



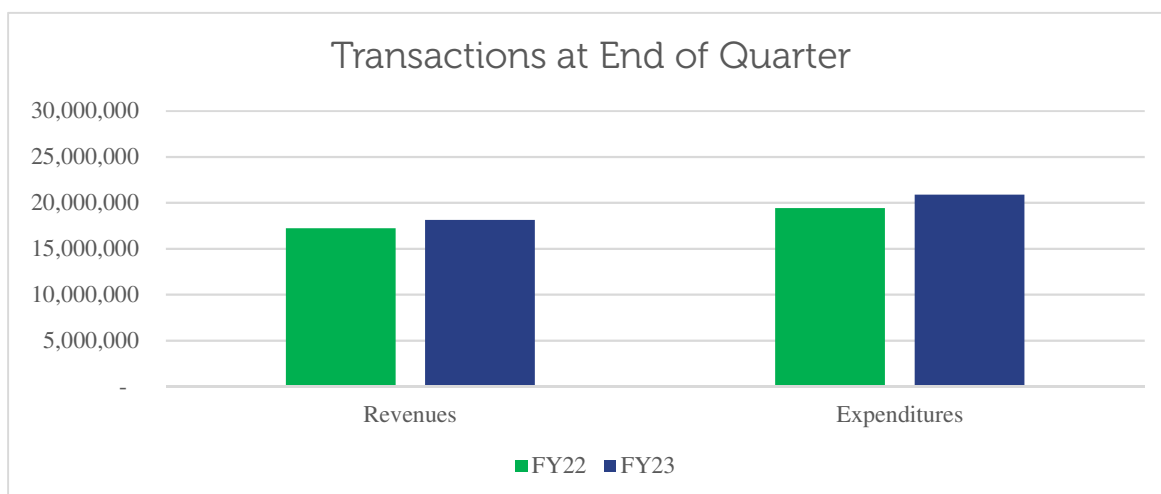
Financial Status Report | FY23 Third Quarter

This financial status report provides an unaudited summary of financial activity in the City’s general fund for the quarter ending Mar. 31, 2023. 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.

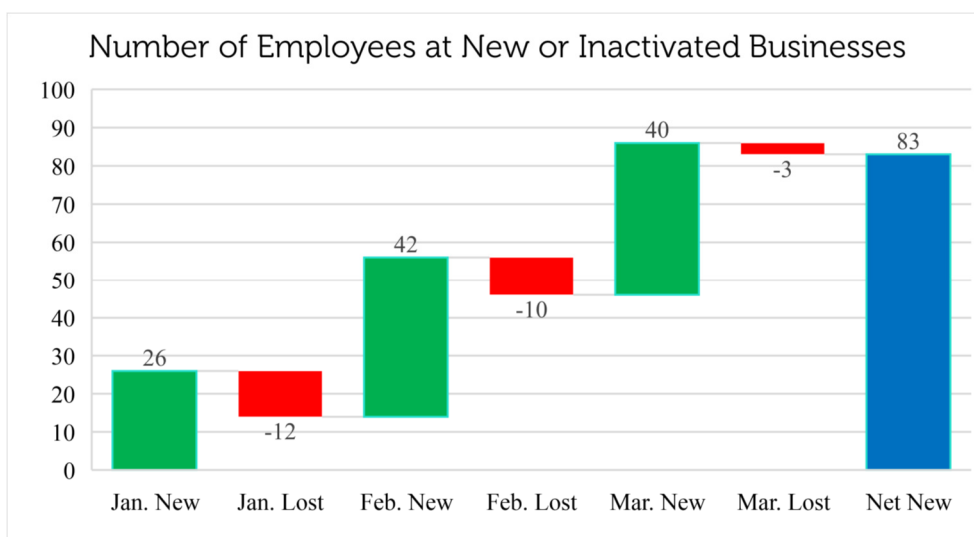
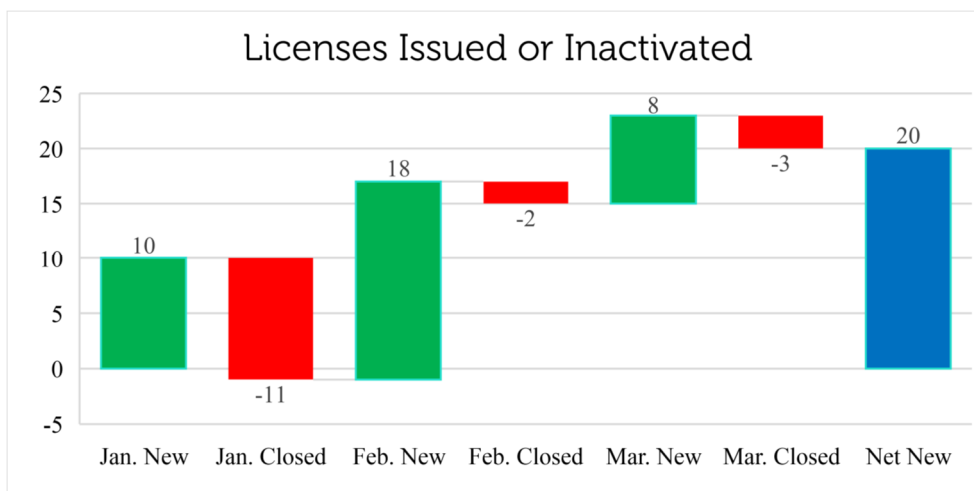
General Fund – Performance at a Glance

