



Financial Status Report FY20 First Quarter

Introduction

The Financial Status Report provides a quarterly unaudited summary of budget-to-actual comparisons of expenditures and period-to-period revenues for the City's General Fund. Since the City's fiscal year begins on July 1, the city's first quarter ended on September 30, 2019. This report serves as a snapshot of that period.

Revenues are compared to the same quarter last fiscal year. Expenditures are compared with budgeted amounts. Additionally, other key measures are included for reference.

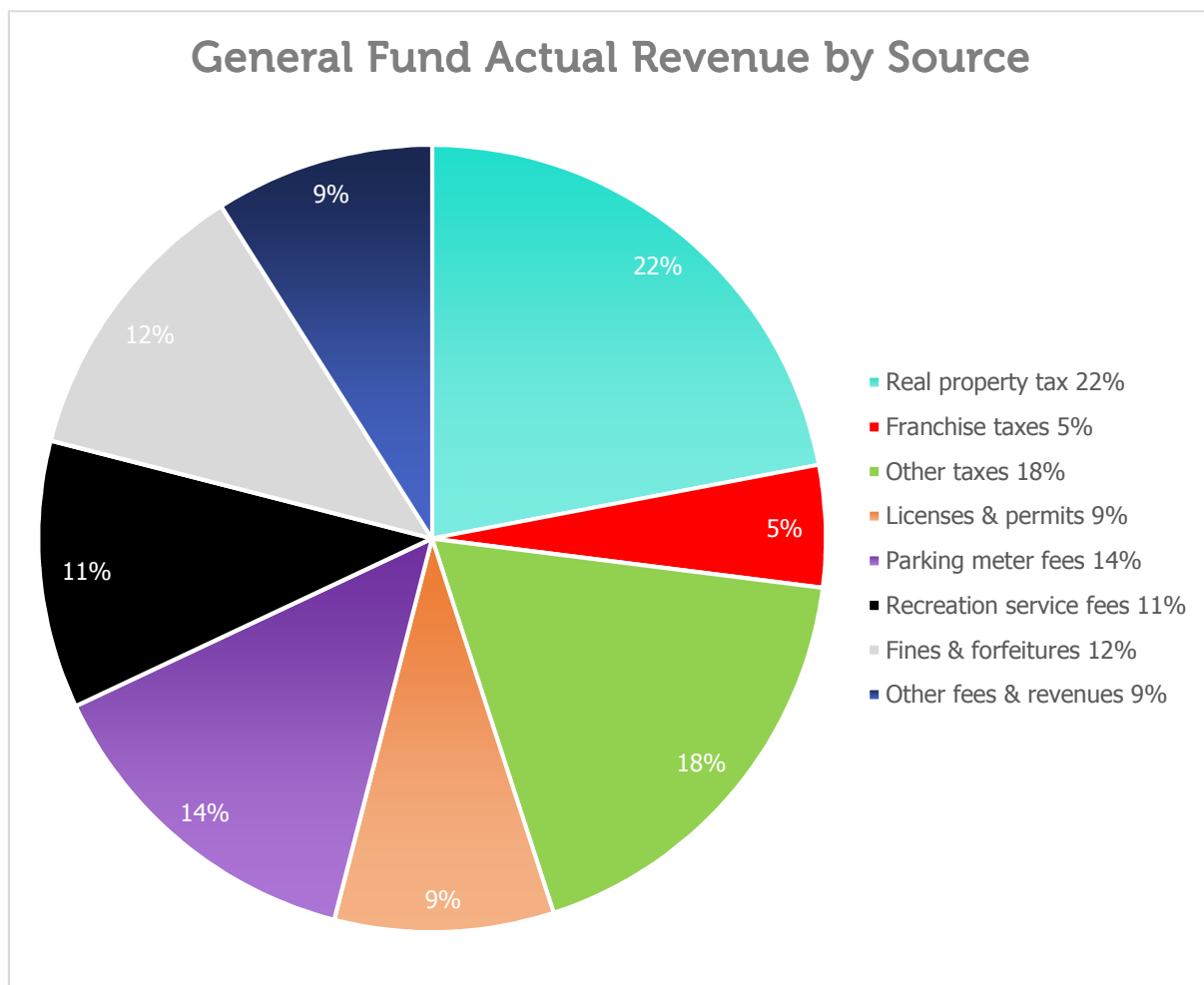
General Fund - Performance at a Glance

Performance through End of Quarter	Metric
Percent of General Fund Revenues Remaining to be Collected	92.3%
Percent of General Fund Budgeted Expenditures Remaining	85.5%
2018 real property tax collection rate	99.9%
Net number of newly licensed businesses	17
Net number of new business employees	28

