



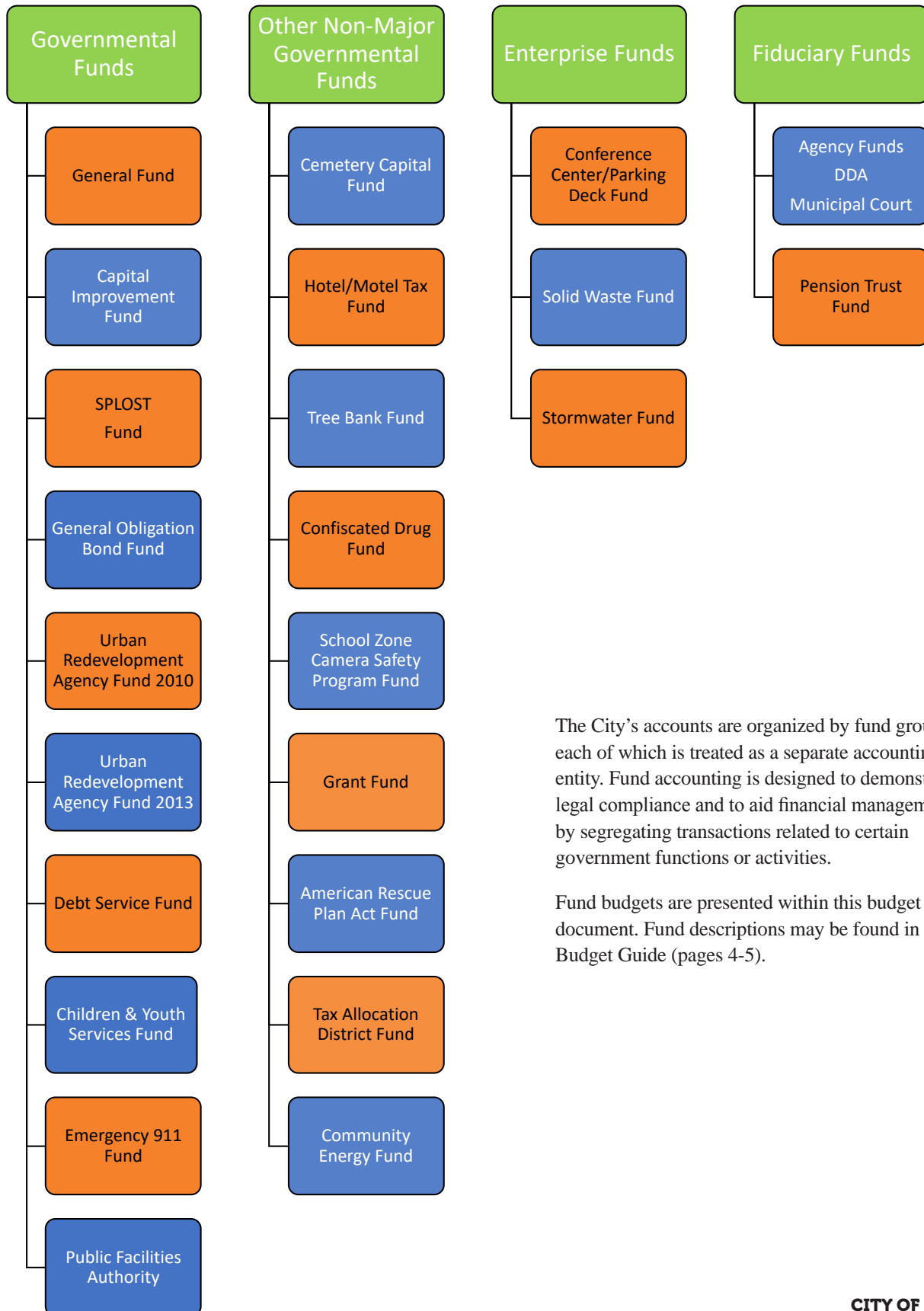
# Summary of Fund Budgets

Budget FY 2023-2024



# City of Decatur

## Fund Organizational Chart



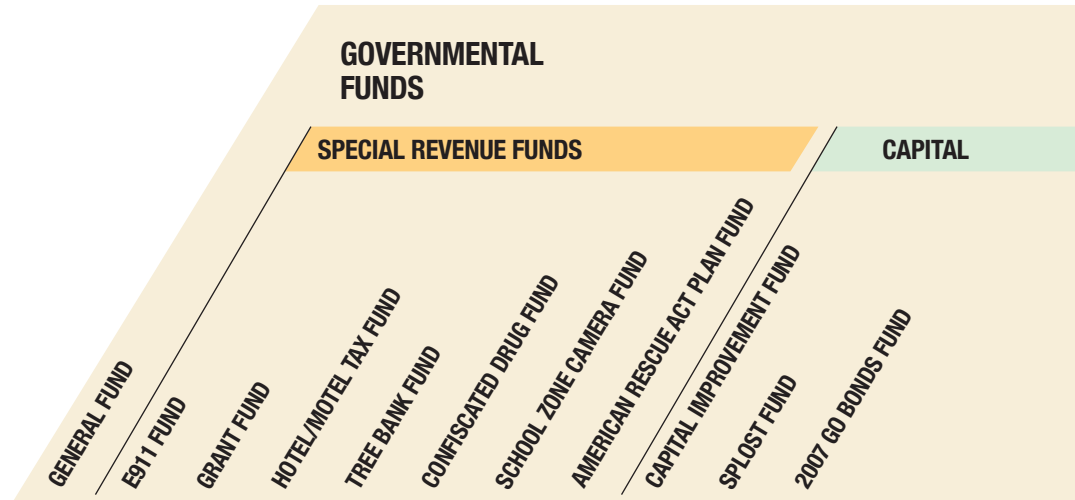
The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund budgets are presented within this budget document. Fund descriptions may be found in the Budget Guide (pages 4-5).



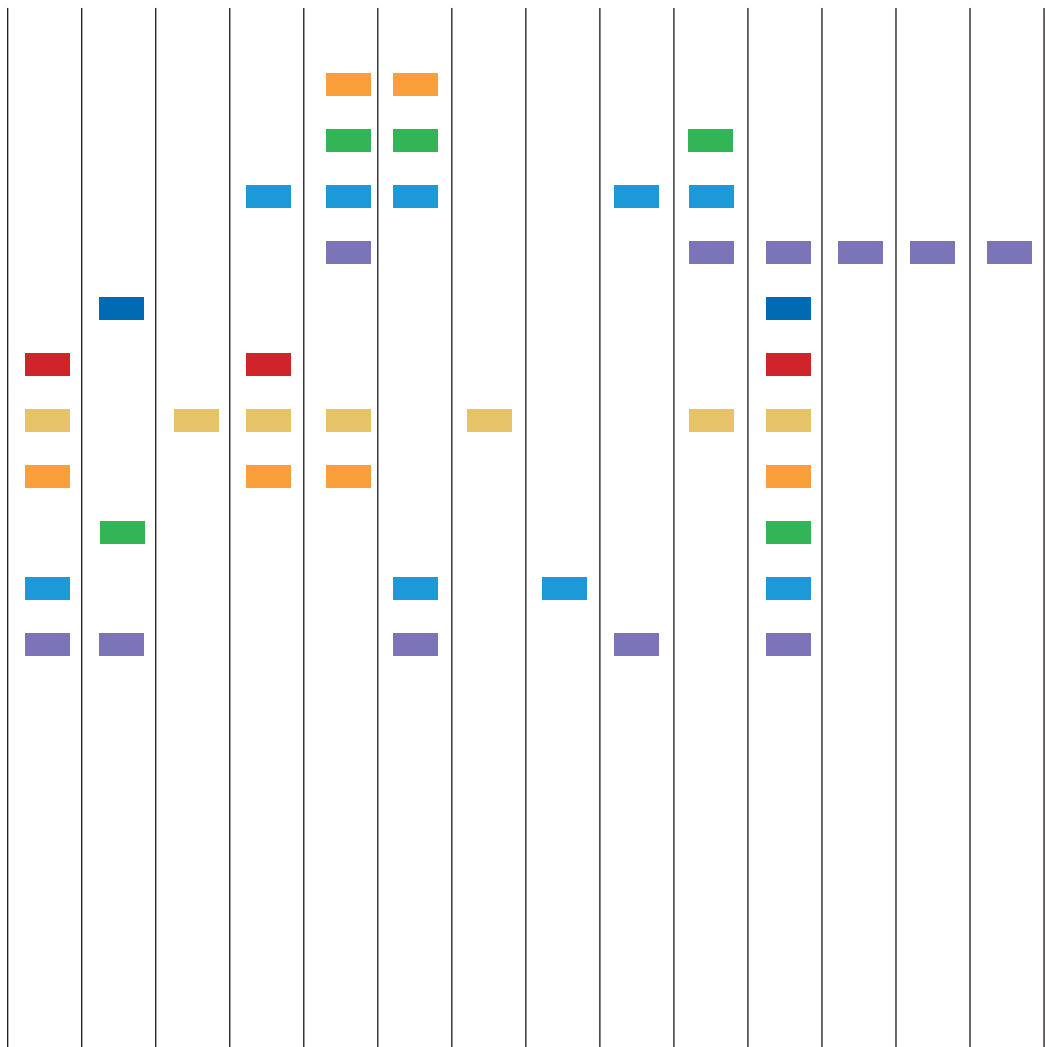
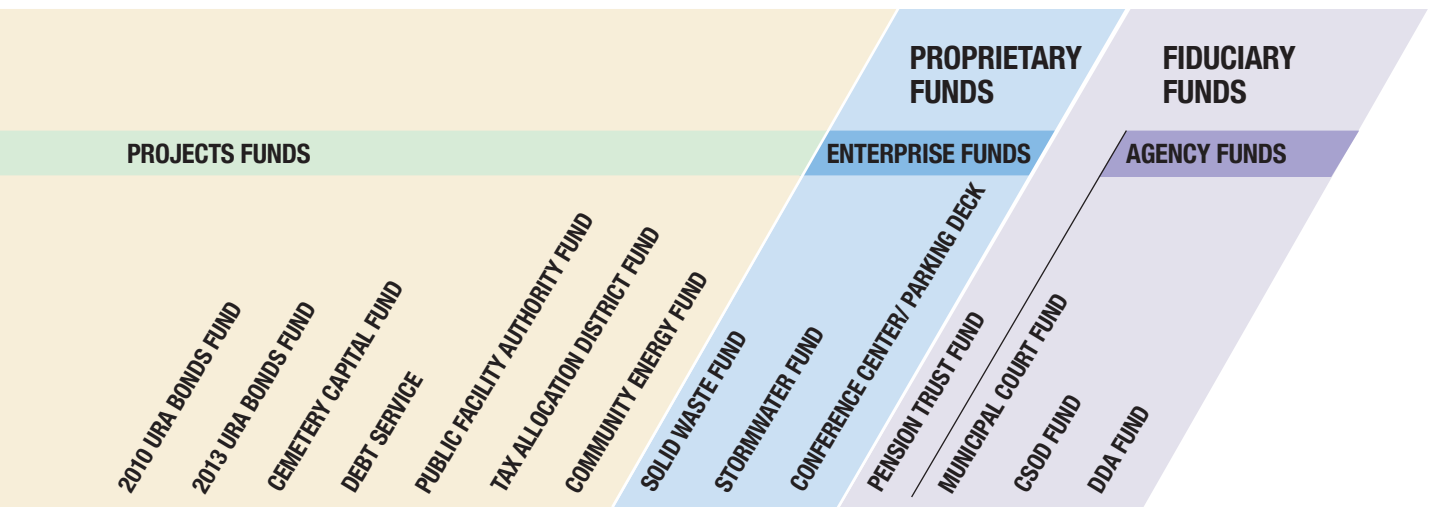
# FUNDS IMPACT CHART

This matrix illustrates the relationships between functional units/departments and all funds.