Performance through End of Quarter	FY23 Q3 Metric	FY22 Q3 Metric
Percent of General Fund Budgeted Revenues Remaining	38.1%	32.0%
Percent of General Fund Budgeted Expenditures Remaining	36.0%	28.5%
Prior tax year real property tax collection rate	99.2%	98.7%

Revenues are 5.2 percent higher this quarter than during the third quarter of the prior fiscal year. Expenditures are 7.5 percent higher than during the same quarter of last year. Expenditures exceed revenues which is normal for this time of year.



Business Tax & Fee Activity

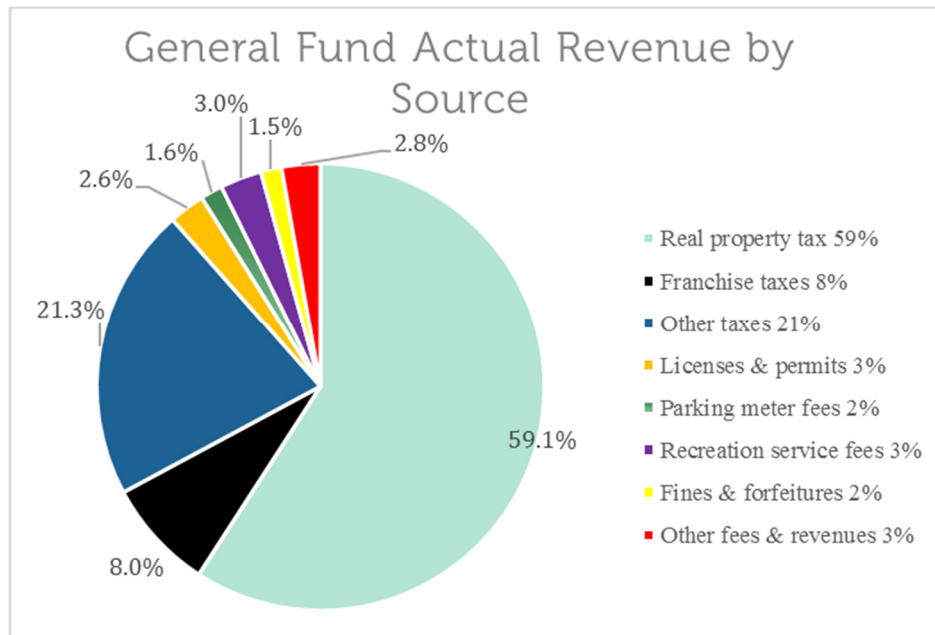


GF Business Taxes & Fees: Actual Revenue Received through Prior Quarter

Acct.	Description	FY22 Q3	FY23 Q3	Change from PY
314200	Sales Tax - Beer & Wine	133,554.14	135,419.79	1%
314300	Sales Tax - Liquor	256,649.15	294,350.35	15%
316100	Business and Occupation Taxes	196,135.18	185,100.13	-6%
316101	Professional Taxes	120,866.50	128,425.99	6%
321110	Licenses - Beer & Wine	79,400.00	78,315.00	-1%
321120	Licenses - Wine	5,050.00	0.00	-100%
321130	Licenses - Liquor Sales	105,150.00	119,400.00	14%
321135	Licenses - Alcohol Bev Serv	690.00	2,785.00	304%
321140	Licenses - Corking License	1,200.00	1,200.00	0%
321150	Licenses - Alcoholic Bev Caterer Fee	2,000.00	1,000.00	-50%
321190	Restaurant District Participation			
	Total	900,694.97	945,996.26	5%

