



Financial Status Report FY20 Second 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. The City’s fiscal year begins on July 1, the city’s second quarter began on October 1, 2019, and ended on December 31, 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

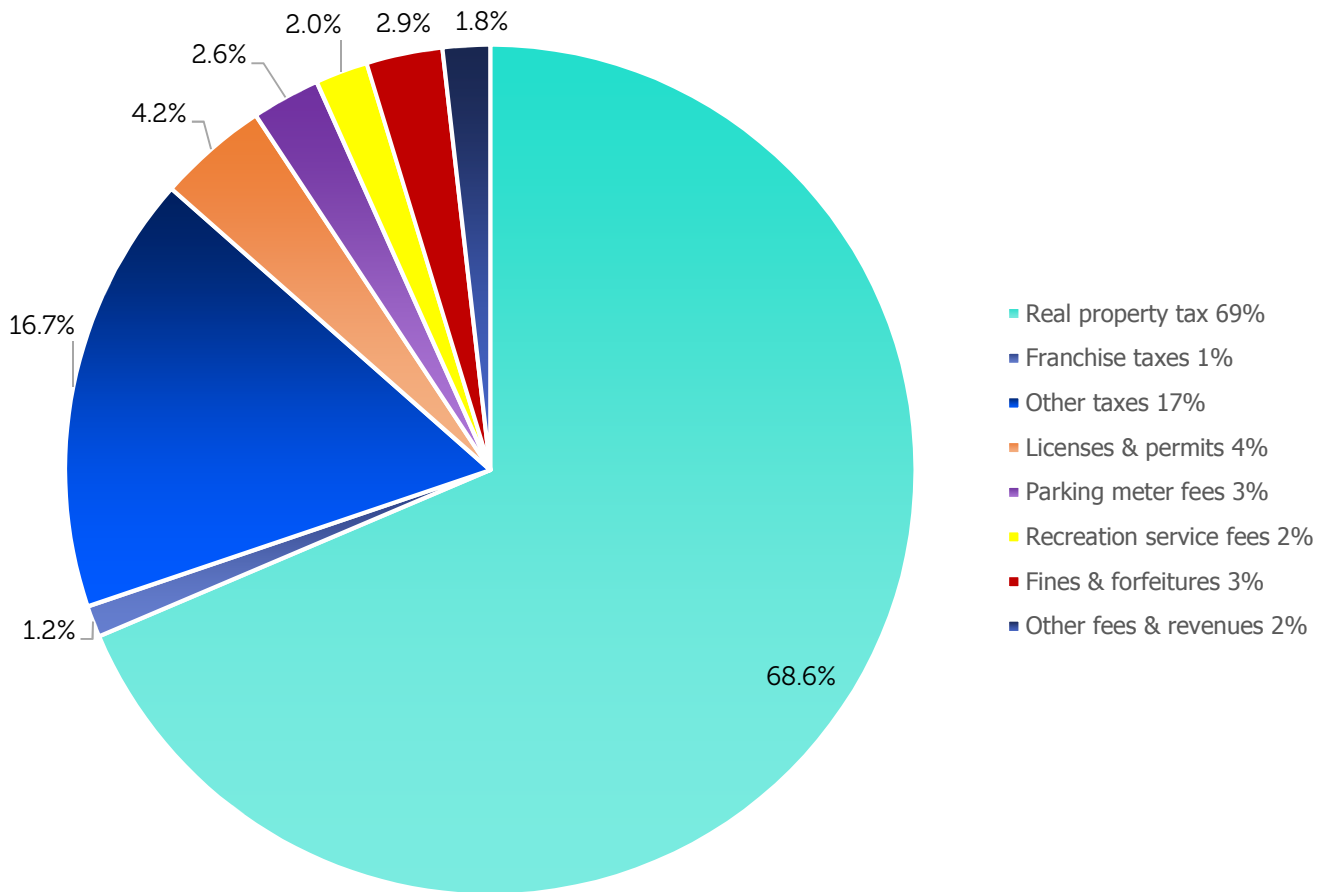
Performance through End of Quarter	Metric
Percent of General Fund Revenues Remaining to be Collected	71.4%
Percent of General Fund Budgeted Expenditures Remaining	54.8%
2019 real property tax collection rate	96.3%
Net number of newly licensed businesses	-5
Net number of new business employees	23

