



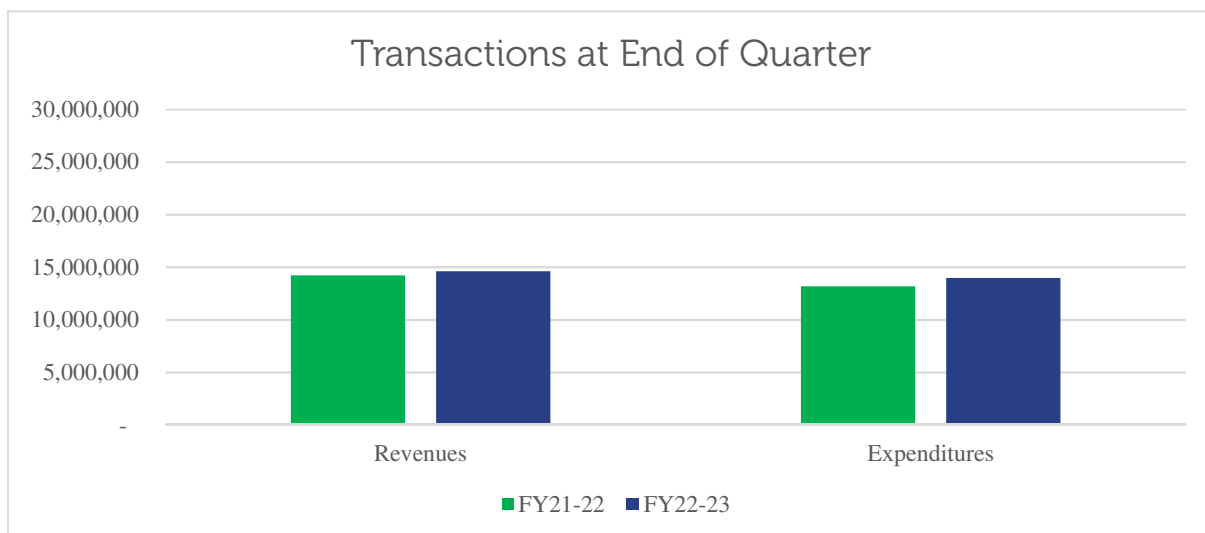
Financial Status Report | FY23 Second Quarter

This financial status report provides an unaudited summary of financial activity in the City's general fund for the quarter ending Dec. 31, 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.

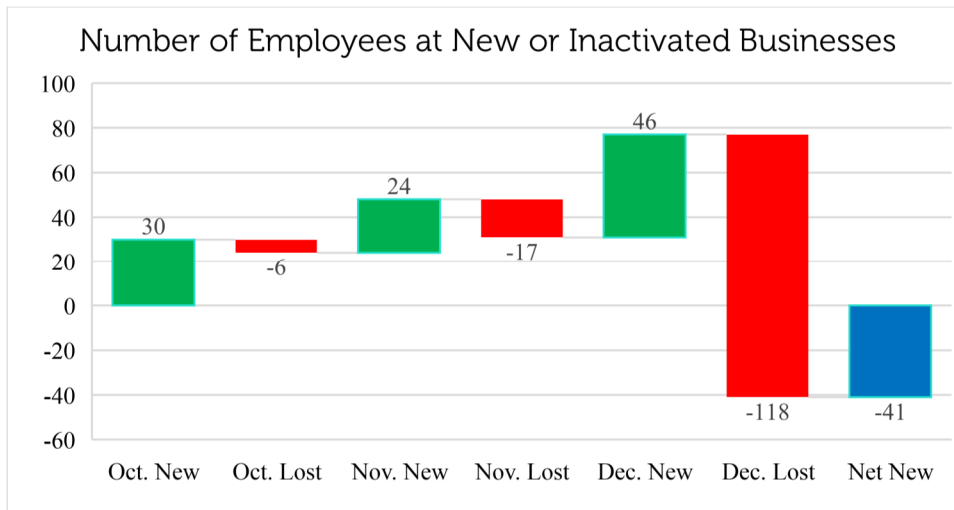
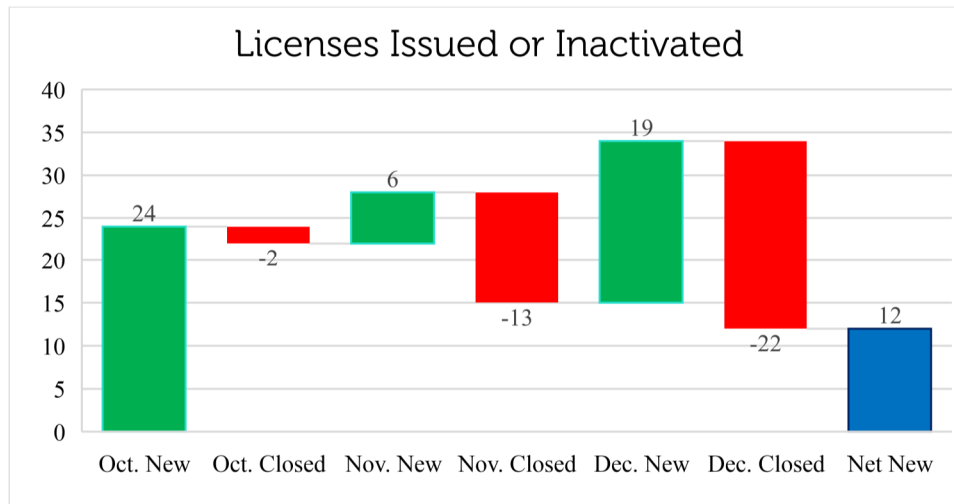
General Fund – Performance at a Glance