## FUNCTIONAL UNIT/DEPARTMENT

FUNCTIONAL UNIT/DEPARTMENT	GENERAL FUND	E911 FUND	GRANT FUND	HOTEL/MOTEL TAX FUND	TREE BANK FUND	CONFISCATED DRUG FUND	SCHOOL ZONE CAMERA FUND	AMERICAN RESCUE ACT PLAN FUND	CAPITAL IMPROVEMENT FUND	SPLOST FUND	2007 GO BONDS FUND
GOVERNMENTAL CONTROL /CITY COMMISSION	■		■	■				■	■	■	
GENERAL GOVERNMENT/ CITY MANAGER	■		■	■				■	■		
COMMUNITY & ECONOMIC DEVELOPMENT	■		■	■	■			■	■		
ADMINISTRATIVE SERVICES	■			■				■	■		
POLICE	■			■		■	■	■	■	■	
FIRE	■			■				■	■	■	■
PUBLIC WORKS	■			■	■			■	■	■	■
PARKS & RECREATION	■			■				■	■	■	■
E911		■									
SOLID WASTE									■		
STORM WATER							■		■	■	
DECATUR TOURISM BUREAU				■							
CONFERENCE CENTER/PARKING DECK				■							



## Fund Balance Summary - All Funds

Historic Ending Fund Balances FY 18-19 through FY 21-22

<i>Fund Balance, end of FY 18-19</i>	\$10,696,463	\$17,444,985	\$287,146	\$4,254,829	\$526,072	\$17,139,912	\$51,658,336
<i>Fund Balance, end of FY 19-20</i>	\$12,559,843	\$15,525,416	\$273,264	\$4,287,735	\$552,713	\$18,725,022	\$52,789,344
<i>Fund Balance, end of FY 20-21</i>	\$14,692,408	\$15,358,262	\$1,185,059	\$4,768,288	\$546,187	\$19,704,078	\$56,444,388
<i>Fund Balance, end of FY 21-22</i>	\$16,591,233	\$16,094,739	\$1,952,206	\$4,973,176	\$573,116	\$21,710,020	\$62,365,512
<i>Fund Balance, beginning of FY 23-24 (est)</i>	\$12,360,423	\$15,033,451	\$2,289,816	\$4,740,387	\$367,557	\$22,793,585	\$57,745,219

REVENUES	General Fund	Project Funds	Capital Funds	Governmental Funds	Non-Major	Service Fund	Debt Fund	E911 Fund	Enterprise Funds	Total Revenues
Taxes	27,356,750		8,797,400		1,550,000		6,000,000	0	0	\$43,704,150
Licenses and permits	923,200		0		0		0	0	0	\$923,200
Fines and forfeitures	814,000		0		0		0	0	0	\$814,000
Interest income	100,000		0		0		0	0	0	\$100,000
Charges for services	5,577,700		0		30,600		0	630,000	6,878,550	\$13,116,850
Intergovernmental	472,000		2,312,880		12,151,260		0	0	0	\$14,936,140
Contributions	115,500		190,000		0		0	0	0	\$305,500
Sale of Assets	0		0		0		0	0	0	\$0
Miscellaneous	5,500		0		22,190		0	0	0	\$27,690
Transfers	118,824		0		0		0	0	0	\$118,824
<b>Total Revenues</b>	<b>\$35,483,474</b>	<b>\$11,300,280</b>	<b>\$24,763,050</b>	<b>\$12,406,810</b>	<b>\$13,754,050</b>	<b>\$6,000,000</b>	<b>\$6,164,340</b>	<b>\$1,358,910</b>	<b>\$7,633,560</b>	<b>\$74,046,354</b>

### EXPENDITURES

Personnel Services	24,439,080		0		0		0	1,058,310	1,865,160	\$27,362,550
Other Services and Charges	10,683,370		5,154,850		235,550		0	275,750	1,554,050	\$17,903,570
Supplies	4,506,840		600,000		0		0	24,850	430,420	\$5,562,110
Capital Outlay	0		12,106,500		12,171,260		0	0	2,135,000	\$26,412,760
Indirect Costs	0		0		0		0	0	934,600	\$934,600
Debt Services	0		6,901,700		0		0	0	0	\$6,901,700
Lease Payments	0		0		0		0	0	54,330	\$54,330
Depreciation/Amortization	0		0		0		0	0	660,000	\$660,000
OPEB Costs	0		0		0		0	0	0	\$0
Bond Principal and Interest	0		0		0		6,164,340	0	0	\$6,164,340
Cost of Asset Sale	0		0		0		0	0	0	\$0
Transfers	0		0		0		0	0	0	\$0
<b>Total Expenditures</b>	<b>\$39,629,290</b>	<b>\$24,763,050</b>	<b>\$12,406,810</b>	<b>\$13,754,050</b>	<b>\$12,406,810</b>	<b>\$6,164,340</b>	<b>\$6,164,340</b>	<b>\$1,358,910</b>	<b>\$7,633,560</b>	<b>\$91,955,960</b>

**Excess (deficiency) of revenues over (under) expenditures**

<b>Other Financing Sources (Uses)</b>	<b>(\$4,145,816)</b>	<b>(\$13,462,770)</b>	<b>\$1,347,240</b>	<b>(\$164,340)</b>	<b>(\$728,910)</b>	<b>(\$755,010)</b>	<b>(\$17,909,609)</b>
Proceeds from Capital Lease/Debt Issuance	0	2,165,000	0	0	0	2,135,000	\$4,300,000
Transfers In	0	4,721,850	624,590	0	425,000	(278,630)	\$5,492,810
Transfers Out	0	(4,393,490)	1,580,000	0	0	290,630	(\$2,522,860)
Reserved for Bond Projects	0	0	0	0	0	0	\$0
Use of Reserves	0	0	0	0	0	0	\$0

<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$2,493,360</b>	<b>\$2,204,590</b>	<b>\$0</b>	<b>\$425,000</b>	<b>\$2,147,000</b>	<b>7,269,950</b>
<b>Fund Balance, end of year</b>	<b>\$8,214,607</b>	<b>\$4,054,041</b>	<b>\$2,851,646</b>	<b>\$4,576,047</b>	<b>\$63,647</b>	<b>\$24,185,575</b>	<b>\$47,105,563</b>

## CITY OF DECATUR 2023-2024 ADOPTED BUDGET

## Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2018-2019	ACTUAL EXPENDITURE 2019-2020	ACTUAL EXPENDITURE 2020-2021	ACTUAL EXPENDITURE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
<b>DEPARTMENT</b>							
GOVERNMENTAL CONTROL	238,447	268,440	241,537	264,837	371,730	394,960	421,260
GENERAL GOVERNMENT	1,411,777	1,288,644	1,725,134	2,138,031	2,241,790	2,688,670	3,310,660
COMMUNITY & ECONOMIC DEVELOPMENT	1,983,855	1,937,672	2,044,692	1,521,419	2,340,740	2,227,760	3,817,890
ADMINISTRATIVE SERVICES	4,302,696	4,393,975	4,853,055	5,678,373	6,160,130	6,048,370	7,025,850
POLICE	5,578,653	5,526,544	4,758,393	5,403,551	6,978,170	6,618,030	7,278,880
FIRE	3,589,662	3,479,389	3,178,113	3,979,501	4,127,270	4,271,010	4,524,360
PUBLIC WORKS*	3,710,123	3,562,456	6,081,227	5,403,315	7,269,290	6,705,740	6,207,600
DESIGN, ENVIRONMENT & CONSTRUCTION	1,806,689	1,838,576					
PARKS & RECREATION**							7,042,790
ACTIVE LIVING	2,669,073	2,193,562	1,572,568	2,317,490	3,156,740	3,054,820	
<b>GENERAL FUND TOTAL EXPENDITURES</b>	<b>25,290,975</b>	<b>24,489,258</b>	<b>24,274,719</b>	<b>26,706,518</b>	<b>32,645,860</b>	<b>32,009,360</b>	<b>39,629,290</b>
<b>OTHER FUNDS</b>							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	6,268,613	6,967,029	4,731,685	4,502,945	14,183,950	9,888,750	12,635,320
SPLOST FUND (320)	1,020,799	1,080,072	1,035,790	1,012,497	5,286,290	1,906,290	6,981,980
URA 2010 BONDS FUND (340)	1,162,828	1,154,045	1,060,092	752,004	753,760	753,760	754,520
URA 2013 BONDS FUND (345)	1,880,750	1,883,550	32,978,593	2,034,395	1,626,350	1,853,850	1,637,950
DEBT SERVICE FUND (410)	5,626,427	5,728,325	5,831,725	5,941,750	6,057,790	6,057,790	6,164,340
CHILDREN & YOUTH SERVICES FUND (225)	2,142,307	1,983,540	1,125,174	1,591,425	2,497,990	2,035,340	
EMERGENCY TELEPHONE (E911) (215)	904,446	904,721	983,670	945,897	1,208,360	1,180,560	1,358,910
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	12,693	25,765	17,920	47,505	80,000	30,000	70,000
HOTEL MOTEL TAX FUND (275)	802,873	875,513	685,082	1,328,728	1,200,000	1,550,000	1,550,000
TREE BANK FUND (260)	7,776	0	9,400	8,750	0	35,000	6,000
CONFISCATED DRUG FUND (210)	553	0	4,790	40	50	50	50
SCHOOL ZONE CAMERA SAFETY PROGRAM FUND (216)							403,200
COMMUNITY GRANTS FUND (220)	9,955	0	0	21,000	223,000	43,500	929,500
AMERICAN RESCUE PLAN FUND (222)				44,353	8,891,260	973,360	11,401,260
TAX ALLOCATION DISTRICT FUND (370)			916,250	514,000	532,000	594,850	624,590
PUBLIC FACILITIES AUTHORITY (344)	2,076,233	2,349,044	2,352,830	30,529,739	3,003,110	2,708,400	2,753,280
CONFERENCE CTR/PARKING DECK FUND (555)	253,677	186,838	13,072	9,552	15,000	15,000	15,000
SOLID WASTE ENTERPRISE (540-4520)	2,252,560	2,481,031	2,196,227	2,206,667	2,618,160	3,070,450	2,685,100
STORMWATER UTILITY FUND (505)	1,656,375	458,448	2,282,757	1,321,358	4,304,800	3,550,470	4,215,530
COMMUNITY ENERGY FUND (360)							138,350
<b>OTHER FUNDS TOTAL EXPENDITURES</b>	<b>26,078,865</b>	<b>26,077,921</b>	<b>56,225,056</b>	<b>52,812,604</b>	<b>52,481,870</b>	<b>36,247,420</b>	<b>54,324,880</b>
<b>TOTAL EXPENDITURES</b>	<b>51,369,840</b>	<b>50,567,179</b>	<b>80,449,775</b>	<b>79,519,122</b>	<b>85,127,730</b>	<b>68,256,780</b>	<b>93,954,170</b>

\* The Public Works Department and the Design, Environment & Construction Division budgets were combined at the beginning of FY 2021-2022.

