

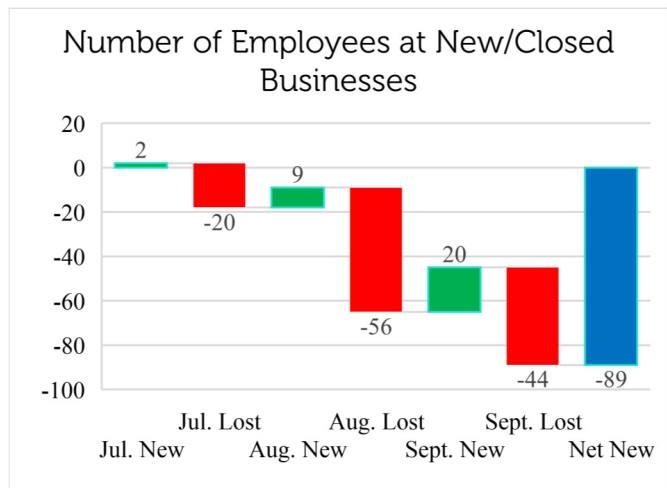
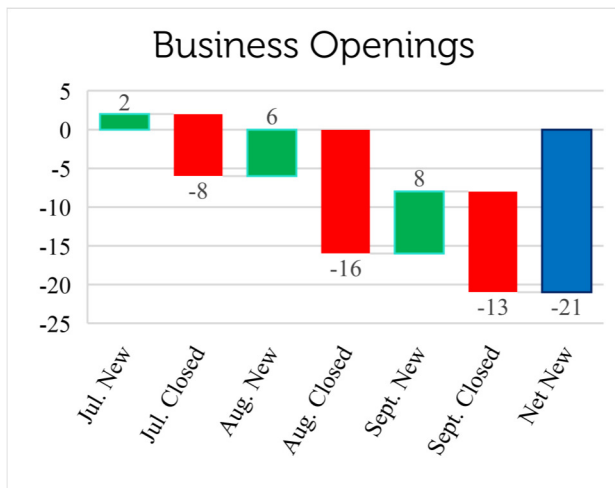
Financial Status Report | FY23 First Quarter



This financial status report provides an unaudited summary of financial activity in the City’s general fund from Jul. 1, 2022, through Sept. 30, 2022. Revenues in this report are compared to the same quarter of fiscal year 2021-2022 and to budgeted amounts. Expenditures are compared to budgeted amounts. Inter-fund transfers are excluded from revenue and expenditure totals.

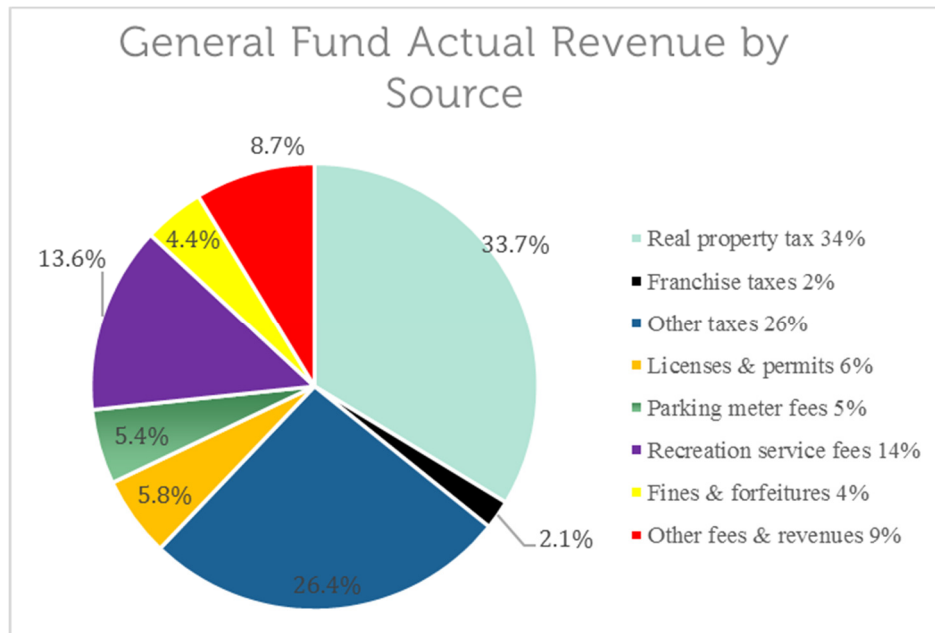
General Fund – Performance at a Glance

Performance through End of Quarter	FY23 Q1 Metric	FY22 Q1 Metric
Percent of General Fund Budgeted Revenues Remaining	95.1%	94.6%
Percent of General Fund Budgeted Expenditures Remaining	79.9%	77.5%
Prior tax year real property tax collection rate	99.9%	99.9%