Performance through End of Quarter	FY23 Q2	FY22 Q2
Percent of General Fund Budgeted Revenues Remaining	50.1%	46.3%
Percent of General Fund Budgeted Expenditures Remaining	57.2%	58.5%
Prior tax year real property tax collection rate	92.8%	95.8%

Revenues are about three percent higher this quarter than during the second quarter of the prior fiscal year. Expenditures are approximately six percent higher than during the same quarter of last year. Revenues slightly exceed expenditures which is normal for this time of year.



Business Tax & Fee Activity

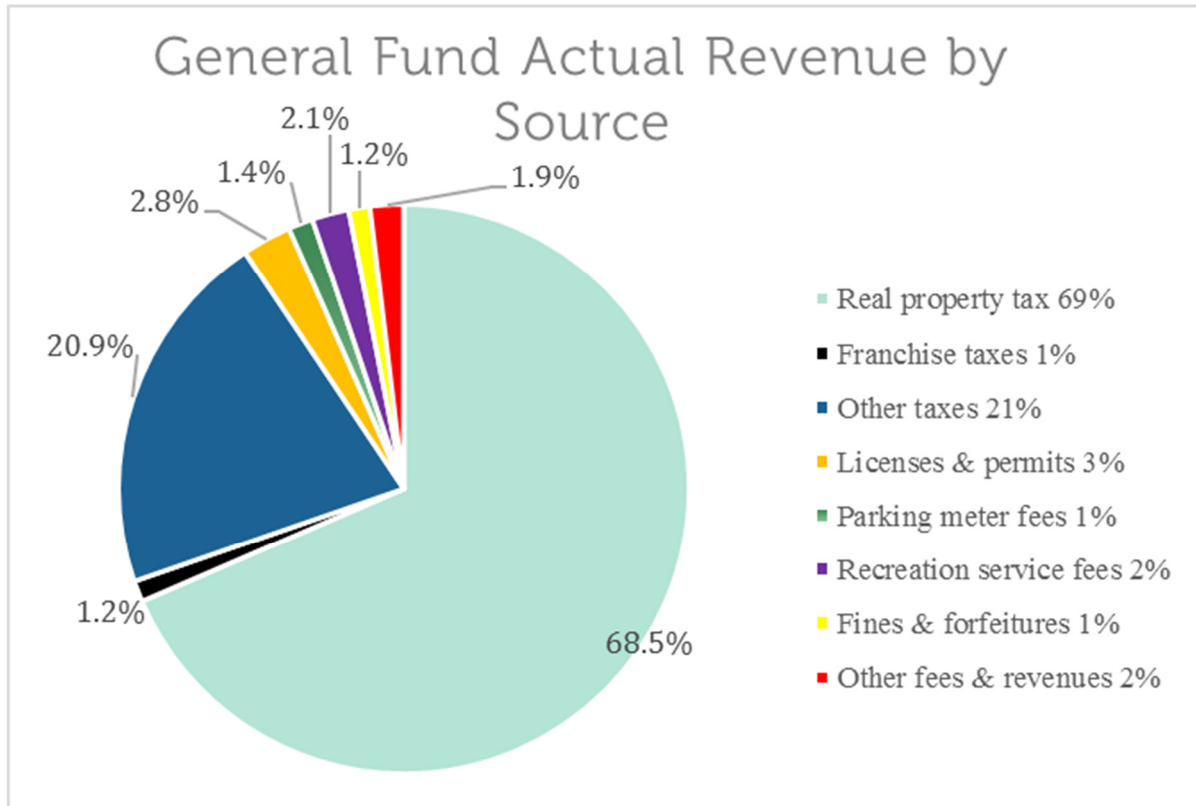


GF Business Taxes & Fees: Actual Revenue Received through Prior Qtr.

Acct.	Description	FY22 Q2	FY23 Q2	Pct. Change from PY
314200	Sales Tax - Beer & Wine	85,454.09	88,396.21	3%
314300	Sales Tax - Liquor	170,477.52	181,971.22	7%
316100	Business and Occupation Taxes	109,230.66	104,601.53	-4%
316101	Professional Taxes	77,685.50	74,675.99	-4%
321110	Licenses - Beer & Wine	79,000.00	75,765.00	-4%
321120	Licenses - Wine	5,050.00	0.00	-100%
321130	Licenses - Liquor Sales	104,125.00	112,225.00	8%
321135	Licenses - Alcoholic Bev Serv	530.00	1,180.00	123%
321140	Licenses - Corking License	1,200.00	1,200.00	0%
321150	Licenses - Alcoholic Bev Caterer Fee	1,750.00	1,000.00	-43%
	Total	634,502.77	641,014.95	1%

