



Summary of General Fund Revenues and Expenditures

Budget FY 2023-2024

General Fund Revenue Summary

The City of Decatur has six broad revenue categories: taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and miscellaneous revenue. The majority of revenues are collected directly by the Revenue division of the Administrative Services department. The Revenue division collects taxes and fees in accordance with all relevant federal, state, and local laws.

Revenue estimates are developed using conservative forecasting techniques especially with the more elastic revenue sources.

Taxes

Taxes are the city's largest revenue category, accounting for \$26,323,750 or 77% of total general fund revenues, excluding transfers. Traditionally, this percentage has remained consistent but the transfer of the out-of-school time operations to the general fund resulted in a smaller percentage of revenues attributed to taxes. Within this category, there are a variety of tax sources including property, public utilities, utility franchises, excise and insurance premiums.

Real Property Taxes

Taxes on real property make up 78% of all taxes collected by the city and are expected to total over \$20 million in the next fiscal year. Real property tax revenue is budgeted to increase just under 2% from the revised budget which reflects an anticipated increase in the property tax digest, applies conservative collection rates and factors in the new and expanded homestead exemptions that will be on a referendum in November 2023. If approved, the exemptions would be applied to the first installment tax billing of 2024. The impact of the exemptions on the general fund for one-half of a year is approximately \$420,000. Unlike other revenue categories, real property tax revenue remained stable during the pandemic as property values continued to rise. The real property tax revenue for fiscal year 2024 is based on an assumption of a 5% increase in the 2023 tax digest. The assessed values of real property within the city are determined by the DeKalb County Property Appraisal department. Residential and commercial values in the 2022 tax digest as a percentage of the overall property values total 77% and 23%, respectively. This represents a slow, slight, but steady increase in commercial values as a percentage of the overall digest. In fact, last year was the first time the commercial digest was over 20% since 1997. The City bills and collects real property taxes in two annual installments. The 2021 collection rate for real property taxes was 99.96% by October 2022. The 2023 preliminary real property digest increased 14% over the 2022 digest. This increase is consistent with the City's data about new construction, redevelopment and property sales over the past year. Twenty-two percent



of the increase is attributed to new construction and redevelopment and 78% represents market revaluation. Historically, real property taxes have not been significantly impacted by recessions and other negative economic events, and most recently, by the pandemic. In the near term, property values are expected to remain stable. It is this inelasticity of the general fund's largest revenue source that protects the budget from significant revenue losses.

Franchise Taxes

Franchise taxes are a significant revenue source for the city. Franchise agreements establish the terms under which a utility may use the municipal right of way to conduct their private business operations such as delivering natural gas, telephone, cable television, and other telecommunications services. One of the terms in a franchise agreement is the amount paid by the utility for use of the right of way. The city collects over \$1.6 million in franchise taxes from electric, natural gas, cable and telephone utilities and this amount reflects about 5% of all general fund revenues. Little change is budgeted for fiscal year 2024 as the demand for the utilities' services is expected to remain constant. The fiscal year 2024 budget proposes to use 10% of energy franchise taxes, including electric, natural gas and energy excise, to provide funding to the community energy fund. This fund will serve to advance the city's clean energy goals from the Clean Energy Plan that was adopted in September 2022.

Insurance Premiums Tax

One of the largest single revenue categories for the city is the insurance premiums tax. The tax generated \$1,627,960 in fiscal year 2022 and \$2,013,250 in fiscal year 2023. The tax is budgeted at that same amount, \$2,013,250, for fiscal year 2024. Insurance premiums taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula.

Construction Permits

Over the past five years revenues from construction permits have averaged \$1,057,950 with a high of \$1,540,125 at the end of fiscal year 2021 and a low of \$760,816 in fiscal year 2019. Based on current revenues and construction activities, revenues are expected to be just over \$770,000 for fiscal year 2024. Construction permits in fiscal year 2024 are projected to remain at similar levels to fiscal year 2023. Current construction activity reflects a number of projects that were permitted in fiscal year 2021 and 2022 and are at or nearing completion such as the Bank of America site and a townhome development on Talley Street and New Street. Upcoming projects include a Northwood Ravin mixed-use development and a multi-family housing development by Columbia Residential, both in East Decatur Station. In addition to commercial and multi-family development, single-family residential improvement activity remains robust. The city contracts with a private vendor for permitting and inspection services. A percentage of construction permit revenues is used to pay for those services. A corresponding expenditure is budgeted in the License and Inspection division of the Public Works budget.