\*\* The Parks and Recreation Department was reestablished in FY 2023-2024 by combining the Active Living Division and the Children & Youth Services Fund.



# CITY OF DECATUR 2023-2024 ADOPTED BUDGET

## Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance:

\$12,360,423

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ADOPTED	FY 22-23 REVISED	FY 23-24 ADOPTED
<b>REVENUES</b>							
Taxes	22,051,931	23,358,383	24,080,197	25,457,221	25,657,940	25,942,750	27,356,750
Licenses and permits	605,710	807,711	1,459,222	671,838	859,400	868,700	923,200
Fines and forfeitures	944,160	978,692	393,798	659,697	742,000	664,000	814,000
Interest income	14,446	19,870	5,050	16,131	15,000	160,000	100,000
Charges for services	1,848,541	1,296,661	888,879	1,493,195	1,598,050	1,628,400	5,577,700
Intergovernmental	350,598	382,480	408,360	304,790	340,500	362,300	472,000
Contributions	162,099	83,201	1,154	58,831	63,000	110,500	115,500
Miscellaneous	39,618	129,412	38,080	42,555	7,500	55,500	5,500
Transfers In	(560,616)	(703,771)	(867,454)	(98,916)	(516,030)	(2,013,600)	118,824
Current Year Revenues	\$25,456,487	\$26,352,639	\$26,407,285	\$28,605,343	\$28,767,360	\$27,778,550	\$35,483,474
Fund balance appropriation - Use of Reserves	(165,513)	(1,863,380)	(2,132,565)	(1,898,825)	3,883,500	4,230,810	4,145,816
<b>Total Revenues</b>	<b>\$25,290,974</b>	<b>\$24,489,259</b>	<b>\$24,274,720</b>	<b>\$26,706,518</b>	<b>\$32,650,860</b>	<b>\$32,009,360</b>	<b>\$39,629,290</b>

<b>EXPENDITURES</b>							
Governmental Control	238,447	268,440	241,537	264,837	371,730	394,960	421,260
General Government	1,411,777	1,288,644	1,725,134	2,138,031	2,241,790	2,688,670	3,310,660
Community and Economic Development	1,983,855	1,937,672	2,044,692	1,521,419	2,340,740	2,227,760	3,817,890
Administrative Services	4,302,696	4,393,975	4,853,055	5,678,373	6,160,130	6,048,370	7,025,850
Police	5,578,653	5,526,544	4,578,393	5,403,551	6,978,170	6,618,030	7,278,880
Fire	3,589,662	3,479,389	3,178,113	3,979,501	4,127,270	4,271,010	4,524,360
Public Works	3,710,123	3,562,456	6,081,227	5,403,315	7,269,290	6,705,740	6,207,600
Design, Environment & Construction*	1,806,689	1,838,576	0				
Active Living	2,669,073	2,193,562	1,572,568	2,317,490	3,156,740	3,054,820	
Parks & Recreation**							7,042,790
<b>Total Expenditures</b>	<b>\$25,290,975</b>	<b>\$24,489,258</b>	<b>\$24,274,719</b>	<b>\$26,706,518</b>	<b>\$32,645,860</b>	<b>\$32,009,360</b>	<b>\$39,629,290</b>

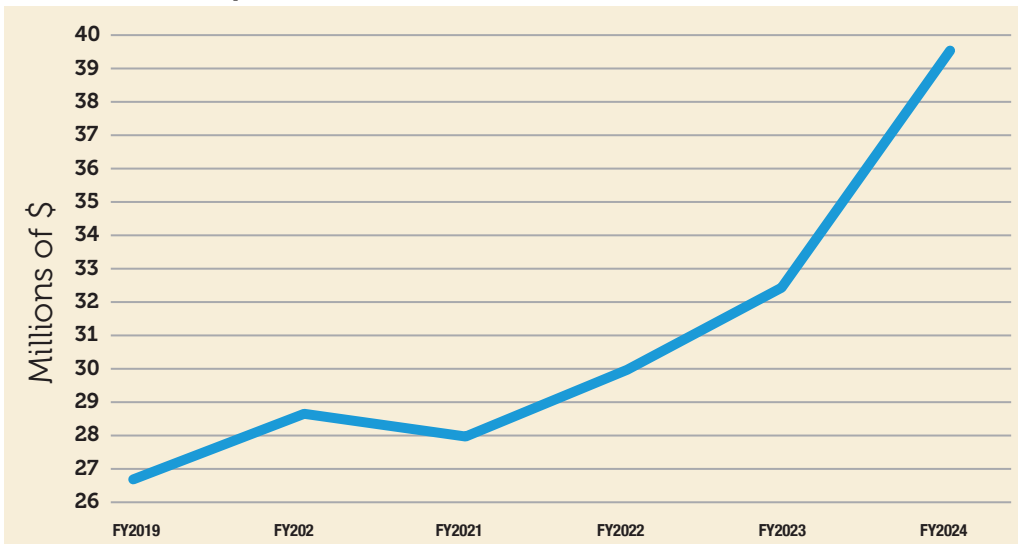
Estimated Ending Fund Balance:

\$8,214,607

\* The Public Works Department and the Design, Environment & Construction Division budgets were combined at the beginning of FY 2021-2022.

\*\* Active Living and Children & Youth Services were combined at the beginning of FY23-24 to create the Parks & Recreation Department.

## Revenues & Expenditures



The Georgia State law requires that municipalities adopt balanced budgets where expenditures do not exceed revenues. It is possible to achieve a balanced budget by using available fund balance or reserves. Fund balance should be used prudently and only in accordance with the city's fund balance policy. The 2023-2024 budget uses just over \$4,100,000 from fund balance. This will result in a fund balance of \$8,214,607 which is 21% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.



## Summary of Fund Budgets

# All Funds Overview

### 2022-2023 REVISED GENERAL FUND BUDGET ESTIMATE

The 2022-2023 Revised General Fund Budget Estimate is \$636,500 less than the approved 2022-2023 Budget Estimate, an almost 2% decrease, and totals \$32,009,360. Overall, personnel services expenditures decrease in the revised estimate by \$1,296,330. Specifically, there are decreases expected for full-time and part-time salaries and health insurance. The majority of the salary savings are a result of vacancies because the approved budget funds all full-time positions as if they are filled throughout the entire fiscal year. In FY 2020-2021, the City Commission authorized a one-time payout of accrued vacation leave, up to 80 hours, to staff who would otherwise lose the time because of personnel policy regulations. The payout was granted in December 2021. A more permanent version of the program was adopted in December 2022 with the payout in January 2023. During FY 2022-2023, the payout was capped at 30 hours for staff with less than 10 years of service and 60 hours for staff with more than 10 years of service. The vacation payout was implemented without negative impact on the budget. Funding for this program will be authorized annually as part of the budget process. Other areas in the revised budget that experienced significant savings include training, computer equipment and electricity.

Overtime increases approximately \$506,000 in the revised expenditure estimates. Most of the increase is in the Police and Fire departments which have minimum staffing levels. The overtime is required when employees are sick, on approved leave and positions are vacant. The demand on overtime has been exacerbated by staff vacancies as a result of the tight labor market. While overtime increases, there are offsetting reductions in regular, full-time salaries due to vacancies. In the current fiscal year, the Fire department continued a part-time firefighter program in an effort to curb overtime costs while still meeting minimum staffing requirements in a safe and effective manner. However, due to the nature of this work, part-time staff were not always available as they were needed at their primary place of employment. While overtime costs in the 2022-2023 revised budget for the Fire department exceed what was anticipated in the approved 2022-2023 budget, the costs are budgeted to return to typical levels in 2023-2024.

Professional services increase by \$59,000 primarily due to an increase in the costs associated with legal services. The other large expenditure in professional services is associated with permitting and inspections services provided by a third party, Safebuilt. Even though construction activity remained strong during this fiscal year including two significant projects – redevelopment of the former Bank of America site as a new downtown bank and mixed-use development and the townhouse & stacked flat development on the former AT&T site – growth was not as strong as in past years. In addition, the position of Building Official was vacant for over two years and Safebuilt has been providing the necessary services in the interim.

Group insurance decreased in the revised budget as the actual claims experience has been better than anticipated with budgeted expectations. This trend is expected to continue through the end of the fiscal year. As of March 2023, only one participant exceeded the \$85,000 specific stop-loss deductible compared to four at this time last year but there are other claimants approaching the stop loss. The City is self-insured up to the specific stop loss per member and the aggregate stop-loss as a whole. The specific stop-loss carrier has



paid only \$162,300 for claims over the stop-loss limit. This is a dramatic departure from last year when the stop loss carrier paid over \$1 million for claims over the stop loss.

The 2022-2023 Revised General Fund revenue estimates are \$363,500 less than the approved 2022-2023 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are \$513,760 or 2% more than the approved 2022-2023 revenue estimates. Real estate property taxes increase by \$44,000 primarily due to an increased billing after appeals were settled and prior year balances paid in fiscal year 2022-2023. There are increases in other revenue categories including an increase of \$313,250 in the insurance premiums tax, \$85,000 in recreation service fees and an increase of \$119,500 in franchise taxes.

Other adjustments are shown for transfers between the Capital Improvements Fund, Solid Waste Fund, the Storm Water Utility Fund, Hotel/Motel Tax Fund, E911 Fund and the Children and Youth Services Fund. The charges to the Solid Waste and Storm Water Funds reflect stable overhead costs. The anticipated revenue from the Hotel/Motel Tax Fund increases by \$131,250 based on higher occupancy rates. The transfer to the Children and Youth Services Fund was reduced from \$200,000 to \$0 since the fund will be closed out at the end of the fiscal year due to the merging of the Active Living and Children & Youth Services divisions into the Parks & Recreation Department. Until FY 2020-2021, that operation had reduced its financial dependency on the General Fund but needed assistance due to the suspension of programming as a result of the COVID-19 pandemic. The E911 Fund transfer remains at \$350,000 for fiscal year 2022-2023. There is a transfer of \$467,480 to fund the East Decatur Tax Allocation District (TAD) Fund for the tax increment received since the TAD's inception in 2015. Additionally, a transfer of \$100,000 was earmarked for the Affordable Housing Trust Fund. A transfer of \$2,500,000 is budgeted to the Capital Improvement Fund as there are several large projects currently in construction that need funding.

