



Financial Status Report | FY21 First Quarter

Introduction

This financial status report provides a quarterly, unaudited summary of financial activity in the City’s general fund covering July 1, 2020, through September 30, 2020. A spotlight on the stormwater utility fund is also included.

Revenues in this report are compared to the same quarter of fiscal year 2019-2020. Expenditures are compared with originally budgeted amounts. Additionally, other key measures are included for reference.

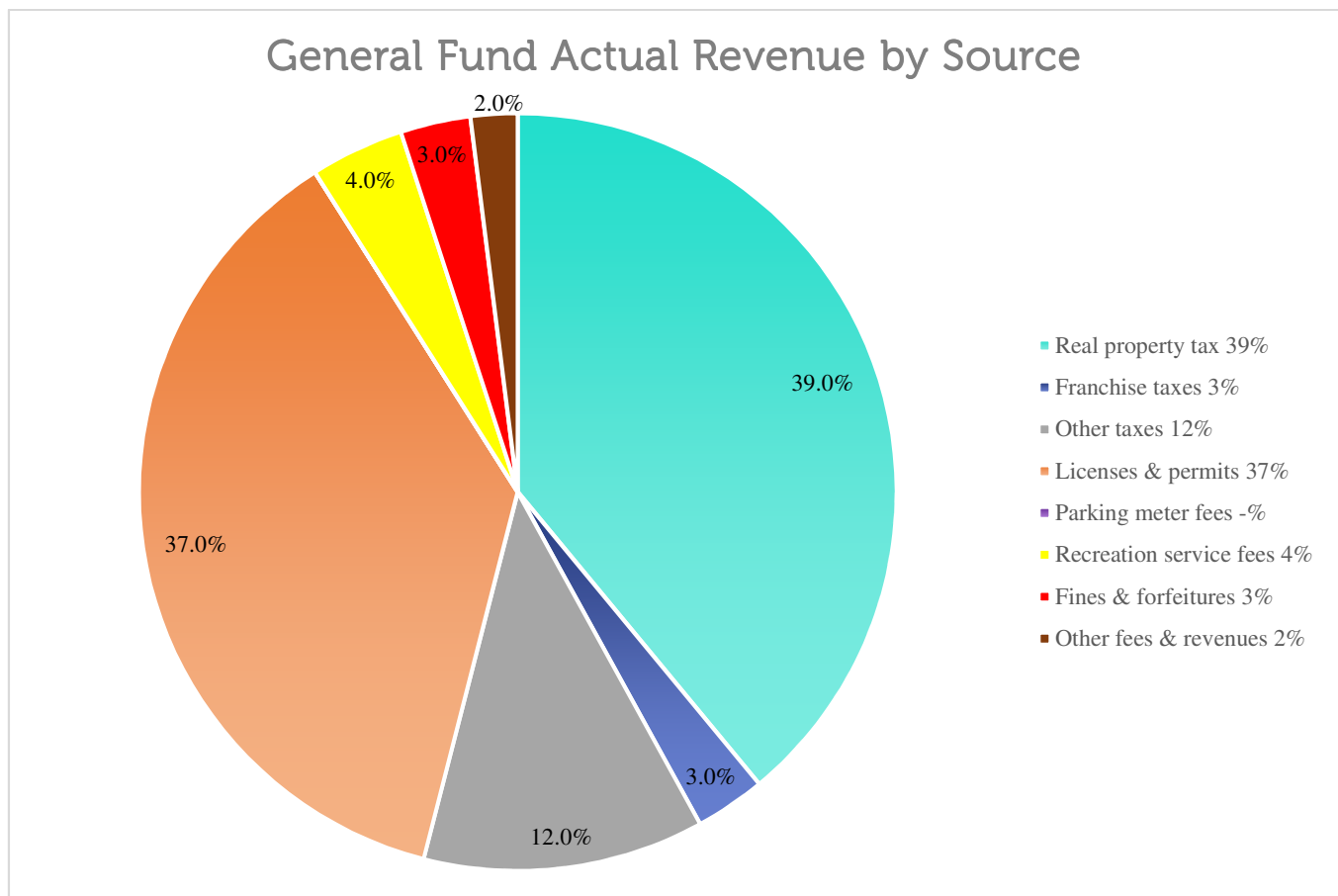
General Fund – Performance at a Glance

Performance through End of Quarter	FY21 Q1 Metric	FY20 Q1 Metric
Percent of General Fund Budgeted Revenues Remaining	92.0%	92.3%
Percent of General Fund Budgeted Expenditures Remaining	80.5%	85.5%
Prior tax year real property tax collection rate	99.9%	99.9%
Net number of newly licensed businesses	17	17
Net number of new business employees	6	28