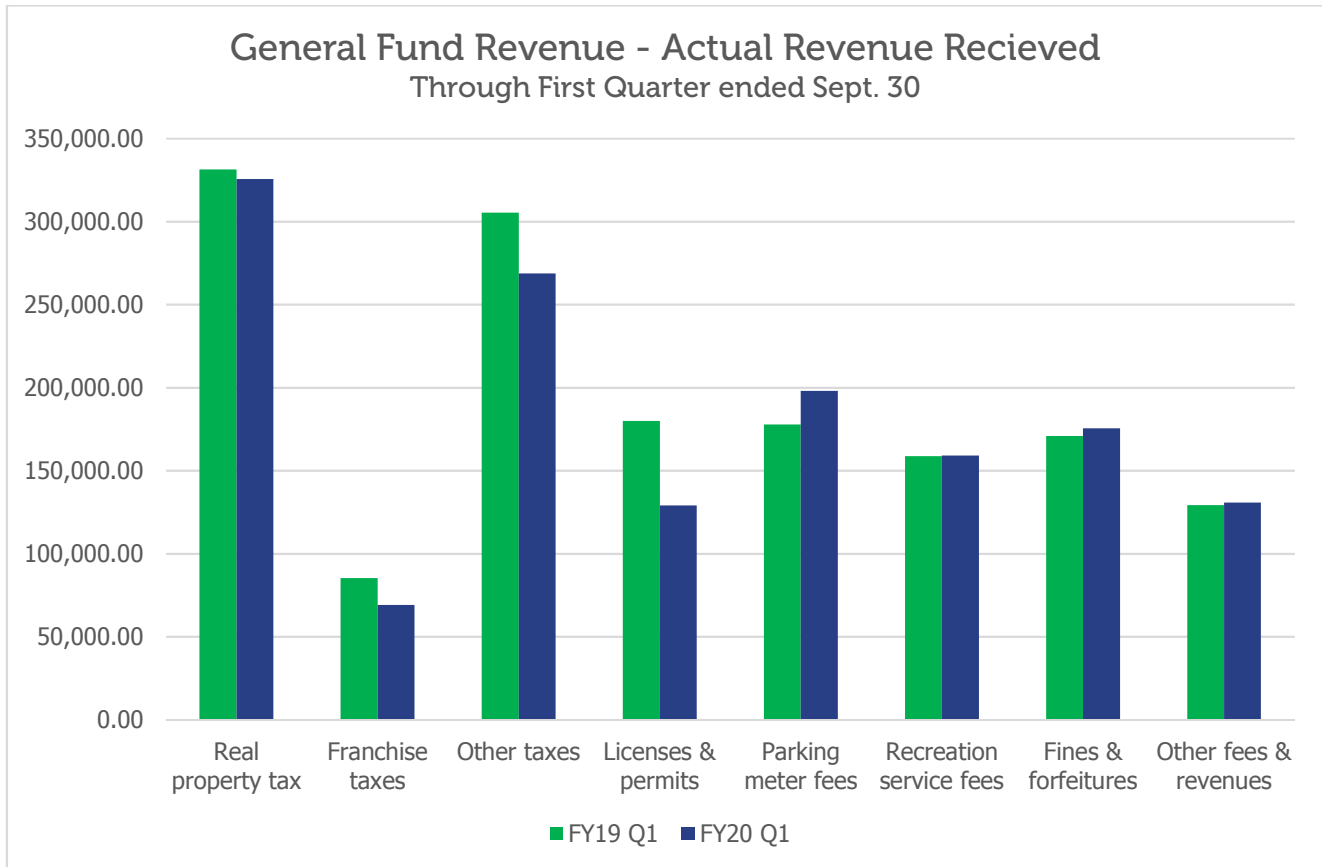
Revenue Summary

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. Licenses & permits include liquor licenses, building permits and inspection fees.

The main revenue sources for the General Fund are usually taxes. However, due to the property tax calendar, first quarter collections are small compared to the full year. Property taxes, franchise taxes and other taxes totalled 46% of the revenue collected in the first quarter. Non-tax revenues are generally less seasonal and make up a larger percentage of the total than they normally would.