Revenue Summary

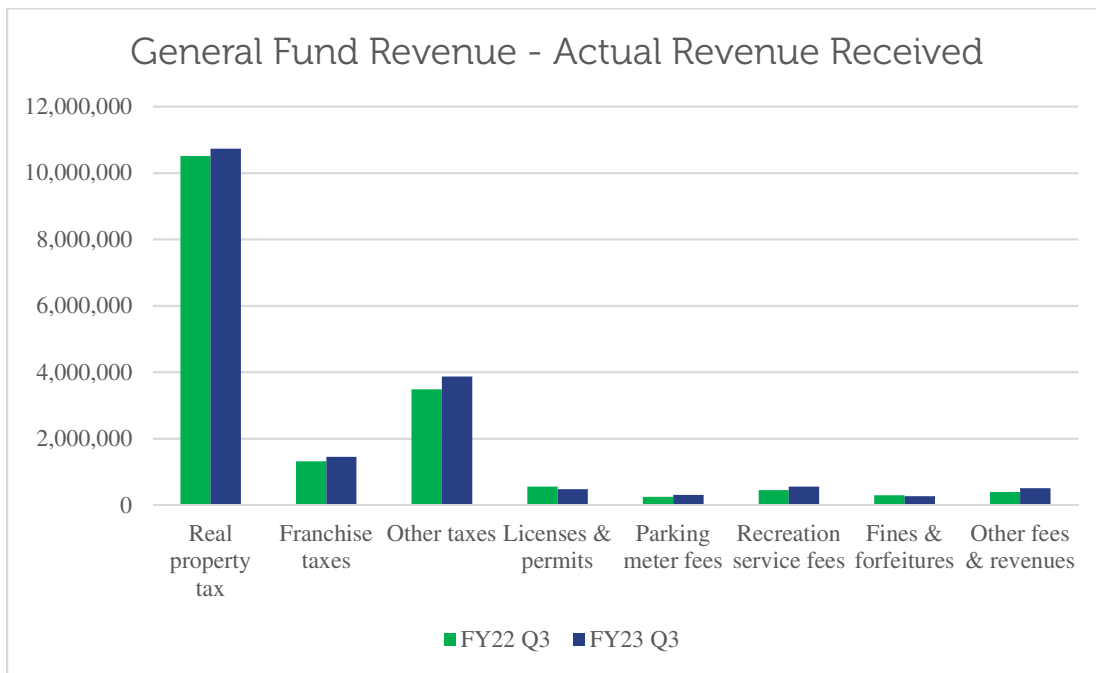
Revenue sources for the general fund are taxes (real, franchise, and other), licenses and permits, fines and forfeitures, and fees for goods and services. The breakdown of revenues by source at this point in the fiscal year is similar to the third quarter of FY22.



Current Year Budgeted-to-Actual Revenue Collections through Quarter

Revenue Source	Budgeted Amt	FY23 Q3	Pct Collected
Real property tax	\$20,245,000	\$10,724,825	53.0%
Franchise taxes	1,574,000	1,446,902	91.9%
Other taxes	3,933,940	3,866,312	98.3%
Licenses & permits	859,400	479,705	55.8%
Parking meter fees	550,000	297,428	54.1%
Recreation service fees	695,000	550,592	79.2%
Fines & forfeitures	500,000	263,207	52.6%
Other fees & revenues	921,050	504,356	54.8%
Total	29,278,390	18,133,328	61.9%