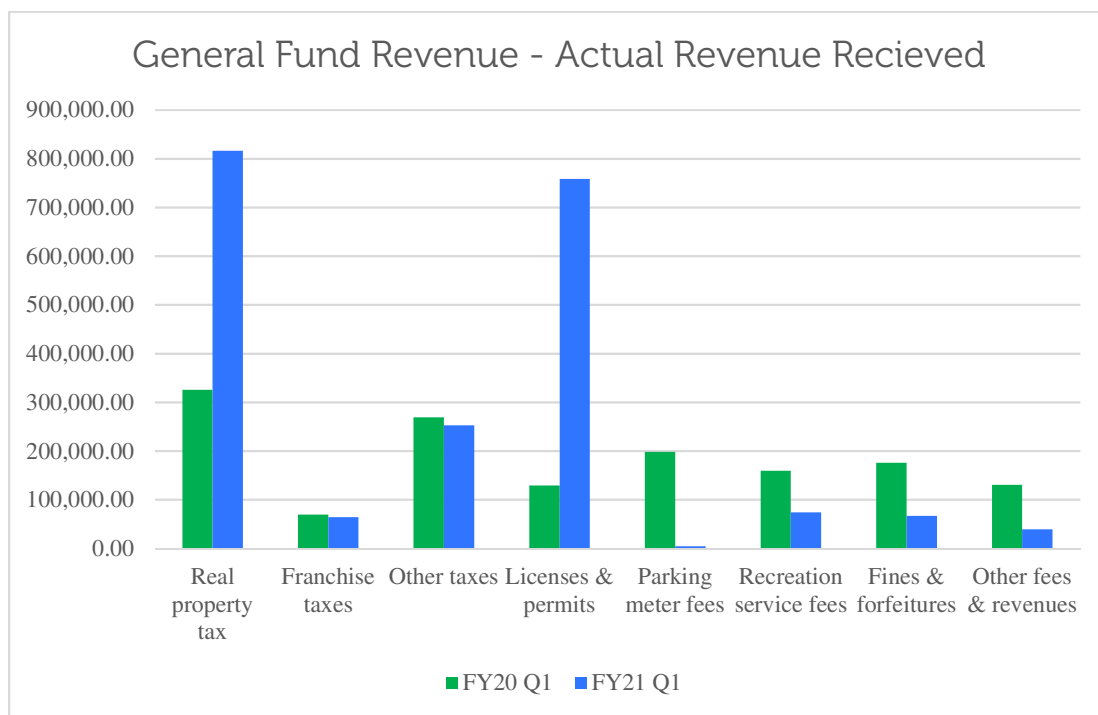
Revenue Summary

The revenue sources for the general fund include taxes (real property, franchise and other), licenses and permits, parking meter fees, recreation fees, fines and forfeitures and other fees and revenues.

The breakdown of revenues by source at this point in the fiscal year is very different from proportions during the first quarter of FY19-20. Permit fee revenue represents a share four times greater than this time last year. Real property taxes also represented a larger share than at this time last year. Several of the other revenue categories have been more sensitive to the effects of the COVID-19 pandemic.



Overall, revenues are 42% higher through the first quarter compared to the first quarter of FY19-20. The increase is attributable to 1) two significant building permit fee payments during the first quarter, and 2) a high number of property owners taking advantage of the grace period for 2020 first installment property tax payments that was extended until July 15, 2020. These increases more than offset the year-over-year decreases in other categories of revenues.

