

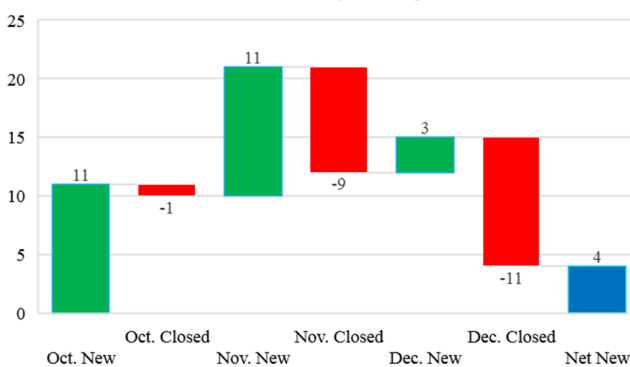
Financial Status Report | FY22 Second Quarter

This financial status report provides an unaudited summary of financial activity in the City’s general fund from Oct. 1, 2021, through Dec. 31, 2021. Revenues in this report are compared to the same quarter of fiscal year 2020-2021 and to budgeted amounts. Expenditures are compared to originally budgeted amounts. Inter-fund transfers are excluded from revenue and expenditure totals. A spotlight on the Hotel/Motel Tax Fund is included.

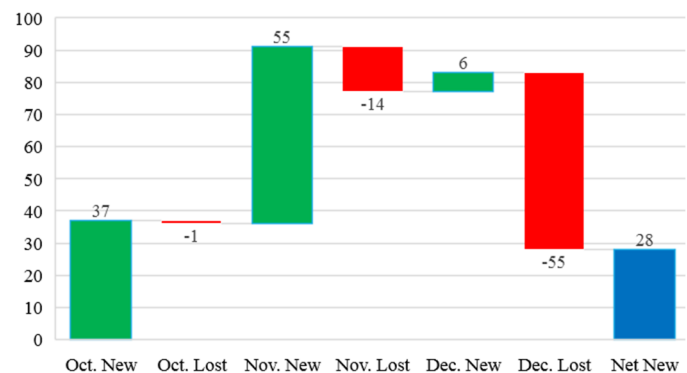
General Fund – Performance at a Glance

Performance through End of Quarter	FY22 Q2 Metric	FY21 Q2 Metric
Percent of General Fund Budgeted Revenues Remaining	48.6%	46.3%
Percent of General Fund Budgeted Expenditures Remaining	56.1%	58.5%
Prior tax year real property tax collection rate	95.8%	97.1%

