,276.03	38,723.97	77.45%
311790	Energy Excise Tax	110,000.00	21,942.98	75,409.29	34,590.71	31.45%
	<b>TAXES, GENERAL</b>	<b>20,226,000.00</b>	<b>7,040,559.96</b>	<b>10,419,051.65</b>	<b>9,806,948.35</b>	<b>48.49%</b>
313010	General Sales and Use Tax		53.08	121.50	(121.50)	0.00%
314200	Sales Tax - Beer & Wine	68,000.00	23,989.13	76,117.10	(8,117.10)	-11.94%
314300	Sales Tax - Liquor	140,000.00	23,227.12	101,293.91	38,706.09	27.65%
316100	Business and Occupation Taxes	300,000.00	63,093.83	82,059.70	217,940.30	72.65%
316101	Professional Taxes	100,000.00	53,153.42	69,662.92	30,337.08	30.34%
316102	Insurance Occ License	40,000.00	576.00	1,789.50	38,210.50	95.53%
316200	Insurance Premium Tax	1,420,000.00		1,576,514.21	(156,514.21)	-11.02%
319110	Pen & Int Late Pmt Real Proper	65,000.00	15,355.23	63,357.47	1,642.53	2.53%
319120	Pen & Int Late Pmt Personal Pr	3,000.00	440.09	1,577.74	1,422.26	47.41%
	<b>OTHER TAXES</b>	<b>2,136,000.00</b>	<b>179,887.90</b>	<b>1,972,494.05</b>	<b>163,505.95</b>	<b>7.65%</b>
321110	Licenses - Beer & Wine	32,500.00	13,800.00	67,950.00	(35,450.00)	-109.08%
321120	Licenses - Wine			(115.00)	115.00	0.00%
321130	Licenses - Liquor Sales	47,000.00	27,700.00	103,679.00	(56,679.00)	-120.59%
321135	Licenses - Alcoholic Bev Serv	2,000.00			2,000.00	100.00%
321139	School Portion of Excise Tax		(29,500.75)	(91,930.94)	91,930.94	0.00%
321140	Licenses - Corking License	1,200.00	300.00	1,050.00	150.00	12.50%
321150	Licenses - Alcoholic Bev Caterer Fee			1,500.00	(1,500.00)	0.00%
321500	Film/Movie Permit Fee	5,000.00	3,200.00	11,530.00	(6,530.00)	-130.60%
322000	Non Business Licences and Permits	1,000.00			1,000.00	100.00%
322120	Permit - Building	475,000.00	28,025.90	626,956.40	(151,956.40)	-31.99%
322130	Plumbing Inspection Fees	38,000.00	26,384.00	38,581.00	(581.00)	-1.53%
322140	Electrical Inspection Fees	60,000.00	52,027.75	86,170.23	(26,170.23)	-43.62%
322160	HVAC Inspection Fees	44,000.00	8,185.00	22,250.00	21,750.00	49.43%
322190	ROW Permit		(5,380.00)	14,890.00	(14,890.00)	0.00%
322210	Zoning and Land Use Fees	23,750.00	8,389.00	240,838.57	(217,088.57)	-914.06%
322230	Sign Permit	2,000.00		970.00	1,030.00	51.50%
322240	Special Events Permit Fees	1,100.00			1,100.00	100.00%
322250	Logo Licensing Fee	500.00			500.00	100.00%
	<b>LICENSES &amp; PERMITS</b>	<b>733,050.00</b>	<b>133,130.90</b>	<b>1,124,319.26</b>	<b>(391,269.26)</b>	<b>-53.38%</b>
337200	Management Service Fees	376,910.00			376,910.00	100.00%
341322	Tree Plan Review Fees	20,000.00	2,170.00	15,610.00	4,390.00	21.95%
341400	Printing and Duplicating	3,000.00	401.00	1,227.66	1,772.34	59.08%
341930	Sale of Maps and Publications	6,000.00	45.00	2,345.00	3,655.00	60.92%
341941	Reimb from Dec Tourism Beau	43,900.00			43,900.00	100.00%
341990	Other Revenues Genl Govt	5,000.00		4,820.00	180.00	3.60%
342140	Police Background Ck Fee	10,000.00	50.00	1,263.00	8,737.00	87.37%
342150	CPR - Non-Resident Fee	100.00			100.00	100.00%
342200	Fire Alarm Fees	5,000.00	(5.00)	845.00	4,155.00	83.10%
342215	Other Revenues - Fire		1,650.00	5,000.00	(5,000.00)	0.00%
342220	Fire Report Copies	50.00	10.00	20.00	30.00	60.00%
342905	PSD Reimburse for O/T	35,000.00		5,166.25	29,833.75	85.24%
342915	CSOD Resource Officer	100,000.00			100,000.00	100.00%
342920	School Crossing Grd - Reimb	8,000.00			8,000.00	100.00%
343910	Parking Meter Fees	550,000.00	14,027.06	28,520.61	521,479.39	94.81%
347200	Recreation Service Fees	350,000.00	7,246.76	99,182.75	250,817.25	71.66%
