

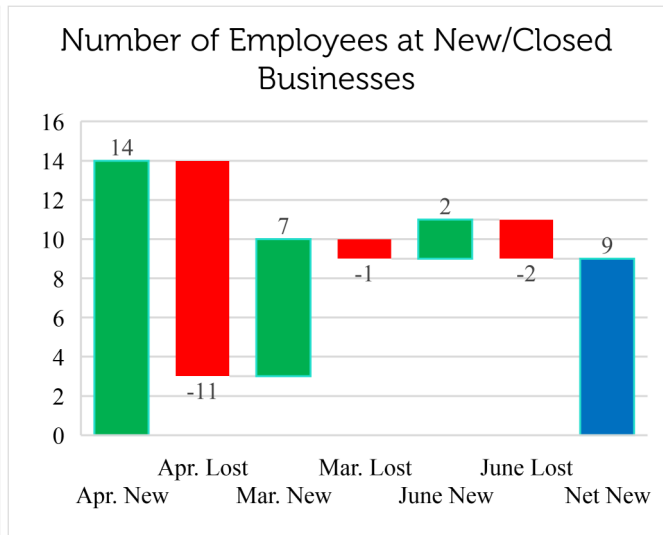
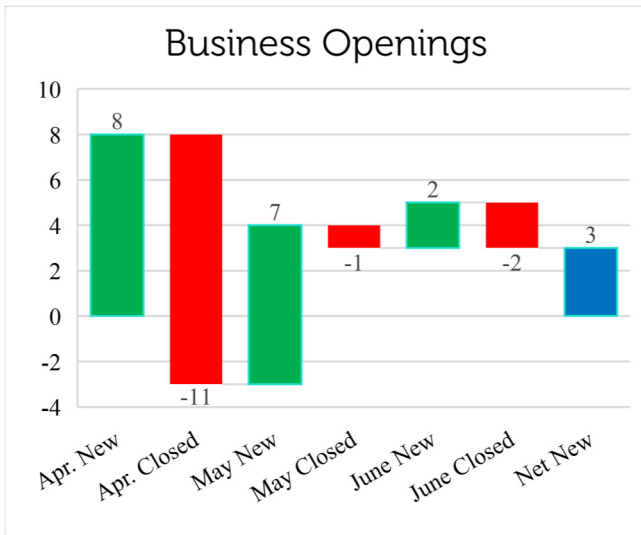


Financial Status Report | FY21 Fourth Quarter

This financial status report provides a quarterly, unaudited summary of financial activity in the City’s general fund from April 1, 2021, through June 30, 2021. A spotlight on the Confiscated Drug 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	FY21 Q4 Metric
Percent of General Fund Budgeted Revenues Remaining	-6.9%
Percent of General Fund Budgeted Expenditures Remaining	15.9%
Prior tax year real property tax collection rate	99.7%

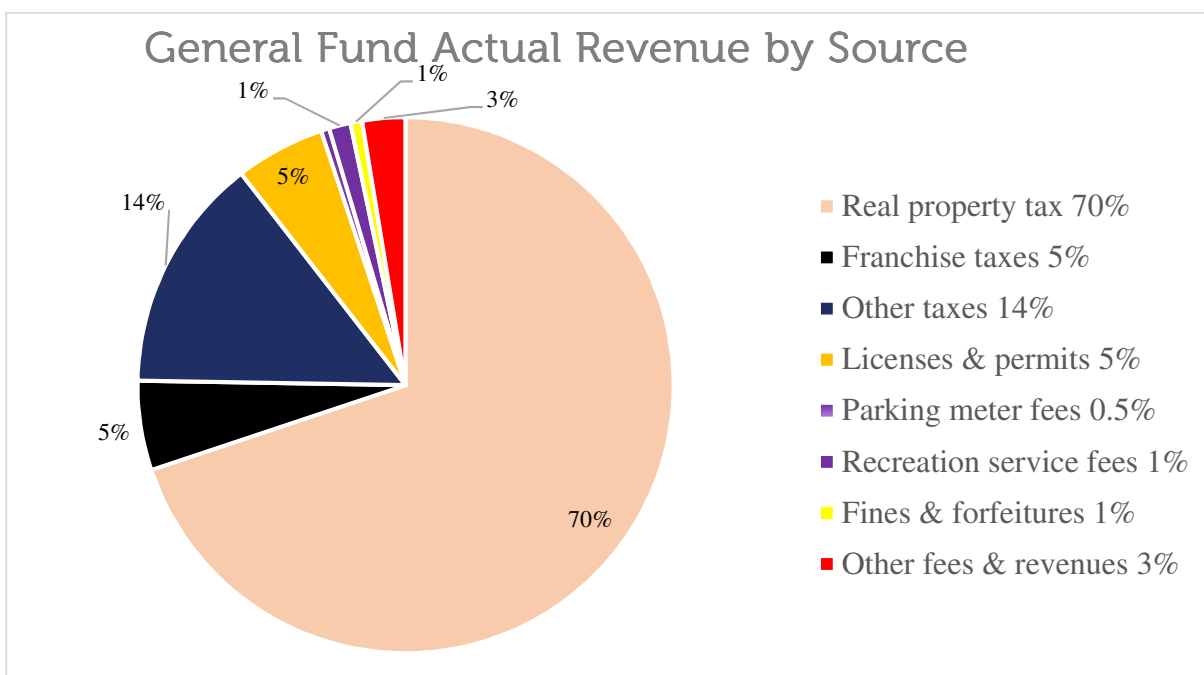


Revenue Summary

The primary revenue sources for the General Fund are ad valorem taxes (including real, personal, utility, and motor vehicle taxes), franchise fees, and other taxes (including intangible taxes, insurance premium taxes, occupation taxes, and penalties and interest), and fees for goods and services.