There is an increase in the amount needed from the fund balance. The 2022-2023 Adopted General Fund Budget anticipated using \$3,883,500 of fund balance. The 2022-2023 Revised General Fund Budget anticipates using \$4,230,810 in fund balance after adjustments to revised revenues and expenditures as well as the transfer of \$2,500,000 to the Capital Improvements Fund. This will result in a fund balance of approximately \$12,360,423 or 39% of the 2023-2024 Proposed General Fund Budget expenditures.

## **2023-2024 ADOPTED GENERAL FUND BUDGET EXPENDITURES**

The 2023-2024 Adopted General Fund Budget Estimate of \$39,629,290 is \$6,983,430 or 21.4% more than the initial 2022-2023 Adopted General Fund Budget Estimate and \$7,619,930 or 23.8% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases \$5,588,230 in the 2023-2024 Adopted General Fund Budget Estimate over the 2022-2023 Revised General Fund Budget Estimate. Within that category, full-time salaries increase \$3,431,310 due to the full funding for all authorized positions, the addition of 11 full-time positions and the implementation of recommendations received from an outside consultant's work on a compensation and compression study. Part-time salaries increase \$1,542,620 primarily due to an increase of the hourly wage for Parks & Recreation positions to meet market demands as well as adding four additional crossing guard positions and increasing the hourly rate for crossing guards by 50¢ an hour.

The City estimates full funding for all positions in the proposed budget. Any salary savings due to unfilled positions are accounted for during the revised budget process. Because it can be difficult to predict the City's actual employee recruitment and retention rate and a schedule for filling vacancies, it is prudent to fund all positions and it does provide departments with some financial flexibility for unanticipated expenses during the budget year.

In January 2023, the City contracted with Slavin Management Consultants to conduct an analysis of the current pay system to determine if it provided fair and equitable pay internally and was competitive externally. As part of the analysis, a compensation survey

questionnaire was designed to solicit information about salaries and pay practices and it was sent to 18 comparable jurisdictions in February 2023. Once analyzed, the results of the survey concluded that the City was relatively competitive in the placement of positions into the appropriate pay ranges but that the actual pay for several positions was below the market based on years of service and years in the position. In order to address this issue, the proposed budget includes a recommendation to relieve some of the compression at a cost of approximately \$190,000. The adopted budget also includes a recommendation to bring the pay of approximately 35 employees up to a living wage of \$18.93 an hour or \$39,374 annually. The cost for this increase is approximately \$145,000. A third recommendation of the analysis is to increase salaries for all regular, full-time staff in order to remain competitive with the market. The study found that internal pay is approximately 7.6% behind the market. Taking into account reclassifications of some positions and the continuation of the salary range and step system, the increase could be at least 8.35% for most employees, unless the employee is already at the top of the salary range. The cost to increase pay just ahead of the market is around \$1,100,000.

In addition to the major recommendations from the compensation and compression study, the 2023-2024 Adopted Budget also includes the following adjustments based on the recommendations from the study: increasing the pay tables by at least 5%; increasing Firefighter entry level pay to \$48,402 to keep up with the current labor market; increasing Police Officer entry level pay to \$53,435 to keep up with the current labor market; and, revising compensation rules and policies to give more flexibility when hiring and promoting employees. The budget also proposes to reclassify several positions based on the survey results, the current labor market, internal equity issues, job duties or a combination of the five. The reclassifications being recommended are: Firefighter I – range 6 to range 7; Firefighter II – range 7 to range 8; Crew Supervisor to Crew Superintendent – range 9 to range 11; and Chief Court Clerk to Court Administrator – range 11 to range 15. The City Clerk position in the City Manager’s Office is recommended to be retitled Chief of Staff to focus on City Commission needs in addition to budgeting, records and elections duties. The part-time Content Writer in the Equity & Engagement Division will become a full-time position and be retitled to Communications Coordinator. The current Digital Media Specialist position will also be retitled to Communications Coordinator. The Community & Economic Development Department has requested that a Volunteer Coordinator position be reestablished with half of the salary paid for by the Decatur Tourism Bureau; and, that one of the Planner positions be retitled Planning & Zoning Manager and reclassified from range 9 to range 16. The Licensing and Inspections Division as well as the Code Enforcement Division will be moving from Public Works to Community & Economic Development. An Innovation and Strategy Director in range 18 is proposed in the Administrative Services Department to focus on organization development for the entire organization; an additional Court Clerk position is also proposed. The Police Department has requested the addition of an Accreditation Manager and Open Records Custodian in range 13 to assist with the work that goes into keeping the department in good standing and responding to open records requests. The Facilities Superintendent and the Sanitation Services Superintendent in the Public Works Department are recommended to be retitled as Assistant Public Works Director. The Solid Waste Division has also requested an additional Sanitation Equipment Operator I position.

In March 2023, the City Commission adopted the Parks & Recreation Master Plan, known as the Recreatur Plan. In addition to providing a road map for guiding programming and capital improvement decisions related to parks and greenspace, the plan reestablished the Parks & Recreation Department by merging the Active Living and Children & Youth Services divisions after more than a decade of operating separately. The reestablishment of the department resulted in the need for changes to positions and job titles in the department as well as the recommendation for six new positions to improve the quality of services: Assistant Program Supervisors and Site Directors become Recreation Coordinators in range 2; Program Supervisors become Recreation Supervisors in range 8; Assistant Director of Active Living and CYS become Assistant Parks & Recreation Directors in range 16; CYS

**The living wage of \$18.93** represents the hourly rate an individual in a household must earn to support themselves and their family in the Atlanta-Sandy Springs-Roswell, Georgia Metropolitan Statistical Area (MSA). For more information, refer to [livingwage.mit.edu/metros/12060](http://livingwage.mit.edu/metros/12060).



Director becomes Deputy Parks & Recreation Director in range 18; and Active Living Director becomes Parks & Recreation Director in range 20. The proposed new positions for the Parks & Recreation Department include 3 additional Recreation Coordinators to serve at the Decatur Recreation Center, Ebster Recreation Center and Oakhurst Recreation Center; a Tennis Pro to serve at the Glenlake Tennis Center in range 8; a Center Operations Manager in range 12 to oversee the operation of the recreation centers and an Out-of-School Time Manager in range 12 to lead the afterschool and summer camp operations. The funding for the Tennis Pro and the Center Operations Manager will begin January 2, 2024.

If approved, the entire slate of personnel recommendations would go into effect on July 3, 2023, unless otherwise noted.

In the revised 2022-2023 estimates, the City's general fund contribution towards health costs decreased 9% from the original budget. For the fiscal year 2022-2023 plan year, claims administration costs for Allied remain flat at approximately \$275,000. The specific stop-loss, which will be close to \$950,000, decreases 3% mostly due to fewer plan members. In addition to the specific stop-loss, the primary budget driver is the annual expected claims and annual maximum claims for which the City is responsible, up to the specific stop-loss deductible and/or the maximum claims liability. The specific stop-loss deductible is at \$95,000. In the current fiscal year, the maximum claims liability, as determined by the stop-loss carrier, is close to \$4,300,000 and the City budgeted just over \$3,900,000 in fiscal year 2022-2023 based on current and anticipated claims. In the revised budget, the City is expecting to spend up to 60% of the maximum claims liability, or close to \$2,500,000 for claims across all funds. This significant reduction is due to lower than anticipated claims.

To put this data in perspective, the City's actual expenditures on health claims were 72% of the maximum claims liability in fiscal year 2021-2022, and are on track to be just under 60% of the maximum claim liability in the current fiscal year. However that percentage has fluctuated over the past years and even exceeded the maximum liability in a recent year. The City's assigned fund balance is useful for a self-insured health plan that can be sensitive to a number of high claims. The proposed fiscal year 2023-2024 budget uses \$400,000 in assigned fund balance towards health costs. The City's health insurance broker has performed a comparison of the City's partially self-insured plan with a fully insured plan and confirmed that the self-insured plan is still more affordable than a fully insured plan. Also, the City is participating in a prescription assistance program to control prescription drug costs that has resulted in savings of \$115,930 over the past 12 months.

The City's funding policy for health costs are calculated based on employee contributions funding 20% of the overall cost and the city paying the remaining 80%. Early retirees (pre-65) are offered a high deductible health insurance plan. In March 2023, the City's Human Resources division conducted a benefits survey to gauge employees' opinions on the City's benefit offerings. The top three enhancements requested by employees were:

- Free or reduced Employee-Only medical insurance contributions
- Lower bi-weekly medical insurance contributions for all coverage tiers
- Lower medical insurance deductibles

The adopted health insurance plan incorporates all three of these requests. The bi-weekly employee contribution for Employee-Only coverage will decrease \$26 or close to 30%. This will result in the employer contribution increasing to 85% of the total premium for Employee-Only coverage. The City's positive claims experience has resulted in an attractive renewal allowing employee contributions for all other coverage tiers to decrease about 5.5% or, on average, \$11 per pay period. The City's contribution remains at 80% for these coverage tiers. The individual deductible decreases from \$1,000 to \$750 and the dental calendar year maximum benefit increases to \$1,500. A choice between vision networks is being added to the plan at no additional charge to the employees. The surcharge for spouses that have access to coverage with another employer was added in the 2017-2018 fiscal year and remains in place. There are 13 employees paying the surcharge.

Employees have the opportunity to reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 13th full year of the city's wellness program will continue in the next budget year. The City partners with Corporate Health Partners (CHP) to provide wellness services. Based on the results of a biometric and health risk assessment, an employee meets with a health coach during the year to identify health risks and develop strategies for addressing the risks. Additional services provided by CHP include tobacco cessation classes, weight loss programs and fitness-related competitions. The cost of the wellness premium discount plus the health coaching program is estimated to be around \$185,000.

The City's required contribution to the City of Decatur Employees' Retirement System is proposed to increase from 9% to 9.3% of payroll, which equates to a total contribution of about \$1,286,340 in the General Fund. In 2016, the Retirement Board of Trustees approved a reduction in the discount rate from 7.5% to 7% to more accurately reflect lower interest rates. The change in the discount rate is being phased in over five years. The required contribution also funds the prorated cost-of-living adjustment approved by the Retirement Board of Trustees effective July 1, 2018. The previous retirement benefit adjustment was March 2001. The most recent actuarial valuation (July 1, 2022) resulted in a slightly higher employer contribution to the plan from 8.6% to 9.26%, primarily due to the increased volatility in today's market.

After salaries and health insurance, contractual services is the next largest expenditure, totaling \$3,818,390 in the adopted budget, an increase of \$1,039,880. Included in this category are a number of non-recurring projects including completion of the downtown master plan, a fleet electrification study and an equity action plan as well as the pool contract and services for 311 fiber locates. Professional services total \$3,425,520, an increase of \$478,270. Professional services include legal services, IT support services, accounting services and services from other professional and technical fields. Other specific projects that are budgeted in professional services include updates to departmentally focused strategic plans, solar array technical assessments, job description analysis, downtown parking analysis and arrangements for the City's Bicentennial Celebration in December 2023.