Fines from Code Violations

During the latter part of fiscal year 2011, the city implemented new court-related fines to make them consistent with similar fines in metro-Atlanta area jurisdictions. The city collected \$853,000 from code violation fines in fiscal year 2020. In fiscal year 2021, that amount dropped to \$240,000 due to the closure of municipal court during the COVID-19 pandemic. Court resumed hearings in a virtual format near the end of fiscal year 2021 and all hearings are currently scheduled in-person with fewer scheduled cases per court session than prior to the pandemic. Revenues are estimated to reach \$497,000 in fiscal year 2023 and \$647,000 in fiscal year 2024. Court personnel are developing a schedule to address the court backlog, including an amnesty program, which will have an impact on code violation revenue. Through an agreement with the school system and Verra Mobility (formerly American Traffic Solutions), the city is enforcing school bus stop arm violations through the use of an automated camera system. Revenues from the school bus camera program

are shared with the school system and Verra Mobility. The city has contracted with Blue Line Solutions to manage a school zone speed enforcement program in accordance with O.C.G.A. 40-14-18. A separate fund has been created to account for the revenues generated by this program which is expected to start in the 2023-2024 school year. According to the State law, revenues from the program may only be used to fund local law enforcement or public safety initiatives.

Parking

In May 2014, the City implemented a new parking management system including new parking meters that accept multiple forms of payment including credit cards, use of a smart-phone app and pay by text. In addition to the updated parking meters, the City contracts with a private company for parking enforcement and collection of delinquent parking fees. In fiscal year 2023, parking meter fees are expected to generate close \$500,000, compared to actual revenues of \$397,139 in fiscal year 2022, and parking violations may generate another \$45,000, compared to \$46,851 in fiscal year 2022. The impact of the public health emergency on parking revenues was immediate as businesses closed and residents adhered to stay-at-home orders. Parking meter revenue has been slow to recover and is estimated at \$550,000 for fiscal year 2024 which is still below pre-pandemic amounts.

Recreation Fees

Fees are charged for a variety of recreation activities including team sports, summer camps and special-interest classes. The City's recreation facilities, including Decatur Recreation Center, Ebster Recreation Center at the Beacon Municipal Center, Glenlake Tennis Center, three outdoor pools and, most recently, the Oakhurst Recreation Center including a year-round indoor pool, offer a variety of opportunities for recreation activities. After operating in a separate fund for 15 years, after-school and summer camp activities (out-of-school time) will re-join the general fund as part of the newly formed Parks and Recreation department which combines the Active Living and Children and Youth Services divisions. A combination of new fees and fees from the out-of-school time programs are expected to result in an increase of over \$3.8 million in recreation fees for a total of \$4,617,000.

Motor Vehicle Tax

Legislation passed in 2012 eliminates the annual ad valorem tax and sales tax on the purchase of vehicles after March 1, 2013 and replaces it with a one-time title fee or Title Ad Valorem Tax (TAVT) of up to 7%. The revenue has been split at a variable rate between local governments and the state. The legislation is designed to make local governments whole for ad valorem collections through the end of the fiscal year. The city currently receives around \$525,000 annually from the ad valorem tax or about 1.5% of general operating revenues. Legislation effective July 1, 2019, set a permanent state/local split and increase the local share of TAVT revenues to 65%; however, certain components of the TAVT are being reduced.

Sales and Excise Tax

With the addition of a SPLOST for capital improvements effective April 1, 2018, the City has an 8% sales tax rate: statewide 4% sales tax, 1% education sales tax (e-SPLOST), 1% equalized homestead option sales tax for 100% funded homestead exemptions for County maintenance and operations and the hospital authority taxes (EHOST), 1% MARTA public transit tax and 1% SPLOST for city and county capital projects. The City does not have a local option sales tax for general operations.