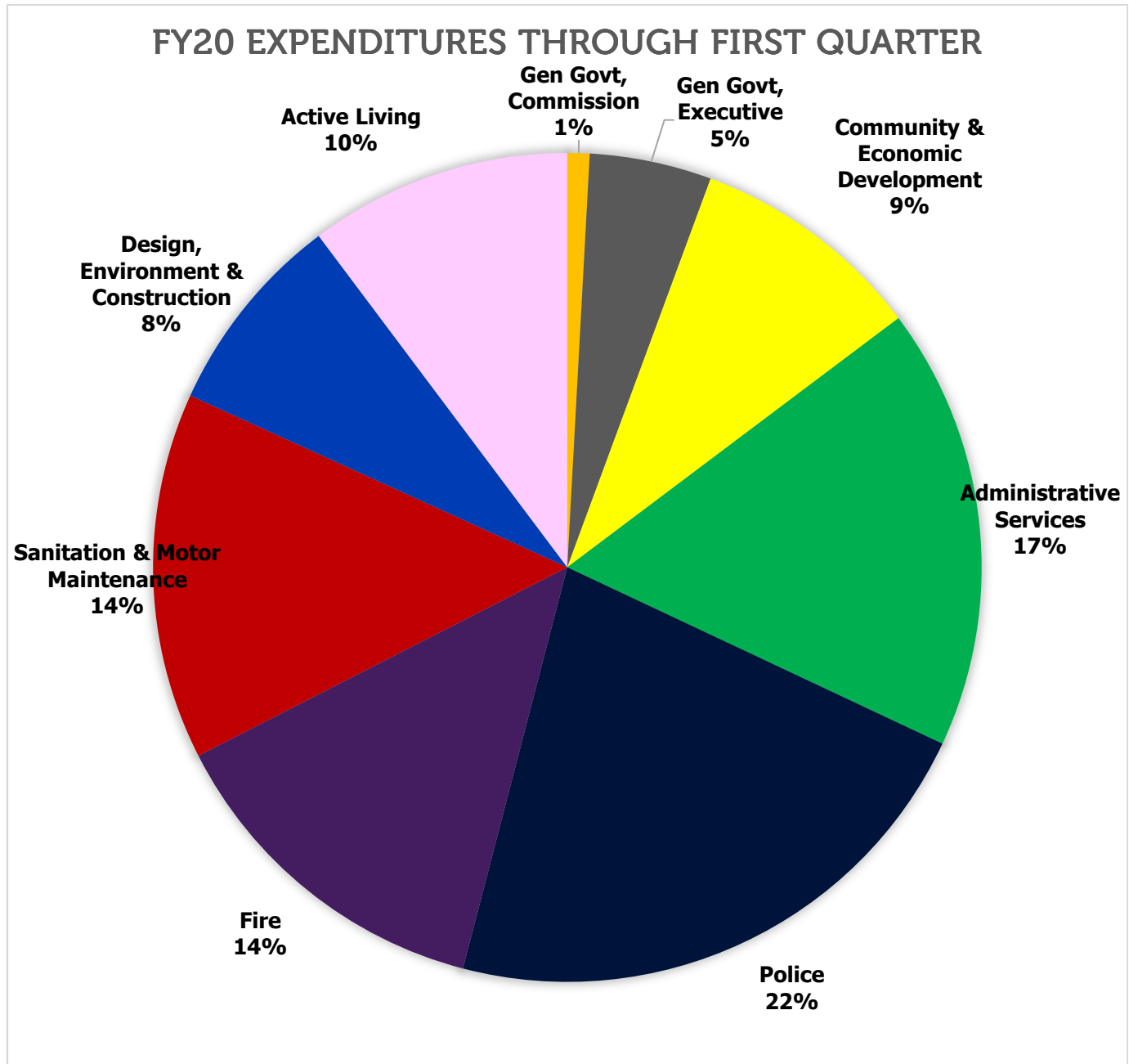
Overall, year-to-date revenues are slightly behind of the amount collected in the first quarter of the previous year. By the end of the first quarter of FY19-20, revenue was 5.4% smaller than revenues collected at the end of the same quarter in FY18-19. Sources of the decrease include HVAC inspection fees, motor vehicle tax revenue, and an increase in the amount wired to the school system for excise taxes. Fine and forfeiture revenue increased somewhat—the continuation of a trend identified during prior quarters.



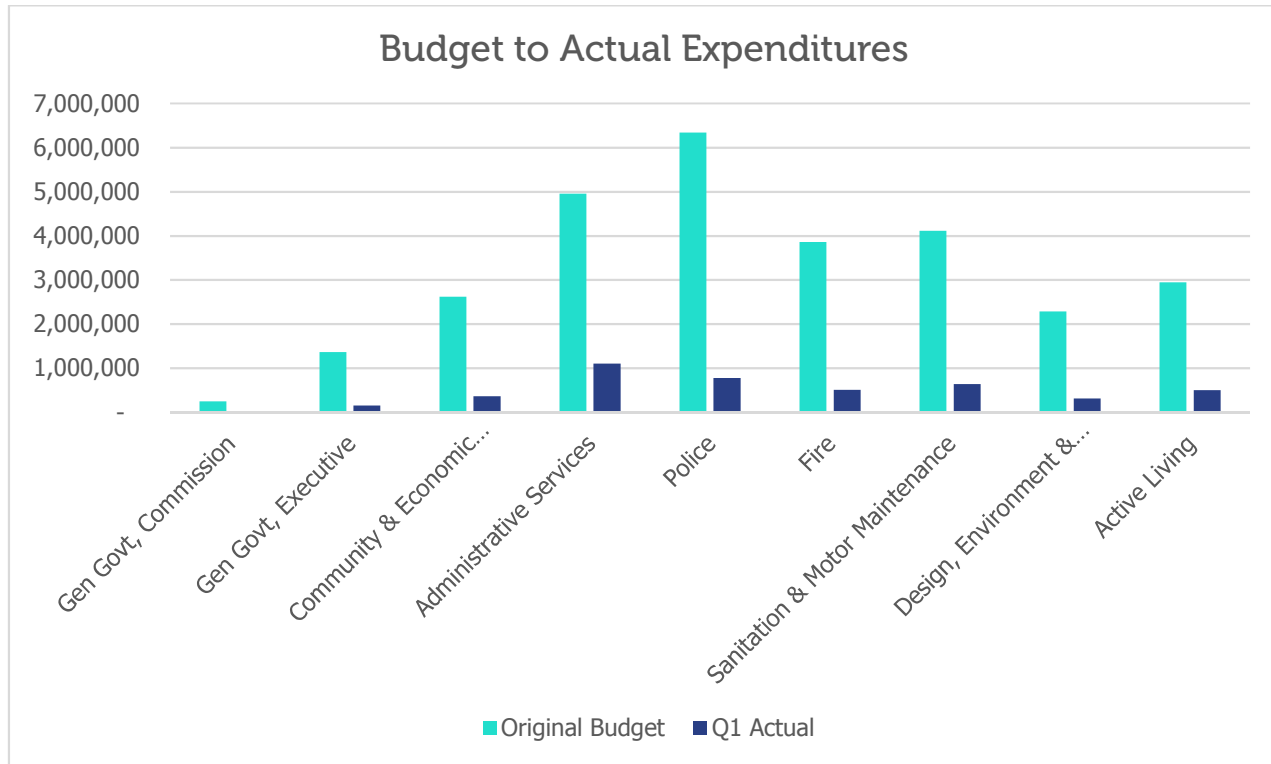
Revenue Source	FY19 Q1	FY20 Q1	% Change from 2019
Real property tax	\$331,396.06	\$325,653.71	-2%
Franchise taxes	85,196.70	69,048.00	-19%
Other taxes	305,363.97	268,788.10	-12%
Licenses & permits	179,967.53	128,993.05	-28%
Parking meter fees	177,837.47	198,049.61	11%
Recreation service fees	158,811.92	159,195.76	0%
Fines & forfeitures	170,910.11	175,527.89	3%
Other fees & revenues	129,201.48	130,759.27	1%
Total	\$1,538,685.24	\$1,456,015.39	-5.4%