Revenue Summary

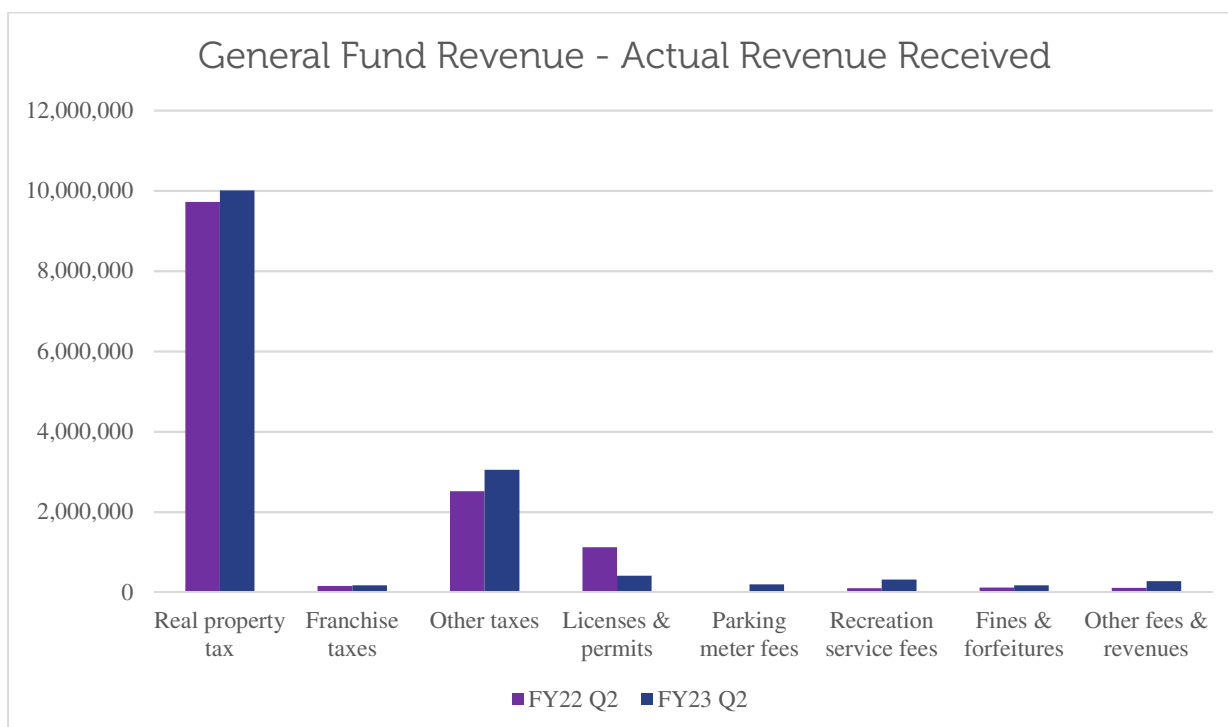
Revenue sources for the general fund are taxes (real, franchise, and other), licenses and permits, fines and forfeitures, and fees for goods and services. The breakdown of revenues by source at this point in the fiscal year is nearly identical to the second quarter of FY22. Property tax revenues still compose a slightly higher share of the City's revenues at this time compared to pre-pandemic fiscal years.



Current Year Budgeted-to-Actual Revenue Collections through Quarter

Revenue Source	Budgeted Amt	FY23 Q2	Pct Collected
Real property tax	20,245,000	10,009,195	49.4%
Franchise taxes	1,574,000	173,305	11.0%
Other taxes	3,933,940	3,048,125	77.5%
Licenses & permits	859,400	416,177	48.4%
Parking meter fees	550,000	200,935	36.5%
Recreation service fees	695,000	313,768	45.1%
Fines & forfeitures	500,000	171,479	34.3%
Other fees & revenues	921,050	280,033	30.4%
Total	29,278,390	14,613,017	49.9%