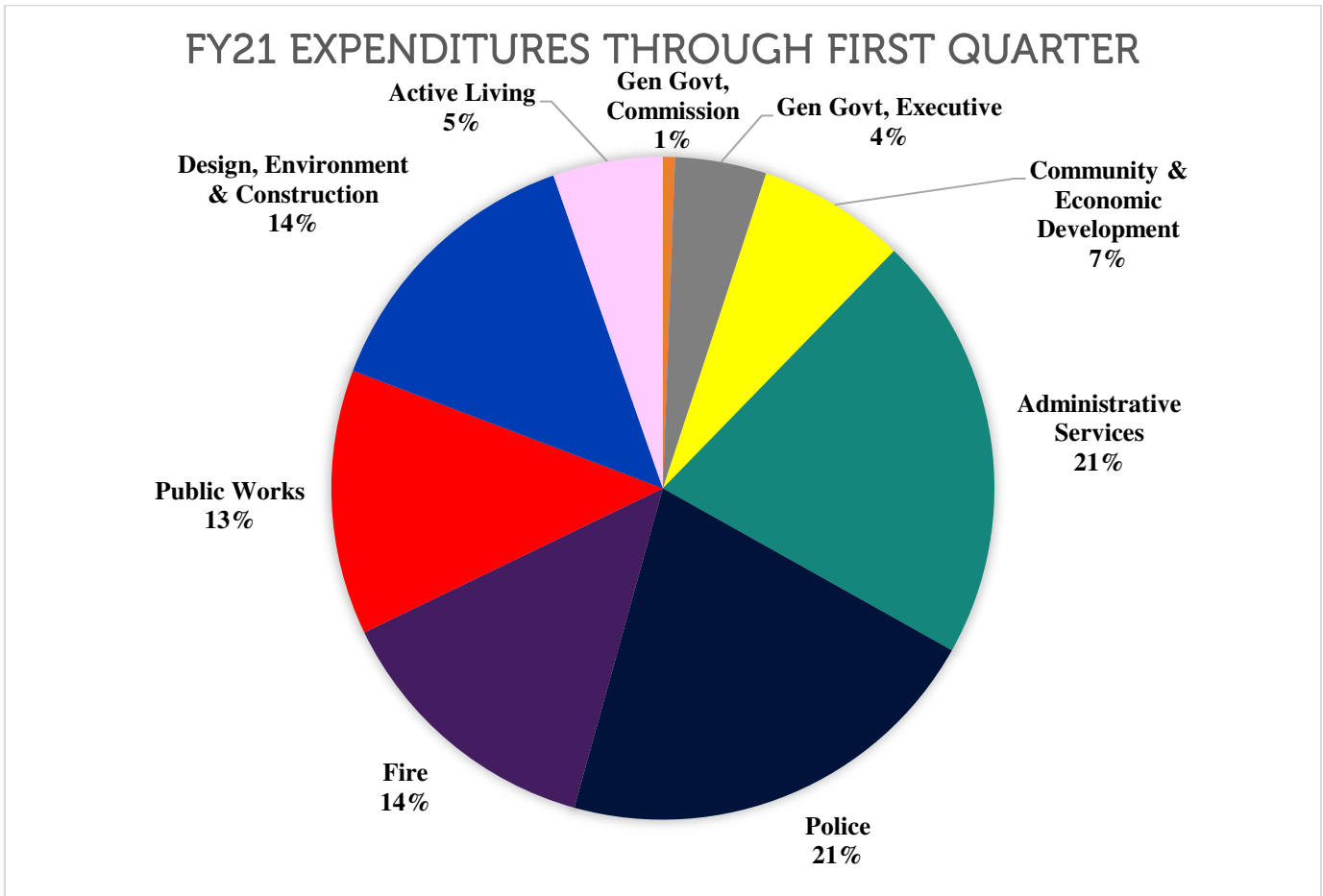


General Fund Major Revenue Sources: Actual Revenue Received through Previous Quarter (Excluding Transfers)

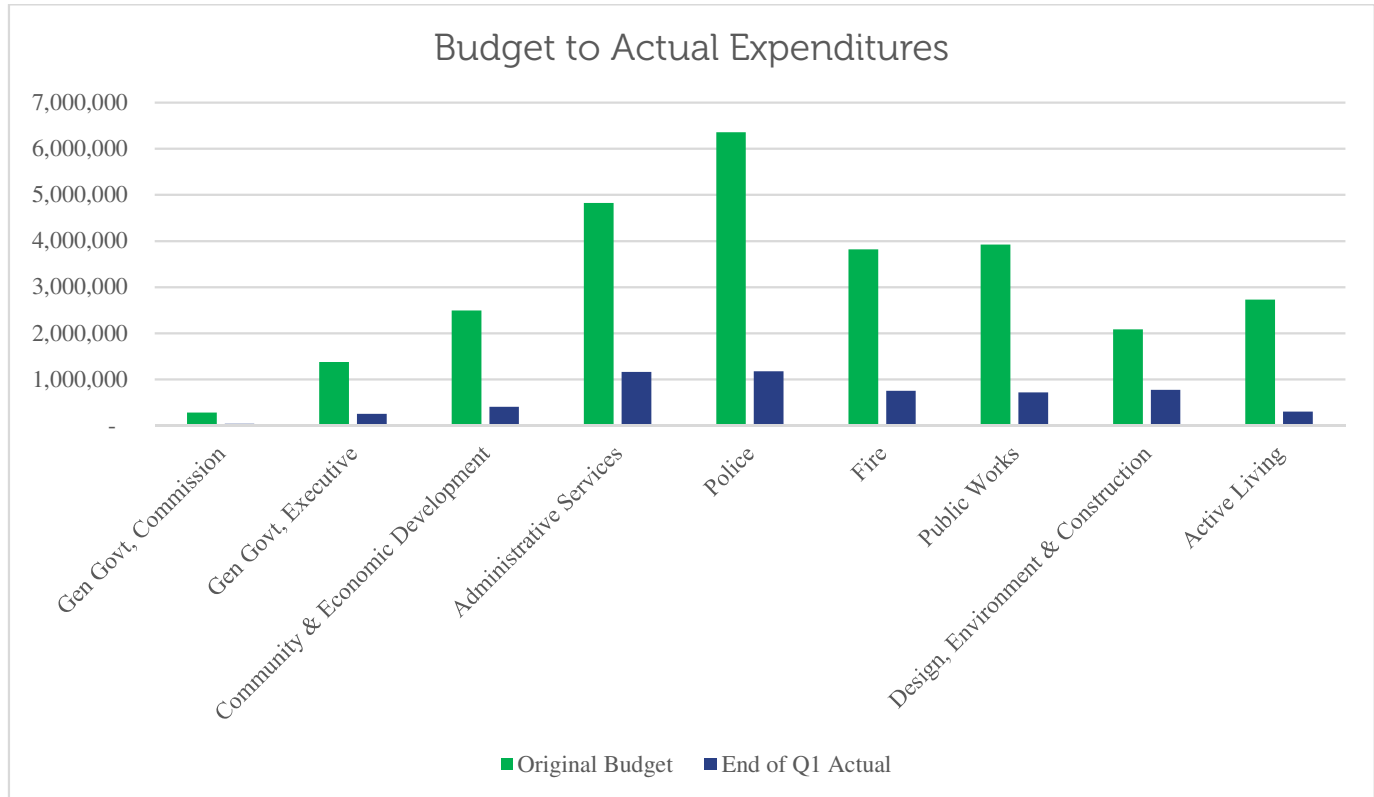
Revenue Source	FY20 Q1	FY21 Q1	% Change from 2020
Real property tax	325,653.71	816,002.92	151%
Franchise taxes	69,048.00	64,130.53	-7%
Other taxes	268,788.10	252,914.92	-6%
Licenses & permits	128,993.05	758,049.16	488%
Parking meter fees	198,049.61	4,359.10	-98%
Recreation service fees	159,195.76	73,824.45	-54%
Fines & forfeitures	175,527.89	66,560.13	-62%
Other fees & revenues	130,759.27	38,900.64	-70%
Total	1,456,015.39	2,074,741.85	42%