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

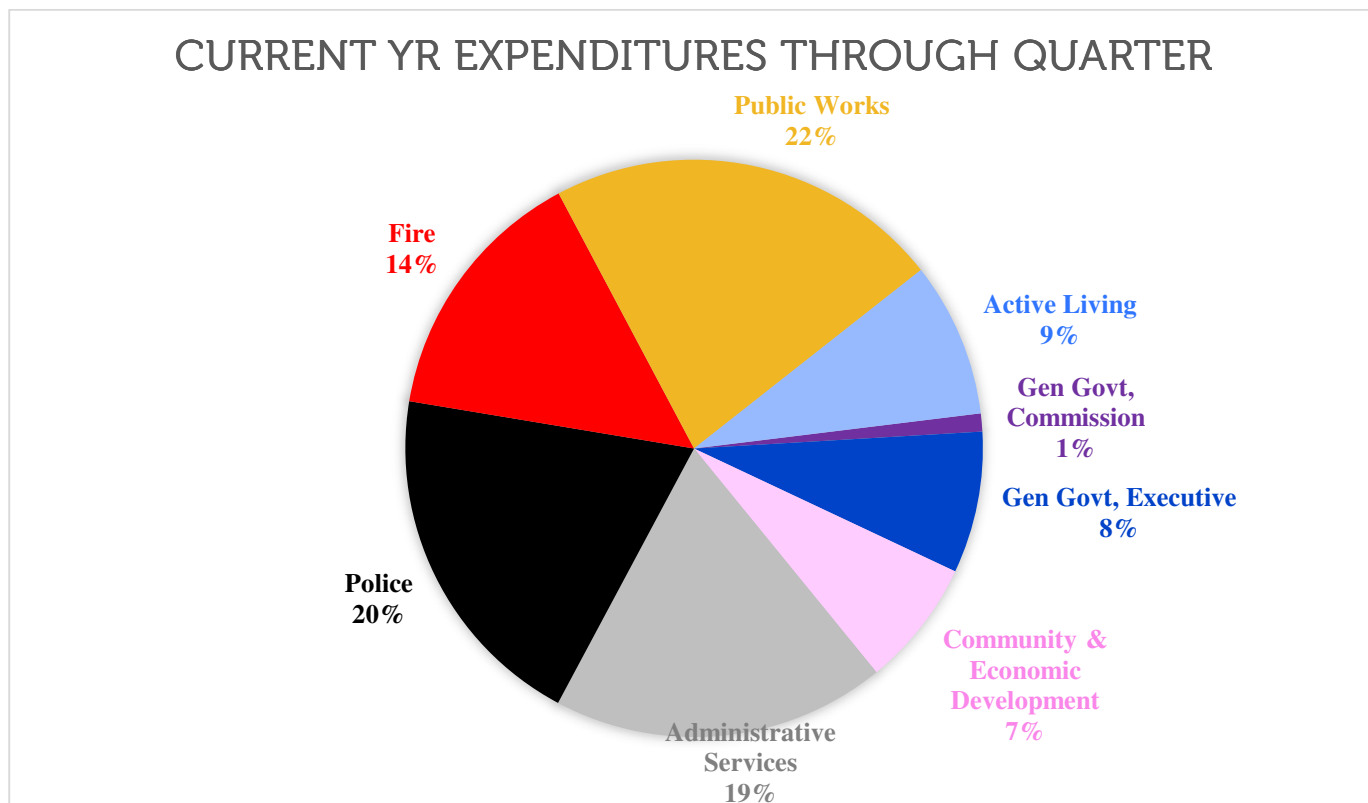


General Fund Major Revenue Sources: Actual Revenue Received through Previous Quarter

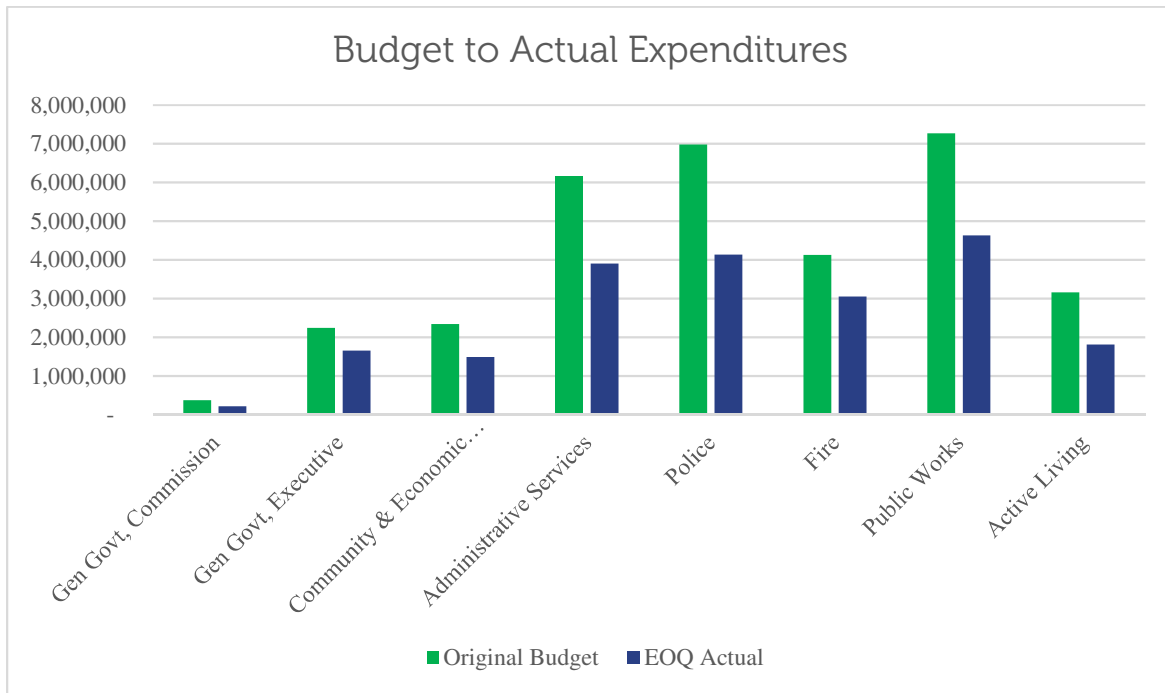
Revenue Source	FY22 Q3	FY23 Q3	Pct. Change from PY
Real property tax	10,502,248	10,724,825	2%
Franchise taxes	1,318,613	1,446,902	10%
Other taxes	3,486,881	3,866,312	11%
Licenses & permits	556,066	479,705	-14%
Parking meter fees	247,680	297,428	20%
Recreation service fees	447,595	550,592	23%
Fines & forfeitures	290,984	263,207	-10%
Other fees & revenues	385,456	504,356	31%
Total	17,235,523	18,133,328	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 Mar. 31 were \$20,881,418 or 64% of the budgeted amount (excluding transfers). Payroll expenditures are distributed in relation to each department's employees. There has been little change to the breakdown since the prior quarter.