The City collects sales and excise tax from wholesale and retail sales of alcohol. Revenue from alcohol sales has increased about 80% since fiscal year 2009 and historically has not been negatively impacted during economic downturns, nor the pandemic. In the current fiscal year and proposed fiscal year, revenues from alcohol excise taxes are predicted to be \$345,000, which is higher than the \$249,000 from the previous year.



Starting in fiscal year 2016, one half of the net revenues related to alcoholic beverage sales were distributed to the City Schools of Decatur. Just over \$362,000 was distributed to the school system in fiscal year 2022.

Penalties and Interest

Georgia House Bill 960, effective July 1, 2016, changed the annual interest rate that may be charged by cities and counties for delinquent taxes. The annual interest rate is now the bank prime rate plus 3 percent. The new law also set the penalty for non-payment at 5 percent of unpaid taxes for every 120 days of delinquency, not to exceed a total penalty of 20 percent. The budget for fiscal year 2023 and fiscal year 2024 for penalties and interest is \$167,000 based on year to date revenue.

Occupation Taxes

All businesses in the city are required to pay an occupation tax annually. The City uses profitability ratios to determine the rate paid by each business as opposed to assessing the tax on actual gross receipts. Although occupation tax rates have not increased, revenues have increased steadily since fiscal year 2009, reflecting sustained economic growth. The fiscal year 2023 occupation tax revenues are projected to be similar to fiscal year 2022; and occupation tax revenue for 2024 are predicted to be \$530,000. The City anticipates revenues from occupation taxes to increase slightly as organizational changes will result in a greater focus on the economic health of the community.

REVENUE-OTHER FUNDS

Hotel/Motel Taxes

State law allows hotel/motel taxes to be collected and distributed to the City's tourism bureau, conference center/parking deck fund and general fund. The Georgia General Assembly approved an increase in the City's hotel/motel tax rate from 7% to 8% of the taxable room rental which went into effect in October 2018. This resulted in a change in the distribution formula: tourism bureau (43.75%), conference center/parking deck (18.75%), and general fund (37.5%). The pandemic resulted in a near shutdown of the hotels resulting in total revenues of \$875,513 in fiscal year 2020 and \$685,000 in fiscal year 2021. Revenues rebounded in fiscal year 2022 to \$1,328,798. Revenues are estimated to be \$1,550,000 for fiscal years 2023 and 2024. In July 2021, a new State law, HB317, went into effect requiring short-term home rental companies, such as VRBO and Airbnb, to pay hotel/motel taxes. The annual impact of this revenue source is close to \$200,000.

Sanitation Fees

The City's Solid Waste enterprise fund is dependent upon sanitation service fees for its operation. The Sanitation Service division provides commercial and residential sanitation collection services and residential recycling. Fees remained unchanged for 2023. The single-family residential fee is \$305 per unit. For commercial rates, the rate for 95 gallon carts is \$800 per cart for weekly service; the annual charge for 3 cubic yard containers is \$1,210; and the per cubic yard fee for dumpsters remains at \$4.25. The pay-as-you-throw bag prices remain unchanged. The revenue from the pay-as-you-throw bag sales covers waste disposal costs and the residential and commercial fees cover fixed costs and collection costs. The Solid Waste fund has budgeted to collect just over \$2.9 million in residential and commercial sanitation fees and solid waste bag sales. Sanitation fees are billed in April for the calendar year service and due in June of each year. The residential fee is included on the tax bill and commercial sanitation fees are billed separately. The Solid Waste fund reflects a grant in the amount of \$170,000 for a pilot composting program.

Storm Water Fees

All developed properties are assessed a storm water fee. In March 2021, an increase in the annual fee was approved from \$100 per equivalent residential unit (ERU) to a 4-tier fee

system for residential properties. Property owners are charged a portion of the ERU fee, ranging from 0.4 ERU to 1.4 ERU, based on the property's impervious area. Non-residential properties pay based on their actual impervious surface. The fee for one ERU was set at \$285 in 2022. This is the fee recommended by the Storm Water Master Plan that was adopted by the City Commission in December 2020. The fee will generate just around \$3.2 million each year to be used toward the \$38 million in storm water capital projects identified in the master plan. The storm water fee is included on the tax bill. Starting in fiscal year 2015, the storm water utility began to receive revenue from participants in the regional storm water facility that is part of the Beacon Municipal Center project. The Beacon detention vault was designed to store storm water generated from properties in their developed condition in the upper Peavine basin. Properties being developed in the upper Peavine basin have the option to use the Beacon detention facility to store storm water in lieu of on-site water storage. In addition to the storm water fee revenue, the budget includes \$388,950 from FEMA's Hazard Mitigation Grant Program to purchase a property that has experienced multiple flood losses, and to restore the property to greenspace.