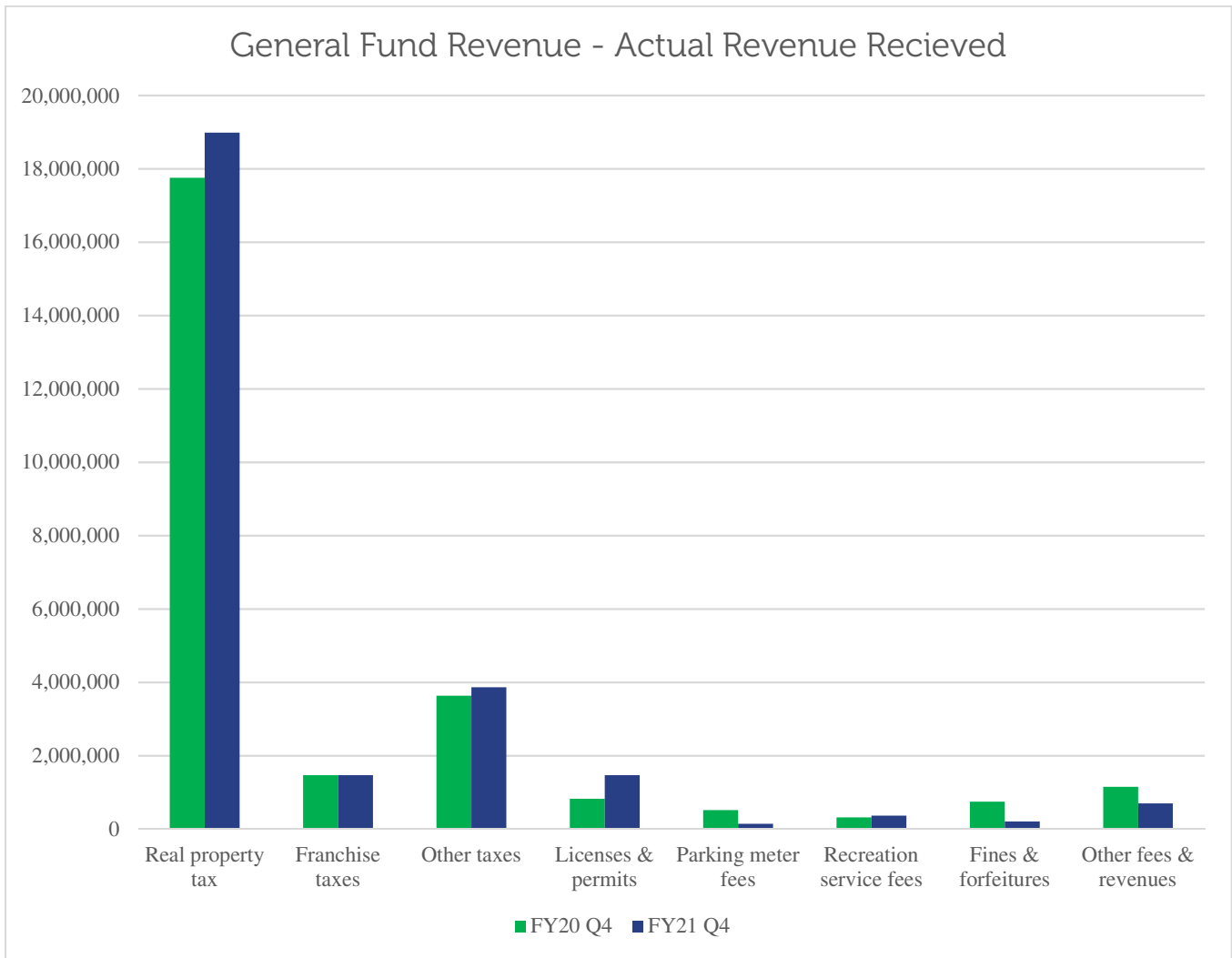
Overall, revenues are 3 percent higher through the fourth quarter as compared to activity up through the fourth quarter of FY19-20, driven largely by real property taxes. Other taxes increased by 6 percent, and permit revenues increased in the fourth quarter compared to the third quarter as well as year-over-year.

As during the preceding two quarters, real property taxes have continued composing a somewhat larger share of total General Fund revenues than in the preceding two years (which averaged 57 percent). License and permit revenue are more than twice as large a share as in the two preceding years.