Business Openings

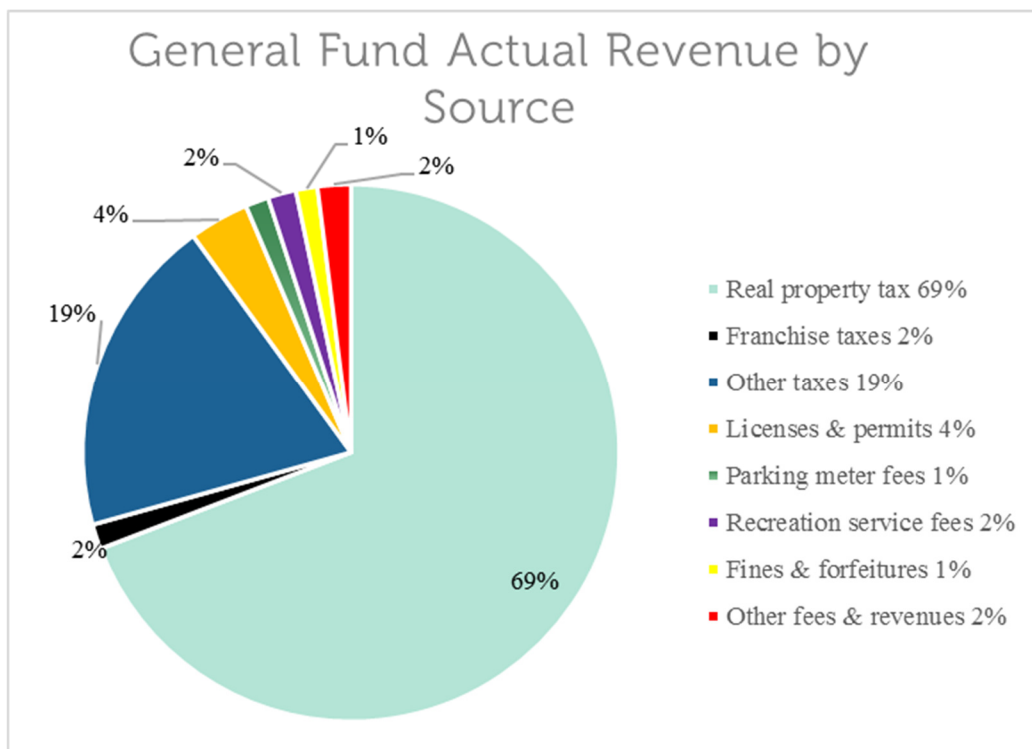


Number of Employees at New/Closed Businesses



Revenue Summary

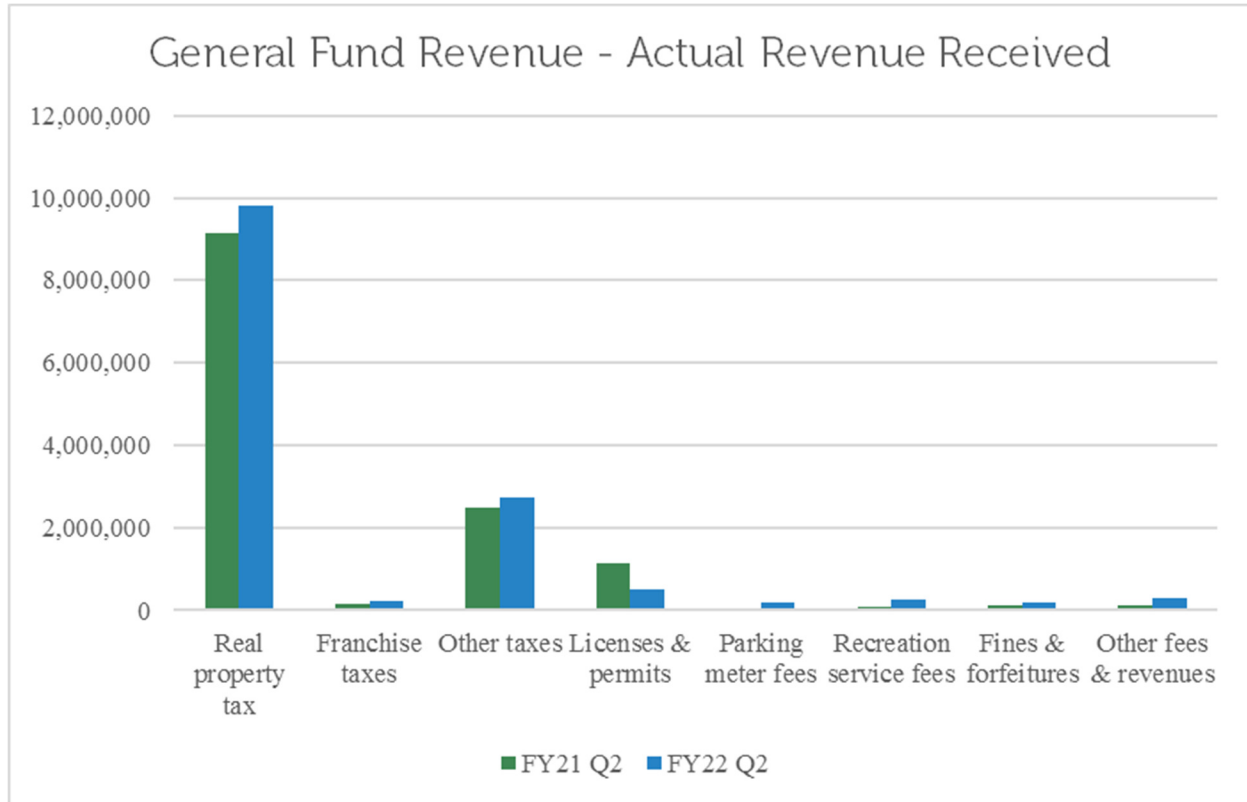
Revenue sources for the general fund are taxes (real, franchise, and other), licenses and permits, fines and forfeitures, and fees for goods and services. The breakdown of revenues by source at this point in the fiscal year is similar to ratios through the second quarter of the prior fiscal year except for permit and license revenues which make up a smaller share than this time last year. Apart from the permit and license revenues, each major revenue category has shown growth year over year as parking, recreation, and to a somewhat lesser extent, court revenues, are continuing to emerge from pandemic lows. Property tax collections compose a slightly higher share of revenues at this time compared to pre-pandemic fiscal years.



Current Year Budgeted-to-Actual Revenue Collections through Quarter

Revenue Source	Budgeted Amt	FY22 Q2	Pct Collected
Real property tax	19,305,000	9,832,756	50.9%
Franchise taxes	1,560,000	218,689	14.0%
Other taxes	3,491,800	2,748,499	78.7%
Licenses & permits	1,064,700	510,450	47.9%
Parking meter fees	300,000	199,907	66.6%
Recreation service fees	460,000	243,562	52.9%
Fines & forfeitures	500,000	186,192	37.2%
Other fees & revenues	982,440	286,833.54	29.2%
Total	27,663,940	14,226,889	51.4%