Revenue Summary

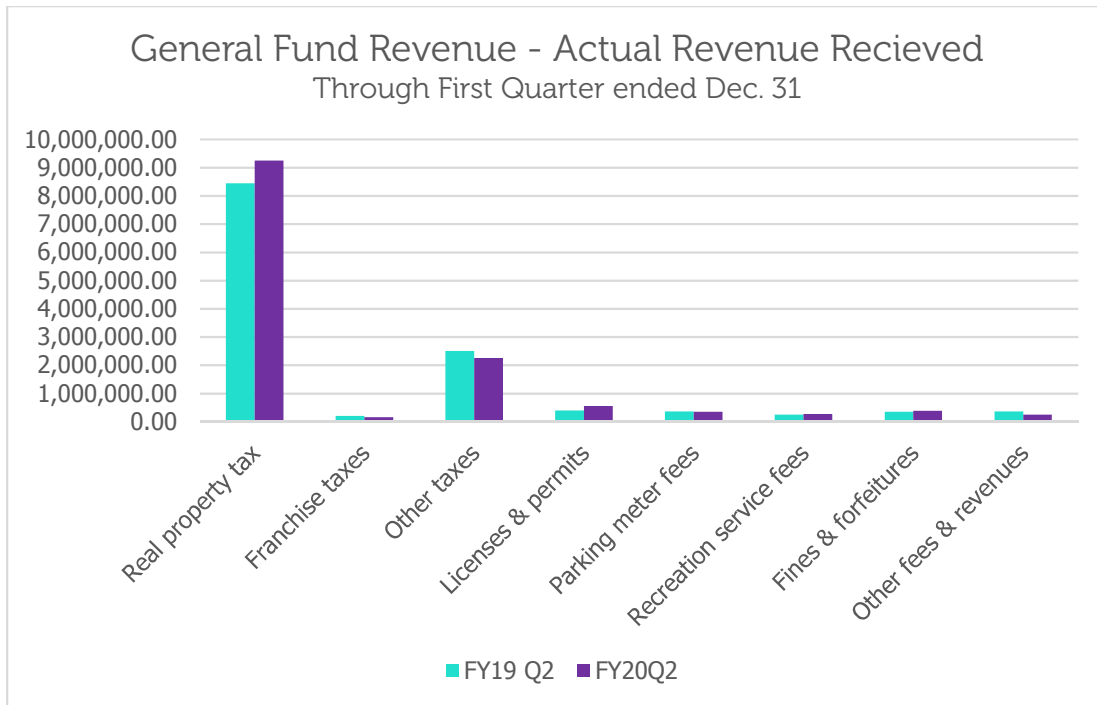
The revenue sources for the General Fund include taxes (real property, franchise and other), licenses and permits, parking meter fees, recreation fees, fines and forfeitures and other fees and revenues. Licenses & permits include liquor licenses, building permits and inspection fees.

The main revenue sources for the General Fund are property taxes. Franchise taxes are typically about 5% of revenues. However, the payment for the electric franchise tax—the largest franchise tax—will be received during the third quarter. Ratios of other revenue sources are consistent with annual trends.

General Fund Actual Revenue by Source



Overall, revenues are 5% higher through the second quarter compared to the second quarter of FY18-19. Real property taxes, license and permit fees, fines and forfeitures, and recreation fees have increased by comparison. The decrease in franchise tax revenue is mostly attributable to video and cable television franchise taxes. The revenue for "other taxes" has declined mostly due to motor vehicle tax receipts, which may be due to issues with the state's funding formula.