Current Year Budgeted-to-Actual Revenue Collections through Quarter

Revenue Source	Budgeted Amount	FY21 Q4	Pct Collected
Real property tax	17,780,000	18,983,157	107%
Franchise taxes	1,630,000	1,467,282	90%
Other taxes	2,952,000	3,860,346	131%
Licenses & permits	733,050	1,465,254	200%
Parking meter fees	550,000	140,145	25%
Recreation service fees	350,000	363,982	104%
Fines & forfeitures	570,000	201,390	35%
Other fees & revenues	857,660	696,561	81%
Total	25,422,710	27,178,117	107%

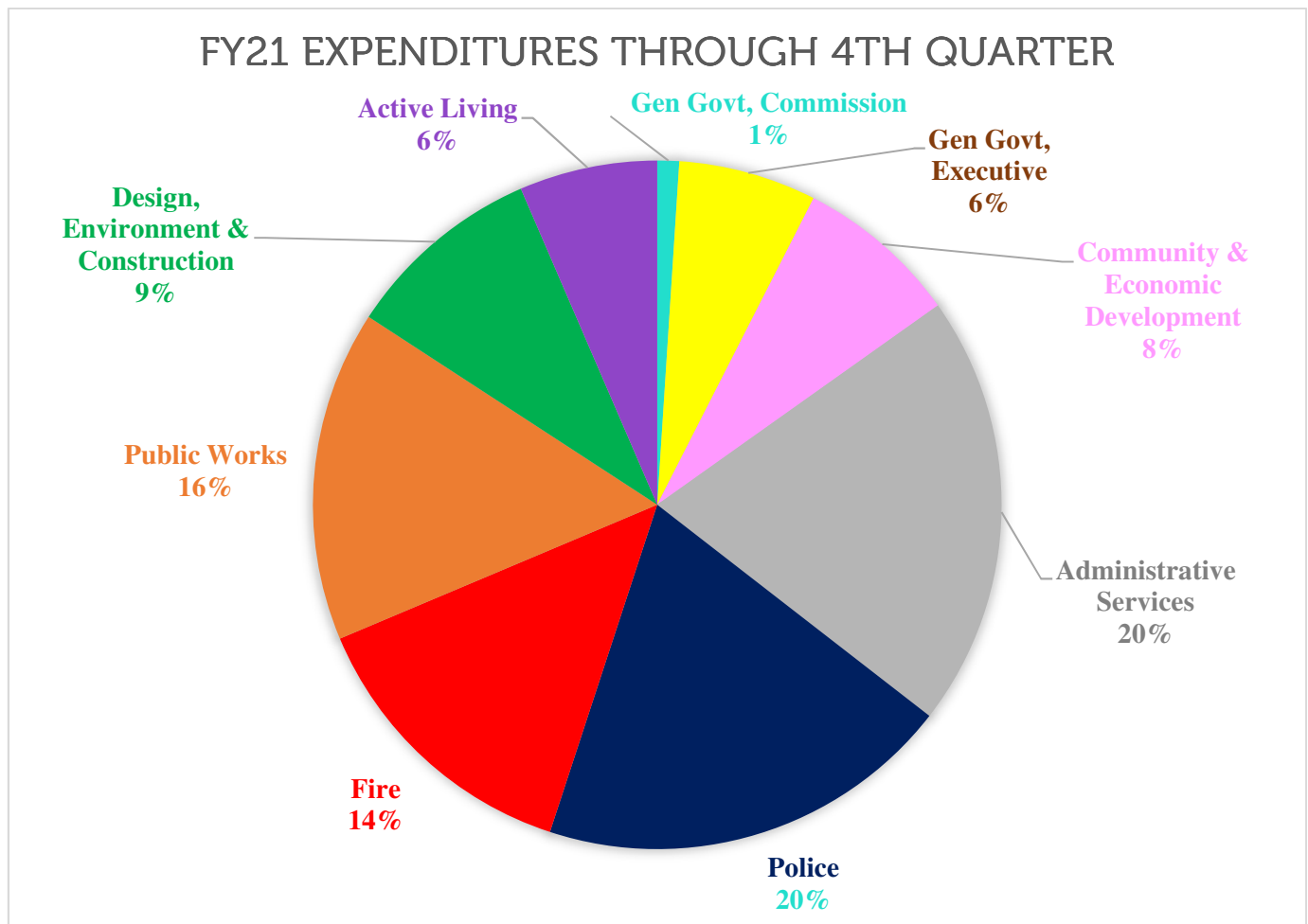


General Fund Major Revenue Sources: Actual Revenue Received through Previous Quarter