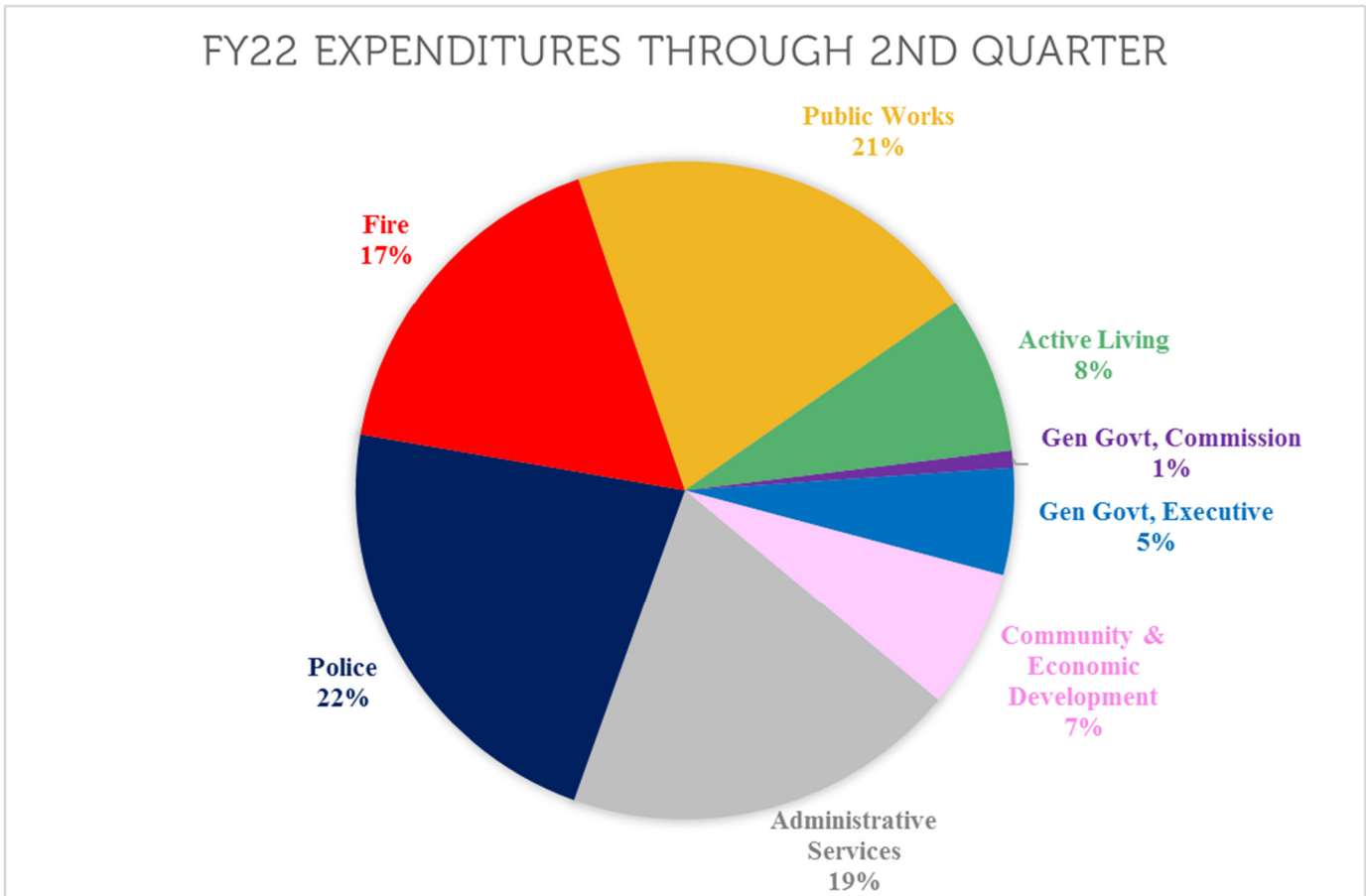
General Fund Major Revenue Sources Actual Revenue Received through Previous Quarter, Year-over-Year



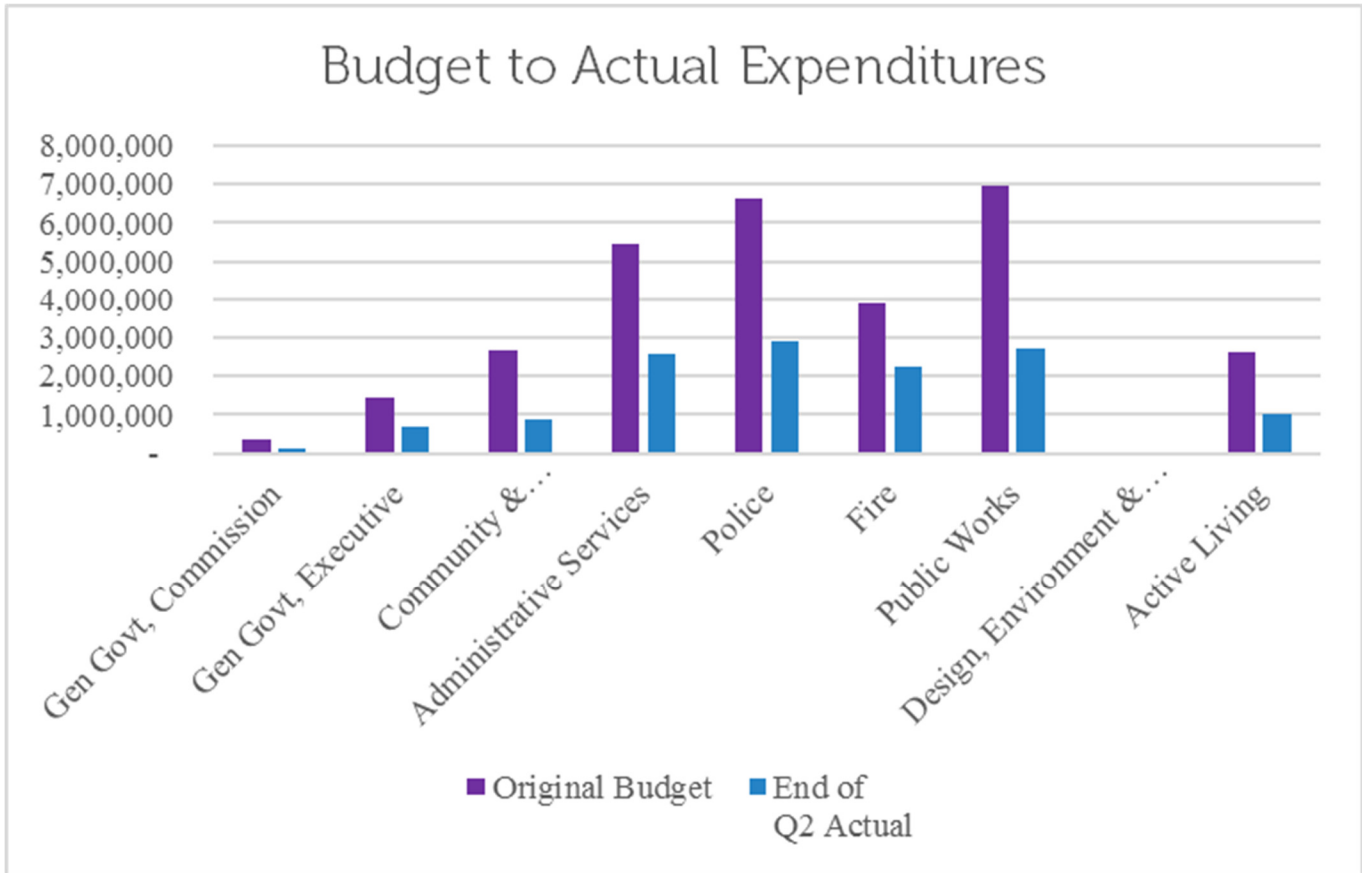
Revenue Source	FY21 Q2	FY22 Q2	% Change from 2021
Real property tax	9,171,856	9,832,756	7%
Franchise taxes	157,701	218,689	39%
Other taxes	2,515,989	2,748,499	9%
Licenses & permits	1,124,319	510,450	-55%
Parking meter fees	28,521	199,907	601%
Recreation service fees	99,183	243,562	146%
Fines & forfeitures	113,933	186,192	63%
Other fees & revenues	109,864	286,834	161%
Total	13,321,366	14,226,889	7%