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

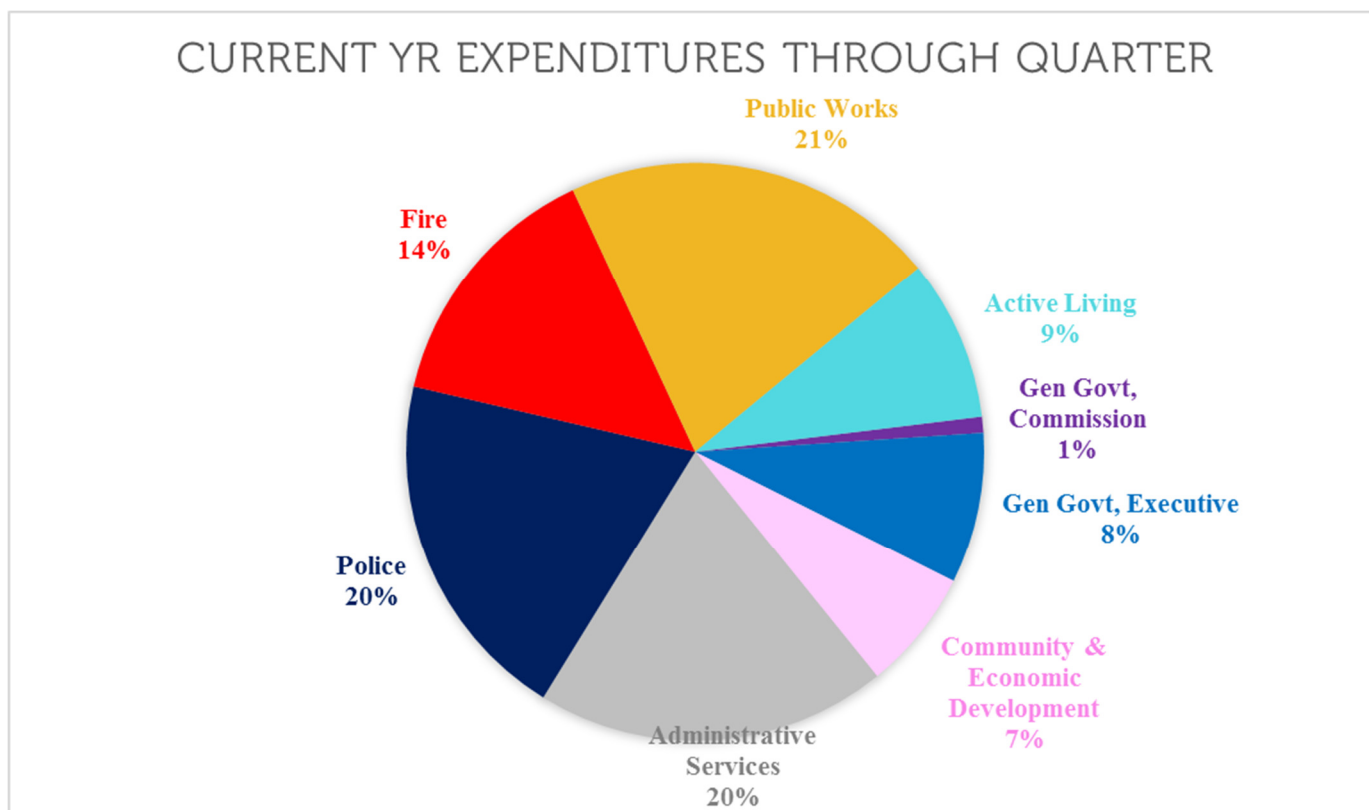


General Fund Major Revenue Sources Actual Revenue Received through Previous Quarter

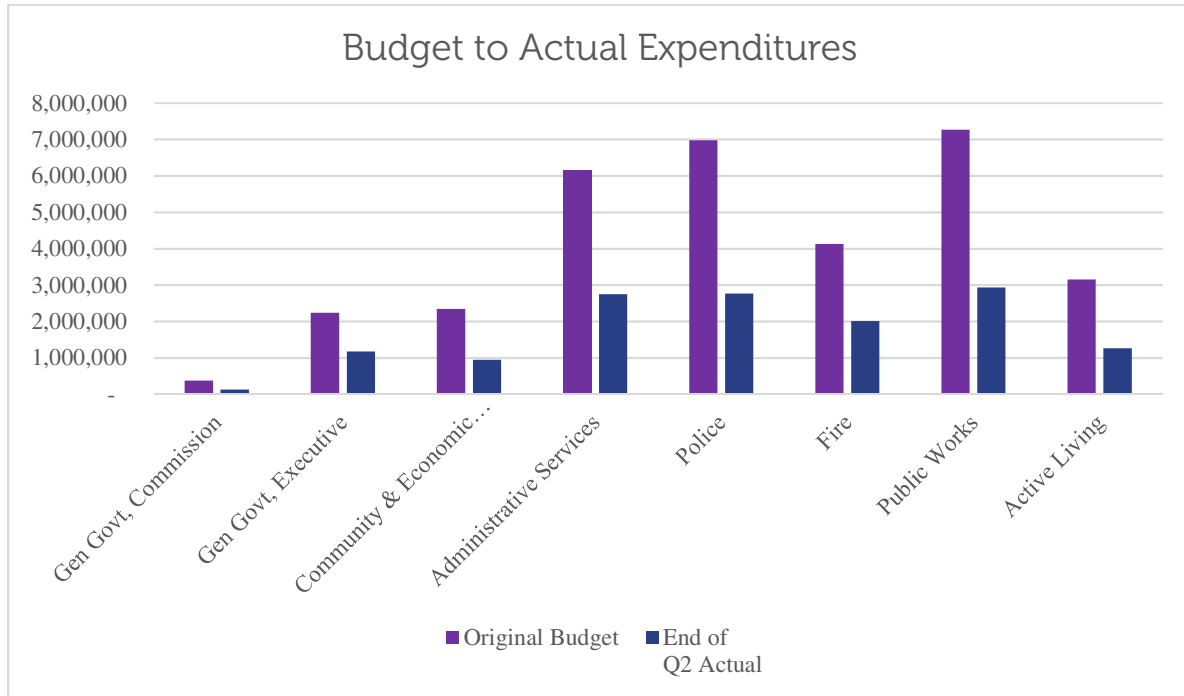
Revenue Source	FY22 Q2	FY23 Q2	Pct. Change from PY
Real property tax	9,717,856	10,009,195	3%
Franchise taxes	157,701	173,305	10%
Other taxes	2,515,989	3,048,125	21%
Licenses & permits	1,124,319	416,177	-63%
Parking meter fees	28,521	200,935	605%
Recreation service fees	99,183	313,768	216%
Fines & forfeitures	113,933	171,479	51%
Other fees & revenues	109,864	280,033	155%
Total	13,867,365	14,613,017	5%