While the COVID-19 pandemic may not have as large of an impact on expenditures in the proposed 2023-2024 fiscal year, planning for the next emergency remains a priority. Expenditures for general operating items such as public safety education and prevention programs, safety equipment for fire and police personnel, CPR and First Aid training for City employees and residents, training and professional development for City employees, turf and park maintenance, invasive plant control, AEDs for city facilities, community-wide Parks & Recreation programs, creative business recruitment strategy, the Fire and Police CAPS programs, support of social equity and inclusion efforts and continued emphasis on pedestrian and bicycle safety and environmental initiatives are included in the adopted budget.

## **2023-2024 ADOPTED GENERAL FUND BUDGET REVENUES**

The 2023-2024 Adopted General Fund revenue estimates are \$7,619,930 or 23.8% higher than the Revised 2022-2023 General Fund revenue estimates.

The 2023-2024 Adopted General Fund real property tax estimate is \$1,384,000 more than the Revised 2022-2023 budget. The estimate assumes a 14% increase in the real property digest for 2023, a conservative tax collection rate due to the continued economic impact of inflation on property owners and the general fund millage rate reduced from 8.32 to 7.92 mills. The total estimate for real property tax revenue is \$21,673,000 which is 61% of total anticipated revenues and 6% higher than the revised 2022-2023 real property tax revenues budget. The proposed estimate takes into account the passage of a referendum to increase the GH-1, GH-2 and GH-3 homestead exemptions as well as the creation of a new homestead exemption (LT-1) for owner-occupied homes on land managed through a 501 (c)(3) whose primary mission is affordable housing. The referendum will be included on the November 2023 general election ballot and if approved, changes would go into effect in 2024.





After real property taxes, the largest revenue category is the insurance premiums tax which is expected to produce \$2,013,650 in General Fund revenue. Franchise taxes are the next largest category and are expected to produce \$1,693,500 in revenue. Franchise tax categories include electric utility, cable, telephone, video service, natural gas and energy excise taxes. All of these are flat revenue sources. Construction permits are estimated slightly higher and closer to fiscal year 2018-2019 levels although current development activity remains strong. The revised 2022-2023 development-related fees are budgeted at just over \$719,000; a significant decrease over the \$1,540,125 received in fiscal year 2021-2022. The estimate for fiscal year 2023-2024 remains conservative at \$773,000. Additional permitting that could impact construction permit fee revenue is for construction of the townhome development at Talley Street and New Street and the Northwood-Ravin mixed-use development at East College Avenue and Sams Street. Fines and forfeitures are expected to be close to \$647,000 or flat compared to previous years. This is a combination of traffic fines, school bus stop arm violations, parking tickets and other court fees. These revenues are sensitive to staffing levels and patrol assignments. During the public health emergency fewer citations were issued and court dates were suspended until March 2021. Parking meter fees and violations are expected to be close to \$550,000.

Starting in fiscal year 2015-2016, the City began distributing 50% of net revenues from alcoholic beverage excise taxes, licenses and server permits to the City Schools of Decatur. In fiscal year 2021-2022, the actual transfer to the school system was close to \$362,635. Alcohol related revenues are estimated to be flat compared to the revised fiscal year 2022-2023 budget.

Other business-related revenues are expected to see minor increases. Occupation tax revenue is estimated to remain stable in 2023-2024 and is on its way to returning to pre-pandemic estimates. Recreation-related activities including youth sports have rebounded in the last year, with recreation fees budgeted to increase almost \$4,000,000 from the revised budget and the actual amount received in fiscal year 2021-2022. The increase is primarily due to the inclusion of revenue from the afterschool and summer camp programs that were previously accounted for in a separate fund. The reestablishment of the Parks & Recreation Department and the cost recovery model the department plans to follow for its centers and programs will also impact future revenues.

A transfer from the Solid Waste Fund to the General Fund is shown as revenue to cover the indirect costs of providing residential and commercial solid waste services minus the cost of services provided to the City of Decatur and to the City Schools of Decatur, the cost for street sweeping and the cost for emptying litter containers in the commercial district. A transfer from the Storm Water Utility Fund to the General Fund is shown as revenue to cover indirect costs of supporting storm water activities. The indirect costs for both funds are credited for the value of the senior fee offsets that were approved in March 2021.

A transfer from the hotel/motel tax fund is budgeted to be \$581,250 or \$131,250 more than the originally budgeted 2022-2023 transfer. This change reflects the return to normal occupancy rates at the City's four hotels as well as the collection of taxes from short-term rentals.

The E-911 Fund accounts for all the revenues and expenditures associated with operating the emergency public safety dispatch system. Fees from telephone lines as well as cellular phone service are dedicated to this purpose. However, a transfer from the general fund is required to meet the balance of the expenditures not covered by the E-911 fees. The 2023-2024 Adopted General Fund estimate shows a \$425,000 transfer to the E-911 fund, which is \$75,000 more than the 2022-2023 Revised budget due to the addition of a E911 Communications Manager position that was added mid-year. This position replaced a Lieutenant position that had been accounted for in the General Fund.

To continue the City's support of affordable housing, a \$100,000 transfer to the Affordable Housing Trust Fund has been included to be used as determined by the City Commission as well as a \$490,850 transfer of the tax proceeds over the 2015 base value, otherwise known

as a tax increment, to the East Decatur TAD Fund. A transfer of \$550,000 is recommended for several pressing infrastructure repair projects for which there is not adequate funding in the Capital Improvement Fund.

## ENTERPRISE FUNDS

The City Commission will adopt 2022-2023 Revised and 2023-2024 Budgets for three Enterprise Funds. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges.

### Conference Center/Parking Deck

The City entered into a long-term lease with the Decatur Downtown Development Authority (DDA) for operation and management of the conference center and parking deck. The DDA sublets the management and operation of the conference center and the DDA manages the parking deck through a contract with a parking management vendor. Hotel/motel tax collections for the upkeep and maintenance of the conference center are placed in a reserve account to be used for maintenance of the facility. That is the only public financial obligation for operation, maintenance and capital improvements for the conference center. A strong economy and the popularity of downtown Decatur as a destination for personal and professional travel historically have contributed to the revenue available for facility maintenance and capital improvements.

The 2022-2023 Revised Budget includes a transfer of \$290,630 from the Hotel/Motel Tax Fund to cover maintenance costs. This is approximately \$65,000 more than the prior year.

The 2023-2024 Adopted Budget revenues include a transfer of \$290,630 from the Hotel/Motel Tax Fund for the capital maintenance reserve account. The funds in the capital maintenance reserve will be available to address future capital needs of the conference center. A maintenance reserve account has also been created with revenue from the parking deck management contract. The revenue in this account is available for maintenance and repairs for the parking deck. At the end of 2023-2024, the net assets in the account are estimated to be close to \$244,000.

### Solid Waste

Effective July 1, 2000, solid waste services began to be accounted for using an Enterprise Fund. Sanitation fees and income from refuse bag sales are shown in the Solid Waste Fund along with all operational expenses.

A transfer of \$376,000 will be made from the 2022-2023 Revised Solid Waste Fund to the 2022-2023 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown litter containers and a credit for services provided but not billed to the City and to the City Schools of Decatur.

An estimated transfer of \$436,600 will be made from the 2023-2024 Adopted Solid Waste Fund to the 2023-2024 Adopted General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown street cans and a credit for services provided but not billed to the City and to the City Schools of Decatur.

Using an estimate of total solid waste costs included in the 2023-2024 Adopted Budget, the 2023 recommended user fees for various sanitation services were calculated earlier this year and the City Commission adopted the following schedule of fees:

- Retained the annual assessment at \$305 for residential properties.
- Retained the per cubic yard charge for dumpster service at \$4.25.
- Retained the annual assessment of \$800 per single 95-gallon cart for once a week pick-





up, with fees increasing based on the number of carts and the number of pick-ups per week.

- Retained the annual assessment at \$1,210 per 3 cubic yard dumpster collection with increased charges depending on the number of pick-ups per week.
- Retained the charges for the costs of residential garbage bags at \$1.40 per 30-gallon bag, \$0.70 per 15-gallon bag, and \$0.40 per 8-gallon bag to cover disposal costs.

In addition to collecting residential solid waste accounts, the City collects for residential recycling services after a contract with Latham Home Sanitation could not be renegotiated in Spring 2018. The recently adopted residential service fee covers the cost for providing this service.

Total revenues for 2023-2024 are estimated to be \$3,144,100 and expenses prior to non-operating expenses like depreciation are estimated to be \$2,685,100. Revenues are estimated using a conservative collection rate.

Capital expenditures in fiscal year 2023-2024 for solid waste operations includes the purchase of a compost collection vehicle.

The fund includes expenditures of \$170,000 for a pilot compost program that will be funded through a grant of the same amount from the Georgia Environmental Protection Division.

### **Storm Water Utility**

The major activity of this fund has been the construction of downtown and neighborhood storm drainage improvements. In December 2020, the City Commission adopted an updated Storm Water Master Plan. According to the Storm Water Master Plan, \$38 million is needed for implementation of Priority A and B projects over a 20-year period. Funding for these improvements can be raised equitably with an Equivalent Residential Unit (ERU) fee system for commercial properties and a 4-tier fee system for residential properties, based on impervious areas. In March 2021, the City Commission established the rate at \$215 per Equivalent Residential Unit (ERU), up from \$100 per ERU. Prior to this change, the fee was last updated in 2017. In March 2022, the fee was increased to \$285, which is the fee recommended in the plan to fund the capital projects.

Revenue from fees for the 2022-2023 Revised Storm Water Utility is \$3,544,500. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post-employment benefits (OPEB) are estimated to be \$3,550,470. Revenue from fees for the 2023-2024 Adopted Storm Water Utility is \$3,734,550 and expenses are estimated to be \$4,215,530. In the 2023-2024 Adopted Storm Water Utility Fund, \$100,000 is budgeted for roadway milling, \$200,000 for a FEMA grant match to remove a flood prone property, \$400,000 for bioswale projects and \$1,400,000 for the construction of a Storm Water Master Plan project.

A transfer of \$441,630 will be made from the 2022-2023 Revised Storm Water Utility Fund to the 2022-2023 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of \$498,000 will be made from the 2023-2024 Adopted Storm Water Fund to the 2023-2024 Adopted General Fund Budget to cover the indirect costs.

### **OTHER FUNDS**

The City Commission will adopt 2022-2023 Revised and 2023-2024 Budgets for the Capital Improvement Fund, the SPLOST Fund, the 2010 and 2013 Urban Redevelopment Agency Funds, the Cemetery Capital Improvement Fund, Children and Youth Services Fund, the Debt Service Fund, the Tree Bank Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund, the Confiscated Drug Fund, the Public Facilities Authority Fund, the East Decatur Tax Allocation District (TAD) Fund, the American Rescue Plan Act (ARPA) Fund, the Community Energy Fund and the School Zone Camera Safety Program Fund.