Revenue Summary

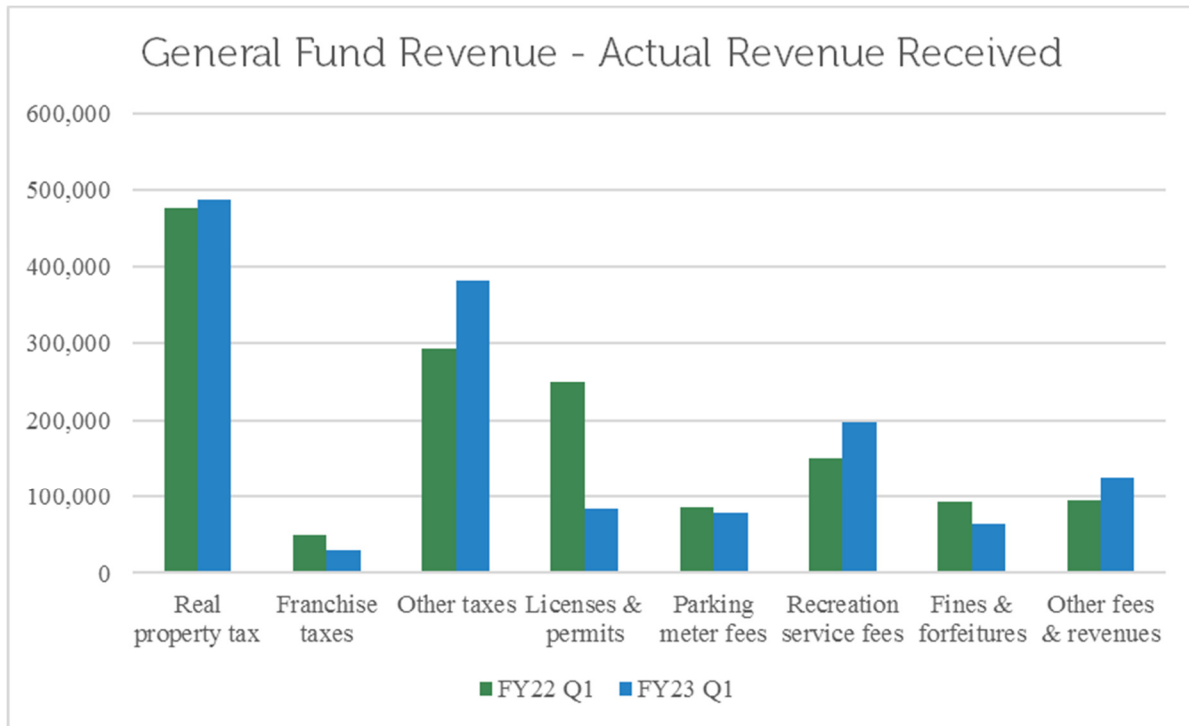
Revenue sources for the general fund are taxes (real, franchise, and other), licenses and permits, fines and forfeitures, and fees for goods and services. The breakdown of revenues by source at this point in the fiscal year is different from the first quarter of the prior year: other taxes are a larger portion, licenses & permits are smaller, and recreation fee revenues are larger.



Current Year Budgeted-to-Actual Revenue Collections through Quarter

Revenue Source	Budgeted Amt	FY23 Q1	Pct Collected
Real property tax	20,245,000	487,847	2.4%
Franchise taxes	1,574,000	30,520	1.9%
Other taxes	3,933,940	381,954	9.7%
Licenses & permits	859,400	84,709	9.9%
Parking meter fees	550,000	77,607	14.1%
Recreation service fees	695,000	197,080	28.4%
Fines & forfeitures	500,000	64,180	12.8%
Other fees & revenues	921,050	125,542	13.6%
Total	29,278,390	1,449,438	5.0%