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 Dec. 31 were \$13,966,316 or 43% of the budgeted amount (excluding transfers). Payroll expenditures are distributed in relation to each department's employees. There has been a slight decrease of Police and Fire and a slight increase in Administrative Services, Government Executive, and Active Living portions of the total compared to the same time last year.



Spending rates by departments through the quarter settled mostly within a range between 40 to 55 percent of budgeted amounts. This is a narrower range than the prior year when spending by departments had varied by as much as 30 percent.



Department	Original Budget	End of Q2 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	371,730	125,570	34%
Gen Govt, Executive	2,241,790	1,178,549	53%
Community & Economic Development	2,340,740	945,231	40%
Administrative Services	6,160,130	2,744,424	45%
Police	6,978,170	2,767,505	40%
Fire	4,127,270	2,013,666	49%
Public Works	7,269,290	2,932,180	40%
Active Living	3,156,740	1,259,193	40%
Total GF Departments	32,645,860	13,966,316	43%

Fund Spotlight: 2010 Urban Redevelopment Agency Fund

Fund background. The 2010 Urban Redevelopment Agency (URA) Fund accounts for the bonds issued by the URA in December 2010. The original issuance of 2010 Series A was \$12.8 million in Recovery Zone Economic Development Bonds for improvements to Fire Station No. 1, the Decatur Recreation Center, and the Public Works building; and a \$1 million direct placement through 2010 Series B for the financing of Public Works Building B. At the time Moody's had upgraded the City's rating from Aa3 to Aa2 and Standard & Poor's upgraded the City's rating from AA to AA+. Later on, Moody's had upgraded the City's rating to Aa1. In October 2020, the URA closed on the Series 2020A and 2020B bonds which were used to refund outstanding Series 2010A (and Series 2013) bonds saving the city \$7.1 million over the next 24 years and affirming the AA+ and Aa1 ratings.

Revenues. The 2010 URA Fund includes \$121,600 in rent revenue from the City Schools of Decatur for their use of the Public Works building. Separately, the 2010 URA bonds had included revenues from a federal rebate on interest paid by the City, but that ceased as the bonds were refinanced with tax-exempt bonds.

Debt service. In addition to the school system rent, the debt is being repaid from Special Purpose Local Option Sales Tax (SPLOST) proceeds. The budget for the 2010 URA Fund includes the debt service for 2020 URA Series A (Refunding Revenue Bonds Series 2010A). Debt service payments are due semi-annually on July 1 and January 1.

Financial statements. In the City's financial statements, the URA is included as a blended component unit. The debt and assets of the URA are reported as a form of the City's debt and assets and all debt service activity is reported as debt service activity of the City.

2010/2020A URA Bonds Fund History

	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	REVISED 2021-22	ESTIMATE 2022-23
BEGINNING FUND BALANCE	263,376	-1	277,202	276,374	368,081	368,081
REVENUES						
Rental Income				121,605	121,600	121,600
Federal Subsidy	297,005	291,017	283,903	212,555	0	0
Miscellaneous	121,606	121,605	121,605		0	0
Total Revenue	418,611	412,622	405,508	334,160	121,600	121,600
DEBT SERVICE						
Principal-RZEDB Series A	385,000	395,000	405,000	440,000	365,000	385,000
Interest-RZEDB Series A	734,249	716,667	697,122	404,000	310,100	291,850
Principal-Series B	23,979	25,418	26,942	28,560	30,280	32,090
Interest-Series B	26,463	25,743	24,981	48,332	46,640	44,820
Cost of Issuance Long Term Debt				139,201		
Total Non-operating Expenditures	1,169,691	1,162,828	1,154,045	1,060,092	752,020	753,760
OTHER USES						
Xfer from Cap. Imp. Fund	487,703	277,169	0	0	0	0
Transfer from SPLOST	0	750,240	747,710	668,428	630,420	632,160
Proceeds Series A	0	0	0	9,370,000	0	0
Premium on Note	0	0	0	1,218,741	0	0
Proceeds Series B	0	0	0	0	0	0
Refunding Escrow	0	0	0	-10,439,530	0	0
Total Other Uses	487,703	1,027,409	747,710	817,638	630,420	632,160
Ending Fund Balance	-1	277,202	276,374	368,081	368,081	368,081