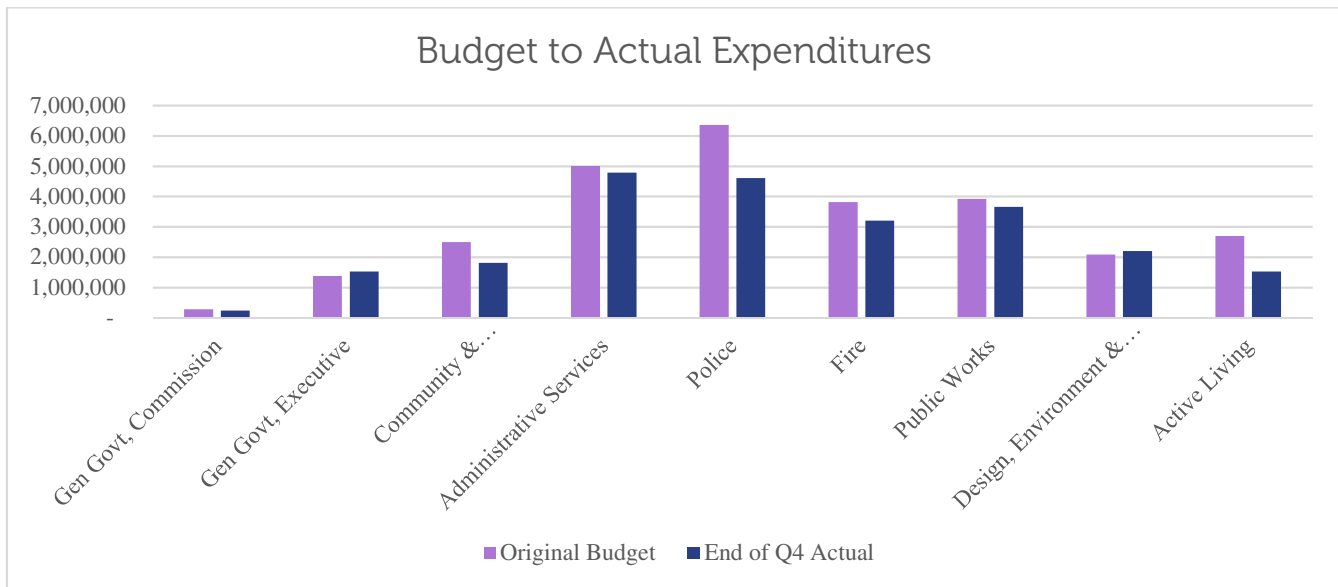
Revenue Source	FY20 Q4	FY21 Q4	% Change from 2020
Real property tax	17,754,024	18,983,157	7%
Franchise taxes	1,466,738	1,467,282	0%
Other taxes	3,633,938	3,860,346	6%
Licenses & permits	823,851	1,465,254	78%
Parking meter fees	509,112	140,145	-72%
Recreation service fees	317,283	363,982	15%
Fines & forfeitures	742,996	201,390	-73%
Other fees & revenues	1,148,196	696,561	-39%
Total	26,396,138	27,178,117	3%

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 June 30 are \$23,550,680 or 84% of the originally budgeted amount (excluding transfers). The portion of expenditures by department is comparable through the fourth quarter of the prior fiscal year except, similar to the previous two quarters, Design, Environment, & Construction represents a larger share and Active Living represents a smaller share than last year.