Expenditure Summary

Expenditures in the General Fund reflect general government services such as police, fire protection, active living, administrative services, community and economic development and city management. Year-to-date expenditures as of Sept. 30 are \$4,365,902 or 14% of the budgeted amount. Fire and Police make up 36% of overall expenditures thus far.

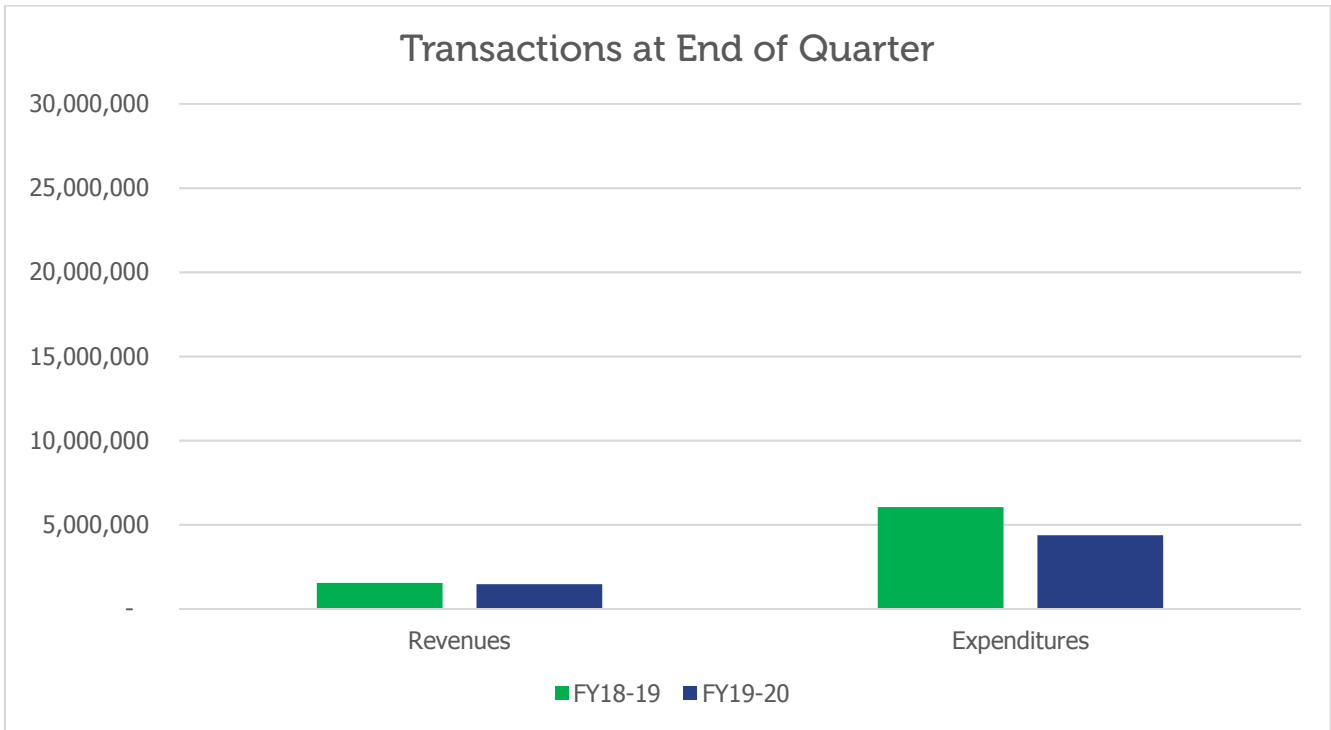


Expenditures for the quarter were 14 percent of the total amount budgeted for the year. Each department has spent at least 10 percent of its allotted budget. The department with the highest percentage of actual expenditures compared to budgeted amounts, Administrative Services, has spent 22 percent with faster spending rates than anticipated on professional services, legal liability insurance, and phone bills. No department's expenditures exceeded one-fourth of the year's budget.