Expenditure Summary

Expenditures in the general fund include police, fire protection, public works, active living, administrative services, community and economic development and city management. Year-to-date expenditures as of December 31 were \$13,167,325 or 44% of the originally budgeted amount (excluding transfers). Payroll expenditures are distributed in accordance with each department's employees.

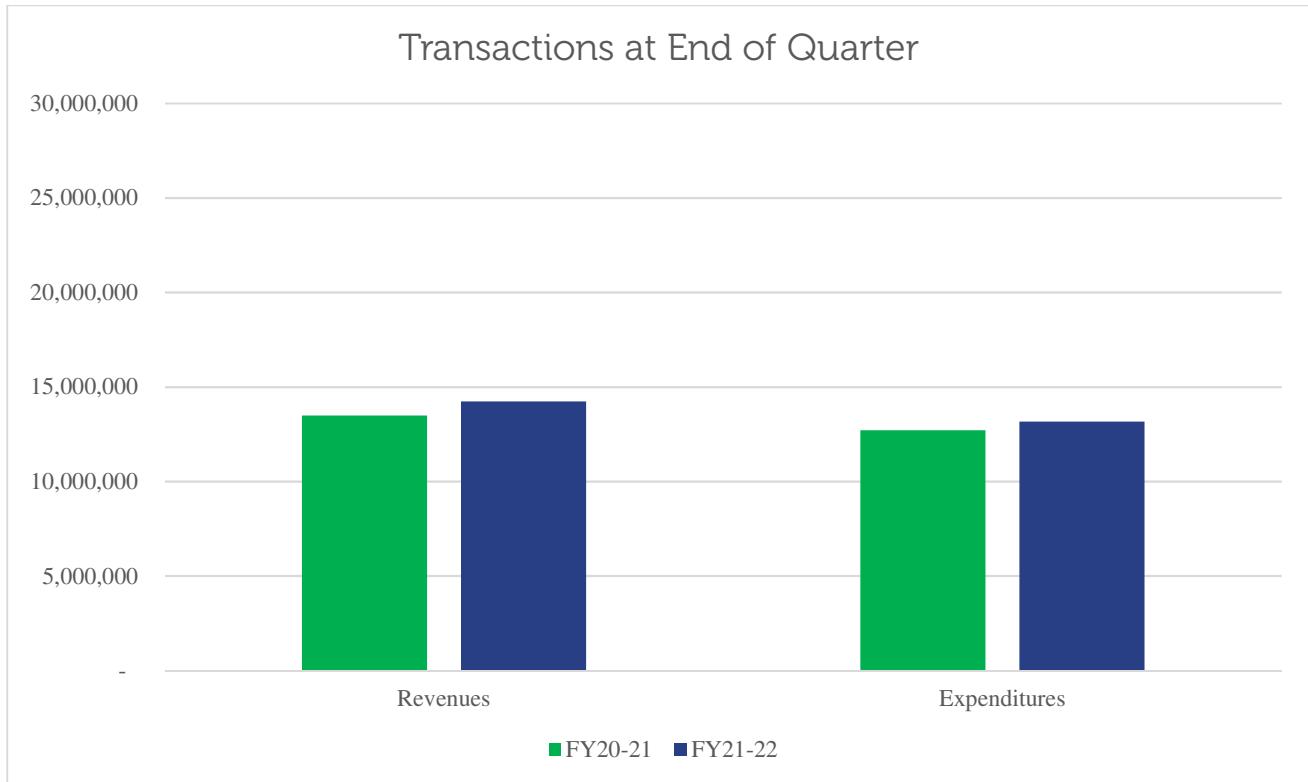


All departments have spent 30 to 60 percent their allotted budgets to date. Similar to last fiscal year, there has been a variety of spending rates among departments through the end of the second quarter. However, as a whole, actual-to-budgeted expenditure amounts have been consistent year over year. The city has spent 44 percent of its budget in FY22 by the end of the second quarter compared to 42 percent at the same time last year and 44 percent the year before that.