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



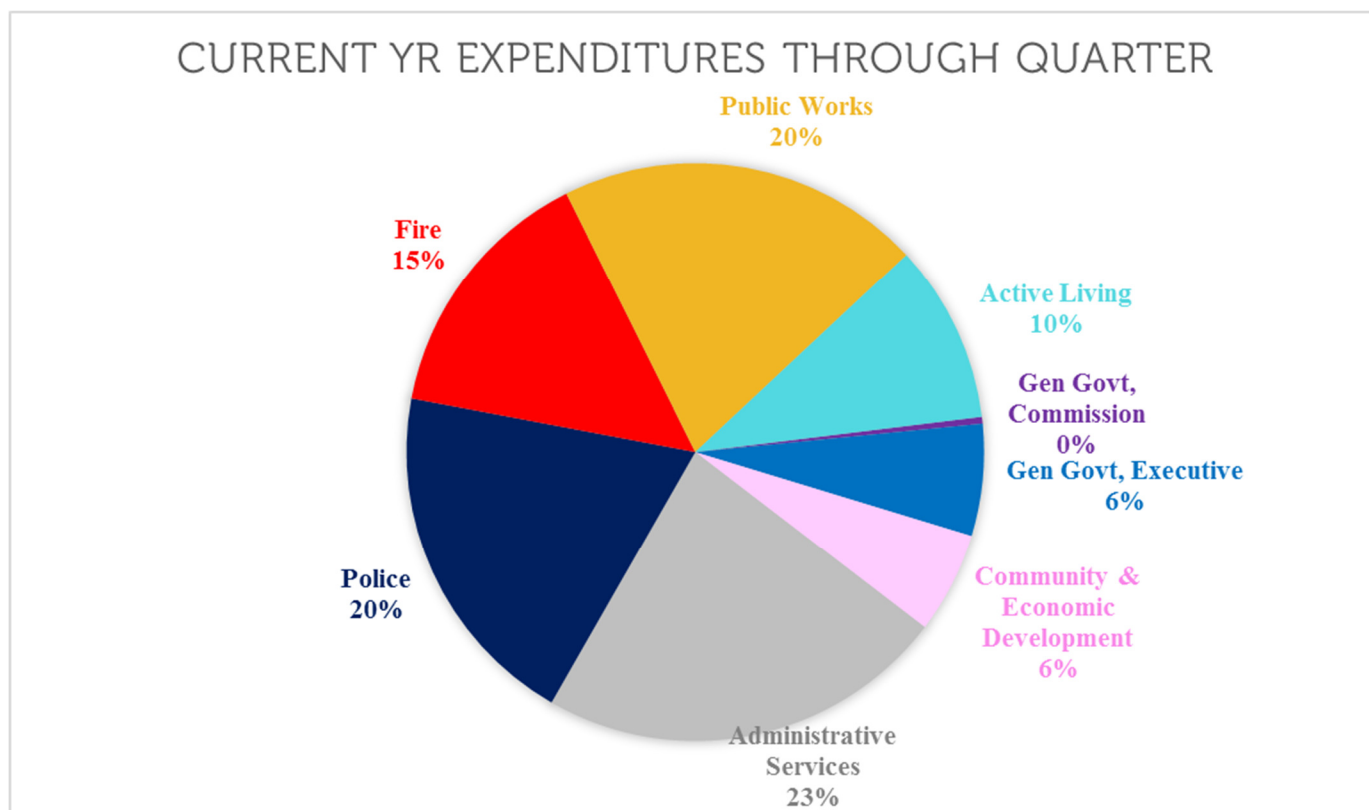
General Fund Major Revenue Sources: Actual Revenue Received through Previous Quarter

Revenue Source	FY22 Q1	FY23 Q1	Pct. Change from PY
Real property tax	475,894	487,847	3%
Franchise taxes	49,611	30,520	-38%
Other taxes	293,558	381,954	30%
Licenses & permits	248,850	84,709	-66%
Parking meter fees	86,493	77,607	-10%
Recreation service fees	149,652	197,080	32%
Fines & forfeitures	92,759	64,180	-31%
Other fees & revenues	95,478	125,542	31%
Total	1,492,295	1,449,438	-3%