## Capital Improvement Fund

The 2022-2023 Revised Capital Improvement Fund budget includes \$5,900,000 in tax revenue and \$2,569,260 in intergovernmental revenue. The intergovernmental revenue is from the Livable Centers Initiative (LCI) for right-of-way acquisition for the Clairemont/Commerce and Church/Commerce intersection improvements, funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program and funding from DeKalb County for the installation of an inclusive playground at Decatur Legacy Park.

Examples of capital outlay projects in the 2022-2023 Revised Capital Improvement Fund Budget Estimate include:

- Clairemont/Church/Commerce Pedestrian & Bike Improvements
- Playground equipment replacement
- Public Works and Public Safety Vehicles
- Street patching, repair and paving
- Facility maintenance and upkeep projects such as carpet replacement and painting
- Implementation of Police department's take home car program
- Fire Station fitness equipment
- Shadowmoor Drive sidewalks

The 2022-2023 Revised Capital Improvement Fund budget includes expenditures of \$1,149,750 for debt service to cover payments for previously purchased equipment.

Fiscal year 2017-2018 was the last year that the City received Homestead Option Sales Tax (HOST) proceeds. In a November 2017 referendum, the HOST was replaced with an EHOST (Equalized Homestead Option Sales Tax). The EHOST will apply 100% of its proceeds to homestead exemptions from DeKalb County property tax funds for maintenance and operations and the hospital authority in owner-occupied, single family residences. This eliminates the differential benefit among unincorporated and incorporated taxpayers under the HOST. At the same time, a six-year SPLOST was approved which will fund the debt service payments previously covered by HOST as well as finance improvements to the Atlanta Avenue/West Howard Avenue/West College Avenue intersection and other bicycle, pedestrian and traffic calming improvements. The current SPLOST expires in March 2024. A referendum for a new SPLOST will be on the ballot in November.

In the 2022-2023 Revised Capital Improvement Fund budget, HOST funds are designated for projects including Clairemont/Church/Commerce Bike & Pedestrian Improvements (\$731,700) and Sidewalk Construction and Repair (\$200,000), Access Control and Security Upgrades at Park facilities (\$165,000) and Public Art (\$10,000.)

The 2023-2024 Adopted Capital Improvement Fund budget includes \$6,117,500 in tax revenue and \$1,615,260 in intergovernmental revenue. The tax revenue estimate is based on a conservative tax collection rate. The intergovernmental revenue is Livable Centers Initiative (LCI) funding for right-of-way acquisition and construction for the Clairemont/Commerce and Church/Commerce intersection improvements, the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program and the National Fish and Wildlife Foundation for pond bank stabilization at Decatur Legacy Park. The City will also receive \$750,000 in community project funding from the office of Congresswoman Nikema Williams for the installation of a solar array at the Decatur Recreation Center.

Examples of capital outlay projects in the 2023-2024 Capital Improvement Fund Budget Estimate include:

- Ebster Field turf and lighting installation
- Clairemont/Church/Commerce Pedestrian & Bike Improvements
- Playground equipment replacement
- Public Works and Public Safety Vehicles & equipment



- Street patching, repair and paving
- Facility maintenance and upkeep projects such as carpet replacement and painting
- Continuation of Police department's take home car program
- Fire helmet replacement
- Derrydown Way sidewalks
- Electric vehicle charging stations
- LED lighting upgrades at City facilities

The 2023-2024 Capital Improvement Fund budget estimate funds the final installment of a five-year plan to address sidewalk repairs and install new sidewalks throughout the City. The Capital Improvement Fund allocates \$200,000 per year from HOST fund balance and at least an additional \$50,000 from the fund's regular tax proceeds. If tax proceeds are adequate, an additional \$200,000 per year may be allocated from SPLOST proceeds for sidewalk repair and construction.

The 2023-2024 Adopted Capital Improvement Fund budget includes expenditures of \$1,524,470 for debt service to cover payments for previously purchased equipment plus anticipated debt service for financing Ebster Field improvements. HOST funded projects include Sidewalk Construction and Repair (\$200,000), Traffic Calming Projects (\$400,000), Replacement server for camera system (\$52,000) and Public Art (\$10,000.)

The debt service associated with the purchase of Decatur Legacy Park is paid out of the Public Facilities Authority Fund. A portion of the Capital Improvement Fund generates the revenue needed for the annual debt service. Of the roughly \$2.1 million needed for annual debt service, \$1 million was provided in fiscal year 2018-2019 from the General Fund's fund balance. The millage rate was increased from 1.52 to 2 mills in 2019 to fully cover the debt service on Decatur Legacy Park. An additional 0.15 mills was approved in 2020 to bring the total capital improvements levy to 2.15 mills. A transfer of \$2,250,000 to the Public Facilities Authority fund is recommended for annual debt service and facility maintenance and capital upgrades at Decatur Legacy Park.

After budgeting for street repair and paving and obligated debt service, there is very little discretionary revenue remaining from tax revenue for capital outlay. Federal and state revenues are critical to the City's ability to fund significant capital projects. The City has identified several needed capital outlay items that will not be funded in the next fiscal year unless funding exceeds budget estimates. These projects have been prioritized and will be brought to the City Commission for approval if funding is available.

It is recommended that the levy for capital improvement purposes remain be reduced from 2.27 to 2.17 mills.

### **Special Purpose Local Option Sales Tax (SPLOST) Fund**

The Special Purpose Local Option Sales Tax (SPLOST) Fund accounts for the revenue generated from the tax and the project expenditures as approved by voter referendum in November 2017. Collections from the tax were effective April 1, 2018. The original estimate provided by DeKalb County was that the fund would receive \$20,529,000 over the six-year period of the tax. With two years of collections, the revenue was projected to be closer to \$18,989,000, or 8% less than original projections. However, recent revenues have been stronger than expected, most likely aided by the collection of online sales taxes since July 2020. Revenues of \$11,925,100 will cover debt service payments for the URA 2010 and URA 2013 bond projects - Fire Station #1, Decatur Recreation Center, Leveritt Public Works Building and the Beacon Municipal Center. Prior to the 2020 refinancing on this debt that total was \$13,400,000 and at least another \$6,000,000 will fund the improvements to the Atlanta Avenue/West Howard Avenue/West College Avenue intersection. This is the last remaining intersection improvement project from the 2007 Community Transportation Plan.

The 2022-2023 Revised SPLOST Fund budget estimates \$4,000,000 in tax revenue, up from the original budget of \$3,800,000, an overall increase of 5%. Transfers of \$632,160

and \$1,263,680 will be made to the 2010 URA and 2013 URA Funds, respectively. The revised budget reflects project expenses for the Atlanta Avenue intersection project and use of the SPLOST proceeds to pay the related debt service over six years.

The 2023-2024 Adopted SPLOST Fund budget estimates \$2,679,900 in tax revenue; this includes \$1,629,900 from SPLOST I, at which point the total estimate of \$20,529,000 will be reached. The additional \$1,050,000 assumes revenue from SPLOST II in April to June 2024. Transfers of \$632,920 and \$1,270,930 will be made to the 2010 URA and 2013 URA Funds, respectively. Debt service on the SPLOST bonds will total \$956,980 for 2023-2024. In addition to the project expenses for Atlanta Avenue, the proposed budget includes \$1,630,000 for the South Columbia multi-use path.

SPLOST revenue will be monitored monthly through the current and next fiscal year. If revenue projections are not met, other revenue sources will be needed for the City's debt obligations.

### **2010 Urban Redevelopment Agency (URA) Fund**

The 2010 URA Fund accounts for bonds that were issued by the URA in December 2010. The bond revenue was used for construction and renovation of Fire Station #1, Decatur Recreation Center and the Public Works facility.

The 2022-2023 Revised 2010 URA Fund budget includes \$121,600 in rent revenue from the City Schools of Decatur for their use of the joint maintenance facility on Talley Street. These funds are applied towards the 2010 URA debt service.

The 2022-2023 Revised 2010 URA Fund budget accounts for the debt service on the bond proceeds. SPLOST proceeds are budgeted as a transfer from the SPLOST Fund for the debt service (\$753,760).

The 2023-2024 Adopted URA Fund budget includes \$121,600 from the City Schools of Decatur for rent for their use of the joint maintenance facility on Talley Street.

Expenditures for the 2023-2024 Proposed URA Fund budget include debt service payments in the amount of \$754,520, and will be paid with funds transferred from the SPLOST Fund.

The series 2010A bonds were refunded through the issuance of the URA series 2020A bonds for an annual savings over \$390,000.

### **2013 Urban Redevelopment Agency (URA) Fund**

The 2013 URA Fund accounts for the revenue bonds that were issued by the URA in April 2013. The revenue from these bonds was used for construction and renovation of the Beacon Municipal Center.

The 2022-2023 Revised 2013 URA Fund budget accounts for the debt service for two URA bond series, Series 2013A/2020B and 2013B/2020B. Series 2013A/2020B includes the City portions of the project and series 2013B/2020B includes the City Schools of Decatur portion of the project. In October 2020, the 2013A and 2013B bonds were refinanced and combined into the Series 2020B bonds.

SPLOST proceeds are budgeted as a transfer from the SPLOST Fund in the amount of \$1,263,680 for debt service. The school system is responsible for \$362,670 in debt service.

The 2023-2024 Adopted URA Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals \$1,637,950 for the Series 2013B/2020B bonds including \$367,020 that is the financial responsibility of the school system. A transfer of \$1,270,930 will be made from the SPLOST Fund proceeds for the City's portion of the debt service.

### **Cemetery Capital Improvement Fund**

The 2022-2023 Revised Cemetery Capital Improvement Fund reflects revenue of \$25,000 that is mainly revenue from sales of lots. Expenditures are estimated at \$30,000 for improvements to the landscaping.



The 2023-2024 Adopted Budget includes \$30,000 in revenues from lot sales which reflects the limited supply of available grave sites. Budgeted expenditures total \$70,000 and include completion of improvements to the entrance and landscape maintenance. In order to fund the total project budget for major cemetery improvements in 2010, a transfer was made by the Capital Improvement Fund to the Storm Water Utility Fund to cover some of the costs of the cemetery project. For several years, the Cemetery Capital Improvement Fund will transfer funds back to the Capital Improvement Fund and Storm Water Fund. In FY 2022-2023 and FY 2023-2024 transfers of \$18,000 to the Capital Improvement Fund and \$12,000 to the Storm Water Utility Fund are budgeted. At the end of fiscal year 2023-2024 the ending fund balance is expected to be \$2,923.

### **Debt Service Fund**

The 2022-2023 Revised Debt Service Fund budget shows \$2,025,000 in tax revenue to retire debt on the 2007 general obligation bond issue of \$33,245,000 that was split evenly between the City and City Schools of Decatur. There is a \$956,090 interest payment and a \$1,060,000 principal payment for the bonded debt. At June 30, 2023 it is estimated that there will be approximately \$1,326,835 in fund balance for debt service for the City's 2007 general obligation bonds.