Department	Original Budget	End of Q2 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	361,780	111,326	31%
Gen Govt, Executive	1,428,890	690,874	48%
Community & Economic Development	2,679,080	904,805	34%
Administrative Services	5,440,700	2,561,527	47%
Police	6,606,580	2,928,945	44%
Fire	3,884,810	2,243,817	58%
Public Works	6,949,340	2,708,587	39%
Design, Environment & Construction	-	-	
Active Living	2,642,790	1,017,444	38%
Total GF Departments	29,993,970	13,167,325	44%

Revenues were higher in the second quarter compared to the same quarter last year. As public services have continued to normalize compared to the initial waves of the pandemic, expenditures have increased year-over-year through the second quarter. Revenues slightly exceed expenditures which is typical at midyear. Overall, this graph is consistent with revenue and expenditure cycles in pre-pandemic second quarters.



Fund Spotlight: Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a non-major, governmental, special revenue fund encompassing hotel/motel tax collections and transfers toward purposes defined in state law. Of the eight cents per dollar tax, 37.5% goes to the City’s general fund, 43.75% goes to the City’s “Designated Marketing Organization,” (the Decatur Tourism Bureau) to promote tourism and conventions; and 18.75% goes to “Tourism Products Development” (TPD) which includes capital and operating costs for meeting and convention facilities. At this time, the TPD funds are used for capital maintenance costs of the Decatur Conference Center.

The average occupancy rate of the main two downtown hotels is 79.2%; the US average is 54.9%.

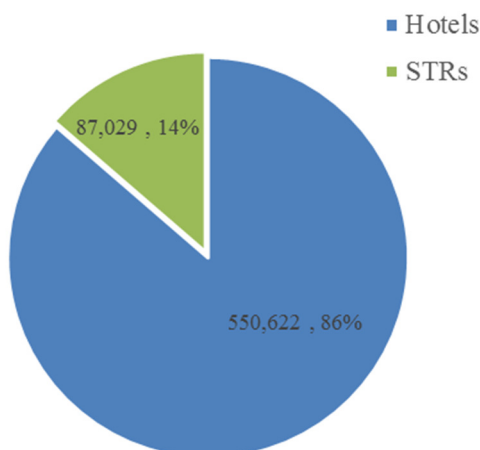
The following table from the budget shows the five-year actual history of the fund. Revenue increases reflect an increased tax rate from 7 to 8 percent in FY19 and the addition of the Hampton Inn in FY20:

	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
BEGINNING FUND BALANCE	0	0	0	0	0
REVENUES					
Taxes	643,195	643,963	802,873	875,513	685,082
EXPENDITURES					
Decatur Tourism Bureau	187,097	184,045	330,962	383,037	299,723
Transfer to Conf. Ctr/TPD	182,516	184,045	163,690	164,158	128,453
Transfer to General Fund	273,582	275,874	308,221	328,318	256,906
To Fund Balance	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0

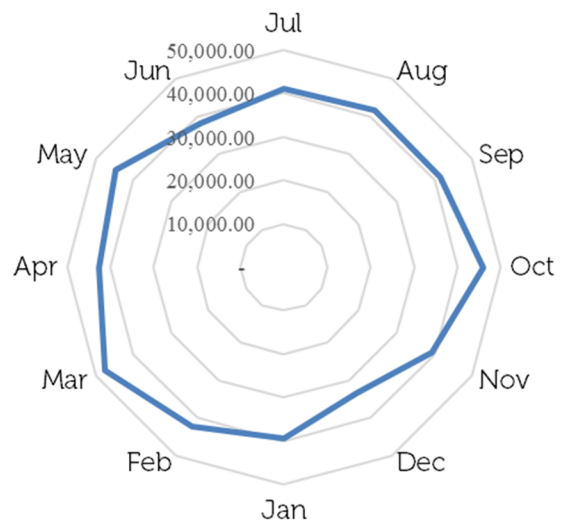
The fund has begun receiving remittances from short-term rental companies such as Airbnb and VRBO in the current fiscal year representing almost 15 percent of collections:

Historically, seasonal effects on revenues have been slight with December typically being the weakest month and the spring being strongest season on average:

Sources of Hotel-Motel Taxes
Jul.-Dec. 2021



Avg Remittances per Month, 'FY06-21



Appendix A:
General Fund
Revenues
by Account,
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Account Number	Description	2021 Original Budget	Actual	Actual	Remaining Budget	Budget
			Current Mo Activity	YTD Activity		Avail %
311110	Public Utility Tax	\$129,500.00			\$129,500.00	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%
311203	Real Property Tax 2013			1.27	(1.27)	0.00%
311218	Real Property Tax 2018			791.28	(791.28)	0.00%
311219	Real Property Tax 2019			2,252.57	(2,252.57)	0.00%
311220	Real Property Tax 2020	35,000.00	846.21	77,417.54	(42,417.54)	-121.19%
311221	Real Property Tax 2021	10,070,000.00	7,461,922.86	9,752,293.67	317,706.33	3.15%
311222	Real Property Tax 2022	9,200,000.00			9,200,000.00	100.00%
311310	Motor Vehicle Tax	400,000.00	37,032.05	211,251.60	188,748.40	47.19%
311350	Railroad Equipment Tax	800.00		362.70	437.30	54.66%
311419	Personal Property Tax 2019			119.80	(119.80)	0.00%
311420	Personal Property Tax 2020		18.45	4,741.57	(4,741.57)	0.00%
311421	Personal Property Tax 2021	200,000.00	198,281.93	260,559.58	(60,559.58)	-30.28%
311600	Intangible Tax	280,000.00		89,478.62	190,521.38	68.04%
311601	Property Transfer Tax	45,000.00		38,901.29	6,098.71	13.55%
311710	Franchise Tax - Electric Utili	965,000.00			965,000.00	100.00%
311730	Franchise Tax - Natural Gas	140,000.00	37,970.98	75,384.41	64,615.59	46.15%
311740	Franchise Tax - Video Service	100,000.00		17,863.07	82,136.93	82.14%
311750	Franchise Tax - Cable TV	210,000.00		50,268.64	159,731.36	76.06%
311760	Franchise Tax - Telephone	50,000.00	52.43	15,131.54	34,868.46	69.74%
311790	Energy Excise Tax	95,000.00	23,055.13	60,041.33	34,958.67	36.80%
	TAXES, GENERAL	21,980,300.00	7,759,180.04	10,656,860.48	11,323,439.52	51.52%
313010	General Sales and Use Tax		315.40	57.50	(57.50)	0.00%
314200	Sales Tax - Beer & Wine	100,000.00	17,452.12	85,454.09	14,545.91	14.55%
314300	Sales Tax - Liquor	120,000.00	28,720.17	170,477.52	(50,477.52)	-42.06%
316100	Business and Occupation Taxes	165,000.00	87,785.61	109,230.66	55,769.34	33.80%
316101	Professional Taxes	110,000.00	35,415.00	77,685.50	32,314.50	29.38%
316102	Insurance Occ License	40,000.00	5,220.50	6,641.75	33,358.25	83.40%
316200	Insurance Premium Tax	1,576,500.00		1,627,965.56	(51,465.56)	-3.26%
316300	Financial Institution Taxes	170,000.00			170,000.00	100.00%
319110	Pen & Int Late Pmt Real Proper	90,000.00	9,676.31	64,316.56	25,683.44	28.54%
319120	Pen & Int Late Pmt Personal Pr	5,000.00		1,254.80	3,745.20	74.90%
	OTHER TAXES	2,376,500.00	184,585.11	2,143,083.94	233,416.06	9.82%
321110	Licenses - Beer & Wine	37,000.00	1,200.00	79,000.00	(42,000.00)	-113.51%
321120	Licenses - Wine			5,050.00	(5,050.00)	0.00%
321130	Licenses - Liquor Sales	56,000.00	(425.00)	104,125.00	(48,125.00)	-85.94%
321135	Licenses - Alcoholic Bev Serv	2,000.00	180.00	530.00	1,470.00	73.50%
321139	School Portion of Excise Tax			(125,722.52)	125,722.52	0.00%
321140	Licenses - Corking License	1,200.00	(150.00)	1,200.00		0.00%
321150	Licenses - Alcoholic Bev Caterer Fee		1,250.00	1,750.00	(1,750.00)	0.00%
321500	Film/Movie Permit Fee	15,000.00	1,850.00	14,850.00	150.00	1.00%
322000	Non Business Licences and Permits	1,000.00	150.00	750.00	250.00	25.00%
322120	Permit - Building	650,000.00	66,622.50	240,710.30	409,289.70	62.97%
322130	Plumbing Inspection Fees	65,000.00	962.00	12,671.00	52,329.00	80.51%
322140	Electrical Inspection Fees	80,000.00	2,386.00	37,307.00	42,693.00	53.37%
322160	HVAC Inspection Fees	55,000.00	3,710.00	55,259.00	(259.00)	-0.47%
322165	Fire Inspection Fees		1,400.00	8,550.00	(8,550.00)	0.00%
322190	ROW Permit		(13,940.00)	(3,150.00)	3,150.00	0.00%
322210	Zoning and Land Use Fees	100,000.00	19,255.00	76,475.00	23,525.00	23.53%
322230	Sign Permit	1,000.00	30.00	870.00	130.00	13.00%
322240	Special Events Permit Fees	1,000.00		225.00	775.00	77.50%
322250	Logo Licensing Fee	500.00			500.00	100.00%
	LICENSES & PERMITS	1,064,700.00	84,480.50	510,449.78	554,250.22	52.06%