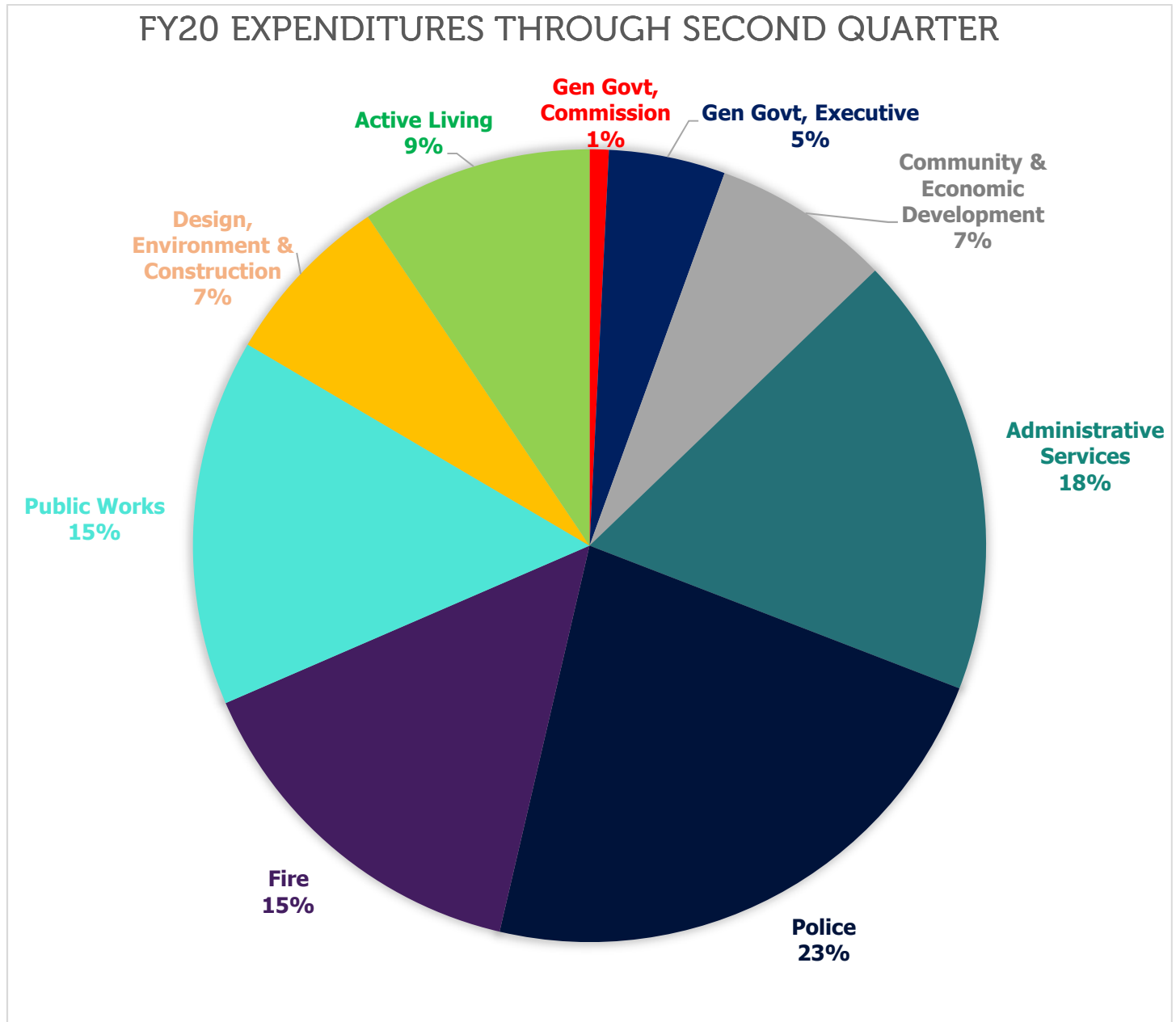


General Fund Major Revenue Sources: Actual Revenue Received through Previous Quarter

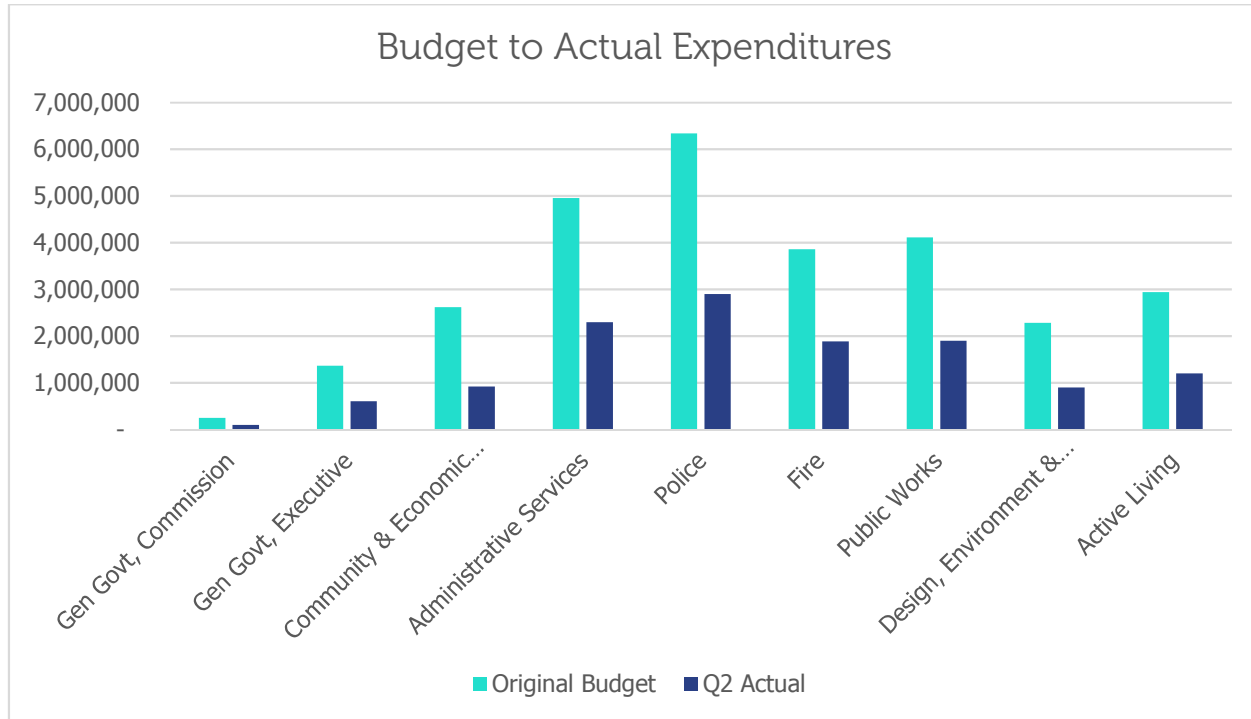
Revenue Source	FY19 Q2	FY20 Q2	% Change from 2019
Real property tax	8,441,481.96	9,251,331.51	10%
Franchise taxes	202,843.29	160,303.22	-21%
Other taxes	2,504,692.13	2,257,568.06	-10%
Licenses & permits	393,630.59	559,713.53	42%
Parking meter fees	358,785.70	348,241.24	-3%
Recreation service fees	244,931.72	272,940.24	11%
Fines & forfeitures	352,121.39	384,317.13	9%
Other fees & revenues	362,046.81	244,679.22	-32%
Total	12,860,533.59	13,479,094.15	5%