Expenditure Summary

Expenditures in the general fund reflect general government services including police, fire protection, active living, administrative services, community and economic development and city management. Year-to-date expenditures as of September 30 are \$5,546,034.37 or 19.5% of the originally budgeted amount. Fire and Police made up 35% of overall expenditures, slightly less than the last several quarters as the Design, Environment, & Construction Department and Administrative Services Department increased slightly as a share of overall departmental expenditures during the quarter.

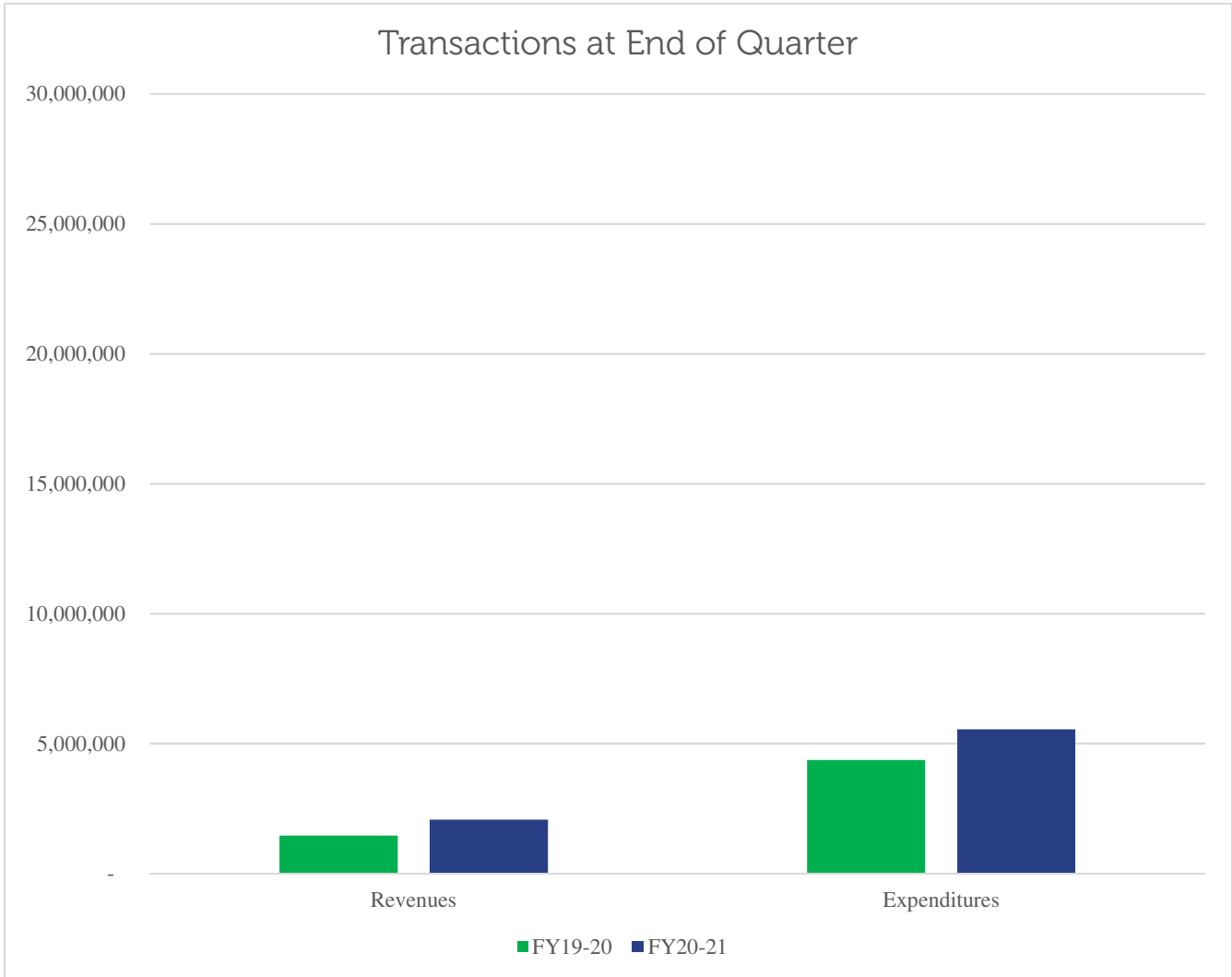


Each department has spent at least 10% of its originally allotted budget, with Active Living on the lowest side again as during the fourth quarter of FY20. Overall, departments have spent an average of 20% of their budget for the year by the end of the first quarter compared to an average of 14% by the end of the first quarter of FY19-20 as presented at that time. Expenditures in the DEC are related to costs associated with permitting and inspection services provided by a third party, Safebuilt.



Department	Original Budget	End of Q1 Actual	Year-to-EoQ % of Budget
Gen Govt, Commission	277,990	32,461	12%
Gen Govt, Executive	1,375,330	246,911	18%
Community & Economic Development	2,490,340	401,587	16%
Administrative Services	4,822,630	1,157,017	24%
Police	6,352,460	1,173,823	18%
Fire	3,815,490	750,106	20%
Public Works	3,923,380	717,723	18%
Design, Environment & Construction	2,084,740	769,693	37%
Active Living	2,723,810	296,714	11%
Total GF Departments	\$27,866,170	\$5,546,035	

Revenues and expenditures are higher for the first quarter compared to the same quarter last year. Generally first quarter activity is small in volume compared to the remaining quarters of the year. Though expenditures exceed revenues, the general fund cash balance exceeds \$6 million (excluding CARES grant money), which is about the same as this time last year.





Fund Spotlight: Stormwater Fund

Overview: The Stormwater Fund is an enterprise fund used to account for transactions and activities operated in a business-type fashion where the intent is that the cost of providing goods or services be covered primarily through user fees. The utility handles rain drainage and is totally separate from water and sewer services, which are managed and billed by DeKalb County.