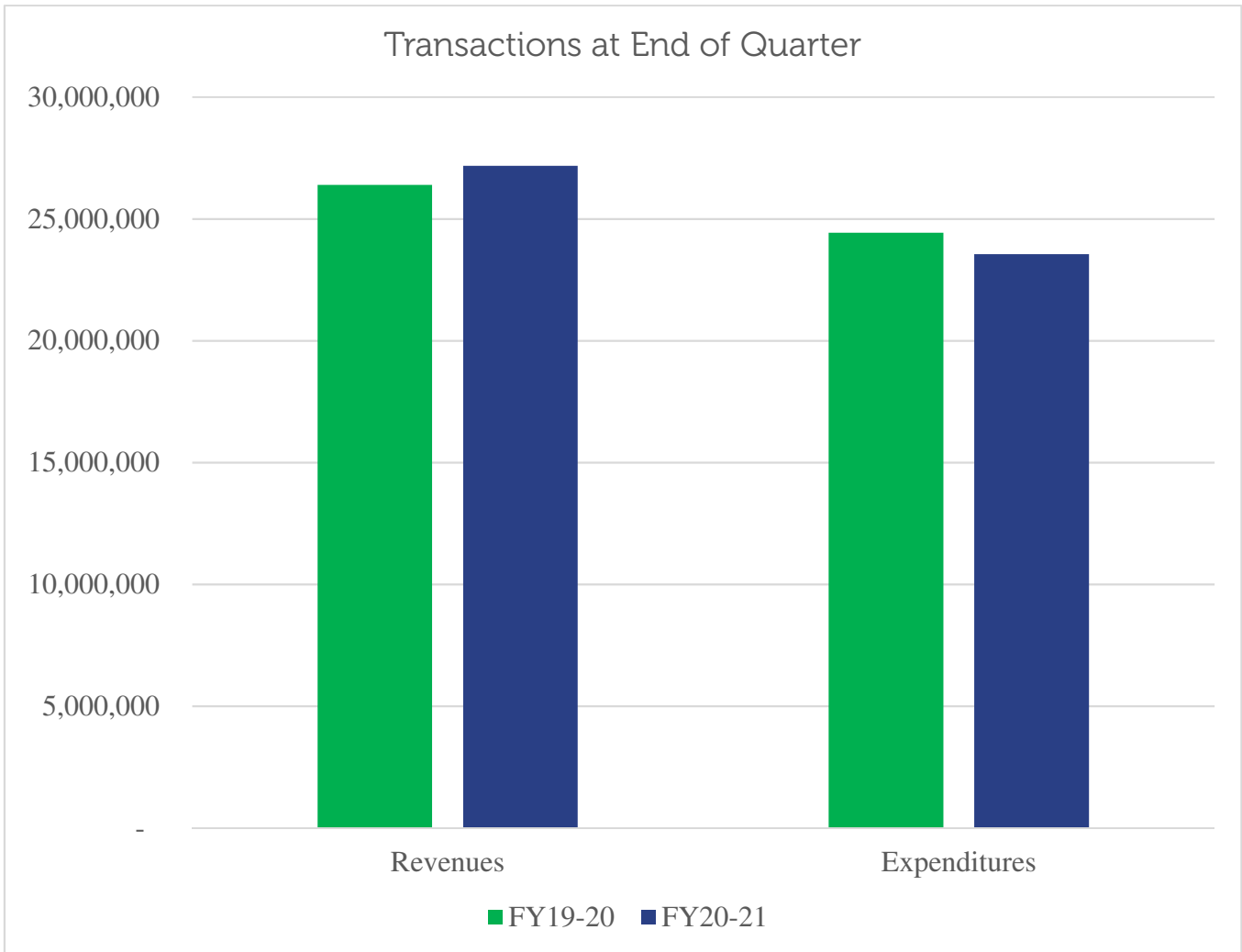


Each department has spent at least 57 percent of its originally allotted budget and Active Living remains on the low side stemming from service limitations during COVID. Fire and police payroll expenditures were partially offset by public safety payroll reimbursements from the Coronavirus Relief Fund (CRF). On average, departments have spent 86 percent of their originally allotted budget compared to 87 percent at this time last year. Expenditures in General Government, Executive, include pandemic management, which was not in the original FY20-21 budget (and is separate from amounts paid through the Coronavirus Relief Fund). Expenditures in DEC include permitting and inspection services provided by a third party, Safebuilt.



Department	Original Budget	End of Q4 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	277,990	241,537	87%
Gen Govt, Executive	1,375,330	1,524,052	111%
Community & Economic Development	2,490,340	1,806,851	73%
Administrative Services	5,005,130	4,787,110	96%
Police	6,352,460	4,603,982	72%
Fire	3,815,490	3,204,111	84%
Public Works	3,923,380	3,658,533	93%
Design, Environment & Construction	2,084,740	2,198,348	105%
Active Living	2,691,288	1,526,154	57%
Total GF Departments	28,016,148	23,550,678	

Revenues are 3 percent higher through the fourth quarter compared to the same quarter last year. Expenditures are more than 3 percent lower through this quarter than the same quarter of the prior year. If it weren't for the CRF payroll reimbursements for police officers and firefighters, expenditures would have increased year-over-year. In either case, revenues exceed expenditures.



Fund Spotlight: Confiscated Drug Fund

The Confiscated Drug Fund is a special revenue fund accounting for money and assets confiscated when the Police Department makes an arrest and obtains a conviction in a drug-related case. Funds are available to the department once the case has been successfully prosecuted. Expenditures from this fund are restricted by state law to investigations and other law enforcement purposes. Over the past several years, actual confiscations have been rare and expenditures have been modest.

CONFISCATED DRUG FUND (210) 2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2016-17	CONFISCATED DRUG FUND ACTUAL 2017-18	CONFISCATED DRUG FUND ACTUAL 2018-19	CONFISCATED DRUG FUND ACTUAL 2019-20	CONFISCATED DRUG FUND ESTIMATE 2020-21	CONFISCATED DRUG FUND REVISED 2020-21
<i>BEGINNING FUND BALANCE</i>	12,079	12,083	15,608	15,062	14,472	15,065
REVENUES						
Interest	4	6	7	3	0	0
Confiscated Currency	0	4,080	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0
EXPENDITURES						
Public Safety	500	561	553	0	7,000	4,600
Other Contractual Services	0	0	0	0	0	0
Supplies - Specialized Dept	0	0	0	0	0	130
Capital Outlay - Computers	0	0	0	0	0	0
To Fund Balance	4	3,525	(546)	3	(7,000)	(4,600)
ENDING FUND BALANCE	12,083	15,608	15,062	15,065	7,472	10,465