Coronavirus Relief Fund-CARES Act Funds

In April 2020, DeKalb County received \$125,341,475.20 from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The County qualified for the funds directly from the federal government based on its population, including the populations from the cities (excluding Atlanta) within DeKalb. In September 2020, DeKalb County and the cities within the County executed an intergovernmental agreement for the County to disburse a portion of the funds to the cities based on population. The City received \$2,914,440 from the County in CARES Act funds, all of which has been expended and accounted for in accordance with federal law. Over \$1,600,000 was awarded in grants to small businesses and non-profits during the pandemic, in addition to facility upgrades, protective equipment, public safety pandemic pay and other needs related to the pandemic.

American Rescue Plan Act (ARPA) Fund-State and Local Fiscal Relief Funds (SLFRF)

In March 2021, the American Rescue Plan Act 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 was allotted \$9,595,820 to be paid in two equal tranches of \$4,797,910, both of which have been received. The ARPA Final Rule allows jurisdictions to select a standard allowance for lost revenue replacement up to \$10 million. In April 2022, the City Commission approved the standard allowance selection which will ease the administrative burdens and make it easier to use the funds in a timely manner. The funds will continue to be accounted for separately and in a manner that is consistent with the purposes of the ARPA statute. The ARPA funds have been committed to support infrastructure for affordable housing at the South Housing Village in Legacy Park (\$3,741,251), a track and field complex at Legacy Park (\$3,000,000), pandemic premium pay (\$513,340), and hybrid technology at the Decatur Recreation Center (\$115,000). It is anticipated that the remaining ~\$2,000,000 will be formally committed to storm water infrastructure projects in the next fiscal year.

Fees-General

Annually, fees are reviewed by each department and a fee schedule is adopted. The fee schedule includes fees for alcoholic beverage licenses, cemetery fees, development fees, parking fines, recreation program and rental charges and special events permits, to name a few. Fees are compared to cities and counties in the metro Atlanta area. Some fees have a differential based on residency.