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

Account Number	Description	2023 Original Budget	Actual		Remaining Budget	Budget Avail %
			Current Mo Activity	YTD Activity		
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		(224.00)	(345.23)	345.23	0.00%
311220	Real Property Tax 2020		(220.25)	9,668.84	(9,668.84)	0.00%
311221	Real Property Tax 2021	35,000.00	1,732.41	155,914.03	(120,914.03)	-345.47%
311222	Real Property Tax 2022	10,610,000.00	3,860,843.78	9,843,957.54	766,042.46	7.22%
311223	Real Property Tax 2023	9,600,000.00			9,600,000.00	100.00%
311310	Motor Vehicle Tax	550,000.00	38,169.99	246,627.03	303,372.97	55.16%
311350	Railroad Equipment Tax	800.00		293.56	506.44	63.31%
311419	Personal Property Tax 2019		54.45	54.45	(54.45)	0.00%
311420	Personal Property Tax 2020		53.54	140.06	(140.06)	0.00%
311421	Personal Property Tax 2021	500.00	43.26	867.41	(367.41)	-73.48%
311422	Personal Property Tax 2022	210,000.00	88,203.25	150,944.17	59,055.83	28.12%
311600	Intangible Tax	242,000.00	6,288.12	47,592.24	194,407.76	80.33%
311601	Property Transfer Tax	75,000.00	2,712.69	19,302.35	55,697.65	74.26%
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		15,681.02	54,318.98	77.60%
311750	Franchise Tax - Cable TV	200,000.00		48,787.53	151,212.47	75.61%
311760	Franchise Tax - Telephone	50,000.00	10.01	11,088.63	38,911.37	77.82%
311790	Energy Excise Tax	130,000.00	13,380.05	97,747.36	32,252.64	24.81%
	TAXES, GENERAL	23,127,940.00	4,011,047.30	10,648,320.99	12,479,619.01	53.96%
313010	General Sales and Use Tax		250.58	31.01	(31.01)	0.00%
314200	Sales Tax - Beer & Wine	110,000.00	16,262.18	88,396.21	21,603.79	19.64%
314300	Sales Tax - Liquor	210,000.00	33,291.63	181,971.22	28,028.78	13.35%
316100	Business and Occupation Taxes	210,000.00	78,945.70	104,601.53	105,398.47	50.19%
316101	Professional Taxes	130,000.00	38,992.99	74,675.99	55,324.01	42.56%
316102	Insurance Occ License	50,000.00	7,785.00	9,729.41	40,270.59	80.54%
316200	Insurance Premium Tax	1,700,000.00		2,013,251.03	(313,251.03)	-18.43%
316300	Financial Institution Taxes	120,000.00			120,000.00	100.00%
319110	Pen & Int Late Pmt Real Proper	90,000.00	3,322.07	108,680.45	(18,680.45)	-20.76%
319120	Pen & Int Late Pmt Personal Pr	5,000.00	318.65	966.59	4,033.41	80.67%
	OTHER TAXES	2,625,000.00	179,168.80	2,582,303.44	42,696.56	1.63%
321110	Licenses - Beer & Wine	44,000.00	2,400.00	75,765.00	(31,765.00)	-72.19%
321120	Licenses - Wine	2,700.00			2,700.00	100.00%
321130	Licenses - Liquor Sales	57,000.00	4,100.00	112,225.00	(55,225.00)	-96.89%
321135	Licenses - Alcoholic Bev Serv	3,000.00	500.00	1,180.00	1,820.00	60.67%
321139	School Portion of Excise Tax			(169,148.17)	169,148.17	0.00%
321140	Licenses - Corking License	1,200.00		1,200.00		0.00%
321150	Licenses - Alcoholic Bev Caterer Fee	2,000.00		1,000.00	1,000.00	50.00%
321190	Restaurant District Participation	2,000.00			2,000.00	100.00%
321500	Film/Movie Permit Fee	30,000.00	600.00	22,550.00	7,450.00	24.83%
322000	Non Business Licences and Permits	1,000.00		300.00	700.00	70.00%
322120	Permit - Building	400,000.00	65,810.00	224,135.00	175,865.00	43.97%
322130	Plumbing Inspection Fees	30,000.00	1,702.00	12,860.00	17,140.00	57.13%
322140	Electrical Inspection Fees	70,000.00	3,785.35	23,019.20	46,980.80	67.12%
322160	HVAC Inspection Fees	80,000.00	3,850.00	23,930.00	56,070.00	70.09%
322165	Fire Inspection Fees	15,000.00	2,150.00	10,802.11	4,197.89	27.99%
322190	ROW Permit		(1,960.00)	(11,575.00)	11,575.00	0.00%
322210	Zoning and Land Use Fees	120,000.00	21,690.00	85,714.00	34,286.00	28.57%
322230	Sign Permit	1,000.00	240.00	720.00	280.00	28.00%
322240	Special Events Permit Fees	500.00		1,500.00	(1,000.00)	-200.00%
	LICENSES & PERMITS	859,400.00	104,867.35	416,177.14	443,222.86	51.57%