Revenues: Fund revenues originate from fees charged to real estate property owners annually as a line item on property tax and service fee bills. Since 2016, the stormwater fee has been \$100 for a single-family home, and larger properties owe proportionately more based on impervious surface using a measurement of equivalent residential units (ERUs).

Although no homestead exemptions apply to the stormwater fee, the general fund is currently offsetting the fees for homeowners who qualify for the S-2 exemption for residents over the age of 80 with federal adjusted gross income less than \$40,000 a year. Although buildings owned by government entities, schools, and places of worship are generally exempt from property taxes, they are not exempt from stormwater fees, and are among the largest payers.

Decatur residents have been working with the city and its consultant team on a new Stormwater Master Plan addressing the infrastructure needs of Decatur's next two decades. The Master Plan includes recommendations around the rate structure including equity of rates, periodic re-evaluation of the rate structure, payments in proportion to property owners' relative impacts on the stormwater system, a proposed four-tier system of impervious surface coverage, and runoff reduction and water quality credits.

Expenditures: The major activity of the Stormwater Fund has been the construction of downtown and neighborhood storm drainage improvements, but also includes planning, repairs, and payroll expenditures for stormwater staff. A \$1,290,000 transfer from the general fund's fund balance was approved in the original FY19-20 budget to pay for repairs to the storm drainage system at the Decatur Housing Authority's Allen Wilson development.

In the FY20-21 \$100,000 is budgeted for capital repairs, \$140,000 for a FEMA grant match to remove a flood prone property, \$600,000 for the construction of bioswales around the city and \$870,000 for the balance of the Allen Wilson storm drainage project. The total cost of that project is anticipated to be \$1,790,000. Upon the completion of the current capital stormwater projects and the master plan, there will be limited funding for major capital projects until the fund builds up reserves from year to year or other financing mechanisms are utilized.

Accounting: In the annual audit report, the enterprise funds including stormwater are presented as proprietary funds distinct from governmental funds. The stormwater utility represents a significant majority of the net position of the City's proprietary funds, which also include the Solid Waste Fund and Conference & Parking Deck Fund.