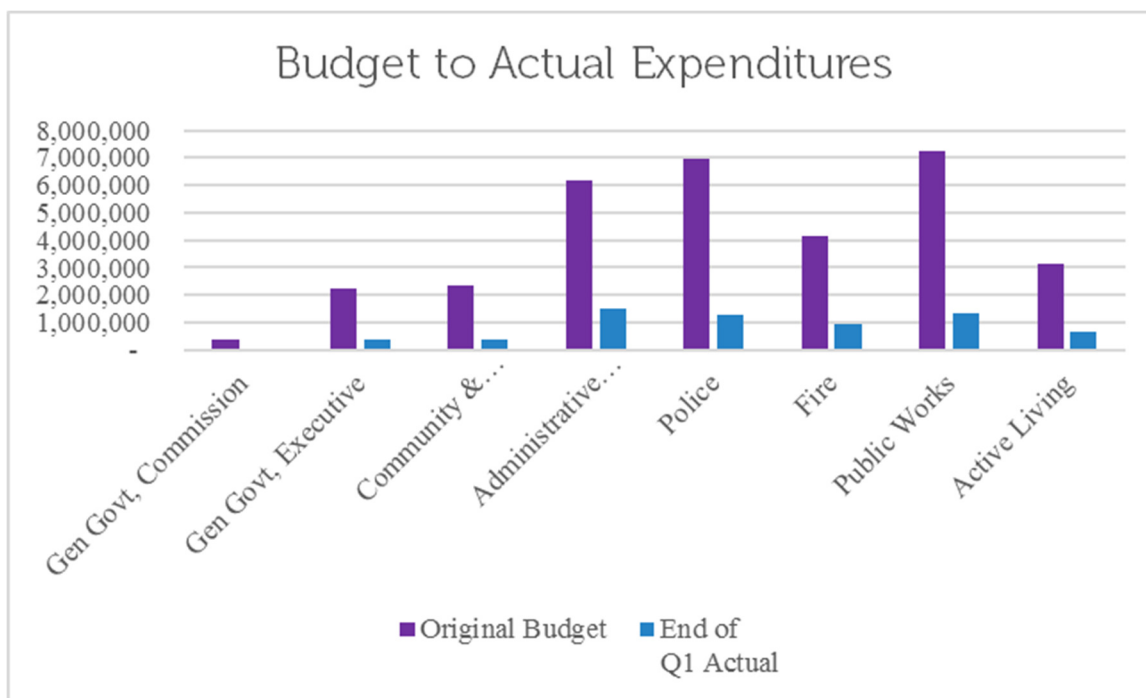
Expenditure Summary

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 Sept. 30 were \$6,568,429 or 20% of the originally budgeted amount (excluding and transfers). Payroll expenditures are distributed in relation to each department's employees.

There has been a slight increase in the Administrative Services portion of the total though the allocation of expenditures overall is similar to the prior quarter and prior year.

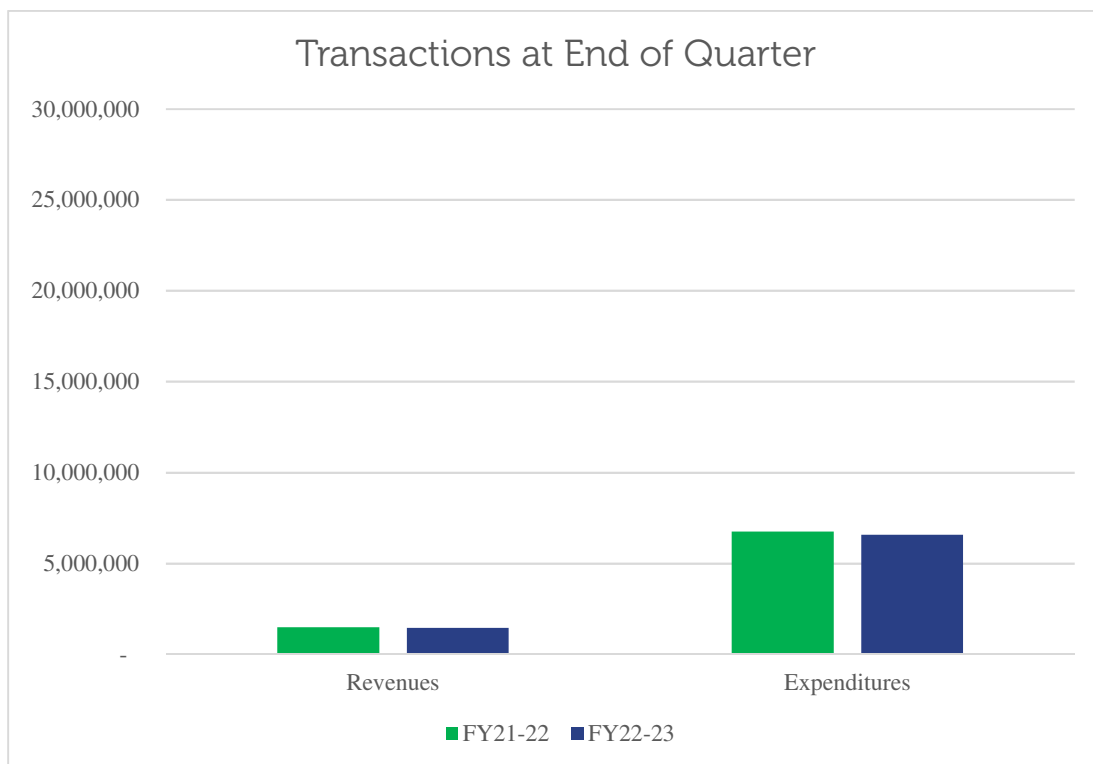


Spending rates by departments have varied through the quarter but are mostly within a range between 15 to 25 percent. This is less than the year before which was 20 to 25 percent.



Department	Original Budget	End of Q1 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	371,730	25,022	7%
Gen Govt, Executive	2,241,790	410,772	18%
Community & Economic Development	2,340,740	374,011	16%
Administrative Services	6,160,130	1,504,826	24%
Police	6,978,170	1,292,167	19%
Fire	4,127,270	963,305	23%
Public Works	7,269,290	1,341,439	18%
Active Living	3,156,740	656,887	21%
Total GF Departments	32,645,860	6,568,429	20%

Revenues and expenditures were each about three percent lower during the first quarter of this fiscal year than the first quarter of last fiscal year. Expenditures exceed revenues which is normal for this time of year.



Fund Spotlight: Public Facilities Authority (PFA)

The Public Facilities Authority Fund accounts for the financial activities of the PFA including debt issuance and debt service payments for Decatur Legacy Park. (The PFA itself is a component unit of the City for the purposes of audited financial statements.)