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	1,975.00	10,340.00	14,660.00	58.64%
341400	Printing and Duplicating	2,000.00	104.00	432.00	1,568.00	78.40%
341401	Public Records Retrieval	2,500.00		770.14	1,729.86	69.19%
341930	Sale of Maps and Publications	6,500.00	1,691.00	4,897.00	1,603.00	24.66%
341941	Reimb from Dec Tourism Beau	47,500.00			47,500.00	100.00%
341990	Other Revenues Genl Govt	15,000.00		4,800.00	10,200.00	68.00%
342140	Police Background Ck Fee	2,000.00	906.00	5,109.00	(3,109.00)	-155.45%
342150	CPR - Non-Resident Fee	400.00	140.00	413.00	(13.00)	-3.25%
342200	Fire Alarm Fees	400.00	200.00	1,250.00	(850.00)	-212.50%
342215	Other Revenues - Fire			250.00	(250.00)	0.00%
342220	Fire Report Copies	50.00	5.00	40.00	10.00	20.00%
342905	PSD Reimburse for O/T	57,500.00	5,622.00	21,312.00	36,188.00	62.94%
342910	Recycling - Fire Dept.		8,000.38	8,000.38	(8,000.38)	0.00%
342915	CSOD Resource Officer	115,000.00			115,000.00	100.00%
342920	School Crossing Grd - Reimb	4,000.00		(6,192.68)	10,192.68	254.82%
342925	Fire Reimburse for O/T			1,345.00	(1,345.00)	0.00%
343910	Parking Meter Fees	550,000.00	54,816.27	200,934.54	349,065.46	63.47%
347200	Recreation Service Fees	695,000.00	15,559.64	313,768.25	381,231.75	54.85%
349100	Cemetery Service Fees	70,000.00	11,217.60	48,996.00	21,004.00	30.01%
349300	Return Check Fees	200.00		60.00	140.00	70.00%
351170	Fines and Forfeit - Code Viola	500,000.00	42,461.06	171,479.27	328,520.73	65.70%
351171	Court Fines and Bonds ATS	100,000.00	(925.00)	35,350.00	64,650.00	64.65%
351173	ATS School Portion		(3,437.50)	(11,562.50)	11,562.50	0.00%
351400	Additional Court Penalty Assessments	2,000.00		546.00	1,454.00	72.70%
351930	Parking Violations	45,000.00	6,403.80	20,099.20	24,900.80	55.34%
361000	Interest Income	15,000.00	18,400.92	69,734.87	(54,734.87)	-364.90%
381010	Rental - Bandstand	3,000.00		100.00	2,900.00	96.67%
381020	Rental - Recreation Facilities	60,000.00	2,795.00	42,349.50	17,650.50	29.42%
383010	Insurance Reimbursement Claims and Losses	5,000.00		21,225.84	(16,225.84)	-324.52%
389000	Misc Revenue	2,500.00	141.92	368.56	2,131.44	85.26%
	ALL OTHER REV	2,666,050.00	166,077.09	966,215.37	1,699,834.63	63.76%
	TOTAL	29,278,390.00	4,461,160.54	14,613,016.94	14,665,373.06	50.09%

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

Account Number	Description	2023 Original Budget	Actual		Remaining Budget	Budget
			Current Mo Activity	YTD Activity		Avail %
511100	Regular-Salaries & Wages	\$11,657,340.00	\$1,277,093.03	\$4,896,645.41	\$6,760,694.59	58.00%
511200 +	Temp-Salaries & Wages	2,101,680.00	186,046.98	786,838.84	1,314,841.16	62.56%
511300	Overtime-Salaries & Wages	566,600.00	112,259.85	509,752.23	56,847.77	10.03%
511400	Spl Ev OT-Salaries & Wages	181,500.00	1,269.33	18,038.52	163,461.48	90.06%
512100	Group Insurance	3,526,450.00	5,204.73	1,491,644.74	2,034,805.26	57.70%
512200 +	Social Security (FICA)	535,600.00	49,043.94	200,843.83	334,756.17	62.50%
512300	Medicare	210,450.00	20,975.52	85,200.25	125,249.75	59.52%
512400	Retirement Contributions	1,050,730.00	100,971.30	442,547.77	608,182.23	57.88%
512401	Retirement Contributions - ICMA	74,450.00	10,568.34	40,959.88	33,490.12	44.98%
512600	Unemployment Insurance	14,630.00	2,185.00	2,185.00	12,445.00	85.06%
512700	Workers Comp	227,750.00		94,895.85	132,854.15	58.33%
	TOTAL PERSONAL SERVICES	20,147,180.00	1,765,618.02	8,569,552.32	11,577,627.68	57.47%
521200	Professional Services	2,947,250.00	186,834.31	1,139,747.55	1,807,502.45	61.33%
521301	Instructor Fees	68,800.00	2,052.50	30,272.10	38,527.90	56.00%
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	6,690.36	109,313.72	78,786.28	41.89%
522202	R & M Communications Equip	20,750.00	227.04	5,892.91	14,857.09	71.60%
522203	R & M Landscape	329,400.00	32,898.24	137,583.32	191,816.68	58.23%
522204	R & M Machines and Tools	24,610.00	(14.19)	8,588.13	16,021.87	65.10%
522205	R & M Office Equip	9,400.00		47.73	9,352.27	99.49%
522206	R & M Vehicles - Outside Labor	125,350.00	19,946.49	60,139.04	65,210.96	52.02%
522210	R & M - Infrastructure	30,000.00		3,000.00	27,000.00	90.00%
522310	Rental of Land and Buildings	34,350.00	2,223.00	13,603.00	20,747.00	60.40%
522320	Rental of Equip and Vehicles	111,800.00	7,283.84	48,256.08	63,543.92	56.84%
522321	Auto Allowance	22,080.00	1,499.97	8,350.67	13,729.33	62.18%
522322	Other Rentals	4,600.00			4,600.00	100.00%
522500	Other Contractual Services	2,778,510.00	251,201.73	1,547,156.94	1,231,353.06	44.32%
523101	Insurance - Awards	82,300.00	21,472.00	25,638.61	56,661.39	68.85%
523102	Insurance - Legal Liability	176,100.00		203,872.20	(27,772.20)	-15.77%
523104	Insurance - Insurance - Proper	100,000.00	42.00	100,531.00	(531.00)	-0.53%
523105	Insurance - Insurance - Vehicl	126,500.00		125,448.00	1,052.00	0.83%
523106	Insurance - Performance Bond	300.00	200.00	200.00	100.00	33.33%
523107	Insurance - Commerical Excess Liab	42,300.00		41,724.00	576.00	1.36%
523201	Postage	65,280.00	4,197.84	32,351.57	32,928.43	50.44%
523202	Telephone	282,100.00	29,210.71	151,895.49	130,204.51	46.16%
523203	Internet	45,000.00	4,171.27	24,322.61	20,677.39	45.95%
523300	Advertising	86,600.00	1,968.75	5,002.41	81,597.59	94.22%
523400	Printing and Binding	70,450.00	1,199.40	17,662.93	52,787.07	74.93%
523450	Signs	40,850.00		30,530.56	10,319.44	25.26%
523600	Dues and Fees	135,240.00	7,644.93	50,064.30	85,175.70	62.98%
523700	Education and Training	400,670.00	14,822.07	133,262.71	267,407.29	66.74%
523701	Business Meetings	82,480.00	570.78	26,258.69	56,221.31	68.16%
523800	Licenses	11,560.00		125.29	11,434.71	98.92%
523911	Bank Charges	41,500.00	4,165.67	25,795.48	15,704.52	37.84%
	SERVICES, OTHER CHG	8,496,080.00	600,508.71	4,106,637.04	4,389,442.96	51.66%