Department	Original Budget	Q1 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	248,320	23,596	10%
Gen Govt, Executive	1,367,100	151,579	11%
Community & Economic Development	2,617,170	360,056	14%
Administrative Services	4,955,270	1,100,421	22%
Police	6,339,350	777,158	12%
Fire	3,858,530	507,148	13%
Sanitation & Motor Maintenance	4,110,910	639,696	16%
Design, Environment & Construction	2,285,020	308,802	14%
Active Living	2,942,040	497,446	17%
Total GF Departments	28,723,710	4,365,902	14%

Revenues have been similar year over year while expenditures have been lower than the previous year for the same time period. First quarter activity is small in volume compared to expected revenues and expenditures for the remainder of the fiscal year. Although expenditures exceed revenues, general fund cash on hand currently exceeds six million dollars.



Fund Spotlight: SPLOST

The Special Purpose Local Option Sales Tax (SPLOST) was approved by voters in 2017. The SPLOST fund is a governmental fund intended for infrastructure-related spending. Earmarks from the projected proceeds have been made for 1) \$13,400,000 for debt service payments for the URA 2010 and URA 2013 bond projects for four city facilities and 2) \$5,600,000 for the Atlanta Avenue railroad crossing improvement project. Current receipts suggest lower proceeds than DeKalb County first estimated. Funds remaining after the main expenditures would be spent on sidewalk repair and construction.

This year's SPLOST budget is for \$3,200,000 in revenue. Since July 1, \$552,735, or 17% of that amount has been received. Expenditures of \$68,323 have been made for bond interest. Larger principal payments will come due on Jan. 1 and Apr. 1, 2020. Because of the predictability of debt service due dates, idle cash within the SPLOST fund may be part of a broader cash investment program.

	SPLOST FUND ESTIMATE 2017-18	SPLOST FUND REVISED 2017-18	SPLOST FUND ACTUAL 2017-18	SPLOST FUND ESTIMATE 2018-19	SPLOST FUND REVISED 2018-19	SPLOST FUND ESTIMATE 2019-20
<i>BEGINNING FUND BALANCE</i>	0	0	0	825,000	760,465	5,640,815
REVENUES						
313200 Special Purpose Local Option Sales Tax	0	825,000	760,465	3,400,000	3,200,000	3,200,000
334100 Intergovernmental	0	0	0	0	0	0
361000 Interest	0	0	0	0	0	0
389000 Miscellaneous	0	0	0	0	0	0
Total Revenue	0	825,000	760,465	3,400,000	3,200,000	3,200,000
EXPENDITURES						
521200 Professional Services	0	0	0	0	0	0
522500 Other Contractual Services	0	0	0	0	0	0
523600 Dues & Fees	0	0	0	0	0	0
Total Services	0	0	0	0	0	0
SUPPLIES						
531100 General Supplies & Materials	0	0	0	0	550	0
531101 Bldg. & Fixed Eqp	0	0	0	0	0	0
531300 Food-Subsistence & Support	0	0	0	0	0	0
Total Supplies	0	0	0	0	550	0
CAPITAL OUTLAY						
541100 Sites	0	0	0	0	0	0
541200 Site Improvements	0	0	0	200,000	0	0
541300 Buildings	0	0	0	0	0	0
541301 Building Improvements	0	0	0	0	0	0
541400 Infrastructure	0	0	0	350,000	350,000	1,700,000
542100 Machines, Motors & Power Tools	0	0	0	0	0	0
542101 Communications Equipment	0	0	0	0	0	0
542102 Office Machines/Equipment	0	0	0	0	0	0
542200 Vehicles	0	0	0	0	0	0
542300 Furniture & Fixtures	0	0	0	0	0	0
542301 Outdoor Furniture & Equipment	0	0	0	0	0	0
542401 Computer Systems Software	0	0	0	0	0	0
542500 Miscellaneous Equipment	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0
Total Capital Outlay	0	0	0	550,000	350,000	1,700,000
DEBT SERVICE						
581100 Principal	0	0	0	0	674,000	838,000
582100 Interest	0	0	0	164,480	72,830	118,490
584000 Cost of Issuance Long Term Debt	0	0	0	200,000	87,850	0
Total Non-operating	0	0	0	364,480	834,680	956,490
Total Expenditures	0	0	0	914,480	1,185,230	2,656,490
OTHER USES						
611340 Transfer (to) from Urban Red. Auth. 2010 Debt Service	0	0	0	(752,090)	(750,240)	(749,020)
611345 Transfer (to) from Urban Red. Auth. 2013 Debt Service	0	0	0	(1,479,180)	(1,479,180)	(1,480,380)
611100 Transfer from General Fund	0	0	0	0	0	0
611350 Transfer from (to) Capital Improvements Fund	0	0	0	0	0	0
393100 Proceeds from debt issuance	0	0	0	4,800,000	5,095,000	0
Total Other Uses	0	0	0	2,568,730	2,865,580	(2,229,400)
Ending Fund Balance	0	825,000	760,465	5,879,250	5,640,815	3,954,925