The 2023-2024 Adopted Debt Service Fund budget shows \$2,070,000 in tax revenue to retire debt on the 2007 bond issue. There is a \$934,890 interest payment and a \$1,110,000 principal payment for bonded debt included in the 2023-2024 Adopted Debt Service Fund budget. At June 30, 2024 it is estimated that there will be approximately \$1,351,945 in fund balance for the City's general obligation bonds.

In February 2016, the City issued \$75,000,000 in general obligation bonds for the City Schools of Decatur capital projects. The 2022-2023 Revised Debt Service Fund budget shows \$3,800,000 in tax revenue for debt service on the 2016 school general obligation bonds. At June 30, 2023 it is estimated that there will be approximately \$3,413,774 in the 2016 school general obligation bonds fund balance.

The 2023-2024 Adopted Debt Service Fund budget shows revenues of \$3,930,000 in tax revenue for debt service on the 2016 school general obligation bonds. A \$2,189,450 interest payment and a principal payment of \$1,930,000 for bonded debt are included in the 2023-2024 Adopted Debt Service Fund budget for debt service on the 2016 school general obligation bonds. At June 30, 2024 it is estimated that there will be approximately \$3,224,324 in fund balance for the 2016 school general obligation bonds.

It is recommended that the levy for the 2016 school general obligation bonds remain be reduced from 1.43 to 1.32 mills and that the levy for the 2007 general obligation bonds be reduced from .77 mills to .71 mills for a total debt service levy of 2.03 mills.

### **Tree Bank Fund**

The Tree Bank Fund was established to receive payments from property owners in lieu of planting replacement trees required for compliance with the city's tree ordinance. Fees are used to purchase and plant trees in public parks, rights of way and other public properties, the purchase of green space, funding tree care educational programs and similar activities associated with maintaining and improving the city's public tree canopy.

The 2022-2023 Revised Tree Bank Fund budget shows \$5,180 in revenues and \$35,000 in expenditures. The balance in the tree bank as of June 30, 2022 was \$48,508. At the end of fiscal year 2022-2023, the Tree Bank Account balance is estimated to be \$18,688.

The 2023-2024 Adopted Tree Bank Fund budget shows \$600 in contributions to the tree bank as developers are opting to plant trees on site or elsewhere instead of making a payment in lieu of planting. Expenditures are estimated to be \$6,000. At the end of fiscal year 2023-2024, the Tree Bank Account balance is estimated to be \$13,288.



**Emergency Telephone System Fund**

The City collects \$1.50 per land phone line, cell phone line and voice over IP account in the City for provision of E-911 emergency telephone services. This is the maximum amount allowed by State law. In August 2011, the City Commission approved a resolution to impose a 911 charge on prepaid wireless services to be paid directly from the State to the City.

The City is required to maintain a separate Emergency Telephone System Fund to account for the revenues from E-911 fees and to account for the expenditures for provision of the service. Therefore, all E-911 fees and all E-911 expenditures are accounted for in this fund. Because it costs the City more to provide E-911 services than is collected through fees, a transfer from the General Fund covers the balance.

House Bill 751 was approved in the 2017-2018 Georgia General Assembly session and was signed by the Governor on May 7, 2018. It established the Georgia Emergency Communications Authority (GECA), housed within the Georgia Emergency Management and Homeland Security Agency. GECA includes within its membership all local governments that operate or contract for the operation of an E-911 system. Starting on January 1, 2019, all E-911 fees were submitted directly to the State as opposed to individual E-911 agencies. GECA, through a contract with the Department of Revenue (DOR), will disburse the funds to each local government. GECA will be authorized to contract with DOR to audit telecommunications service providers to ensure proper payment of E-911 fees.

Revenues for the 2022-2023 Revised Emergency Telephone System Fund total \$625,000 and expenditures are estimated to be \$1,180,560. Revenues for the 2023-2024 Adopted Emergency Telephone System Fund total \$630,000 and expenditures are estimated to be \$1,358,910. The 2023-2024 budget includes funding for an E911 Communications Manager position as well as an upgrade to the wiring for the recently upgraded new phone system in the E-911 call center.

A transfer of \$350,000 will be made to the 2022-2023 Revised Emergency Telephone System Fund from the 2022-2023 Revised General Fund budget to cover the cost of providing E-911 services not covered by E-911 fees. A transfer of \$425,000 is estimated from the 2023-2024 Adopted General Fund budget to the 2023-2024 Adopted Emergency Telephone Fund for the same purpose. At the end of 2023-2024, the fund balance is expected to be \$63,647.

**Children and Youth Services Fund**

Upon the completion of the 21st Century Learning Center grant, the City established a special revenue Children and Youth Services Fund to account for grants, program fees, accumulated fees, contributions from other partners and a transfer from the General Fund for support of children and youth services which includes after-school programs and summer camps. The department pursued and received after-school re-accreditation for all nine programs during the fiscal year.

Revenue for the 2022-2023 Revised Children and Youth Services (CYS) Fund is anticipated to be \$1,866,490 and expenditures are estimated to be \$1,927,210. The revised budget includes funding for summer camp at Decatur Recreation Center and Decatur Legacy Park as well as afterschool programming at seven sites. It also includes funds to purchase a Gator utility vehicle for use on the Decatur Legacy Park property. At the conclusion of the current fiscal year, the fund will no longer be needed to account for program fees since CYS will be merging with the Active Living Division to form the Decatur Parks & Recreation Department. The remaining fund balance in the amount of \$302,174 will be transferred to the General Fund.

**Confiscated Drug Fund**

The purpose of this fund is to account for monies and goods confiscated when the Police Department makes an arrest and obtains a conviction in a drug-related case. Funds are made



available to the department when the case has been successfully prosecuted. Expenditures from this fund can only be made for law enforcement purposes.

The 2022-2023 Revised Confiscated Drug Fund Budget shows revenues of \$0 and expenditures of \$50 for bank account fees. It is estimated that the fund balance at June 30, 2023 will be \$22,238. The 2023-2024 Confiscated Drug Fund Budget Estimate shows no revenues and expenditures of \$50 for bank account fees. It is estimated that the fund balance at June 30, 2024 will be \$22,188.

### **Hotel/Motel Tax Fund**

The purpose of this fund is to account for monies collected pursuant to the imposition of a hotel/motel tax on rooms rented by hotels and motels within the City. Expenditures from this fund can only be made for purposes defined in state law, including the support of a conference center, support of a tourism bureau and for general purposes. In April 2021, the State enacted House Bill 317 authorizing municipalities to collect hotel/motel taxes on short term rentals such as those offered by VRBO and Airbnb. The law became effective in July 2021.

The 2022-2023 Revised Hotel/Motel Tax Fund budget shows revenues of \$1,550,000 and expenditures of \$678,120 for the support of the Decatur Tourism Bureau, a transfer of \$290,630 to the Conference Center Fund and a \$581,250 transfer to the General Fund. This is an increase of 23% from the original budget of \$1,200,000 and is based on occupancy through March 2023.

The 2023-2024 Adopted Hotel/Motel Tax Fund budget estimate shows revenues of \$1,550,000. Expenditures include \$678,120 for the support of the Decatur Tourism Bureau; a \$290,630 transfer to the Conference Center Fund; and a transfer of \$581,250 to the General Fund.

### **Public Facilities Authority Fund**

The City of Decatur Public Facilities Authority (PFA) was created by the Georgia General Assembly in 2017. In 2017, the authority issued the PFA Series 2017 revenue bonds in the amount of \$29,625,000 and received a low-interest loan from the Georgia Environmental Finance Authority (GEFA) in the amount of \$11,452,000 for the purchase of the seventy-seven acre Children's Home property. The GEFA loan funded the purchase of twenty-two of the seventy-seven acres for the purpose of conservation. The property was purchased from the United Methodist Children's Home of the North Georgia Conference, Inc. in August 2017. This property provides valuable greenspace and recreational facilities for the community. The long-term future of the property was determined through a community-wide master planning process which was completed in 2018 and resulted in the name of the property as Decatur Legacy Park.

The two budgetary accounts shown in the fund are the 1.) Capital Account and 2.) Operating Account. The Capital Account reflects the proceeds from the debt issuances, related issuance costs and the property acquisition. About \$459,000 remained in the capital account subsequent to the property purchase. These funds are available for property improvements. The Operating Account includes rent from a property tenant and funding from DeKalb County to undertake certain projects in the conservation area on the Decatur Legacy Park property such as trail construction, pond improvements and removal of invasive species. The annual debt service payments are accounted for in the Operating Account. In August 2020, the City entered into a management agreement with the Decatur Legacy Project, Inc. to manage the on-going operations and implementation of the master plan for Decatur Legacy Park.

At the end of fiscal year 2022-2023, the Capital Account will end with a fund balance of approximately \$201,085 restricted for property improvements; and, the Operating Account will end with a fund balance of approximately \$734,475 of which \$450,069 is restricted for conservation area improvements and \$294,405 is restricted for future debt service. A



transfer of \$2,250,000 is budgeted from the Capital Improvement Fund to cover the debt service obligations of the PFA plus about \$200,000 for property maintenance, repairs and renovation.

The 2023-2024 Adopted Public Facilities Authority Fund budget estimate for the Operating Account reflects \$209,000 in revenue for the establishment of a creative village from Congressman Hank Johnson's Office community project funding and \$140,000 in expenditures from the DeKalb County grant towards improvements in the conservation area as well as an engineering assessment of the buildings in the creative village to prepare them for tenants. Additional capital expenses include wayfinding signage (\$30,000), invasive species removal (\$200,000) and the Postal Pond assessment (\$100,000). These improvements will allow for more rental opportunities.

Debt service payments will total \$2,027,780 which include \$1,045,310 in principal and \$982,470 in interest payments. A transfer of \$2,250,000 is budgeted from the Capital Improvement Fund to cover the full amount of debt service obligations of the PFA. At the end of fiscal year 2023-2024, the Operating Account is anticipated to end with a fund balance of \$440,195, of which \$250,069 is restricted for conservation area improvements and \$190,125 is restricted for future debt service.

### **East Decatur Tax Allocation District (TAD) Fund**

In December 2015, the Decatur City Commission established Tax Allocation District (TAD) No. 1 – East Decatur to leverage the tax digest growth from private investment within the district and invest the incremental tax proceeds back in the district. As property within the TAD is redeveloped and improved, the City receives additional tax revenues as a result of the increased property values. This additional revenue, or tax increment, is accounted for in a separate fund. While the TAD has been in place since 2015, the TAD Fund was established in fiscal year 2020-2021. The transfer into the fund in fiscal year 2022-2023 is estimated at \$594,850 and 2023-2024 is estimated at \$624,590.

### **American Rescue Plan Act (ARPA) Fund**

In March, 2021 the American Rescue Plan Act (ARPA) was authorized to provide financial relief and support programs in response to the effects of the coronavirus pandemic. Part of the funding was designated as "Coronavirus State and Local Fiscal Recovery Funds" (SLFRF). As part of the SLFRF, the City of Decatur was allotted \$9,595,820 to be paid in two equal tranches of \$4,797,910. Consolidated funding for all payments to local jurisdictions with populations under 50,000 was provided to the State of Georgia for distribution.