Continues

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

531101	Supplies - Bldg and Fixed Equip	87,900.00	884.55	20,317.38	67,582.62	76.89%
531102	Supplies - Janitorial	75,500.00	7,162.76	37,490.01	38,009.99	50.34%
531103	Supplies - Landscape Maint	73,950.00	2,726.84	26,208.49	47,741.51	64.56%
531104	Supplies - Misc Maintenance	6,000.00	65.22	1,765.86	4,234.14	70.57%
531105	Supplies - Office	83,350.00	5,089.50	29,299.62	54,050.38	64.85%
531106	Supplies - Pesticides	2,600.00		677.32	1,922.68	73.95%
531107	Supplies - Specialized Dept	393,450.00	24,063.18	146,280.87	247,169.13	62.82%
531108	Supplies - Tires and Batteries	45,540.00	3,110.10	12,249.55	33,290.45	73.10%
531109	Supplies - Vehicles and Equip	94,450.00	9,829.99	43,405.49	51,044.51	54.04%
531110	Supplies - Communications Equip	9,890.00			9,890.00	100.00%
531111	Supplies - Computer Equip	70,750.00	799.96	5,506.63	65,243.37	92.22%
531112	Supplies - Software	90,960.00	1,012.00	24,417.93	66,542.07	73.16%
531113	Supplies - Office Equip & Furniture	20,550.00		3,014.25	17,535.75	85.33%
531114	Supplies - Outdoor Furniture, Equipment	98,700.00	842.50	3,062.50	95,637.50	96.90%
531115	Supplies - Batteries	4,900.00	59.99	129.93	4,770.07	97.35%
531210	Water and Sewage	410,000.00	42,297.69	234,825.76	175,174.24	42.73%
531215	Stormwater Utility	1,003,300.00		1,710.00	1,001,590.00	99.83%
531220	Natural Gas	58,000.00	6,808.19	25,084.93	32,915.07	56.75%
531230	Electricity	450,000.00	39,099.12	248,400.51	201,599.49	44.80%
531231	Street Lighting	290,000.00	24,240.05	121,547.30	168,452.70	58.09%
531270	Gasoline	247,450.00	24,352.88	156,541.89	90,908.11	36.74%
531300	Food - Subsistence & Support	64,660.00	7,932.97	29,012.20	35,647.80	55.13%
531400	Books and Periodicals	12,840.00	(243.54)	1,163.91	11,676.09	90.94%
531500	Supplies - Resale - Recycling	5,500.00		1,035.22	4,464.78	81.18%
531600	Small Equipment	50,500.00	181.83	8,636.45	41,863.55	82.90%
531700	Uniforms and Protective Equip	251,860.00	40,737.82	108,238.90	143,621.10	57.02%
	SUPPLIES	4,002,600.00	241,053.60	1,290,022.90	2,712,577.10	67.77%
	TOTAL	32,645,860.00	2,607,180.33	13,966,212.26	18,679,647.74	57.22%