Continues

Revenues
by Account,
Continued
Page 2 of 2

337200	Management Service Fees	430,990.00			430,990.00	100.00%
341322	Tree Plan Review Fees	25,000.00	1,840.00	11,910.00	13,090.00	52.36%
341400	Printing and Duplicating	2,000.00	456.00	1,116.00	884.00	44.20%
341910	Election qualifying fee	800.00		860.00	(60.00)	-7.50%
341930	Sale of Maps and Publications	5,000.00	95.00	2,730.00	2,270.00	45.40%
341941	Reimb from Dec Tourism Beau	43,900.00			43,900.00	100.00%
341990	Other Revenues Genl Govt	5,000.00		14,800.00	(9,800.00)	-196.00%
342140	Police Backgrount Ck Fee	2,000.00	249.00	1,725.00	275.00	13.75%
342150	CPR - Non-Resident Fee	100.00	126.00	126.00	(26.00)	-26.00%
342200	Fire Alarm Fees	1,000.00			1,000.00	100.00%
342215	Other Revenues - Fire	10,000.00		500.00	9,500.00	95.00%
342220	Fire Report Copies	50.00	10.00	20.00	30.00	60.00%
342905	PSD Reimburse for O/T	50,000.00	1,350.00	31,300.00	18,700.00	37.40%
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%
342925	Fire Reimburse for O/T			4,010.00	(4,010.00)	0.00%
343910	Parking Meter Fees	300,000.00	38,560.56	199,906.81	100,093.19	33.36%
347200	Recreation Service Fees	460,000.00	6,968.44	243,562.43	216,437.57	47.05%
349100	Cemetery Service Fees	70,000.00	7,450.00	37,067.20	32,932.80	47.05%
349300	Return Check Fees	100.00	30.00	190.00	(90.00)	-90.00%
351170	Fines and Forfeit - Code Viola	500,000.00	29,705.68	186,192.19	313,807.81	62.76%
351171	Court Fines and Bonds ATS	50,000.00	52,300.00	165,900.50	(115,900.50)	-231.80%
351173	ATS School Portion			(28,550.00)	28,550.00	0.00%
351400	Additional Court Penalty Assessments	2,000.00	593.00	593.00	1,407.00	70.35%
351930	Parking Violations	40,000.00	3,200.13	19,005.75	20,994.25	52.49%
361000	Interest Income	10,000.00	387.08	6,361.67	3,638.33	36.38%
371200	Gifts and Contributions			500.00	(500.00)	0.00%
381010	Rental - Bandstand	1,500.00	275.00	875.00	625.00	41.67%
381020	Rental - Recreation Facilities	50,000.00	225.00	7,385.00	42,615.00	85.23%
383010	Insurance Reimbursement Claims and Losses	55,000.00	(317.80)	5,191.39	49,808.61	90.56%
389000	Misc Revenue	5,000.00		3,217.03	1,782.97	35.66%
	ALL OTHER REV	2,242,440.00	143,503.09	916,494.97	1,325,945.03	59.13%
	SUBTOTAL	27,663,940.00	8,171,748.74	14,226,889.17	13,437,050.83	48.57%

Appendix B:
General Fund
Expenditures
by Account, p. 1 of 2

Account Number	Description	2021 Original Budget	Actual		Remaining Budget	Budget Avail %
			Current Mo Activity	YTD Activity		
511100	Regular-Salaries & Wages	\$10,830,100.00	\$1,108,226.53	\$5,304,345.27	\$5,525,754.73	51.02%
511200 + 511220	Temp-Salaries & Wages	1,748,440.00	161,960.71	587,193.53	1,161,246.47	66.42%
511300	Overtime-Salaries & Wages	525,000.00	124,101.96	479,114.54	45,885.46	8.74%
511400	Spl Ev OT-Salaries & Wages	180,500.00	429.31	24,188.78	156,311.22	86.60%
512100	Group Insurance	3,335,110.00	282,905.13	1,811,431.33	1,523,678.67	45.69%
512200 + 512220	Social Security (FICA)	461,660.00	41,627.41	204,339.87	257,320.13	55.74%
512300	Medicare	192,630.00	19,432.74	89,280.17	103,349.83	53.65%
512400	Retirement Contributions	964,370.00	95,624.62	450,360.86	514,009.14	53.30%
512401	Retirement Contributions - ICMA	92,570.00	7,898.88	37,996.51	54,573.49	58.95%
512600	Unemployment Insurance	16,380.00		6,564.00	9,816.00	59.93%
512700	Workers Comp	225,000.00	18,750.00	112,500.00	112,500.00	50.00%
	TOTAL PERSONAL SERVICES	18,571,760.00	1,860,957.29	9,107,314.86	9,464,445.14	50.96%
521200	Professional Services	3,151,710.00	109,414.16	948,099.46	2,203,610.54	69.92%
521301	Instructor Fees	68,800.00	201.00	6,326.04	62,473.96	90.81%
521302	Official Fees	400.00			400.00	100.00%
522200	Repairs and Maintenance	11,450.00			11,450.00	100.00%
522201	R & M Building and Fixed Equip	161,380.00	3,760.00	40,531.71	120,848.29	74.88%
522202	R & M Communications Equip	23,150.00	2,251.22	4,329.61	18,820.39	81.30%
522203	R & M Landscape	316,400.00	29,366.94	136,854.84	179,545.16	56.75%
522204	R & M Machines and Tools	17,050.00		10,035.94	7,014.06	41.14%
522205	R & M Office Equip	15,250.00		565.59	14,684.41	96.29%
522206	R & M Vehicles - Outside Labor	142,950.00	9,090.76	59,562.38	83,387.62	58.33%
522210	R & M - Infrastructure			1,850.00	(1,850.00)	0.00%
522310	Rental of Land and Buildings	45,200.00	2,097.00	12,682.00	32,518.00	71.94%
522320	Rental of Equip and Vehicles	119,410.00	5,746.29	41,656.09	77,753.91	65.12%
522321	Auto Allowance	22,180.00	1,153.18	6,925.67	15,254.33	68.78%
522322	Other Rentals	57,200.00			57,200.00	100.00%
522500	Other Contractual Services	2,458,610.00	65,019.31	844,016.93	1,614,593.07	65.67%
523101	Insurance - Awards	66,000.00	25,983.22	29,064.16	36,935.84	55.96%
523102	Insurance - Legal Liability	132,610.00		160,203.00	(27,593.00)	-20.81%
523104	Insurance - Insurance - Proper	94,500.00		95,080.00	(580.00)	-0.61%
523105	Insurance - Insurance - Vehicl	191,500.00		120,382.00	71,118.00	37.14%
523106	Insurance - Performance Bond	300.00			300.00	100.00%
523107	Insurance - Commerical Excess Liab	26,300.00		40,192.00	(13,892.00)	-52.82%
523201	Postage	66,500.00	6,480.00	19,060.71	47,439.29	71.34%
523202	Telephone	283,700.00	21,743.83	125,879.00	157,821.00	55.63%
523203	Internet	22,800.00	16,035.19	103,916.40	(81,116.40)	-355.77%
523300	Advertising	31,170.00	8,724.48	14,059.34	17,110.66	54.89%
523400	Printing and Binding	96,270.00	651.23	9,878.95	86,391.05	89.74%
523450	Signs	8,800.00	763.69	10,042.48	(1,242.48)	-14.12%
523600	Dues and Fees	128,200.00	12,958.89	35,528.37	92,671.63	72.29%
523700	Education and Training	338,350.00	11,098.41	91,699.64	246,650.36	72.90%
523701	Business Meetings	81,730.00	287.84	23,048.64	58,681.36	71.80%
523800	Licenses	10,100.00		217.38	9,882.62	97.85%
523911	Bank Charges	73,000.00	3,535.95	19,771.46	53,228.54	72.92%
	SERVICES, OTHER CHG	8,262,970.00	336,362.59	3,011,459.79	5,251,510.21	63.55%