Appendix A: General Fund Expenditures by Account

Account Number	Description	2020	Actual	Actual	Remaining Budget	Budget
		Original Budget	Current Mo Activity	YTD Activity		Avail %
511100	Regular-Salaries & Wages	\$10,344,550.00		\$1,562,537.58	\$8,782,012.42	84.90%
511200 + 511220	Temp-Salaries & Wages	1,859,740.00		231,680.02	1,628,059.98	87.54%
511300	Overtime-Salaries & Wages	543,300.00		76,054.06	467,245.94	86.00%
511400	Spl Ev OT-Salaries & Wages	190,000.00		11,787.89	178,212.11	93.80%
512100	Group Insurance	3,053,250.00		7,145.77	3,046,104.23	99.77%
512200 + 512220	Social Security (FICA)	464,940.00		64,256.17	400,683.83	86.18%
512300	Medicare	188,810.00		26,348.17	162,461.83	86.05%
512400	Retirement Contributions	889,720.00		127,218.96	762,501.04	85.70%
512401	Retirement Contributions - ICMA	70,270.00		10,329.00	59,941.00	85.30%
512600	Unemployment Insurance	15,890.00			15,890.00	100.00%
512700	Workers Comp	216,830.00			216,830.00	100.00%
	TOTAL PERSONAL SERVICES	17,837,300.00		2,117,357.62	15,719,942.38	88.13%
521200	Professional Services	2,688,600.00	135,932.62	499,580.56	2,189,019.44	81.42%
521301	Instructor Fees	60,000.00	1,879.50	5,463.00	54,537.00	90.90%
521302	Official Fees	400.00			400.00	100.00%
522200	Repairs and Maintenance	14,000.00	295.00	295.00	13,705.00	97.89%
522201	R & M Building and Fixed Equip	162,630.00	18,729.47	38,847.88	123,782.12	76.11%
522202	R & M Communications Equip	29,650.00	1,610.39	1,610.39	28,039.61	94.57%
522203	R & M Landscape	307,600.00	18,627.34	81,217.65	226,382.35	73.60%
522204	R & M Machines and Tools	12,900.00	402.24	6,274.53	6,625.47	51.36%
522205	R & M Office Equip	11,350.00			11,350.00	100.00%
522206	R & M Vehicles - Outside Labor	95,850.00	11,982.48	13,249.20	82,600.80	86.18%
522210	R & M - Infrastructure	30,000.00	3,314.00	4,676.13	25,323.87	84.41%
522310	Rental of Land and Buildings	50,780.00	3,452.00	10,356.00	40,424.00	79.61%
522320	Rental of Equip and Vehicles	119,120.00	2,307.27	8,838.01	110,281.99	92.58%
522321	Auto Allowance	25,880.00	440.86	3,017.25	22,862.75	88.34%
522322	Other Rentals	2,600.00			2,600.00	100.00%
522500	Other Contractual Services	2,688,150.00	190,123.16	517,617.29	2,170,532.71	80.74%
523101	Insurance - Awards	35,500.00			35,500.00	100.00%
523102	Insurance - Legal Liability	119,510.00		106,911.00	12,599.00	10.54%
523104	Insurance - Insurance - Proper	80,100.00		80,482.00	(382.00)	-0.48%
523105	Insurance - Insurance - Vehicl	111,500.00		116,684.00	(5,184.00)	-4.65%
523106	Insurance - Performance Bond	200.00			200.00	100.00%
523107	Insurance - Commerical Excess Liab	24,700.00		17,651.00	7,049.00	28.54%
523201	Postage	54,840.00	1,841.41	10,172.07	44,667.93	81.45%
523202	Telephone	252,600.00	97,277.71	140,658.81	111,941.19	44.32%
523300	Advertising	45,350.00	4,350.94	4,552.73	40,797.27	89.96%
523400	Printing and Binding	77,750.00	8,602.66	13,631.47	64,118.53	82.47%
523450	Signs	88,850.00	5,177.41	17,293.68	71,556.32	80.54%
523600	Dues and Fees	107,560.00	3,423.00	15,467.32	92,092.68	85.62%
523700	Education and Training	382,150.00	11,312.19	53,593.93	328,556.07	85.98%
523701	Business Meetings	102,880.00	(498.88)	17,580.85	85,299.15	82.91%
523800	Licenses	7,800.00			7,800.00	100.00%
523911	Bank Charges	86,300.00	2,915.14	11,896.76	74,403.24	86.21%
	SERVICES, OTHER CHG	7,877,100.00	523,497.91	1,797,618.51	6,079,481.49	77.18%
531101	Supplies - Bldg and Fixed Equip	64,160.00	2,944.62	8,072.20	56,087.80	87.42%
531102	Supplies - Janitorial	64,260.00	4,515.53	16,510.61	47,749.39	74.31%
531103	Supplies - Landscape Maint	58,400.00	269.33	12,368.84	46,031.16	78.82%
531104	Supplies - Misc Maintenance	6,020.00	672.30	1,322.15	4,697.85	78.04%
531105	Supplies - Office	80,900.00	4,689.12	15,905.62	64,994.38	80.34%
531106	Supplies - Pesticides	2,850.00		128.44	2,721.56	95.49%
531107	Supplies - Specialized Dept	362,560.00	15,877.59	48,946.53	313,613.47	86.50%
531108	Supplies - Tires and Batteries	44,140.00	5,944.87	6,996.81	37,143.19	84.15%
531109	Supplies - Vehicles and Equip	99,300.00	18,008.10	12,879.17	86,420.83	87.03%
531110	Supplies - Communications Equip	13,380.00		114.43	13,265.57	99.14%
531111	Supplies - Computer Equip	60,250.00	6,110.46	7,150.42	53,099.58	88.13%
531112	Supplies - Software	145,860.00	2,659.24	7,977.72	137,882.28	94.53%
531113	Supplies - Office Equip & Furniture	23,670.00	840.00	4,462.36	19,207.64	81.15%
531114	Supplies - Outdoor Furniture, Equipment	38,200.00		2,425.00	35,775.00	93.65%
531115	Supplies - Batteries	6,770.00	(387.54)	63.54	6,706.46	99.06%
531210	Water and Sewage	230,000.00	23,000.05	54,291.81	175,708.19	76.39%
531215	Stomwater Utility	270,000.00		3,360.00	266,640.00	98.76%
531220	Natural Gas	56,000.00	3,236.66	6,501.07	49,498.93	88.39%
531230	Electricity	500,000.00	47,412.24	94,550.48	405,449.52	81.09%
531231	Street Lighting	288,000.00	23,267.78	46,763.42	241,236.58	83.76%
531270	Gasoline	231,490.00	(11,008.92)	46,220.02	185,269.98	80.03%
531300	Food - Subsistence & Support	63,960.00	1,623.62	8,220.90	55,739.10	87.15%
531400	Books and Periodicals	17,120.00	93.61	884.68	16,235.32	94.83%
531500	Supplies - Resale - Recycling	4,000.00	244.90	1,306.75	2,693.25	67.33%
531600	Small Equipment	41,810.00	24.32	1,985.64	39,824.36	95.25%
531700	Uniforms and Protective Equip	236,210.00	20,173.43	41,523.68	194,686.32	82.42%
	SUPPLIES	3,009,310.00	170,211.31	450,932.29	2,558,377.71	85.02%
611000:612286	Transfers	1,450,000.00			1,450,000.00	100.00%
	TOTAL NON OPERATING	1,450,000.00			1,450,000.00	100.00%
	TOTAL DEPARTMENT	30,173,710.00	693,709.22	4,365,908.42	25,807,801.58	85.53%
	TOTAL PER GAAP	30,173,710.00	693,709.22	4,365,908.42	25,807,801.58	85.53%