Fund History

		2017 BONDS FUND ACTUAL 2017-18	2017 BONDS FUND ACTUAL 2018-19	2017 BONDS FUND ACTUAL 2019-20	2017 BONDS FUND ACTUAL 2020-21	2017/2022 BONDS FUND REVISED 2021-22	2017/2022 BONDS FUND ESTIMATE 2022-23
	BEGINNING FUND						
	BALANCE	0	1,349,248	1,613,376	1,729,625	1,669,082	1,200,012
	REVENUES						
	Taxes						
361000	Interest	21,849	13,137	8,677	1,191	0	0
334100	Intergovernmental	800,000	0	0	0	0	209,000
371000	Gifts & Contributions	0	0	32,000	0	0	0
381000	Use of Property/Rent	194,853	27,224	55,691	41,097	24,500	0
383010	Insurance Reimbursement	0	0	118,925	0	0	0
389000	Miscellaneous	2,100	0	0	0	0	0
	Total Revenue	1,018,801	40,361	215,293	42,287	24,500	209,000
			0				
	EXPENDITURES						
521200	Professional Services	364,593	0	11,678	18,000	10,000	100,000
522500	Other Contractual Services	37	0	27,000	174,864	190,000	70,500
523911	Bank Charges	67	486	75	261.23	500	500
	Total Services	364,697	486	198,959	213,482	284,500	238,000
	SUPPLIES						
531101	Bldg. & Fixed Eqp	0	3,200	0	0	5,510	80,000
	Total Supplies	0	3,200	12,475	6,600	5,510	100,000
	CAPITAL OUTLAY						
541100	Sites	40,000,000	0	0	0	0	0
541200	Site Improvements	20,900	0	8,500	9,932	200,000	200,000
541301	Building Improvements	0	0	0	54,518	182,000	439,000
542401	Computer Systems Software	0	0	60,563	0	0	0
	Total Capital Outlay	40,020,900	0	69,063	64,450	382,000	639,000
	DEBT SERVICE						
581100	Prin-2017/22 & Housing Bond	211,974	878,819	908,939	944,146	984,450	1,159,840
582100	Int-2017/22 & Housing Bond	667,361	1,193,728	1,159,608	1,124,151	1,087,110	866,270
584000	Cost of Iss. Long Term Debt	766,119	0	0	0	0	0
	Total Non-operating	1,645,453	2,072,547	2,068,547	2,068,297	2,071,560	2,026,110
	Total Expenditures	42,031,050	2,076,233	2,349,044	2,352,830	2,743,570	3,003,110
	OTHER USES						
	Transfer from General Fund	850,000	1,000,000	0	0	0	0
	Transfer from (to) Cap Imp Fund	0	1,300,000	2,250,000	2,250,000	2,250,000	2,250,000
393100	Loan Proceeds	41,077,000	0	0	0	0	0
393400	Premium on Note	434,497	0	0	0	0	0
	Total Other Uses	42,361,497	2,300,000	2,250,000	2,250,000	2,250,000	2,250,000
	Ending Fund Balance	1,349,248	1,613,376	1,729,625	1,669,082	1,200,012	655,902
	Restricted-Grant	800,000	800,000	791,500	781,568	581,568	381,568
	Restricted-Other	549,248	813,376	938,125	887,515	618,445	274,335
	Ending Assigned Fund Balance	0	0	0	0	0	0