Spending rates by departments through the quarter settled within a range of 57 to 74 percent of budgeted amounts for an organization-wide total of 64 percent. As of the third quarter, the City had spent 65 percent in FY22, 62 percent in FY21, and 69 percent in FY20.



Department	Original Budget	End of Q3 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	371,730	213,667	57%
Gen Govt, Executive	2,241,790	1,656,438	74%
Community & Economic Development	2,340,740	1,485,521	63%
Administrative Services	6,160,130	3,901,973	63%
Police	6,978,170	4,135,257	59%
Fire	4,127,270	3,049,303	74%
Public Works	7,269,290	4,630,181	64%
Active Living	3,156,740	1,809,078	57%
Total GF Departments	32,645,860	20,881,418	64%

Spotlight: Parking Revenues

Note: This spotlight is not on a fund, but on one significant revenue source in the General Fund.

Background

Downtown Decatur parking includes 2,200 deck and lot spaces, private spaces at many of Decatur's businesses, and 300 metered spaces. Parking meters are not intended to maximize revenue for the City. Instead, parking meters are a form of parking management that discourages long-term use of the most convenient on-street parking by downtown employees and MARTA patrons and helps ensure that these most desirable spaces are available for retail and restaurant customers.

Payments

Pay stations and meters accept credit and debit cards, coins, and pay-by-cell. Metered parking rates are 25¢ for five minutes, 50¢ for 10 minutes, 75¢ for 15 minutes, \$1 for 20 minutes, or \$3 per hour. Metered parking has a two hour time limit, enforced Monday through Saturday, 8 a.m. to 6 p.m. Metered parking is free after 6 p.m. and federal holidays. Two hour parking limits apply.

Fund

Parking meter revenues are recognized and received within the General Fund. (The Conference Center/Parking Deck Fund is a separate fund which is unrelated to the revenue activity in this spotlight.)

Revenues

In May 2014, the City implemented a new parking management system including new parking meters that accept multiple forms of payment including credit cards and use of a smartphone app. In 2023, the City added the option of text to pay. In addition to the updated parking meters, the City contracts with a private company for parking enforcement and collection of delinquent parking fees.

In FY22, parking meter fees generated \$397,139 compared to actual revenues of \$181,736 in FY21, and parking violations generated another \$47,000, compared to \$31,000 in fiscal year 2021. The impact of the public health emergency on parking revenues was immediate as businesses closed and residents adhered to stay-at-home orders. A recovery of the parking meter revenue budget is estimated at \$550,000 for FY23. On the revenue statements, the account number for parking meter fees is 343910 and parking violations is 351930.

Acct. No.	Acct. Desc.	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budgeted
343910	Meters	\$733,718	\$512,312	\$181,736	\$397,139	\$550,000
351930	Violations	\$52,139	\$47,933	\$31,057	\$46,851	\$45,000

Expenditures

As General Fund revenues, there are no restrictions on how revenues from parking meters can be spent. Parking revenue becomes part of the City's overall revenues and contributes to quality services to the public. General Fund expenditures for parking management are shown in budget division 3230 under Community & Economic Development.