Appendix B: General Fund Revenue by Account

Account Number	Description	2020 Original Budget	Actual		Remaining Budget	Budget %
			Current Mo Activity	YTD Activity		
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 - Clairemont Oa	36,500.00			36,500.00	100.00%
311216	Real Property Tax 2016			270.63	(270.63)	0.00%
311217	Real Property Tax 2017		(40,021.74)	(37,092.62)	37,092.62	0.00%
311218	Real Property Tax 2018	100,000.00	7,180.21	114,864.49	(14,864.49)	-14.86%
311219	Real Property Tax 2019	9,125,000.00	38,789.58	247,611.20	8,877,388.80	97.29%
311202	Real Property Tax 2012			0.01	(0.01)	0.00%
311310	Motor Vehicle Tax	425,000.00	37,209.29	72,567.51	352,432.49	82.93%
311350	Railroad Equipment Tax	2,000.00		871.52	1,128.48	56.42%
311416	Personal Property Tax 2016		92.05	92.05	(92.05)	0.00%
311418	Personal Property Tax 2018	5,000.00		105.75	4,894.25	97.89%
311600	Intangible Tax	140,000.00	1,420.62	1,420.62	138,579.38	98.99%
311601	Property Transfer Tax	60,000.00			60,000.00	100.00%
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	34,507.61	34,507.61	100,492.39	74.44%
311740	Franchise Tax - Video Service	108,000.00			108,000.00	100.00%
311750	Franchise Tax - Cable TV	220,000.00			220,000.00	100.00%
311760	Franchise Tax - Telephone	53,000.00	78.15	85.58	52,914.42	99.84%
311790	Energy Excise Tax	110,000.00	22,810.24	34,351.70	75,648.30	68.77%
	TAXES, GENERAL	11,703,000.00	102,066.01	469,759.16	11,233,240.84	95.99%
313010	General Sales and Use Tax		(25.04)	(76.28)	76.28	0.00%
314200	Sales Tax - Beer & Wine	87,200.00	15,460.57	30,849.29	56,350.71	64.62%
314300	Sales Tax - Liquor	196,000.00	37,325.66	65,526.27	130,473.73	66.57%
316100	Business and Occupation Taxes	380,000.00	2,905.45	9,675.17	370,324.83	97.45%
316101	Professional Taxes	140,000.00	1,206.12	5,217.30	134,782.70	96.27%
316102	Insurance Occ License	44,000.00	540.00	883.50	43,116.50	97.99%
316200	Insurance Premium Tax	1,450,000.00			1,450,000.00	100.00%
319110	Pen & Int Late Pmt Real Proper	75,000.00	12,030.69	81,547.60	(6,547.60)	-8.73%
319120	Pen & Int Late Pmt Personal Pr	5,000.00		107.80	4,892.20	97.84%
	OTHER TAXES	2,377,200.00	69,443.45	193,730.65	2,183,469.35	91.85%
321110	Licenses - Beer & Wine	40,000.00	800.00	1,600.00	38,400.00	96.00%
321120	Licenses - Wine	200.00			200.00	100.00%
321130	Licenses - Liquor Sales	57,000.00	2,050.00	4,100.00	52,900.00	92.81%
321135	Licenses - Alcoholic Bev Serv	6,500.00	380.00	1,150.00	5,350.00	82.31%
321139	School Portion of Excise Tax		(45,677.37)	(88,599.20)	88,599.20	0.00%
321140	Licenses - Corking License	750.00			750.00	100.00%
321500	Film Movie Permit Fee	12,000.00	2,800.00	4,400.00	7,600.00	63.33%
322000	Non Business Licences and Permits	1,000.00		150.00	850.00	85.00%
322120	Permit - Building	475,000.00	40,810.00	131,200.00	343,800.00	72.38%
322130	Plumbing Inspection Fees	25,000.00	1,472.00	14,936.00	10,064.00	40.26%
322140	Electrical Inspection Fees	65,000.00	4,402.00	23,781.25	41,218.75	63.41%
322160	HVAC Inspection Fees	115,000.00	4,995.00	18,895.00	96,105.00	83.57%
322190	Row Permit		(12,680.00)	9,360.00	(9,360.00)	0.00%