CITY OF DECATUR 2023-2024 ADOPTED BUDGET

General Fund — Summary of Revenues

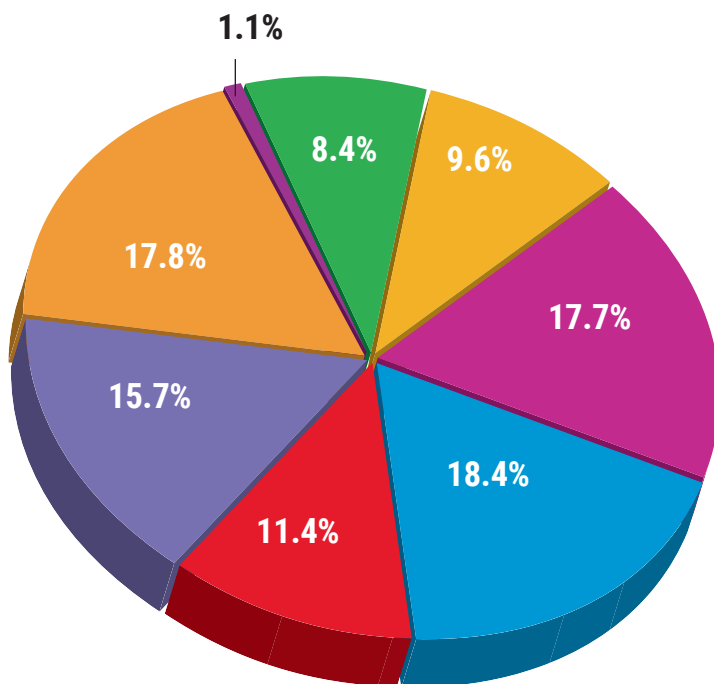
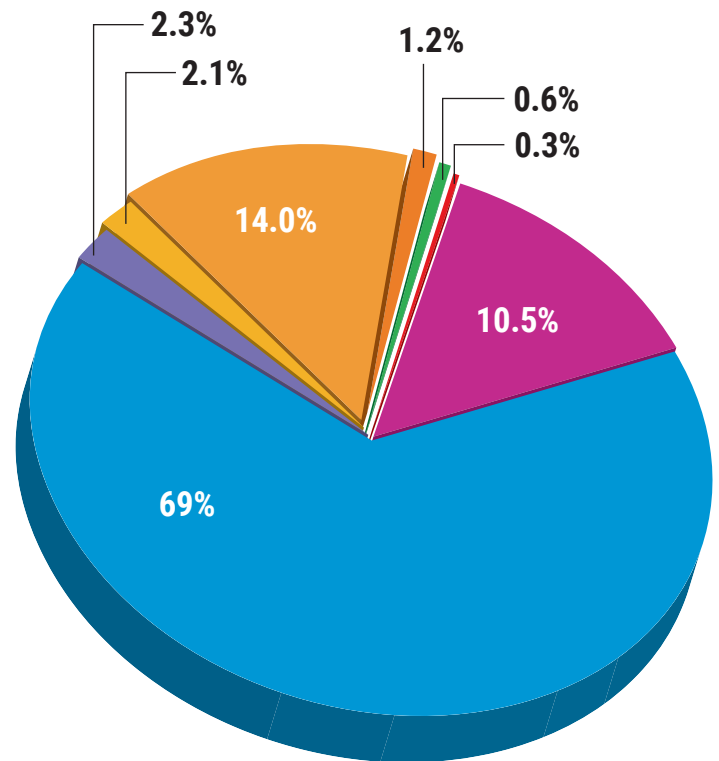
	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
311110 PUBLIC UTILITY TAXES	142,676	225,414	197,090	170,640	170,640	145,000	145,000
311190 PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200 REAL PROPERTY TAXES	16,749,779	18,245,747	18,643,631	19,811,022	20,245,000	20,289,000	21,673,000
311300 MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	496,611	301,194	482,919	534,983	550,800	525,500	525,500
311400 BUSINESS PERSONAL PROPERTY TAXES	224,310	95,727	199,691	194,973	210,500	186,500	191,500
311600 OTHER TAXES	227,099	205,221	406,699	345,171	317,000	180,000	180,000
311700 FRANCHISE TAXES	1,670,207	1,682,114	1,569,138	1,643,825	1,574,000	1,693,500	1,693,500
314000 SALES & EXCISE TAXES	532,664	485,948	440,082	611,675	320,000	345,000	345,000
316100 OCCUPATIONAL TAXES	541,392	562,033	504,433	530,576	510,000	505,000	530,000
316200 OTHER TAXES - INSURANCE	1,407,194	1,494,985	1,576,514	1,627,966	1,700,000	2,013,250	2,013,250
319100 PENALTY & INTEREST	88,706	125,470	142,224	128,775	95,000	167,000	167,000
321000 ALCOHOLIC BEVERAGE LICENSES & PERMITS	(155,106)	(92,853)	(80,904)	(101,880)	142,900	149,700	150,200
322100 CONSTRUCTION PERMITS & FEES	760,816	900,564	1,540,125	773,718	716,500	719,000	773,000
330000 GRANT REVENUE - INTERGOVERNMENTAL	350,598	382,480	408,360	304,790	340,500	362,300	472,000
351000 PENALTIES & FINES	855,454	853,222	251,574	530,922	647,000	497,000	647,000
361000 INTEREST	14,446	19,870	5,050	16,131	15,000	160,000	100,000
341000 MISCELLANEOUS FEES	93,182	162,148	87,235	90,536	98,500	93,000	138,800
342000 PUBLIC SAFETY FEES & CHARGES	217,290	211,893	168,707	198,897	179,350	175,300	191,800
343000 STREETS AND SIDEWALKS FEES & CHARGES	733,718	512,312	181,736	397,139	550,000	500,000	550,000
347000 RECREATION FEES	706,350	327,246	373,920	722,213	695,000	780,000	4,617,000
349000 CHARGES FOR OTHER SERVICES	98,001	83,062	77,280	79,685	70,200	80,100	80,100
371000 GIFTS & CONTRIBUTIONS	15,000	0	10	500	0	0	0
381000 USE OF PROPERTY	147,099	83,201	1,144	58,331	63,000	110,500	115,500
389000 MISCELLANEOUS REVENUES	39,618	127,901	38,080	34,747	7,500	55,500	5,500
GENERAL FUND CURRENT REVENUE	26,017,103	27,054,898	27,274,739	28,765,335	29,278,390	29,792,150	35,364,650
FIXED ASSETS	383	881	0	57,415	10,000	5,000	5,000
TRANSFERS & OTHER							