Appendix A:
General Fund
Revenues
by Account,
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Account Number	Description	2021	Actual	Actual	Remaining	Budget
		Original Budget	Current Mo Activity	YTD Activity	Budget	Avail %
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	23,500.00		0.00%
311192	In Lieu of Tax - Clairemont Oa	36,500.00	36,500.00	36,500.00		0.00%
311217	Real Property Tax 2017			(231.00)	231.00	0.00%
311218	Real Property Tax 2018			(13,814.29)	13,814.29	0.00%
311219	Real Property Tax 2019	100,000.00	658.83	33,496.04	66,503.96	66.50%
311220	Real Property Tax 2020	8,980,000.00	16,830.07	10,378,475.17	(1,398,475.17)	-15.57%
311221	Real Property Tax 2021	8,700,000.00	1,100,440.06	8,580,534.87	119,465.13	1.37%
311211	Real Property Tax 2011			4,696.66	(4,696.66)	0.00%
311310	Motor Vehicle Tax	300,000.00	40,372.43	426,912.16	(126,912.16)	-42.30%
311350	Railroad Equipment Tax	1,000.00		821.36	178.64	17.86%
311417	Personal Property Tax 2017			787.62	(787.62)	0.00%
311418	Personal Property Tax 2018			675.75	(675.75)	0.00%
311419	Personal Property Tax 2019		189.46	33,058.18	(33,058.18)	0.00%
311420	Personal Property Tax 2020	164,000.00	220.29	362,259.84	(198,259.84)	-120.89%
311600	Intangible Tax	130,000.00	31,845.90	300,941.69	(170,941.69)	-131.49%
311601	Property Transfer Tax	21,000.00	9,145.13	61,020.45	(40,020.45)	-190.57%
311710	Franchise Tax - Electric Utili	1,020,000.00		965,442.12	54,557.88	5.35%
311730	Franchise Tax - Natural Gas	135,000.00	37,413.43	145,755.06	(10,755.06)	-7.97%
311740	Franchise Tax - Video Service	105,000.00		63,539.90	41,460.10	39.49%
311750	Franchise Tax - Cable TV	210,000.00		159,783.65	50,216.35	23.91%
311760	Franchise Tax - Telephone	50,000.00	56.61	37,537.21	12,462.79	24.93%
311790	Energy Excise Tax	110,000.00	11,680.37	95,224.08	14,775.92	13.43%
	TAXES, GENERAL	20,226,000.00	1,308,852.58	21,696,916.52	(1,470,916.52)	-7.27%
313010	General Sales and Use Tax		92.34	206.31	(206.31)	0.00%
314200	Sales Tax - Beer & Wine	68,000.00	18,767.99	160,990.85	(92,990.85)	-136.75%
314300	Sales Tax - Liquor	140,000.00	34,507.08	229,500.50	(89,500.50)	-63.93%
316100	Business and Occupation Taxes	300,000.00	3,398.85	339,644.23	(39,644.23)	-13.21%
316101	Professional Taxes	100,000.00	7,310.00	123,605.09	(23,605.09)	-23.61%
316102	Insurance Occ License	40,000.00	600.00	41,184.09	(1,184.09)	-2.96%
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	12,297.78	127,152.36	(62,152.36)	-95.62%
319120	Pen & Int Late Pmt Personal Pr	3,000.00	298.86	15,071.26	(12,071.26)	-402.38%
	OTHER TAXES	2,136,000.00	77,272.90	2,613,868.90	(477,868.90)	-22.37%
321110	Licenses - Beer & Wine	32,500.00	2,650.00	75,800.00	(43,300.00)	-133.23%
321120	Licenses - Wine			200.00	(200.00)	0.00%
321130	Licenses - Liquor Sales	47,000.00		107,029.00	(60,029.00)	-127.72%
321135	Licenses - Alcoholic Bev Serv	2,000.00		30.00	1,970.00	98.50%
321139	School Portion of Excise Tax		(59,397.75)	(283,636.73)	283,636.73	0.00%
321140	Licenses - Corking License	1,200.00		1,050.00	150.00	12.50%
321150	Licenses - Alcoholic Bev Caterer Fee			2,000.00	(2,000.00)	0.00%
321500	Film/Movie Permit Fee	5,000.00	8,250.00	37,830.00	(32,830.00)	-656.60%
322000	Non Business Licences and Permits	1,000.00		4,050.00	(3,050.00)	-305.00%
322120	Permit - Building	475,000.00	72,015.23	855,059.13	(380,059.13)	-80.01%
322130	Plumbing Inspection Fees	38,000.00	7,828.00	82,530.75	(44,530.75)	-117.19%
322140	Electrical Inspection Fees	60,000.00	10,562.50	126,608.63	(66,608.63)	-111.01%
322160	HVAC Inspection Fees	44,000.00	48,195.01	88,640.51	(44,640.51)	-101.46%
322190	ROW Permit		8,780.00	30,550.00	(30,550.00)	0.00%
322210	Zoning and Land Use Fees	23,750.00	9,055.00	336,093.02	(312,343.02)	-1315.13%
322230	Sign Permit	2,000.00		1,420.00	580.00	29.00%
322240	Special Events Permit Fees	1,100.00			1,100.00	100.00%
322250	Logo Licensing Fee	500.00			500.00	100.00%
	LICENSES & PERMITS	733,050.00	107,937.99	1,465,254.31	(732,204.31)	-99.88%