347500	Sale of Goods		770.56	4,894.47	(4,894.47)	0.00%
349100	Cemetery Service Fees	55,000.00	16,105.60	43,120.80	11,879.20	21.60%
349300	Return Check Fees	200.00		50.00	150.00	75.00%
351170	Fines and Forfeit - Code Viola	570,000.00	15,202.47	113,933.01	456,066.99	80.01%
351171	Court Fines and Bonds ATS	40,000.00	625.00	3,500.00	36,500.00	91.25%
351173	ATS School Portion		(937.50)	(2,788.00)	2,788.00	0.00%
351400	Additional Court Penalty Assessments	3,000.00			3,000.00	100.00%
351930	Parking Violations	40,000.00	3,636.00	8,986.00	31,014.00	77.54%
361000	Interest Income	15,000.00		1,740.17	13,259.83	88.40%
371200	Gifts and Contributions			10.00	(10.00)	0.00%
381010	Rental - Bandstand	1,500.00		200.00	1,300.00	86.67%
381020	Rental - Recreation Facilities	75,000.00	(125.00)	(400.00)	75,400.00	100.53%
383010	Insurance Reimbursement Claims and Losses		10,789.50	10,789.50	(10,789.50)	0.00%
389000	Misc Revenue	10,000.00	0.06	3,464.09	6,535.91	65.36%
392100	Sale of General Fixed Assets	5,000.00			5,000.00	100.00%
	<b>ALL OTHER REV</b>	<b>2,327,660.00</b>	<b>71,661.51</b>	<b>351,500.31</b>	<b>1,976,159.69</b>	<b>84.90%</b>
		<b>25,422,710.00</b>	<b>7,425,240.27</b>	<b>13,867,365.27</b>	<b>11,555,344.73</b>	<b>54.55%</b>



## Appendix B: General Fund Expenditures by Account

Account Number	Description	2021	Actual	Actual	Remaining Budget	Budget
		Original Budget	Current Mo Activity	YTD Activity		Avail %
511100	Regular-Salaries & Wages	\$10,395,249.00	\$1,149,775.62	\$4,986,617.90	\$5,408,631.10	52.03%
511200 + 511220	Temp-Salaries & Wages	1,682,489.00	68,061.87	327,883.46	1,354,605.54	80.51%
511300	Overtime-Salaries & Wages	533,100.00	75,837.80	283,982.74	249,117.26	46.73%
511400	Spl Ev OT-Salaries & Wages	167,500.00	2,394.56	10,928.74	156,571.26	93.48%
512100	Group Insurance	3,106,810.00	1,558,692.40	1,576,316.96	1,530,493.04	49.26%
512200 + 512220	Social Security (FICA)	444,170.00	36,289.38	167,668.53	276,501.47	62.25%
512300	Medicare	187,680.00	18,152.71	78,381.20	109,298.80	58.24%
512400	Retirement Contributions	933,700.00	100,424.44	435,726.21	497,973.79	53.33%
512401	Retirement Contributions - ICMA	70,090.00	10,211.34	39,632.98	30,457.02	43.45%
512600	Unemployment Insurance	28,570.00		(17,397.33)	45,967.33	160.89%
512700	Workers Comp	264,522.00	130,875.00	130,875.00	133,647.00	50.52%
	<b>TOTAL PERSONAL SERVICES</b>	<b>17,813,880.00</b>	<b>3,150,715.12</b>	<b>8,020,616.39</b>	<b>9,793,263.61</b>	<b>54.98%</b>
521200	Professional Services	2,559,250.00	262,611.93	1,365,391.71	1,193,858.29	46.65%
521301	Instructor Fees	70,010.00	376.00	836.00	69,174.00	98.81%
521302	Official Fees	400.00			400.00	100.00%
522200	Repairs and Maintenance	7,500.00			7,500.00	100.00%
522201	R & M Building and Fixed Equip	156,424.00	9,629.49	41,824.98	114,599.02	73.26%
522202	R & M Communications Equip	20,150.00		288.45	19,861.55	98.57%
522203	R & M Landscape	309,000.00	27,769.47	121,867.16	187,132.84	60.56%
522204	R & M Machines and Tools	17,300.00	6,013.67	6,435.64	10,864.36	62.80%
522205	R & M Office Equip	6,610.00		1,650.60	4,959.40	75.03%
522206	R & M Vehicles - Outside Labor	102,750.00	5,830.48	29,962.47	72,787.53	70.84%
522210	R & M - Infrastructure	30,000.00			30,000.00	100.00%
522310	Rental of Land and Buildings	33,200.00	2,002.00	12,012.00	21,188.00	63.82%
522320	Rental of Equip and Vehicles	117,562.00	2,673.61	27,021.94	90,540.06	77.01%
522321	Auto Allowance	24,187.00	1,499.97	6,499.87	17,687.13	73.13%
522322	Other Rentals	7,000.00			7,000.00	100.00%