Appendix A: General Fund Revenues by Account

Account Number	Description	2021 Original Budget	Actual	Actual	Remaining Budget	Budget
			Current Mo Activity	YTD Activity		% Avail
311110	Public Utility Tax	\$140,000.00			\$140,000.00	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%
311218	Real Property Tax 2018		(122.40)	740.15	(740.15)	0.00%
311219	Real Property Tax 2019		4,243.97	46,612.60	(46,612.60)	0.00%
311220	Real Property Tax 2020	8,980,000.00	73,473.37	768,650.17	8,211,349.83	91.44%
311221	Real Property Tax 2021	8,700,000.00			8,700,000.00	100.00%
311209	Real Property Tax 2020	100,000.00			100,000.00	100.00%
311310	Motor Vehicle Tax	300,000.00	30,368.17	73,540.38	226,459.62	75.49%
311350	Railroad Equipment Tax	1,000.00		821.36	178.64	17.86%
311419	Personal Property Tax 2019		18.16	(560.11)	560.11	0.00%
311420	Personal Property Tax 2020	164,000.00			164,000.00	100.00%
311600	Intangible Tax	130,000.00	23,618.58	23,618.58	106,381.42	81.83%
311601	Property Transfer Tax	21,000.00	34,459.98	34,459.98	(13,459.98)	-64.10%
311710	Franchise Tax - Electric Utili	1,020,000.00			1,020,000.00	100.00%
311730	Franchise Tax - Natural Gas	135,000.00	33,508.51	33,508.51	101,491.49	75.18%
311740	Franchise Tax - Video Service	105,000.00			105,000.00	100.00%
311750	Franchise Tax - Cable TV	210,000.00			210,000.00	100.00%
311760	Franchise Tax - Telephone	50,000.00	64.13	64.13	49,935.87	99.87%
311790	Energy Excise Tax	110,000.00	11,226.46	30,557.89	79,442.11	72.22%
	TAXES, GENERAL	20,226,000.00	210,858.93	1,012,013.64	19,213,986.36	95.00%
313010	General Sales and Use Tax		56.26	62.94	(62.94)	0.00%
314200	Sales Tax - Beer & Wine	68,000.00	14,211.37	32,112.66	35,887.34	52.78%
314300	Sales Tax - Liquor	140,000.00	20,272.34	32,393.41	107,606.59	76.86%
316100	Business and Occupation Taxes	300,000.00	1,899.00	13,665.37	286,334.63	95.44%
316101	Professional Taxes	100,000.00	2,396.50	3,845.75	96,154.25	96.15%
316102	Insurance Occ License	40,000.00	171.00	741.75	39,258.25	98.15%
316200	Insurance Premium Tax	1,420,000.00			1,420,000.00	100.00%
319110	Pen & Int Late Pmt Real Proper	65,000.00	7,867.77	37,347.01	27,652.99	42.54%
319120	Pen & Int Late Pmt Personal Pr	3,000.00	55.00	865.84	2,134.16	71.14%
	OTHER TAXES	2,136,000.00	46,929.24	121,034.73	2,014,965.27	94.33%
321110	Licenses - Beer & Wine	32,500.00	1,450.00	1,650.00	30,850.00	94.92%
321120	Licenses - Wine			200.00	(200.00)	0.00%
321130	Licenses - Liquor Sales	47,000.00		1,100.00	45,900.00	97.66%
321135	Licenses - Alcoholic Bev Serv	2,000.00			2,000.00	100.00%
321139	School Portion of Excise Tax		(17,473.38)	(30,741.91)	30,741.91	0.00%
321140	Licenses - Corking License	1,200.00		75.00	1,125.00	93.75%
321500	Film/ Movie Permit Fee	5,000.00	800.00	2,630.00	2,370.00	47.40%
322000	Non Business Licences and Permits	1,000.00			1,000.00	100.00%
322120	Permit - Building	475,000.00	21,879.50	522,758.00	(47,758.00)	-10.05%
322130	Plumbing Inspection Fees	38,000.00	2,836.00	6,215.00	31,785.00	83.64%
322140	Electrical Inspection Fees	60,000.00	5,264.00	12,613.50	47,386.50	78.98%
322160	HVAC Inspection Fees	44,000.00	3,190.00	10,495.00	33,505.00	76.15%
322190	ROW Permit		8,260.00	17,080.00	(17,080.00)	0.00%
322210	Zoning and Land Use Fees	23,750.00	7,462.50	213,244.57	(189,494.57)	-797.87%
322230	Sign Permit	2,000.00	430.00	730.00	1,270.00	63.50%
322240	Special Events Permit Fees	1,100.00			1,100.00	100.00%
322250	Logo Licensing Fee	500.00			500.00	100.00%
	LICENSES & PERMITS	733,050.00	34,098.62	758,049.16	(24,999.16)	-3.41%
337200	Management Service Fees	376,910.00			376,910.00	100.00%
341322	Tree Plan Review Fees	20,000.00	2,095.00	8,690.00	11,310.00	56.55%
341400	Printing and Duplicating	3,000.00	25.00	130.00	2,870.00	95.67%
341930	Sale of Maps and Publications	6,000.00	395.00	1,195.00	4,805.00	80.08%
341941	Reimb from Dec Tourism Beau	43,900.00			43,900.00	100.00%
341990	Other Revenues Genl Govt	5,000.00	10.00	20.00	4,980.00	99.60%
342140	Police Background Ck Fee	10,000.00	240.00	480.00	9,520.00	95.20%
342150	CPR - Non-Resident Fee	100.00			100.00	100.00%
342200	Fire Alarm Fees	5,000.00	150.00	700.00	4,300.00	86.00%
342215	Other Revenues - Fire		(300.00)	1,800.00	(1,800.00)	0.00%
342220	Fire Report Copies	50.00		10.00	40.00	80.00%
342905	PSD Reimburse for O/T	35,000.00		2,345.00	32,655.00	93.30%
342915	CSOD Resource Officer	100,000.00			100,000.00	100.00%
342920	School Crossing Grd - Reimb	8,000.00			8,000.00	100.00%
343910	Parking Meter Fees	550,000.00	1,000.00	4,359.10	545,640.90	99.21%
347200	Recreation Service Fees	350,000.00	17,055.71	73,824.45	276,175.55	78.91%
347500	Sale of Goods		738.34	1,890.77	(1,890.77)	0.00%
349100	Cemetery Service Fees	55,000.00	5,305.60	16,565.40	38,434.60	69.88%
349300	Return Check Fees	200.00		50.00	150.00	75.00%
351170	Fines and Forfeit - Code Viola	570,000.00	18,313.17	66,560.13	503,439.87	88.32%
351171	Court Fines and Bonds ATS	40,000.00	250.00	500.00	39,500.00	98.75%
351173	ATS School Portion		(250.00)	(1,413.00)	1,413.00	0.00%
351400	Additional Court Penalty Assessments	3,000.00			3,000.00	100.00%
351930	Parking Violations	40,000.00	340.00	1,425.00	38,575.00	96.44%
361000	Interest Income	15,000.00	246.25	1,740.17	13,259.83	88.40%
371200	Gifts and Contributions		10.00	10.00	(10.00)	0.00%
381010	Rental - Bandstand	1,500.00		200.00	1,300.00	86.67%
381020	Rental - Recreation Facilities	75,000.00	(200.00)	(275.00)	75,275.00	100.37%
389000	Misc Revenue	10,000.00	1,039.22	2,837.30	7,162.70	71.63%
392100	Sale of General Fixed Assets	5,000.00			5,000.00	100.00%
	ALL OTHER REV	2,327,660.00	46,463.29	183,644.32	2,144,015.68	92.11%
	TRANSFERS	400,900.00			400,900.00	100.00%
	TOTAL REVENUES	25,823,610.00	338,350.08	2,074,741.85	23,748,868.15	91.97%