Appendix
A:
General
Fund
Revenues
by
Account,
Pg 1 of 2

Account Number	Description	2023 Original Budget	Actual	Actual	Remaining Budget	Budget
			Current Mo Activity	YTD Activity		Avail %
311110	Public Utility Tax	\$170,640.00			\$170,640.00	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%
311219	Real Property Tax 2019			(121.23)	121.23	0.00%
311220	Real Property Tax 2020		5,785.63	9,889.09	(9,889.09)	0.00%
311221	Real Property Tax 2021	35,000.00	62,997.58	150,442.88	(115,442.88)	-329.84%
311222	Real Property Tax 2022	10,610,000.00	53,703.99	327,635.80	10,282,364.20	96.91%
311223	Real Property Tax 2023	9,600,000.00			9,600,000.00	100.00%
311310	Motor Vehicle Tax	550,000.00	51,969.46	128,440.89	421,559.11	76.65%
311350	Railroad Equipment Tax	800.00		293.56	506.44	63.31%
311420	Personal Property Tax 2020			86.52	(86.52)	0.00%
311421	Personal Property Tax 2021	500.00		824.15	(324.15)	-64.83%
311422	Personal Property Tax 2022	210,000.00			210,000.00	100.00%
311600	Intangible Tax	242,000.00	10,099.92	21,809.18	220,190.82	90.99%
311601	Property Transfer Tax	75,000.00	4,535.10	8,960.99	66,039.01	88.05%
311710	Franchise Tax - Electric Utili	974,000.00			974,000.00	100.00%
311730	Franchise Tax - Natural Gas	150,000.00			150,000.00	100.00%
311740	Franchise Tax - Video Service	70,000.00			70,000.00	100.00%
311750	Franchise Tax - Cable TV	200,000.00			200,000.00	100.00%
311760	Franchise Tax - Telephone	50,000.00	10.01	20.02	49,979.98	99.96%
311790	Energy Excise Tax	130,000.00	3,987.90	30,500.20	99,499.80	76.54%
	TAXES, GENERAL	23,127,940.00	193,089.59	678,782.05	22,449,157.95	97.07%
313010	General Sales and Use Tax		223.10	18.52	(18.52)	0.00%
314200	Sales Tax - Beer & Wine	110,000.00	15,211.69	33,156.04	76,843.96	69.86%
314300	Sales Tax - Liquor	210,000.00	38,605.79	74,488.00	135,512.00	64.53%
316100	Business and Occupation Taxes	210,000.00	4,547.33	13,686.43	196,313.57	93.48%
316101	Professional Taxes	130,000.00	1,431.75	5,545.75	124,454.25	95.73%
316102	Insurance Occ License	50,000.00	453.75	1,271.25	48,728.75	97.46%
316200	Insurance Premium Tax	1,700,000.00			1,700,000.00	100.00%
316300	Financial Institution Taxes	120,000.00			120,000.00	100.00%
319110	Pen & Int Late Pmt Real Proper	90,000.00	42,394.72	92,724.96	(2,724.96)	-3.03%
319120	Pen & Int Late Pmt Personal Pr	5,000.00		647.94	4,352.06	87.04%
	OTHER TAXES	2,625,000.00	102,868.13	221,538.89	2,403,461.11	91.56%
321110	Licenses - Beer & Wine	44,000.00	13,500.00	13,900.00	30,100.00	68.41%
321120	Licenses - Wine	2,700.00			2,700.00	100.00%
321130	Licenses - Liquor Sales	57,000.00	16,900.00	18,950.00	38,050.00	66.75%
321135	Licenses - Alcoholic Bev Serv	3,000.00	80.00	220.00	2,780.00	92.67%
321139	School Portion of Excise Tax		(26,636.09)	(77,701.65)	77,701.65	0.00%
321140	Licenses - Corking License	1,200.00	300.00	300.00	900.00	75.00%
321150	Licenses - Alcoholic Bev Caterer Fee	2,000.00			2,000.00	100.00%
321190	Restaurant District Participation	2,000.00			2,000.00	100.00%
321500	Film/Movie Permit Fee	30,000.00	2,400.00	13,850.00	16,150.00	53.83%
322000	Non Business Licences and Permits	1,000.00			1,000.00	100.00%
322120	Permit - Building	400,000.00	20,718.00	62,410.00	337,590.00	84.40%
322130	Plumbing Inspection Fees	30,000.00	1,548.00	9,128.00	20,872.00	69.57%
322140	Electrical Inspection Fees	70,000.00	3,478.10	12,330.60	57,669.40	82.38%
322160	HVAC Inspection Fees	80,000.00	3,965.00	15,715.00	64,285.00	80.36%
322165	Fire Inspection Fees	15,000.00	1,452.11	4,052.11	10,947.89	72.99%
322190	ROW Permit		(1,420.00)	(17,635.00)	17,635.00	0.00%
322210	Zoning and Land Use Fees	120,000.00	10,020.00	27,815.00	92,185.00	76.82%
322230	Sign Permit	1,000.00	180.00	300.00	700.00	70.00%
322240	Special Events Permit Fees	500.00	350.00	1,075.00	(575.00)	-115.00%
	LICENSES & PERMITS	859,400.00	46,835.12	84,709.06	774,690.94	90.14%