Appendix A:
General Fund
Revenues
by Account,
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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	100.0%
311191	In Lieu of Tax - Phillips Towe	23,500.00			23,500.00	100.0%
311192	In Lieu of Tax - Clairemont Oa	36,500.00			36,500.00	100.0%
311219	Real Property Tax 2019			(585.81)	585.81	0.0%
311220	Real Property Tax 2020			9,668.84	(9,668.84)	0.0%
311221	Real Property Tax 2021	35,000.00	1,169.97	158,543.82	(123,543.82)	-353.0%
311222	Real Property Tax 2022	10,610,000.00	120,990.79	10,506,357.31	103,642.69	1.0%
311223	Real Property Tax 2023	9,600,000.00	50,841.33	50,841.33	9,549,158.67	99.5%
311310	Motor Vehicle Tax	550,000.00	40,773.88	374,156.63	175,843.37	32.0%
311350	Railroad Equipment Tax	800.00		293.56	506.44	63.3%
311419	Personal Property Tax 2019			54.45	(54.45)	0.0%
311420	Personal Property Tax 2020			140.06	(140.06)	0.0%
311421	Personal Property Tax 2021	500.00		1,464.48	(964.48)	-192.9%
311422	Personal Property Tax 2022	210,000.00	21,358.39	324,938.75	(114,938.75)	-54.7%
311600	Intangible Tax	242,000.00	10,540.48	72,957.07	169,042.93	69.9%
311601	Property Transfer Tax	75,000.00	2,295.59	35,933.90	39,066.10	52.1%
311710	Franchise Tax - Electric Utili	974,000.00		1,073,533.19	(99,533.19)	-10.2%
311730	Franchise Tax - Natural Gas	150,000.00	40,420.09	80,840.18	69,159.82	46.1%
311740	Franchise Tax - Video Service	70,000.00		30,973.09	39,026.91	55.8%
311750	Franchise Tax - Cable TV	200,000.00		97,478.57	102,521.43	51.3%
311760	Franchise Tax - Telephone	50,000.00	10.01	20,865.78	29,134.22	58.3%
311790	Energy Excise Tax	130,000.00	2,832.14	143,211.66	(13,211.66)	-10.2%
	TAXES, GENERAL	23,127,940.00	291,232.67	12,981,666.86	10,146,273.14	43.9%
313010	General Sales and Use Tax		204.36	4.88	(4.88)	0.0%
314200	Sales Tax - Beer & Wine	110,000.00	13,205.39	135,419.79	(25,419.79)	-23.1%
314300	Sales Tax - Liquor	210,000.00	33,839.07	294,350.35	(84,350.35)	-40.2%
316100	Business and Occupation Taxes	210,000.00	8,310.00	185,100.13	24,899.87	11.9%
316101	Professional Taxes	130,000.00	5,330.00	128,425.99	1,574.01	1.2%
316102	Insurance Occ License	50,000.00	4,050.00	43,416.91	6,583.09	13.2%
316200	Insurance Premium Tax	1,700,000.00		2,013,251.03	(313,251.03)	-18.4%
316300	Financial Institution Taxes	120,000.00	63,419.00	113,721.00	6,279.00	5.2%
319110	Pen & Int Late Pmt Real Proper	90,000.00	19,974.54	140,676.29	(50,676.29)	-56.3%
319120	Pen & Int Late Pmt Personal Pr	5,000.00	31.14	2,006.26	2,993.74	59.9%
	OTHER TAXES	2,625,000.00	148,363.50	3,056,372.63	(431,372.63)	-16.4%
321110	Licenses - Beer & Wine	44,000.00	400.00	78,315.00	(34,315.00)	-78.0%
321120	Licenses - Wine	2,700.00			2,700.00	100.0%
321130	Licenses - Liquor Sales	57,000.00	1,025.00	119,400.00	(62,400.00)	-109.5%
321135	Licenses - Alcohol Bev Serv	3,000.00	545.00	2,785.00	215.00	7.2%
321139	School Portion of Excise Tax		(57,102.21)	(298,000.79)	298,000.79	0.0%
321140	Licenses - Corking License	1,200.00		1,200.00		0.0%
321150	Licenses - Alcohol Bev Caterer Fe	2,000.00		1,000.00	1,000.00	50.0%
321190	Restaurant District Participation	2,000.00			2,000.00	100.0%
321500	Film/Movie Permit Fee	30,000.00	7,150.00	34,400.00	(4,400.00)	-14.7%
322000	Non Business Licences and Perm	1,000.00		600.00	400.00	40.0%
322120	Permit - Building	400,000.00	24,970.00	319,657.50	80,342.50	20.1%
322130	Plumbing Inspection Fees	30,000.00	2,678.00	19,398.00	10,602.00	35.3%
322140	Electrical Inspection Fees	70,000.00	6,206.20	38,043.35	31,956.65	45.7%
322160	HVAC Inspection Fees	80,000.00	6,470.00	35,230.00	44,770.00	56.0%
322165	Fire Inspection Fees	15,000.00		11,822.11	3,177.89	21.2%
322190	ROW Permit		(13,380.00)	(8,775.00)	8,775.00	0.0%
322210	Zoning and Land Use Fees	120,000.00	15,643.00	120,935.00	(935.00)	-0.8%
322230	Sign Permit	1,000.00	120.00	1,170.00	(170.00)	-17.0%
322240	Special Events Permit Fees	500.00	525.00	2,525.00	(2,025.00)	-405.0%
	LICENSES & PERMITS	859,400.00	(4,750.01)	479,705.17	379,694.83	44.2%