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 Dec. 31 are \$12,715,165 or 43% of the budgeted amount. Fire and Police make up 38% of overall expenditures thus far.

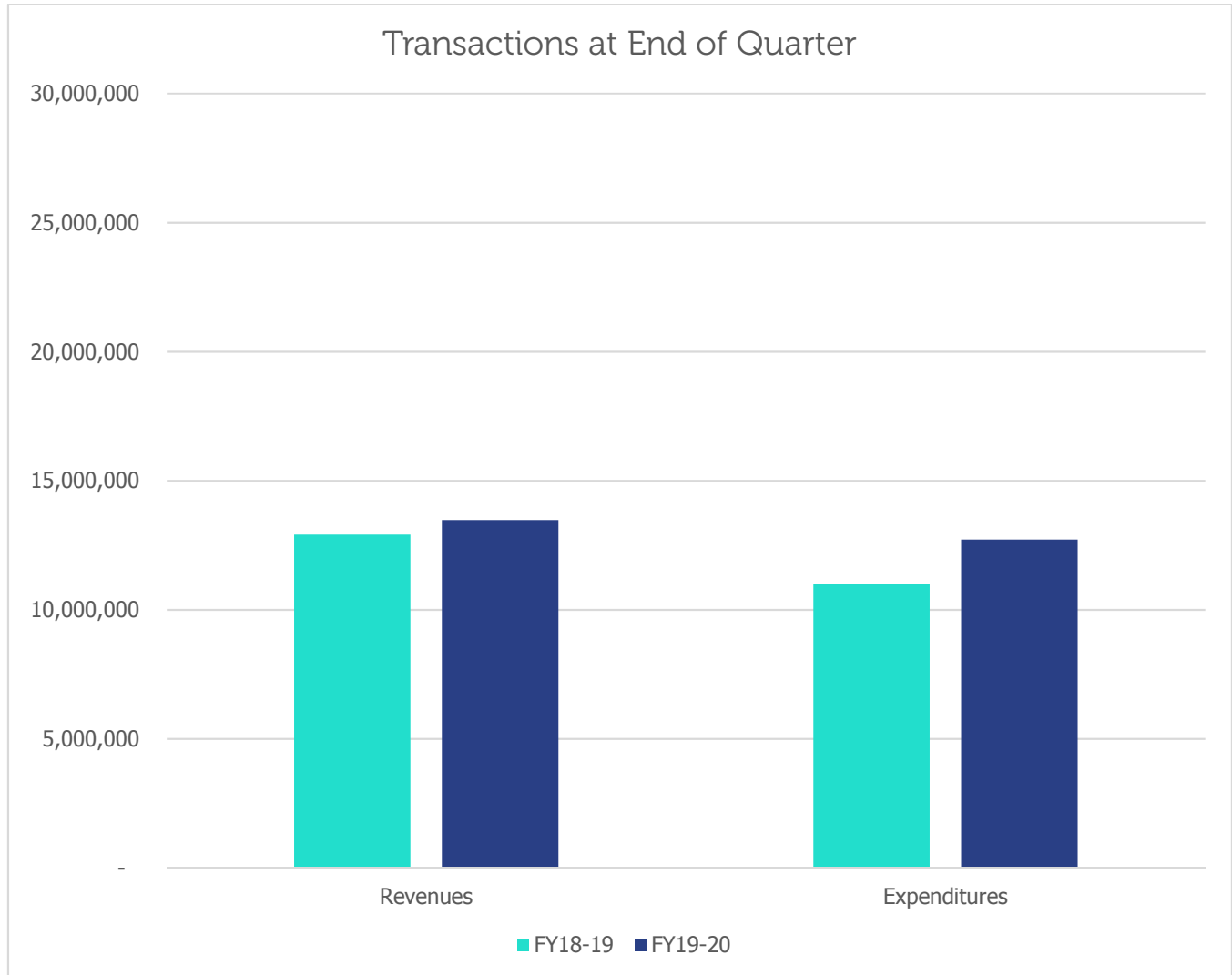


Expenditures for through the end of the quarter were 44% of the total amount budgeted for the year. Each department has spent at least 35% of its allotted budget. Expenditures in Administrative Services, which were higher when compared to other departments during the first quarter, are now consistent with other departments. No department's expenditures exceeded one-half of the year's budget.



Department	Original Budget	End-of-Q2 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	248,320	99,401	40%
Gen Govt, Executive	1,367,100	604,685	44%
Community & Economic Development	2,617,170	923,137	35%
Administrative Services	4,955,270	2,297,213	46%
Police	6,339,350	2,896,170	46%
Fire	3,858,530	1,889,089	49%
Public Works	4,110,910	1,902,993	46%
Design, Environment & Construction	2,285,020	902,742	40%
Active Living	2,942,040	1,199,735	41%
Total GF Departments	28,723,710	12,715,165	

Revenues have been similar year over year while expenditures are reported somewhat higher than the previous year for the same time period. Second quarter activity was larger in volume than the first quarter particularly with revenues. Revenues at the end of the quarter exceed expenditures.



Fund Spotlight: Capital Improvement Fund



Commerce Drive Cycle Track

Overview. Capital projects are characterized by a “long useful life” (not consumed in one fiscal year), high costs relative to the total budget, and are not likely to be funded again in the near future. Our financial policies define a major capital project as “a non-recurring capital expenditure that has an expected useful life of more than 10 years and an estimated total cost of \$25,000 or more.” Lesser capital projects have a value of at least \$5,000 and a useful life of at least two years.

Budgeting. A five-year capital improvement plan is developed and updated annually. The City’s capital budget is adopted with the operating budget.

Active projects

- Pedestrian safety improvements at Clairemont & Commerce and Church & Commerce
- Railroad crossing improvements at Atlanta Avenue
- Talley Street multimodal transportation improvements
- Path Decatur Commerce Drive Cycle Track

Ongoing investments

- Capital vehicles and equipment
- Sidewalk improvement program

Fund balance ending June 30, 2019. The Capital Improvement Fund’s fund balance decreased by \$1,643,970 to \$9,173,138. Overall revenues were \$5,363,313 less than the prior year. Tax revenues decreased \$4,510,718 and this decrease is primarily related to the termination of HOST taxes which were replaced by SPLOST taxes, which are accounted for in a separate fund. Intergovernmental

revenue decreased \$907,081 as certain federal and state funded transportation grants came to a close. The intergovernmental revenue included funds for the North McDonough streetscapes, railroad crossings project, and the Clairemont/Church/Commerce intersection improvements design. About \$7,396,883 of the fund balance is from HOST funds and is dedicated to capital projects.

In addition to the projects described above, other major capital outlay projects in fiscal year 2018 included streets repair and paving, traffic calming projects, sidewalk repair and installation, and lease payments for a variety of vehicles and other equipment. This fund also spent \$2,180,000 for green space purchase of 4.19 acres adjacent to Dearborn Park. The capital improvement fund transferred about \$2,095,000 to other funds for debt service and other capital construction projects.