Continues

Revenues
by Account,
Continued
Page 2 of 2

337200	Management Service Fees	340,500.00			340,500.00	100.00%
341322	Tree Plan Review Fees	25,000.00	1,895.00	5,060.00	19,940.00	79.76%
341400	Printing and Duplicating	2,000.00	8.00	64.00	1,936.00	96.80%
341401	Public Records Retrieval	2,500.00		292.66	2,207.34	88.29%
341930	Sale of Maps and Publications	6,500.00	565.00	2,126.00	4,374.00	67.29%
341941	Reimb from Dec Tourism Beau	47,500.00			47,500.00	100.00%
341990	Other Revenues Genl Govt	15,000.00			15,000.00	100.00%
342140	Police Background Ck Fee	2,000.00	641.00	2,569.00	(569.00)	-28.45%
342150	CPR - Non-Resident Fee	400.00	50.00	113.00	287.00	71.75%
342200	Fire Alarm Fees	400.00	300.00	750.00	(350.00)	-87.50%
342215	Other Revenues - Fire			200.00	(200.00)	0.00%
342220	Fire Report Copies	50.00		15.00	35.00	70.00%
342905	PSD Reimburse for O/T	57,500.00	4,971.00	9,696.00	47,804.00	83.14%
342915	CSOD Resource Officer	115,000.00			115,000.00	100.00%
342920	School Crossing Grd - Reimb	4,000.00		(15,192.68)	19,192.68	479.82%
342925	Fire Reimburse for O/T					
343910	Parking Meter Fees	550,000.00	45,656.50	77,607.06	472,392.94	85.89%
347200	Recreation Service Fees	695,000.00	56,986.22	197,079.59	497,920.41	71.64%
349100	Cemetery Service Fees	70,000.00	18,416.60	28,717.80	41,282.20	58.97%
349300	Return Check Fees	200.00		30.00	170.00	85.00%
351170	Fines and Forfeit - Code Viola	500,000.00	21,561.16	64,179.63	435,820.37	87.16%
351171	Court Fines and Bonds ATS	100,000.00	(2,250.00)	20,025.00	79,975.00	79.98%
351173	ATS School Portion		(3,875.00)	(3,875.00)	3,875.00	0.00%
351400	Additional Court Penalty Assessmen	2,000.00	21.50	521.00	1,479.00	73.95%
351930	Parking Violations	45,000.00	4,048.54	8,481.57	36,518.43	81.15%
361000	Interest Income	15,000.00	11,881.78	28,885.82	(13,885.82)	-92.57%
381010	Rental - Bandstand	3,000.00		100.00	2,900.00	96.67%
381020	Rental - Recreation Facilities	60,000.00	10,055.00	26,682.00	33,318.00	55.53%
383010	Insurance Reimbursement Claims ar	5,000.00	1,508.92	10,144.40	(5,144.40)	-102.89%
389000	Misc Revenue	2,500.00	90.00	136.64	2,363.36	94.53%
392100	Sale of General Fixed Assets					
	ALL OTHER REV	2,666,050.00	172,531.22	464,408.49	2,201,641.51	82.58%
	SUBTOTAL	29,278,390.00	515,324.06	1,449,438.49	27,828,951.51	95.05%

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

Account Number	Description	2023 Original Budget	Actual		Remaining Budget	Budget Avail %
			Current Mo Activity	YTD Activity		
511100	Regular-Salaries & Wages	\$11,657,340.00	\$747,818.54	\$2,101,055.00	\$9,556,285.00	81.98%
511200 +	Temp-Salaries & Wages	2,101,680.00	128,324.15	355,551.58	1,746,128.42	83.08%
511300	Overtime-Salaries & Wages	566,600.00	74,086.15	227,763.63	338,836.37	59.80%
511400	Spl Ev OT-Salaries & Wages	181,500.00	1,680.84	5,572.64	175,927.36	96.93%
512100	Group Insurance	3,526,450.00	297,278.72	891,879.53	2,634,570.47	74.71%
512200 +	Social Security (FICA)	535,600.00	32,587.74	89,587.34	446,012.66	83.27%
512300	Medicare	210,450.00	12,762.80	38,556.03	171,893.97	81.68%
512400	Retirement Contributions	1,050,730.00	66,026.74	206,318.15	844,411.85	80.36%
512401	Retirement Contributions - ICMA	74,450.00	5,686.82	17,038.62	57,411.38	77.11%
512600	Unemployment Insurance	14,630.00			14,630.00	100.00%
512700	Workers Comp	227,750.00	18,979.17	56,937.51	170,812.49	75.00%
	TOTAL PERSONAL SERVICES	20,147,180.00	1,385,231.67	3,990,260.03	16,156,919.97	80.19%
521200	Professional Services	2,947,250.00	194,469.16	411,581.41	2,535,668.59	86.04%
521301	Instructor Fees	68,800.00	320.00	16,050.50	52,749.50	76.67%
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	188,100.00	7,691.32	40,777.46	147,322.54	78.32%
522202	R & M Communications Equip	20,750.00	481.04	2,686.16	18,063.84	87.05%
522203	R & M Landscape	329,400.00	26,672.73	48,722.73	280,677.27	85.21%
522204	R & M Machines and Tools	24,610.00	56.50	7,006.04	17,603.96	71.53%
522205	R & M Office Equip	9,400.00		47.73	9,352.27	99.49%
522206	R & M Vehicles - Outside Labor	125,350.00	7,480.00	29,574.51	95,775.49	76.41%
522210	R & M - Infrastructure	30,000.00			30,000.00	100.00%
522310	Rental of Land and Buildings	34,350.00	2,276.00	6,828.00	27,522.00	80.12%
522320	Rental of Equip and Vehicles	111,800.00	4,082.45	21,304.17	90,495.83	80.94%
522321	Auto Allowance	22,080.00	1,086.04	3,512.65	18,567.35	84.09%
522322	Other Rentals	4,600.00			4,600.00	100.00%
522500	Other Contractual Services	2,778,510.00	240,780.42	711,005.47	2,067,504.53	74.41%
523101	Insurance - Awards	82,300.00	1,196.80	1,196.80	81,103.20	98.55%
523102	Insurance - Legal Liability	176,100.00		203,872.20	(27,772.20)	-15.77%
523104	Insurance - Insurance - Proper	100,000.00		100,489.00	(489.00)	-0.49%
523105	Insurance - Insurance - Vehicl	126,500.00		125,448.00	1,052.00	0.83%
523106	Insurance - Performance Bond	300.00			300.00	100.00%
523107	Insurance - Commerical Excess Liab	42,300.00		41,724.00	576.00	1.36%
523201	Postage	65,280.00	2,100.00	17,215.51	48,064.49	73.63%
523202	Telephone	282,100.00	27,312.98	70,216.21	211,883.79	75.11%
523203	Internet	45,000.00	2,804.38	11,054.93	33,945.07	75.43%
523300	Advertising	86,600.00	(1,450.00)	845.89	85,754.11	99.02%
523400	Printing and Binding	70,450.00	291.58	11,460.58	58,989.42	83.73%
523450	Signs	40,850.00	5,110.90	7,397.94	33,452.06	81.89%
523600	Dues and Fees	135,240.00	14,481.40	29,217.18	106,022.82	78.40%
523700	Education and Training	400,670.00	12,289.72	62,976.01	337,693.99	84.28%
523701	Business Meetings	82,480.00	1,005.38	13,068.17	69,411.83	84.16%
523800	Licenses	11,560.00		125.29	11,434.71	98.92%
523911	Bank Charges	41,500.00	4,107.16	10,784.14	30,715.86	74.01%
	SERVICES, OTHER CHG	8,496,080.00	554,645.96	2,006,188.68	6,489,891.32	76.39%