Appendix B: General Fund Expenditures by Account

Account Number	Description	2021		Actual	Actual	Remaining	Budget
		Original Budget	Current Mo	YTD	Remaining	Avail	
			Activity	Activity	Budget		%
511100	Regular-Salaries & Wages	\$10,395,249.00	\$770,677.38	\$2,692,782.34	\$7,702,466.66		74.10%
511200 + 511220	Temp-Salaries & Wages	1,682,489.00	53,847.18	179,176.49	1,503,312.51		89.35%
511300	Overtime-Salaries & Wages	533,100.00	43,548.03	138,208.16	394,891.84		74.07%
511400	Spl Ev OT-Salaries & Wages	167,500.00	1,933.80	4,790.33	162,709.67		97.14%
512100	Group Insurance	3,106,810.00	3,529.56	12,353.61	3,094,456.39		99.60%
512200 + 512220	Social Security (FICA)	444,170.00	26,253.68	92,101.51	352,068.49		79.26%
512300	Medicare	187,680.00	12,185.87	42,045.27	145,634.73		77.60%
512400	Retirement Contributions	933,700.00	67,536.29	234,361.55	699,338.45		74.90%
512401	Retirement Contributions - ICMA	70,090.00	5,879.88	19,415.98	50,674.02		72.30%
512600	Unemployment Insurance	28,570.00		(17,397.33)	45,967.33		160.89%
512700	Workers Comp	264,522.00			264,522.00		100.00%
	TOTAL PERSONAL SERVICES	17,813,880.00	985,391.67	3,397,837.91	14,416,042.09		80.93%
521200	Professional Services	2,559,250.00	418,877.19	883,690.80	1,675,559.20		65.47%
521301	Instructor Fees	70,010.00	40.00	80.00	69,930.00		99.89%
521302	Official Fees	400.00			400.00		100.00%
522200	Repairs and Maintenance	7,500.00			7,500.00		100.00%
522201	R & M Building and Fixed Equip	156,424.00	6,757.58	18,412.19	138,011.81		88.23%
522202	R & M Communications Equip	20,150.00	38.49	98.49	20,051.51		99.51%
522203	R & M Landscape	309,000.00	19,512.63	51,922.51	257,077.49		83.20%
522204	R & M Machines and Tools	17,300.00	183.97	183.97	17,116.03		98.94%
522205	R & M Office Equip	6,610.00			6,610.00		100.00%
522206	R & M Vehicles - Outside Labor	102,750.00	5,275.02	8,079.71	94,670.29		92.14%
522210	R & M - Infrastructure	30,000.00			30,000.00		100.00%
522310	Rental of Land and Buildings	33,200.00	2,002.00	6,006.00	27,194.00		81.91%
522320	Rental of Equip and Vehicles	117,562.00	2,898.80	11,633.13	105,928.87		90.10%
522321	Auto Allowance	24,187.00	999.98	3,499.93	20,687.07		85.53%
522322	Other Rentals	7,000.00			7,000.00		100.00%
522500	Other Contractual Services	2,226,841.00	62,198.14	265,335.60	1,961,505.40		88.08%
523101	Insurance - Awards	35,500.00		2,605.98	32,894.02		92.66%
523102	Insurance - Legal Liability	119,300.00	12,375.00	114,343.00	4,957.00		4.16%
523104	Insurance - Insurance - Proper	85,000.00		85,630.00	(630.00)		-0.74%
523105	Insurance - Insurance - Vehicl	125,000.00		182,353.00	(57,353.00)		-45.88%
523106	Insurance - Performance Bond	200.00			200.00		100.00%
523107	Insurance - Commerical Excess Liab	18,000.00		25,042.00	(7,042.00)		-39.12%
523201	Postage	59,650.00	1,858.33	9,188.35	50,461.65		84.60%
523202	Telephone	205,500.00	21,811.47	56,018.66	149,481.34		72.74%
523300	Advertising	50,386.00	2,627.00	5,680.00	44,706.00		88.73%
523400	Printing and Binding	80,939.00	1,035.90	8,866.13	72,072.87		89.05%
523450	Signs	41,850.00		1,856.30	39,993.70		95.56%
523600	Dues and Fees	116,289.00	952.38	4,826.49	111,462.51		95.85%
523700	Education and Training	360,730.00	2,984.04	13,768.21	346,961.79		96.18%
523701	Business Meetings	85,240.00	(999.00)	711.92	84,528.08		99.16%
523800	Licenses	7,500.00			7,500.00		100.00%
523911	Bank Charges	83,100.00	1,071.52	2,993.65	80,106.35		96.40%
	SERVICES, OTHER CHG	7,162,368.00	562,500.44	1,762,826.02	5,399,541.98		75.39%
531101	Supplies - Bldg and Fixed Equip	54,650.00	7,774.73	13,753.41	40,896.59		74.83%
531102	Supplies - Janitorial	65,670.00	6,105.86	9,450.01	56,219.99		85.61%
531103	Supplies - Landscape Maint	53,650.00	238.05	803.21	52,846.79		98.50%
531104	Supplies - Misc Maintenance	6,000.00	84.53	1,166.01	4,833.99		80.57%
531105	Supplies - Office	80,250.00	2,194.55	6,507.14	73,742.86		91.89%
531106	Supplies - Pesticides	3,150.00		274.59	2,875.41		91.28%
531107	Supplies - Specialized Dept	330,732.00	17,629.16	54,668.67	276,063.33		83.47%
531108	Supplies - Tires and Batteries	41,890.00	8,577.56	9,840.49	32,049.51		76.51%
531109	Supplies - Vehicles and Equip	96,700.00	7,259.66	10,890.31	85,809.69		88.74%
531110	Supplies - Communications Equip	8,080.00		39.99	8,040.01		99.51%
531111	Supplies - Computer Equip	65,300.00	5,391.36	6,551.94	58,748.06		89.97%
531112	Supplies - Software	109,470.00	13,522.92	45,368.08	64,101.92		58.56%
531113	Supplies - Office Equip & Furniture	15,500.00			15,500.00		100.00%
531114	Supplies - Outdoor Furniture, Equipment	33,500.00			33,500.00		100.00%
531115	Supplies - Batteries	6,370.00	15.99	698.62	5,671.38		89.03%
531210	Water and Sewage	230,000.00	(490.21)	88.83	229,911.17		99.96%
531215	Stomwater Utility	372,100.00			372,100.00		100.00%
531220	Natural Gas	58,000.00	5,618.54	8,441.76	49,558.24		85.45%
531230	Electricity	450,000.00	43,168.83	95,129.57	354,870.43		78.86%
531231	Street Lighting	220,000.00	23,920.11	48,111.67	171,888.33		78.13%
531270	Gasoline	215,170.00	7,049.76	44,736.31	170,433.69		79.21%
531300	Food - Subsistence & Support	72,280.00	497.95	1,269.35	71,010.65		98.24%
531400	Books and Periodicals	13,890.00		337.61	13,552.39		97.57%
531500	Supplies - Resale - Recycling	4,500.00			4,500.00		100.00%
531600	Small Equipment	33,653.00	1,971.18	4,077.97	29,575.03		87.88%
531700	Uniforms and Protective Equip	249,417.00	11,437.40	23,164.90	226,252.10		90.71%
	SUPPLIES	2,889,922.00	161,967.93	385,370.44	2,504,551.56		86.67%
611000:612286	Transfers	550,000.00			550,000.00		100.00%
	TOTAL DEPARTMENT	28,416,170.00	1,709,860.04	5,546,034.37	22,870,135.63		80.48%