Talley Street Sidewalk



Fiber ring installation

Appendix A: General Fund Revenues by Account

Account	2020	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%
311216 Real Property Tax 2016			270.63	(270.63)	0.00%
311217 Real Property Tax 2017		(92.40)	(42,847.21)	42,847.21	0.00%
311218 Real Property Tax 2018	100,000.00	244.57	118,572.83	(18,572.83)	-18.57%
311219 Real Property Tax 2019	9,125,000.00	7,130,968.27	9,175,335.25	(50,335.25)	-0.55%
311202 Real Property Tax 2012			0.01	(0.01)	0.00%
311310 Motor Vehicle Tax	425,000.00	29,003.39	163,728.58	261,271.42	61.48%
311350 Railroad Equipment Tax	2,000.00		871.52	1,128.48	56.42%
311416 Personal Property Tax 2016		44.78	136.83	(136.83)	0.00%
311417 Personal Property Tax 2017		724.20	786.46	(786.46)	0.00%
311418 Personal Property Tax 2018	5,000.00	88.31	251.92	4,748.08	94.96%
311600 Intangible Tax	140,000.00	13,440.19	39,211.47	100,788.53	71.99%
311601 Property Transfer Tax	60,000.00	3,035.79	9,125.70	50,874.30	84.79%
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	33,508.51	68,016.12	66,983.88	49.62%
311740 Franchise Tax - Video Service	108,000.00			108,000.00	100.00%
311750 Franchise Tax - Cable TV	220,000.00		53,270.16	166,729.84	75.79%
311760 Franchise Tax - Telephone	53,000.00	71.63	38,913.83	14,086.17	26.58%
311790 Energy Excise Tax	110,000.00		62,400.14	47,599.86	43.27%
TAXES, GENERAL	11,703,000.00	7,211,037.24	9,688,147.35	2,014,852.65	17.22%
313010 General Sales and Use Tax		(67.03)	(36.68)	36.68	0.00%
314200 Sales Tax - Beer & Wine	87,200.00	10,412.73	73,359.98	13,840.02	15.87%
314300 Sales Tax - Liquor	196,000.00	40,404.01	176,418.18	19,581.82	9.99%
316100 Business and Occupation Taxes	380,000.00	77,489.50	90,996.37	289,003.63	76.05%
316101 Professional Taxes	140,000.00	39,301.84	77,590.93	62,409.07	44.58%
316102 Insurance Occ License	44,000.00	7,147.25	8,563.27	35,436.73	80.54%
316200 Insurance Premium Tax	1,450,000.00	460.00	1,494,985.22	(44,985.22)	-3.10%
319110 Pen & Int Late Pmt Real Proper	75,000.00	3,931.45	58,147.51	16,852.49	22.47%
319120 Pen & Int Late Pmt Personal Pr	5,000.00	898.18	1,030.66	3,969.34	79.39%
OTHER TAXES	2,377,200.00	179,977.93	1,981,055.44	396,144.56	16.66%
321110 Licenses - Beer & Wine	40,000.00	9,400.00	72,400.00	(32,400.00)	-81.00%
321120 Licenses - Wine	200.00			200.00	100.00%
321130 Licenses - Liquor Sales	57,000.00	14,600.00	111,000.00	(54,000.00)	-94.74%
321135 Licenses - Alcoholic Bev Serv	6,500.00	850.00	3,875.00	2,625.00	40.38%
321139 School Portion of Excise Tax			(109,010.32)	109,010.32	0.00%
321140 Licenses - Corking License	750.00		1,050.00	(300.00)	-40.00%
321150 Licenses - Alcoholic Bev Caterer Fee			1,000.00	(1,000.00)	0.00%
321500 Film/Movie Permit Fee	12,000.00	1,000.00	7,900.00	4,100.00	34.17%
322000 Non Business Licences and Permits	1,000.00	350.00	650.00	350.00	35.00%