Continues

General Fund
Expenditures
by Account
Continued, p. 2 of 2

531101	Supplies - Bldg and Fixed Equip	62,800.00	2,533.66	14,821.87	47,978.13	76.40%
531102	Supplies - Janitorial	71,750.00	4,514.74	29,145.58	42,604.42	59.38%
531103	Supplies - Landscape Maint	53,150.00	5,034.23	17,076.15	36,073.85	67.87%
531104	Supplies - Misc Maintenance	6,000.00	287.86	1,211.44	4,788.56	79.81%
531105	Supplies - Office	90,910.00	5,285.24	31,330.59	59,579.41	65.54%
531106	Supplies - Pesticides	2,600.00		105.75	2,494.25	95.93%
531107	Supplies - Specialized Dept	310,510.00	11,428.43	141,594.74	168,915.26	54.40%
531108	Supplies - Tires and Batteries	41,890.00	(1,041.40)	17,539.43	24,350.57	58.13%
531109	Supplies - Vehicles and Equip	86,200.00	4,101.86	22,287.22	63,912.78	74.14%
531110	Supplies - Communications Equip	4,500.00		2,273.69	2,226.31	49.47%
531111	Supplies - Computer Equip	68,930.00	5,201.34	2,154.94	66,775.06	96.87%
531112	Supplies - Software	112,860.00	1,012.00	23,841.27	89,018.73	78.88%
531113	Supplies - Office Equip & Furniture	18,750.00		1,230.94	17,519.06	93.43%
531114	Supplies - Outdoor Furniture, Equipment	39,750.00	701.25	8,533.10	31,216.90	78.53%
531115	Supplies - Batteries	7,300.00	121.40	(125.68)	7,425.68	101.72%
531210	Water and Sewage	230,000.00	31,257.20	185,797.18	44,202.82	19.22%
531215	Stormwater Utility	557,810.00			557,810.00	100.00%
531220	Natural Gas	58,000.00	7,383.75	20,975.71	37,024.29	63.83%
531230	Electricity	500,000.00	37,395.12	225,856.57	274,143.43	54.83%
531231	Street Lighting	275,000.00	23,739.99	119,862.52	155,137.48	56.41%
531270	Gasoline	221,970.00	11,924.91	55,069.31	166,900.69	75.19%
531300	Food - Subsistence & Support	62,330.00	6,937.45	26,905.53	35,424.47	56.83%
531400	Books and Periodicals	11,490.00		375.70	11,114.30	96.73%
531500	Supplies - Resale - Recycling	4,500.00	680.00	1,126.97	3,373.03	74.96%
531600	Small Equipment	35,460.00	514.12	6,156.40	29,303.60	82.64%
531700	Uniforms and Protective Equip	228,780.00	9,818.59	93,402.58	135,377.42	59.17%
	SUPPLIES	3,163,240.00	168,831.74	1,048,549.50	2,114,690.50	66.85%
	SUBTOTAL	29,997,970.00	2,366,151.62	13,167,324.15	16,830,645.85	56.11%