Continues

Revenues
by Account,
Continued
Page 2 of 2

337200	Management Service Fees	340,500.00			340,500.00	100.0%
341322	Tree Plan Review Fees	25,000.00	3,927.50	20,147.50	4,852.50	19.4%
341400	Printing and Duplicating	2,000.00	108.00	672.00	1,328.00	66.4%
341401	Public Records Retrieval	2,500.00	920.06	1,807.26	692.74	27.7%
341930	Sale of Maps and Publications	6,500.00	570.00	6,977.00	(477.00)	-7.3%
341941	Reimb from Dec Tourism Beau	47,500.00			47,500.00	100.0%
341990	Other Revenues Genl Govt	15,000.00		4,800.00	10,200.00	68.0%
342140	Police Background Ck Fee	2,000.00	1,739.00	9,729.00	(7,729.00)	-386.5%
342150	CPR - Non-Resident Fee	400.00	166.00	741.00	(341.00)	-85.3%
342200	Fire Alarm Fees	400.00	500.00	2,400.00	(2,000.00)	-500.0%
342215	Other Revenues - Fire			250.00	(250.00)	0.0%
342220	Fire Report Copies	50.00		40.00	10.00	20.0%
342905	PSD Reimburse for O/T	57,500.00		34,488.50	23,011.50	40.0%
342910	Opioid Settlement - Fire Dept.			29,722.63	(29,722.63)	0.0%
342915	CSOD Resource Officer	115,000.00			115,000.00	100.0%
342920	School Crossing Grd - Reimb	4,000.00		(6,192.68)	10,192.68	254.8%
342925	Fire Reimburse for O/T			1,345.00	(1,345.00)	0.0%
343910	Parking Meter Fees	550,000.00	6,384.74	297,428.37	252,571.63	45.9%
347200	Recreation Service Fees	695,000.00	105,060.47	550,592.24	144,407.76	20.8%
349100	Cemetery Service Fees	70,000.00	4,504.00	69,652.00	348.00	0.5%
349300	Return Check Fees	200.00		90.00	110.00	55.0%
351170	Fines and Forfeit - Code Viola	500,000.00	31,820.92	263,206.86	236,793.14	47.4%
351171	Court Fines and Bonds ATS	100,000.00	1,000.00	60,975.00	39,025.00	39.0%
351173	ATS School Portion		(7,125.00)	(20,125.00)	20,125.00	0.0%
351400	Additional Court Penalty Assessr	2,000.00		1,539.00	461.00	23.1%
351930	Parking Violations	45,000.00	2,047.34	29,418.14	15,581.86	34.6%
361000	Interest Income	15,000.00	18,471.37	137,361.55	(122,361.55)	-815.7%
381010	Rental - Bandstand	3,000.00		200.00	2,800.00	93.3%
381020	Rental - Recreation Facilities	60,000.00	22,684.50	84,269.36	(24,269.36)	-40.4%
383010	Insurance Reimbursement Claim	5,000.00	1,096.50	33,680.33	(28,680.33)	-573.6%
389000	Misc Revenue	2,500.00		368.56	2,131.44	85.3%
	ALL OTHER REV	2,666,050.00	193,875.40	1,615,583.62	1,050,466.38	39.4%
	TOT EXCL TRANSFERS	29,278,390.00	628,721.56	18,133,328.28	11,145,061.72	38.1%

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

Account Number	Description	2023	Actual Current Mo	Actual YTD	Remaining	Budget Avail
		Original Budget	Activity	Activity	Budget	%
511100	Regular-Salaries & Wages	\$11,657,340.00	\$756,616.29	\$7,178,552.61	\$4,478,787.39	38.42%
511200 + 511220	Temp-Salaries & Wages	2,101,680.00	142,852.47	1,155,545.10	946,134.90	45.02%
511300	Overtime-Salaries & Wages	566,600.00	53,531.76	681,999.81	(115,399.81)	20.37%
511400	Spl Ev OT-Salaries & Wages	181,500.00	4,128.20	25,467.65	156,032.35	85.97%
512100	Group Insurance	3,526,450.00	297,269.33	2,677,407.86	849,042.14	24.08%
512200 + 512220	Social Security (FICA)	535,600.00	33,347.03	298,245.42	237,354.58	44.32%
512300	Medicare	210,450.00	12,674.02	122,659.88	87,790.12	41.72%
512400	Retirement Contributions	1,050,730.00	67,121.83	648,814.88	401,915.12	38.25%
512401	Retirement Contributions - ICMA	74,450.00	5,485.38	57,473.18	16,976.82	22.80%
512403	HSA Contributions			1,500.00	(1,500.00)	0.00%
512600	Unemployment Insurance	14,630.00		2,185.00	12,445.00	85.06%
512700	Workers Comp	227,750.00	18,979.17	170,812.53	56,937.47	25.00%
	TOTAL PERSONAL SERVICES	20,147,180.00	1,392,005.48	13,020,663.92	7,126,516.08	35.37%
521200	Professional Services	2,947,250.00	176,977.76	1,860,260.25	1,086,989.75	36.88%
521301	Instructor Fees	68,800.00	8,865.30	40,428.40	28,371.60	41.24%
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	15,623.36	162,016.83	26,083.17	13.87%
522202	R & M Communications Equip	20,750.00	636.52	8,658.51	12,091.49	58.27%
522203	R & M Landscape	329,400.00	5,000.00	188,312.49	141,087.51	42.83%
522204	R & M Machines and Tools	24,610.00		8,895.08	15,714.92	63.86%
522205	R & M Office Equip	9,400.00		47.73	9,352.27	99.49%
522206	R & M Vehicles - Outside Labor	125,350.00	8,443.83	73,447.42	51,902.58	41.41%
522210	R & M - Infrastructure	30,000.00		3,000.00	27,000.00	90.00%
522310	Rental of Land and Buildings	34,350.00	2,276.00	20,484.00	13,866.00	40.37%
522320	Rental of Equip and Vehicles	111,800.00	6,001.96	73,071.12	38,728.88	34.64%
522321	Auto Allowance	22,080.00	987.60	11,432.17	10,647.83	48.22%
522322	Other Rentals	4,600.00			4,600.00	100.00%
522500	Other Contractual Services	2,778,510.00	205,249.52	2,216,721.55	561,788.45	20.22%
523101	Insurance - Awards	82,300.00	11,460.25	37,289.65	45,010.35	54.69%
523102	Insurance - Legal Liability	176,100.00		203,872.20	(27,772.20)	15.77%
523104	Insurance - Insurance - Proper	100,000.00	59.53	100,692.06	(692.06)	0.69%
523105	Insurance - Insurance - Vehicl	126,500.00		125,448.00	1,052.00	0.83%
523106	Insurance - Performance Bond	300.00		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	8,485.17	42,975.99	22,304.01	34.17%
523202	Telephone	282,100.00	34,697.65	238,847.82	43,252.18	15.33%
523203	Internet	45,000.00	4,125.98	36,553.69	8,446.31	18.77%
523300	Advertising	86,600.00	80.00	13,156.62	73,443.38	84.81%
523400	Printing and Binding	70,450.00	1,440.64	29,543.00	40,907.00	58.07%
523450	Signs	40,850.00	110.20	31,253.36	9,596.64	23.49%
523600	Dues and Fees	135,240.00	3,469.00	78,383.76	56,856.24	42.04%
523700	Education and Training	400,670.00	16,295.40	200,479.69	200,190.31	49.96%
523701	Business Meetings	82,480.00	345.46	41,516.62	40,963.38	49.66%
523800	Licenses	11,560.00	7,040.00	8,615.40	2,944.60	25.47%
523911	Bank Charges	41,500.00	3,554.64	38,047.10	3,452.90	8.32%
	SERVICES, OTHER CHG	8,496,080.00	521,225.77	5,935,374.51	2,560,705.49	30.14%