322120 Permit - Building	475,000.00	133,691.60	346,878.60	128,121.40	26.97%
322130 Plumbing Inspection Fees	25,000.00	2,712.00	24,466.00	534.00	2.14%
322140 Electrical Inspection Fees	65,000.00	4,614.50	43,288.75	21,711.25	33.40%
322160 HVAC Inspection Fees	115,000.00	3,085.00	29,980.00	85,020.00	73.93%
322190 Row Permit		(4,740.00)	5,808.00	(5,808.00)	0.00%
322210 Zoning and Land Use Fees	28,000.00	3,060.00	18,347.50	9,652.50	34.47%
322230 Sign Permit	2,000.00	60.00	630.00	1,370.00	68.50%
322240 Special Events Permit Fees	1,000.00	575.00	950.00	50.00	5.00%
322250 Logo Licensing Fee	500.00		500.00		0.00%
LICENSES & PERMITS	828,950.00	169,258.10	559,713.53	269,236.47	32.48%
337200 Management Service Fees	480,140.00			480,140.00	100.00%
341322 Tree Plan Review Fees	20,000.00	2,255.00	11,545.00	8,455.00	42.28%
341400 Printing and Duplicating	1,500.00	108.00	2,823.35	(1,323.35)	-88.22%
341910 Election qualifying fee			2,625.00	(2,625.00)	0.00%
341930 Sale of Maps and Publications	6,000.00	804.10	6,331.91	(331.91)	-5.53%
341941 Reimb from Dec Tourism Beau	41,500.00			41,500.00	100.00%
341990 Other Revenues Genl Govt	5,000.00	10.00	5,297.00	(297.00)	-5.94%
342140 Police Background Ck Fee	10,000.00	1,548.00	7,590.00	2,410.00	24.10%
342150 CPR - Non-Resident Fee	50.00		190.00	(140.00)	-280.00%
342200 Fire Alarm Fees	5,000.00	418.00	2,042.50	2,957.50	59.15%
342220 Fire Report Copies	50.00	20.00	35.00	15.00	30.00%
342905 PSD Reimburse for O/T	100,000.00	9,650.00	49,443.75	50,556.25	50.56%
342915 CSOD Resource 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	52,353.80	348,241.24	401,758.76	53.57%
344160 Recycling Income - Sanitation			808.00	(808.00)	0.00%
347200 Recreation Service Fees	700,000.00	14,148.65	272,940.24	427,059.76	61.01%
347500 Sale of Goods	12,000.00	755.15	7,763.58	4,236.42	35.30%
349100 Cemetery Service Fees	80,000.00	6,947.60	39,700.60	40,299.40	50.37%
349300 Return Check Fees	100.00	50.00	150.00	(50.00)	-50.00%
351170 Fines and Forfeit - Code Viola	750,000.00	55,881.13	384,317.13	365,682.87	48.76%
351171 Court Fines and Bonds ATS	155,000.00	12,750.00	32,452.00	122,548.00	79.06%
351173 ATS School Portion			(34,151.00)	34,151.00	0.00%
351400 Additional Court Penalty Assessments	5,000.00		2,110.63	2,889.37	57.79%
351930 Parking Violations	50,000.00	3,285.00	26,715.00	23,285.00	46.57%
361000 Interest Income	20,000.00	753.11	10,077.94	9,922.06	49.61%
381010 Rental - Bandstand	4,500.00		1,625.00	2,875.00	63.89%
381020 Rental - Recreation Facilities	115,000.00	4,091.25	57,269.75	57,730.25	50.20%
383010 Insurance Reimbursement Claims and Losses		8,775.00	8,775.00	(8,775.00)	0.00%
389000 Misc Revenue	10,000.00	292.40	3,269.31	6,730.69	67.31%
392100 Sale of General Fixed Assets	5,000.00		189.90	4,810.10	96.20%
ALL OTHER REV	3,448,840.00	174,896.19	1,250,177.83	2,198,662.17	63.75%