322210	Zoning and Land Use Fees	28,000.00	1,855.00	6,965.00	21,035.00	75.13%
322230	Sign Permit	2,000.00	300.00	330.00	1,670.00	83.50%
322240	Special Events Permit Fees	1,000.00	150.00	225.00	775.00	77.50%
322250	Logo Licensing Fee	500.00		500.00		0.00%
	LICENSES & PERMITS	828,950.00	1,656.63	128,993.05	699,956.95	84.44%
337200	Management Service Fees	480,140.00			480,140.00	100.00%
341322	Tree Plan Review Fees	20,000.00	1,905.00	5,335.00	14,665.00	73.33%
341400	Printing and Duplicating	1,500.00	400.50	2,707.35	(1,207.35)	-80.49%
341910	Election qualifying fee			2,625.00	(2,625.00)	0.00%
341930	Sale of Maps and Publications	6,000.00	1,312.15	2,867.15	3,132.85	52.21%
341941	Reimb from Dec Tourism Beau	41,500.00			41,500.00	100.00%
341990	Other Revenues Genl Govt	5,000.00	26.50	226.50	4,773.50	95.47%
342140	Police Background Ck Fee	10,000.00	1,083.00	3,631.00	6,369.00	63.69%
342150	CPR - Non-Resident Fee	50.00		190.00	(140.00)	-280.00%
342200	Fire Alarm Fees	5,000.00	163.00	1,011.00	3,989.00	79.78%
342220	Fire Report Copies	50.00		15.00	35.00	70.00%
342905	PSD Reimburse for O/T	100,000.00	175.00	17,025.00	82,975.00	82.98%
342915	CSOD Rescource Officer	115,000.00			115,000.00	100.00%
342920	School Crossing Grd - Reimb	8,000.00			8,000.00	100.00%
343910	Parking Meter Fees	750,000.00	68,712.29	198,049.61	551,950.39	73.59%
344160	Recycling Income - Sanitation			808.00	(808.00)	0.00%
347200	Recreation Service Fees	700,000.00	38,885.94	159,195.76	540,804.24	77.26%
347500	Sale of Goods	12,000.00	921.33	3,986.30	8,013.70	66.78%
349100	Cemetery Service Fees	80,000.00	7,303.60	20,718.80	59,281.20	74.10%
349300	Return Check Fees	100.00		50.00	50.00	50.00%
351170	Fines and Forfeit - Code Viola	750,000.00	52,858.38	175,527.89	574,472.11	76.60%
351171	Court Fines and Bonds ATS	155,000.00	22,500.00	6,577.00	148,423.00	95.76%
351173	ATS School Portion			(18,963.50)	18,963.50	0.00%
351400	Additional Court Penalty Assessments	5,000.00	462.38	1,113.13	3,886.87	77.74%
351930	Parking Violations	50,000.00	4,120.00	12,850.00	37,150.00	74.30%
361000	Interest Income	20,000.00	1,477.77	7,349.82	12,650.18	63.25%
381010	Rental - Bandstand	4,500.00	150.00	975.00	3,525.00	78.33%
381020	Rental - Recreation Facilities	115,000.00	9,770.75	30,993.50	84,006.50	73.05%
383010	Insurance Reimbursement Claims and Losses		26,563.66	26,563.66	(26,563.66)	0.00%
389000	Misc Revenue	10,000.00	182.70	1,914.66	8,085.34	80.85%
392100	Sale of General Fixed Assets	5,000.00		189.90	4,810.10	96.20%
	ALL OTHER REV	3,448,840.00	238,973.95	663,532.53	2,785,307.47	80.76%
391275	Transfer - Hotel/ Motel Tax Fund	412,500.00			412,500.00	100.00%
391505	Transfer - Stormwater	352,020.00			352,020.00	100.00%
391540	Transfer - Solid Waste Fund	212,540.00			212,540.00	100.00%
611225	Transfer - to CYS	(100,000.00)			(100,000.00)	100.00%
611240	Transfer - to E911	(350,000.00)			(350,000.00)	100.00%
	TRANSFERS	527,060.00			527,060.00	100.00%
	TOTAL REVENUES	18,885,050.00	412,140.04	1,456,015.39	17,429,034.61	92.29%
	TOTAL REV GAAP	18,885,050.00	412,140.04	1,456,015.39	17,429,034.61	92.29%