

## Memo

To: **Board of Mayor and Commissioners**                      Cc: **Patrick Bryant**  
 From: **Paul Hanebuth**  
 Date: **9/8/2021**  
 Re: **Second Quarter Financial Position Comments**

*Revenues and Expenses:* Attached are consolidated budget-to-actual reports for the Second quarter of 2021. Revenues are largely in line with expectations; fine revenue recovered somewhat in the second quarter after falling short in the first three months of the year; enforcement actions were limited during the first quarter due to covid-19 concerns. Permit revenue has been significantly higher than the historical average. Tree maintenance, building repair, and vehicle repair expenses were significantly higher in the first half of the year than anticipated. Landscape projects originally budgeted in 2020 were finished this year, and most of the other budgeted projects involving contracted services have been completed. Public Works has begun a significant sign replacement project, driving up the roadway expense line, and pandemic-related supplies have increased costs above the historical average in all departments.

*Cash Flows:* At the end of the quarter, cash reserves in the Georgia Fund 1 account were well above the amount required by policy. Cash flow remained healthy through the second quarter, but some drawdown of reserve funds will likely be necessary in August. Balances as of June 30, 2021 for all cash accounts are shown below.

<b>CASH BALANCES</b>	
<b>Reserves</b> (Georgia Fund 1)	\$ 1,870,783
% of 2020 actual expenditures	54.5%
% of 2021 budgeted expenditures	47.9%
<b>Restricted funds</b>	
SPLOST	\$ 615,039
TAD	\$ 180,256
Police Seizure	\$ 15,760
Restricted Funds (Georgia Fund 1)	\$ 405,680
URA Project Fund	\$ 56,427
Coronavirus Relief Fund	\$ 10
<b>Unassigned and Assigned funds</b>	
General Fund	\$ 367,902
Stormwater	\$ 717,340
Dottie Holmes checking	\$ 12,532
Capital Projects Fund	\$ 754,299
Technology	\$ 27,325
Sanitation	\$ 150,767

	Jun Activity	YTD Activity	Annual Budget	Pct of Annual Budget
Charges for Services	\$ 225	\$ 1,071	\$ 11,500	9.3%
Fines and Forfeitures	\$ 56,926	\$ 207,883	\$ 450,000	46.2%
Franchise Fees/Insurance Premium	\$ 7,785	\$ 58,056	\$ 460,800	12.6%
Interest Earnings	\$ -	\$ 808	\$ 15,000	5.4%
Intergovernmental	\$ -	\$ 66,589	\$ 171,500	38.8%
Licenses and Permits	\$ 14,458	\$ 45,553	\$ 61,000	74.7%
Miscellaneous Income	\$ 5,088	\$ 22,673	\$ 59,000	38.4%
Other Taxes	\$ 12,373	\$ 174,098	\$ 210,300	82.8%
Property Taxes	\$ 13,996	\$ 84,085	\$ 2,795,100	3.0%
Sanitation Fees	\$ 61,442	\$ 61,442	\$ 860,000	7.1%
<b>TOTAL REVENUES</b>	<b>\$ 172,293</b>	<b>\$ 722,258</b>	<b>\$ 5,094,200</b>	<b>14.2%</b>
Public Safety	\$ 82,378	\$ 638,454	\$ 1,455,900	43.9%
Sanitation (Operations)	\$ 57,932	\$ 383,858	\$ 788,250	48.7%
General Government	\$ 120,254	\$ 731,787	\$ 1,635,900	44.7%
Public Works	\$ 22,119	\$ 109,381	\$ 222,950	49.1%
Culture and Recreation	\$ 26,199	\$ 233,380	\$ 575,600	40.5%
Housing and Development	\$ -	\$ -	\$ 15,000	0.0%
<b>OPERATING EXPENSE by DEPARTMENT</b>	<b>\$ 308,882</b>	<b>\$ 2,096,860</b>	<b>\$ 4,693,600</b>	<b>44.7%</b>
Building Plan Review/Inspections	\$ -	\$ 14,776	\$ 40,000	36.9%
Building R&M	\$ 7,395	\$ 14,462	\$ 24,000	60.3%
Communications/Printing	\$ 16,227	\$ 46,498	\$ 75,400	61.7%
Computer/Software	\$ 1,700	\$ 13,423	\$ 54,350	24.7%
Event/Program/Board Appropriations	\$ 883	\$ 11,831	\$ 80,200	14.8%
FICA	\$ 14,075	\$ 83,735	\$ 190,300	44.0%
General Supplies/materials	\$ 5,032	\$ 25,625	\$ 33,300	77.0%
Group Insurance	\$ 167	\$ 169,950	\$ 518,500	32.8%
Landfill/recycling expenses	\$ 15,037	\$ 79,437	\$ 153,500	51.8%
Landscape/Tree Maintenance	\$ 532	\$ 37,336	\$ 49,200	75.9%
Legal Services	\$ 13,998	\$ 49,736	\$ 150,600	33.0%
Liability Insurance	\$ (137)	\$ 26,270	\$ 125,500	20.9%
Other contract services	\$ 15,065	\$ 94,175	\$ 146,600	64.2%
Other Employee Benefits	\$ 862	\$ 35,546	\$ 95,850	37.1%
Overtime Wages	\$ 2,211	\$ 11,416	\$ 59,100	19.3%
Rental/lease expense	\$ 2,100	\$ 5,752	\$ 8,700	66.1%
Retirement	\$ 4,581	\$ 50,448	\$ 125,200	40.3%
Roadways/Walkways	\$ 2,465	\$ 5,300	\$ 5,000	106.0%
Salaries and Wages	\$ 187,175	\$ 1,137,988	\$ 2,433,300	46.8%
Training expenses	\$ 748	\$ 4,541	\$ 42,500	10.7%
Uniform expenses	\$ 860	\$ 9,464	\$ 23,300	40.6%
Utilities and Fuel	\$ 11,887	\$ 64,544	\$ 121,800	53.0%
Vehicle/Equipment R&M	\$ 6,019	\$ 104,607	\$ 137,400	76.1%
<b>OPERATING EXPENSE by CATEGORY</b>	<b>\$ 308,882</b>	<b>\$ 2,096,860</b>	<b>\$ 4,693,600</b>	<b>44.7%</b>