Appendix B: General Fund Expenditures by Account

Account		2020	Actual	Actual	Remaining	Budget
Number	Description	Original Budget	Current Mo Activity	YTD Activity	Budget	Avail %
511100	Regular-Salaries & Wages	\$10,344,550.00	\$377,393.15	\$5,461,762.58	\$4,882,787.42	47.20%
511200 + 511220	Temp-Salaries & Wages	1,857,040.00	57,582.27	746,825.84	1,110,214.16	59.78%
511300	Overtime-Salaries & Wages	543,300.00	20,549.37	351,402.49	191,897.51	35.32%
511400	Spl Ev OT-Salaries & Wages	190,000.00	860.15	54,856.63	135,143.37	71.13%
512100	Group Insurance	3,053,250.00	1,864.04	1,552,270.13	1,500,979.87	49.16%
512200 + 512220	Social Security (FICA)	464,600.00	15,273.58	213,638.99	250,961.01	54.02%
512300	Medicare	188,810.00	6,383.34	92,631.10	96,178.90	50.94%
512400	Retirement Contributions	889,720.00	31,226.66	442,008.65	447,711.35	50.32%
512401	Retirement Contributions - ICMA	70,270.00	2,665.42	42,817.96	27,452.04	39.07%
512600	Unemployment Insurance	15,890.00	552.70	552.70	15,337.30	96.52%
512700	Workers Comp	216,830.00		107,410.00	109,420.00	50.46%
	TOTAL PERSONAL SERVICES	17,834,260.00	514,350.68	9,066,177.07	8,768,082.93	49.16%
521200	Professional Services	2,688,600.00	141,654.83	1,254,512.80	1,434,087.20	53.34%
521301	Instructor Fees	60,000.00	504.00	12,634.75	47,365.25	78.94%
521302	Official Fees	400.00			400.00	100.00%
522200	Repairs and Maintenance	14,000.00	3,550.00	3,845.00	10,155.00	72.54%
522201	R & M Building and Fixed Equip	162,630.00	7,435.00	70,649.12	91,980.88	56.56%
522202	R & M Communications Equip	29,650.00		11,769.82	17,880.18	60.30%
522203	R & M Landscape	307,600.00	14,637.50	165,124.37	142,475.63	46.32%
522204	R & M Machines and Tools	12,900.00	4,220.00	12,788.77	111.23	0.86%
522205	R & M Office Equip	11,350.00		53.00	11,297.00	99.53%
522206	R & M Vehicles - Outside Labor	95,850.00	2,189.00	26,209.92	69,640.08	72.66%
522210	R & M - Infrastructure	30,000.00		6,485.13	23,514.87	78.38%
522310	Rental of Land and Buildings	50,780.00	2,900.00	22,162.00	28,618.00	56.36%
522320	Rental of Equip and Vehicles	119,120.00	504.78	31,001.71	88,118.29	73.97%
522321	Auto Allowance	25,880.00	499.99	10,474.78	15,405.22	59.53%
522322	Other Rentals	2,600.00			2,600.00	100.00%
522500	Other Contractual Services	2,690,850.00	125,908.84	993,077.93	1,697,772.07	63.09%
523101	Insurance - Awards	35,500.00			35,500.00	100.00%
523102	Insurance - Legal Liability	119,510.00		111,911.00	7,599.00	6.36%
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	200.00		0.00%
523107	Insurance - Commerical Excess Liab	24,700.00		17,651.00	7,049.00	28.54%
523201	Postage	54,840.00	3,665.73	25,328.24	29,511.76	53.81%
523202	Telephone	252,600.00	19,737.86	224,164.71	28,435.29	11.26%
523300	Advertising	45,350.00		10,616.67	34,733.33	76.59%
523400	Printing and Binding	77,750.00	1,156.81	24,765.34	52,984.66	68.15%
523450	Signs	88,850.00		24,761.80	64,088.20	72.13%
523600	Dues and Fees	107,560.00	7,181.00	41,286.93	66,273.07	61.61%
523700	Education and Training	396,650.00	8,352.00	125,702.13	270,947.87	68.31%
523701	Business Meetings	88,380.00	1,501.20	31,892.65	56,487.35	63.91%
523800	Licenses	7,800.00		175.77	7,624.23	97.75%
523911	Bank Charges	86,300.00	817.97	29,988.05	56,311.95	65.25%
	SERVICES, OTHER CHG	7,879,800.00	346,616.51	3,486,399.39	4,393,400.61	55.76%
531101	Supplies - Bldg and Fixed Equip	64,160.00	426.96	23,929.88	40,230.12	62.70%
531102	Supplies - Janitorial	64,260.00	2,260.08	32,028.53	32,231.47	50.16%
531103	Supplies - Landscape Maint	58,400.00	425.49	16,210.87	42,189.13	72.24%
531104	Supplies - Misc Maintenance	6,020.00		3,500.53	2,519.47	41.85%
531105	Supplies - Office	80,900.00	5,596.91	40,434.16	40,465.84	50.02%
531106	Supplies - Pesticides	2,850.00	52.83	240.21	2,609.79	91.57%
531107	Supplies - Specialized Dept	362,560.00	10,378.51	130,530.83	232,029.17	64.00%
531108	Supplies - Tires and Batteries	44,140.00	510.97	19,766.42	24,373.58	55.22%
531109	Supplies - Vehicles and Equip	99,300.00	3,635.10	35,437.51	63,862.49	64.31%
531110	Supplies - Communications Equip	13,380.00		1,626.41	11,753.59	87.84%
531111	Supplies - Computer Equip	60,250.00	12,757.17	23,133.07	37,116.93	61.60%
531112	Supplies - Software	145,860.00		42,906.25	102,953.75	70.58%
531113	Supplies - Office Equip & Furniture	23,670.00		12,976.69	10,693.31	45.18%
531114	Supplies - Outdoor Furniture, Equipment	38,200.00		2,425.00	35,775.00	93.65%
531115	Supplies - Batteries	6,770.00		(605.32)	7,375.32	108.94%
531210	Water and Sewage	230,000.00	11,261.92	122,701.61	107,298.39	46.65%
531215	Stormwater Utility	270,000.00		3,360.00	266,640.00	98.76%
531220	Natural Gas	56,000.00	4,289.38	19,606.31	36,393.69	64.99%
531230	Electricity	500,000.00	(10,679.43)	220,702.14	279,297.86	55.86%
531231	Street Lighting	288,000.00	205.36	99,521.14	188,478.86	65.44%
531270	Gasoline	231,490.00	19,549.33	99,698.63	131,791.37	56.93%
531300	Food - Subsistence & Support	63,960.00	2,685.34	25,516.02	38,443.98	60.11%
531400	Books and Periodicals	17,120.00		4,377.77	12,742.23	74.43%
531500	Supplies - Resale - Recycling	4,000.00		2,440.70	1,559.30	38.98%
531600	Small Equipment	41,810.00	576.03	3,269.40	38,540.60	92.18%
531700	Uniforms and Protective Equip	236,210.00	5,259.69	107,013.52	129,196.48	54.70%
	SUPPLIES	3,009,310.00	69,191.64	1,092,748.28	1,916,561.72	63.69%
	TOTAL PER GAAP	30,173,370.00	930,158.83	13,645,324.74	16,528,045.26	54.78%