Continues

Revenues
by Account,
Continued
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337200	Management Service Fees	376,910.00	408,360.00	408,360.00	(31,450.00)	-8.34%
341322	Tree Plan Review Fees	20,000.00	1,990.00	28,420.00	(8,420.00)	-42.10%
341400	Printing and Duplicating	3,000.00	512.00	3,472.95	(472.95)	-15.77%
341930	Sale of Maps and Publications	6,000.00	420.00	5,851.00	149.00	2.48%
341941	Reimb from Dec Tourism Beau	43,900.00			43,900.00	100.00%
341990	Other Revenues Genl Govt	5,000.00	1,267.16	6,087.16	(1,087.16)	-21.74%
342140	Police Background Ck Fee	10,000.00	252.00	3,040.00	6,960.00	69.60%
342150	CPR - Non-Resident Fee	100.00			100.00	100.00%
342200	Fire Alarm Fees	5,000.00	10.00	860.00	4,140.00	82.80%
342215	Other Revenues - Fire		1,600.00	13,045.00	(13,045.00)	0.00%
342220	Fire Report Copies	50.00		40.00	10.00	20.00%
342905	PSD Reimburse for O/T	35,000.00	4,080.00	44,868.75	(9,868.75)	-28.20%
342915	CSOD Rescource 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	51,299.53	140,144.63	409,855.37	74.52%
347200	Recreation Service Fees	350,000.00	91,985.12	363,981.87	(13,981.87)	-3.99%
347500	Sale of Goods		165.26	9,973.17	(9,973.17)	0.00%
349100	Cemetery Service Fees	55,000.00	7,401.60	76,980.35	(21,980.35)	-39.96%
349300	Return Check Fees	200.00	50.00	300.00	(100.00)	-50.00%
351170	Fines and Forfeit - Code Viola	570,000.00	3,365.81	201,389.98	368,610.02	64.67%
351171	Court Fines and Bonds ATS	40,000.00	375.00	6,000.00	34,000.00	85.00%
351173	ATS School Portion		(312.50)	(4,538.00)	4,538.00	0.00%
351400	Additional Court Penalty Assessments	3,000.00			3,000.00	100.00%
351930	Parking Violations	40,000.00	2,595.00	30,272.00	9,728.00	24.32%
361000	Interest Income	15,000.00	459.21	5,050.27	9,949.73	66.33%
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	166.00	743.50	74,256.50	99.01%
383010	Insurance Reimbursement Claims and Losses		2,715.73	44,263.10	(44,263.10)	0.00%
389000	Misc Revenue	10,000.00	3,541.12	13,261.25	(3,261.25)	-32.61%
392100	Sale of General Fixed Assets	5,000.00			5,000.00	100.00%
	ALL OTHER REV	2,327,660.00	582,298.04	1,402,076.98	925,583.02	39.76%
	SUBTOTAL	25,422,710.00	2,076,361.51	27,178,116.71	(1,755,406.71)	-6.90%
391275	Transfer - Hotel/Motel Tax Fund	243,760.00	46,905.78	256,905.78	(13,145.78)	-5.39%
391505	Transfer - Stormwater	372,760.00		372,760.00		0.00%
391540	Transfer - Solid Waste Fund	234,380.00		275,880.00	(41,500.00)	-17.71%
611225	Transfer - to CYS	(100,000.00)		(250,000.00)	150,000.00	-150.00%
611240	Transfer - to E911	(350,000.00)		(350,000.00)		0.00%
	TRANSFERS	400,900.00	46,905.78	305,545.78	95,354.22	23.79%
	TOTAL REVENUES	25,823,610.00	2,123,267.29	27,483,662.49	(1,660,052.49)	-6.43%
	TOTAL REV GAAP	25,823,610.00	2,123,267.29	27,483,662.49	(1,660,052.49)	-6.43%