On January 6, 2022 the United States Treasury released the ARPA Final Rule, establishing some administrative guidelines while reaffirming others that had been included in the temporary rules. In the final rules, the lost revenue replacement provision was changed for government service expenditures so that local jurisdictions could either select a standard allowance of up to \$10 million or use the continued calculation of actual revenue loss. The City Commission authorized the use of the "Standard allowance" on April 4, 2022. By doing so, the City is now allowed to expend funds on a broad array of services and investments that are defined as "government services". This includes road building and maintenance and other infrastructure; general government administration and administrative facilities; the provision of public safety services; as well as numerous other opportunities during the entire period of performance (obligated by December 31, 2024 and spent by December 31, 2026).

While revenues must be recognized only as expenditures are made, the Revised 2022-2023 Budget includes expenditures in the amount of \$973,360 for planning & design of the Athletic Field and Track at Decatur Legacy Park, installation of hybrid meeting technology at the Decatur Recreation Center and pandemic premium pay for employees. The 2023-2024 Adopted Budget includes expenditures in the amount of \$11,401,260. These expenditures include \$5,660,000 for the installation of an Athletic Field and Track at Decatur Legacy



Park; \$3,741,50 to fund Decatur Legacy Park South Housing Village public infrastructure; and, \$2,000,000 for storm water master plan infrastructure improvements. The City Schools of Decatur will be contributing \$3 million to the Athletic Field and Track project. At the end of fiscal year 2023-2024, the fund balance is estimated to be \$0.

### **School Zone Camera Safety Program Fund**

The City Commission approved an agreement with Blue Line Solutions in February 2023 for the creation of a school zone speed enforcement program. The goal of the program is to increase roadway safety in five city school zones by reducing the number of speeding vehicles. The program is violator funded and any fines collected have to be used to fund local law enforcement or public safety initiatives.

The Adopted 2023-2024 Budget includes \$500,000 in revenues collected from fines and forfeitures and \$403,200 in expenditures. The public safety items to be funded with the proceeds from this program include \$30,000 for Police Department promotion testing materials; \$97,100 for patrol vehicle equipment; \$52,300 for officer safety gear; \$113,000 for an upgrade to the department-issued Tasers; \$19,650 for the implementation of policy development and analysis software; \$12,000 for a NETCLOCK in the E911 Communications Center and \$77,000 for security cameras in the business districts. At the end of 2023-2024, the fund balance is projected to be \$96,800.

### **Community Energy Fund**

In September 2022, the Decatur City Commission voted unanimously to adopt the Decatur Clean Energy Plan which established the City's clean energy goals and provided recommendations to achieve those targets. A key recommendation of the plan was to establish a Community Energy Fund to provide a sustainable funding mechanism to support the community's clean energy efforts. These projects will almost exclusively result from decisions made by home- and building-owners, with financing provided both out-of-pocket and through loans and other financing mechanisms from private institutions. It is recommended that the revenue for the fund will be generated through a combination of a transfer of a portion of the City's franchise fee revenue from the General Fund as well as accrued electricity costs savings. The franchise fee revenue, which is primarily generated by agreements outlining compensation for the use of City-owned right-of-way, has traditionally been directed to the City's general fund. It could include funds received from our electricity utility, Georgia Power, the natural gas providers that serve Decatur, and energy excise taxes allocated by DeKalb County. The second potential funding source is the City's savings on its electricity bills through its on-site clean energy projects. Assuming a conservative 40% reduction in electricity purchased from Georgia Power from the solar and battery storage projects at Public Works, the Decatur Recreation Center and the Police Department.

The Adopted 2023-2024 Budget includes a transfer of \$138,350 from the General Fund which is 10% of the energy-related franchise fees to cover the costs associated with providing support for clean energy projects in the community.

### **Community Grants Fund**

The Community Grants Fund is used to account for moneys received from outside entities. The Revised 2022-2023 Budget includes expenditures of \$43,500 for the installation of public art at the Sam's Crossing Shopping Center. The money was granted in 2021-2022 as part of an agreement with the site's developer.

The Adopted 2023-2024 Budget includes \$750,000 in revenues from Congressman Hank Johnson's Office community project funding for the offset of installing infrastructure at the Legacy Park South Housing Village. Expenditures total \$929,500 and include additional art installations at the Sam's Crossing Shopping Center site and the site improvements at Decatur Legacy Park. At the end of 2023-2024, the fund balance is estimated to be \$71,496.

# Fiscal Year 2023-2024 Planning Impacts Matrix

The City of Decatur is committed to collaborative community planning and to the necessary follow through that supports and acts on those plans. The City has a long history of using strategic planning and master planning to meet the needs of the community. These plans represent investments in the community's future and provide roadmaps to achieving the many goals and objectives identified in the plans. The following list of planning tools explains the purpose and budgetary impact(s) of the major plans in use today.

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
2020 STRATEGIC PLAN <i>DESTINATION: 2030</i>	<p>Inclusive of the Comprehensive Plan Update and the Livable Centers Initiative (LCI) Study Update, the Strategic Plan serves as long-range guide for city policy, funding, and programming decisions to support:</p> <ul style="list-style-type: none"> <li>• Equity and Racial Justice</li> <li>• Climate Action</li> <li>• Civic Trust</li> <li>• Affordable Housing</li> <li>• Mobility</li> <li>• Economic Growth</li> </ul> <p>Recommendations include future land use, zoning, housing opportunities, transportation, economic development, urban design, historic resources, environment and open space, and public facilities in order to enhance the City's existing spaces.</p>	<p>Operational revenue and expenditures, property values and tax rate and debt service obligations included in the plan are used as a basis for the City's annual general fund and capital budgets.</p> <ul style="list-style-type: none"> <li>• Property tax revenue is expected to remain flat or increase as properties are reassessed and new developments are captured in the property tax digest.</li> <li>• One-time capital expenditures are included in the budget based on facilities and infrastructure needs identified in the plan.</li> </ul>
BETTER TOGETHER COMMUNITY ACTION PLAN	<p>Identifies specific actions in for individuals, organizations, and the city to undertake in order to encourage a more welcoming, inclusive, and equitable city.</p>	<p>Operating budget includes funding for training costs identified in the plan.</p>



## FY 2023-2024 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
CULTURAL ARTS MASTER PLAN	Examines the possibilities for, and strengths of, the city's cultural offerings in collaboration with Agnes Scott College, City Schools of Decatur, Decatur Business Association, Decatur Downtown Development Authority and the Decatur Arts Alliance, developing initiatives to expand existing cultural and public art assets.	Based on funding availability, cultural offerings and initiatives identified in the plan are included in the City's annual general fund and capital improvements fund budgets.
ENVIRONMENTAL SUSTAINABILITY PLAN	Identifies tasks for individuals, organizations, businesses and the city to reduce their environmental impact on: <ul style="list-style-type: none"><li>• Food and Agriculture</li><li>• Natural Systems</li><li>• Buildings and Energy</li><li>• Transportation</li><li>• Resource Conservation and Waste Reduction</li><li>• Government Management Practices</li></ul>	Based on funding availability, sustainability initiatives identified in the plan are included in the City's annual general fund and capital improvements fund budgets.
CLEAN ENERGY PLAN	Establishes clean energy goals for City operations and the Decatur community and provides recommendations to guide Decatur to a 100% clean and renewable energy future. Policies and programs recommended by the plan address: <ul style="list-style-type: none"><li>• Energy Efficiency</li><li>• Building Electrification</li><li>• Renewable Energy Generation and Procurement</li><li>• Vehicle Electrification</li><li>• Alternative Transportation</li><li>• Utility Engagement and Advocacy</li></ul>	<p>Expenditures for facility improvements and fleet electrification are included in the City's general fund and capital budgets.</p> <p>The Plan recommends the dedication of a portion of energy franchise fee revenue, typically directed to the general fund, to advance community-wide electrification and energy efficiency goals.</p>

2023-2024 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
PARKS AND RECREATION MASTER PLAN 2023	The parks and recreation master plan creates a long-range, community-supported vision for how the City will move the parks and recreation system forward. The plan is data-driven and rooted in understanding the current conditions of the park system and city, coupled with planning for projected changes and expected future improvements. It provides recommendations for the facilities, programs, services, improvements, and more, all with the mission of making Decatur more resilient, healthy, and thriving.	Recommendations from the plan are reflected in creation of the Parks and Recreation Department including staffing increases in the Parks and Recreation operating budget. Small capital improvements projects may be funded through the operating budget. Larger capital projects are reliant upon grant funding and other opportunities outside the capital improvements fund for FY23-24.
2018 COMMUNITY TRANSPORTATION PLAN	<p>Promotes transportation equity, encourages biking and walking as viable alternatives to cars, increases connectivity between destinations, and emphasizes the relationship between health, quality of life, and transportation choices through a focus on:</p> <ul style="list-style-type: none"> <li>• Bicycle and Pedestrian Improvements</li> <li>• Key Intersection Improvements</li> <li>• Circulation</li> </ul>	<p>Based on service level expectations and available funds, capital improvements and associated operational costs identified in the plan are included in the City's general fund and capital budgets.</p> <ul style="list-style-type: none"> <li>• Funding from the PATH Foundation will impact construction of the Commerce Drive cycle track.</li> </ul>
EAST LAKE MARTA STATION LCI STUDY	Addresses the underutilized and aging area surrounding the East Lake MARTA station and makes recommendations with regard to transportation, land use, urban design, and economic development.	The proposed budget is not impacted by the recommendations of the plan.



PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
DECATUR PATH CONNECTIVITY IMPLEMENTATION PLAN	Identifies 9.2 miles of bicycle and pedestrian trail connectivity opportunities primarily within the city limits and achieves the goal of linking the downtown business district, city parks, neighborhoods, and visitor and employment centers.	Based on service level expectations and available funds, capital improvements and associated operational costs identified in the plan are included in the City's general fund and capital budgets.
DECATUR LEGACY PARK MASTER PLAN	Guides the development of the former United Methodist Children's Home property, which was recently purchased by the city.	<p>Funding for the Decatur Legacy Park improvements would be funded by partnerships based on particular development needs.</p> <p>For now, the City's general fund, capital improvements fund and public facilities authority fund budgets will experience impact from development projects.</p>
STORM WATER MASTER PLAN	Provides direction for mitigating flooding, solving existing drainage problems, improving water quality and quality of life in the city of Decatur.	<p>The City has made major storm water infrastructure improvements in downtown Decatur over the past two decades. Infrastructure in most residential neighborhoods is generally more limited, older and not designed to modern standards.</p> <p>The City Commission adopted updates to the storm water fee schedule in March 2021. The rates are now based on an Equivalent Residential Unit (ERU) of 1 ERU per 4,000 square feet at \$285 a year. The fees are structured into a 4 tier-system.</p> <p>Projects will be funded in a pay-as-you go fashion over the next 20 years.</p>
ADMINISTRATIVE SERVICES STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Administrative Services Department projects are included in the City's general fund and capital improvements fund budgets.