522500	Other Contractual Services	2,226,841.00	64,065.94	687,030.92	1,539,810.08	69.15%
523101	Insurance - Awards	35,500.00	156.25	7,762.23	27,737.77	78.13%
523102	Insurance - Legal Liability	119,300.00	57.00	114,400.00	4,900.00	4.11%
523104	Insurance - Insurance - Proper	85,000.00		85,630.00	(630.00)	-0.74%
523105	Insurance - Insurance - Vehicl	125,000.00		182,353.00	(57,353.00)	-45.88%
523106	Insurance - Performance Bond	200.00			200.00	100.00%
523107	Insurance - Commerical Excess Liab	18,000.00		25,042.00	(7,042.00)	-39.12%
523201	Postage	59,650.00	26.08	19,351.05	40,298.95	67.56%
523202	Telephone	205,500.00	20,954.05	114,094.00	91,406.00	44.48%
523203	Internet	182,500.00	29,301.78	95,631.30	86,868.70	47.60%
523300	Advertising	50,386.00	140.00	6,700.00	43,686.00	86.70%
523400	Printing and Binding	80,939.00	140.35	11,067.62	69,871.38	86.33%
523450	Signs	41,850.00	35.03	2,924.97	38,925.03	93.01%
523600	Dues and Fees	116,289.00	13,375.51	27,876.58	88,412.42	76.03%
523700	Education and Training	360,730.00	4,598.10	40,804.64	319,925.36	88.69%
523701	Business Meetings	85,240.00		2,477.52	82,762.48	97.09%
523800	Licenses	7,500.00		93.00	7,407.00	98.76%
523911	Bank Charges	83,100.00	8,193.16	17,992.18	65,107.82	78.35%
	<b>SERVICES, OTHER CHG</b>	<b>7,344,868.00</b>	<b>459,449.87</b>	<b>3,055,021.83</b>	<b>4,289,846.17</b>	<b>58.41%</b>
531101	Supplies - Bldg and Fixed Equip	54,650.00	4,110.08	25,768.89	28,881.11	52.85%
531102	Supplies - Janitorial	65,670.00	4,452.14	20,858.59	44,811.41	68.24%
531103	Supplies - Landscape Maint	53,650.00	21,304.16	22,964.37	30,685.63	57.20%
531104	Supplies - Misc Maintenance	6,000.00	114.00	2,164.46	3,835.54	63.93%
531105	Supplies - Office	80,250.00	3,040.87	15,015.69	65,234.31	81.29%
531106	Supplies - Pesticides	3,150.00		260.87	2,889.13	91.72%
531107	Supplies - Specialized Dept	330,732.00	2,036.23	111,164.66	219,567.34	66.39%
531108	Supplies - Tires and Batteries	41,890.00	4,540.90	5,385.94	36,504.06	87.14%
531109	Supplies - Vehicles and Equip	96,700.00	7,300.04	18,553.74	78,146.26	80.81%
531110	Supplies - Communications Equip	8,080.00		39.99	8,040.01	99.51%
531111	Supplies - Computer Equip	65,300.00	1,950.53	38,881.43	26,418.57	40.46%
531112	Supplies - Software	109,470.00	925.49	61,432.56	48,037.44	43.88%
531113	Supplies - Office Equip & Furniture	15,500.00		665.20	14,834.80	95.71%
531114	Supplies - Outdoor Furniture, Equipment	33,500.00			33,500.00	100.00%
531115	Supplies - Batteries	6,370.00	197.87	892.69	5,477.31	85.99%
531210	Water and Sewage	230,000.00		88.83	229,911.17	99.96%
531215	Stormwater Utility	372,100.00			372,100.00	100.00%
531220	Natural Gas	58,000.00	3,357.19	14,770.05	43,229.95	74.53%
531230	Electricity	450,000.00	33,057.91	197,071.67	252,928.33	56.21%
531231	Street Lighting	220,000.00	24,000.70	117,252.07	102,747.93	46.70%
531270	Gasoline	215,170.00	25,350.34	66,998.25	148,171.75	68.86%
531300	Food - Subsistence & Support	72,280.00	296.15	4,790.32	67,489.68	93.37%
531400	Books and Periodicals	13,890.00	1,459.61	2,748.66	11,141.34	80.21%
531500	Supplies - Resale - Recycling	4,500.00	242.86	368.01	4,131.99	91.82%
531600	Small Equipment	33,653.00	2,018.66	10,690.28	22,962.72	68.23%
531700	Uniforms and Protective Equip	249,417.00	2,663.81	46,933.08	202,483.92	81.18%
	<b>SUPPLIES</b>	<b>2,889,922.00</b>	<b>142,419.54</b>	<b>785,760.30</b>	<b>2,104,161.70</b>	<b>72.81%</b>
		<b>28,048,670.00</b>	<b>3,752,584.53</b>	<b>11,861,398.52</b>	<b>16,187,271.48</b>	<b>57.71%</b>