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

531101	Supplies - Bldg and Fixed Equip	87,900.00	422.33	32,848.38	55,051.62	62.63%
531102	Supplies - Janitorial	75,500.00	6,122.73	59,054.72	16,445.28	21.78%
531103	Supplies - Landscape Maint	73,950.00	55.95	44,906.70	29,043.30	39.27%
531104	Supplies - Misc Maintenance	6,000.00	184.49	3,311.98	2,688.02	44.80%
531105	Supplies - Office	83,350.00	6,560.47	44,869.30	38,480.70	46.17%
531106	Supplies - Pesticides	2,600.00		677.32	1,922.68	73.95%
531107	Supplies - Specialized Dept	393,450.00	11,745.43	187,668.19	205,781.81	52.30%
531108	Supplies - Tires and Batteries	45,540.00	8,141.54	24,402.46	21,137.54	46.42%
531109	Supplies - Vehicles and Equip	94,450.00	9,714.92	68,011.82	26,438.18	27.99%
531110	Supplies - Communications Equip	9,890.00		1,558.99	8,331.01	84.24%
531111	Supplies - Computer Equip	70,750.00	10,127.72	17,430.53	53,319.47	75.36%
531112	Supplies - Software	90,960.00	1,012.00	27,453.93	63,506.07	69.82%
531113	Supplies - Office Equip & Furniture	20,550.00	355.00	3,809.03	16,740.97	81.46%
531114	Supplies - Outdoor Furniture, Equipment	98,700.00		3,084.01	95,615.99	96.88%
531115	Supplies - Batteries	4,900.00	16.99	(18.69)	4,918.69	100.38%
531210	Water and Sewage	410,000.00	36,139.87	352,081.20	57,918.80	14.13%
531215	Stormwater Utility	1,003,300.00		1,710.00	1,001,590.00	99.83%
531220	Natural Gas	58,000.00	8,639.37	57,401.07	598.93	1.03%
531230	Electricity	450,000.00	38,924.57	371,365.24	78,634.76	17.47%
531231	Street Lighting	290,000.00	25,186.76	195,838.79	94,161.21	32.47%
531270	Gasoline	247,450.00	46,653.68	204,662.40	42,787.60	17.29%
531300	Food - Subsistence & Support	64,660.00	2,702.10	39,229.62	25,430.38	39.33%
531400	Books and Periodicals	12,840.00		3,193.38	9,646.62	75.13%
531500	Supplies - Resale - Recycling	5,500.00		1,035.22	4,464.78	81.18%
531600	Small Equipment	50,500.00	1,020.60	14,082.55	36,417.45	72.11%
531700	Uniforms and Protective Equip	251,860.00	7,993.57	165,711.54	86,148.46	34.20%
	SUPPLIES	4,002,600.00	221,720.09	1,925,379.68	2,077,220.32	51.90%
	TOT EXCL OUTLAYS & TRANSFERS	32,645,860.00	2,134,951.34	20,881,418.11	11,764,441.89	36.04%