Continues

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

531101	Supplies - Bldg and Fixed Equip	87,900.00	615.41	8,260.25	79,639.75	90.60%
531102	Supplies - Janitorial	75,500.00	8,478.07	14,520.80	60,979.20	80.77%
531103	Supplies - Landscape Maint	73,950.00	2,403.21	3,004.75	70,945.25	95.94%
531104	Supplies - Misc Maintenance	6,000.00	64.98	1,109.43	4,890.57	81.51%
531105	Supplies - Office	83,350.00	2,608.60	11,242.33	72,107.67	86.51%
531106	Supplies - Pesticides	2,600.00	67.41	625.39	1,974.61	75.95%
531107	Supplies - Specialized Dept	393,450.00	26,855.72	55,190.61	338,259.39	85.97%
531108	Supplies - Tires and Batteries	45,540.00	1,591.84	(579.84)	46,119.84	101.27%
531109	Supplies - Vehicles and Equip	94,450.00	13,883.71	26,295.40	68,154.60	72.16%
531110	Supplies - Communications Equip	9,890.00			9,890.00	100.00%
531111	Supplies - Computer Equip	70,750.00	422.98	497.96	70,252.04	99.30%
531112	Supplies - Software	90,960.00	600.00	7,092.78	83,867.22	92.20%
531113	Supplies - Office Equip & Furniture	20,550.00	570.39	1,595.14	18,954.86	92.24%
531114	Supplies - Outdoor Furniture, Equipment	98,700.00	945.00	945.00	97,755.00	99.04%
531115	Supplies - Batteries	4,900.00		141.35	4,758.65	97.12%
531210	Water and Sewage	410,000.00	36,493.36	113,183.61	296,816.39	72.39%
531215	Stormwater Utility	1,003,300.00			1,003,300.00	100.00%
531220	Natural Gas	58,000.00	4,344.10	6,475.40	51,524.60	88.84%
531230	Electricity	450,000.00	52,362.62	118,388.97	331,611.03	73.69%
531231	Street Lighting	290,000.00	24,287.25	48,779.63	241,220.37	83.18%
531270	Gasoline	247,450.00	5,392.15	99,564.97	147,885.03	59.76%
531300	Food - Subsistence & Support	64,660.00	765.48	7,910.10	56,749.90	87.77%
531400	Books and Periodicals	12,840.00		129.97	12,710.03	98.99%
531500	Supplies - Resale - Recycling	5,500.00	702.30	702.30	4,797.70	87.23%
531600	Small Equipment	50,500.00		3,178.01	47,321.99	93.71%
531700	Uniforms and Protective Equip	251,860.00	22,913.81	43,726.29	208,133.71	82.64%
	SUPPLIES	4,002,600.00	206,368.39	571,980.60	3,430,619.40	85.71%
	SUBTOTAL	32,645,860.00	2,146,246.02	6,568,429.31	26,077,430.69	79.88%