**Appendix B:
General Fund
Expenditures
by Account**

Account Number	Description	2021	Actual Current Mo	Actual YTD	Remaining	Budget Avail
		Original Budget	Activity	Activity	Budget	%
511100	Regular-Salaries & Wages	\$10,395,249.00	\$712,032.87	\$10,722,938.64	(\$327,689.64)	-3.15%
511200 + 511220	Temp-Salaries & Wages	1,682,489.00	80,931.05	821,856.15	860,632.85	51.15%
511300	Overtime-Salaries & Wages	533,100.00	62,704.46	615,326.50	(82,226.50)	-15.42%
511400	Spl Ev OT-Salaries & Wages	167,500.00	2,449.22	30,161.85	137,338.15	81.99%
512100	Group Insurance	3,106,810.00	3,546.75	2,894,701.55	212,108.45	6.83%
512200 + 512220	Social Security (FICA)	444,170.00	33,033.37	391,230.83	52,939.17	11.92%
512300	Medicare	187,680.00	13,067.98	172,013.01	15,666.99	8.35%
512400	Retirement Contributions	933,700.00	63,300.29	859,961.19	73,738.81	7.90%
512401	Retirement Contributions - ICMA	70,090.00	5,414.44	75,632.32	(5,542.32)	-7.91%
512600	Unemployment Insurance	28,570.00		(16,844.63)	45,414.63	158.96%
512700	Workers Comp	262,250.00	(102,608.65)	137,328.85	124,921.15	47.63%
512901	CARES Pub Saf Sal Ben Reimb			(1,494,778.79)	1,494,778.79	0.00%
	TOTAL PERSONAL SERVICES	17,811,608.00	873,871.78	15,209,527.47	2,602,080.53	14.61%
521200	Professional Services	2,559,250.00	336,707.58	2,565,965.30	(6,715.30)	-0.26%
521301	Instructor Fees	68,000.00	13,232.26	14,268.26	53,731.74	79.02%
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	154,830.00	6,911.01	83,622.94	71,207.06	45.99%
522202	R & M Communications Equip	20,150.00	38.49	3,938.91	16,211.09	80.45%
522203	R & M Landscape	309,000.00	28,204.55	236,118.39	72,881.61	23.59%
522204	R & M Machines and Tools	17,300.00	140.81	10,623.40	6,676.60	38.59%
522205	R & M Office Equip	6,610.00	78.32	4,097.97	2,512.03	38.00%
522206	R & M Vehicles - Outside Labor	102,750.00	3,494.87	54,287.13	48,462.87	47.17%
522210	R & M - Infrastructure	30,000.00			30,000.00	100.00%
522310	Rental of Land and Buildings	33,200.00	2,117.00	23,877.00	9,323.00	28.08%
522320	Rental of Equip and Vehicles	115,960.00	5,504.91	63,803.39	52,156.61	44.98%
522321	Auto Allowance	23,280.00	747.09	12,746.85	10,533.15	45.25%
522322	Other Rentals	7,000.00			7,000.00	100.00%
522500	Other Contractual Services	2,223,600.00	137,865.86	1,641,292.28	582,307.72	26.19%
523101	Insurance - Awards	35,500.00	1,000.00	14,529.81	20,970.19	59.07%
523102	Insurance - Legal Liability	119,300.00		114,400.00	4,900.00	4.11%
523104	Insurance - Insurance - Proper	85,000.00		87,574.00	(2,574.00)	-3.03%
523105	Insurance - Insurance - Vehicl	125,000.00		182,353.00	(57,353.00)	-45.88%
523106	Insurance - Performance Bond	200.00		230.00	(30.00)	-15.00%
523107	Insurance - Commerical Excess Liab	18,000.00		25,042.00	(7,042.00)	-39.12%
523201	Postage	59,650.00	4,500.00	41,375.36	18,274.64	30.64%
523202	Telephone	205,500.00	35,087.12	263,566.15	(58,066.15)	-28.26%
523203	Internet	182,500.00	9,245.76	185,808.24	(3,308.24)	-1.81%
523300	Advertising	48,750.00	3,192.50	11,645.00	37,105.00	76.11%
523400	Printing and Binding	77,650.00	1,480.11	26,294.64	51,355.36	66.14%
523450	Signs	41,850.00	2,233.27	20,314.17	21,535.83	51.46%
523600	Dues and Fees	114,620.00	4,200.50	65,296.91	49,323.09	43.03%
523700	Education and Training	360,730.00	17,171.98	109,071.64	251,658.36	69.76%
523701	Business Meetings	85,240.00	2,165.23	5,094.35	80,145.65	94.02%
523800	Licenses	7,500.00	850.00	7,096.32	403.68	5.38%
523911	Bank Charges	83,100.00	(569.51)	31,157.42	51,942.58	62.51%
	SERVICES, OTHER CHG	7,328,920.00	615,599.71	5,905,490.83	1,423,429.17	19.42%
531101	Supplies - Bldg and Fixed Equip	54,650.00	6,165.18	44,005.11	10,644.89	19.48%
531102	Supplies - Janitorial	65,670.00	6,022.63	42,698.26	22,971.74	34.98%
531103	Supplies - Landscape Maint	53,650.00	10,129.51	47,714.67	5,935.33	11.06%
531104	Supplies - Misc Maintenance	6,000.00	478.98	4,143.20	1,856.80	30.95%
531105	Supplies - Office	80,250.00	3,849.40	45,761.82	34,488.18	42.98%
531106	Supplies - Pesticides	3,150.00	79.88	1,390.59	1,759.41	55.85%
531107	Supplies - Specialized Dept	327,300.00	26,418.62	252,601.07	74,698.93	22.82%
531108	Supplies - Tires and Batteries	41,890.00	(351.49)	22,487.87	19,402.13	46.32%
531109	Supplies - Vehicles and Equip	96,700.00	11,123.18	48,699.91	48,000.09	49.64%
531110	Supplies - Communications Equip	8,080.00	3,178.47	3,900.09	4,179.91	51.73%
531111	Supplies - Computer Equip	65,300.00	3,696.66	83,087.26	(17,787.26)	-27.24%
531112	Supplies - Software	109,470.00	1,449.00	70,920.69	38,549.31	35.21%
531113	Supplies - Office Equip & Furniture	15,500.00		3,694.12	11,805.88	76.17%
531114	Supplies - Outdoor Furniture, Equipment	33,650.00		1,847.29	31,802.71	94.51%
531115	Supplies - Batteries	6,220.00	(118.17)	699.09	5,520.91	88.76%
531210	Water and Sewage	230,000.00	77,405.18	199,074.94	30,925.06	13.45%
531215	Stormwater Utility	372,100.00	420,798.00	420,798.00	(48,698.00)	-13.09%
531220	Natural Gas	58,000.00	7,948.39	49,887.67	8,112.33	13.99%
531230	Electricity	450,000.00	63,953.47	438,114.69	11,885.31	2.64%
531231	Street Lighting	220,000.00	47,431.62	285,086.49	(65,086.49)	-29.58%
531270	Gasoline	215,170.00	32,636.30	179,710.45	35,459.55	16.48%
531300	Food - Subsistence & Support	65,130.00	2,446.12	15,680.94	49,449.06	75.92%
531400	Books and Periodicals	13,890.00	664.37	7,323.34	6,566.66	47.28%
531500	Supplies - Resale - Recycling	4,500.00	16.76	1,368.19	3,131.81	69.60%
531600	Small Equipment	31,900.00	824.64	20,659.82	11,240.18	35.24%
531700	Uniforms and Protective Equip	247,450.00	29,158.75	144,303.12	103,146.88	41.68%
	SUPPLIES	2,875,620.00	755,405.45	2,435,658.69	439,961.31	15.30%
	SUBTOTAL	28,016,148.00	2,244,876.94	23,550,676.99	4,465,471.01	15.9%