Operating Transfer from Solid Waste Fund	150,380	231,440	275,880	367,180	368,580	376,000	436,600
Operating Transfer from Stormwater Utility Fund	330,400	375,590	372,760	436,190	463,390	441,630	498,000
Operating Transfer from (To) Capital Improvement Fund	0	0	(450,000)	(500,000)	(750,000)	(2,500,000)	(550,000)
Transfer from (to) Stormwater Utility Fund	0	(1,290,000)	0	0	0	0	0
Transfer from (to) Public Facilities Authority Fund	(1,000,000)	0	0	0	0	0	0
Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
Transfer (to) from E911 Fund	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(425,000)
Transfer (to) from Hotel/Motel Tax Fund	308,221	328,318	256,906	498,299	450,000	581,250	581,250
Transfer (to) from Children & Youth Services Fund	0	0	(250,000)	(200,000)	(200,000)	0	302,174
Transfer (to) from Small Business Relief Fund	0	0	0	0	0	0	0
Transfer (to) from Affordable Housing Trust Fund	0	0	0	(100,000)	(100,000)	(100,000)	(100,000)
Transfer (to) East Decatur TAD Fund	0	0	(723,000)	(380,000)	(408,000)	(467,480)	(490,850)
Transfer (to) Community Energy Fund	0	0	0	0	0	0	(138,350)
Transfer (to) from Coronavirus Relief Fund	0	0	0	0	0	0	0
TOTAL OTHER	(560,616)	(703,771)	(867,454)	(170,916)	(516,030)	(2,013,600)	118,824
From (To) Fund Balance	(165,513)	(1,863,380)	(2,132,565)	(1,898,825)	3,883,500	4,230,810	4,145,816
GENERAL FUND OTHER REVENUE - TOTAL	(726,129)	(2,567,151)	(3,000,019)	(2,069,741)	3,367,470	2,217,210	4,264,640
GENERAL FUND TOTAL REVENUES	25,290,974	24,487,748	24,274,720	26,695,594	32,645,860	32,009,360	39,629,290

General Fund Revenues

FY 2023-2024 ADOPTED BUDGET

"Where the Money Comes From"

SOURCE	AMOUNT	
Taxes	27,356,750	69%
Licenses, Permits & Inspections	923,200	2.3%
Penalties, Fines & Forfeitures	814,000	2.1%
Charges for Current Services	5,554,400	14.0%
Intergovernmental Revenues	472,000	1.2%
Miscellaneous Revenue	244,300	0.6%
Sale of Fixed Assets	5,000	0.0%
Operating Transfers	113,824	0.3%
Appropriation From (To) Fund Balance	4,145,816	10.5%
TOTAL REVENUES	\$39,629,290	100.0%



General Fund Expenditures

FY 2023-2024 ADOPTED BUDGET

"Where the Money Goes"

DEPARTMENT	AMOUNT	%
Governmental Control	421,260	1.1%
General Government	3,310,660	8.4%
Community & Economic Development	3,817,890	9.6%
Administrative Services	7,025,850	17.7%
Police	7,278,880	18.4%
Fire	4,524,360	11.4%
Public Works	6,207,600	15.7%
Parks & Recreation	7,042,790	17.8%
TOTAL EXPENDITURES	\$39,629,290	100%

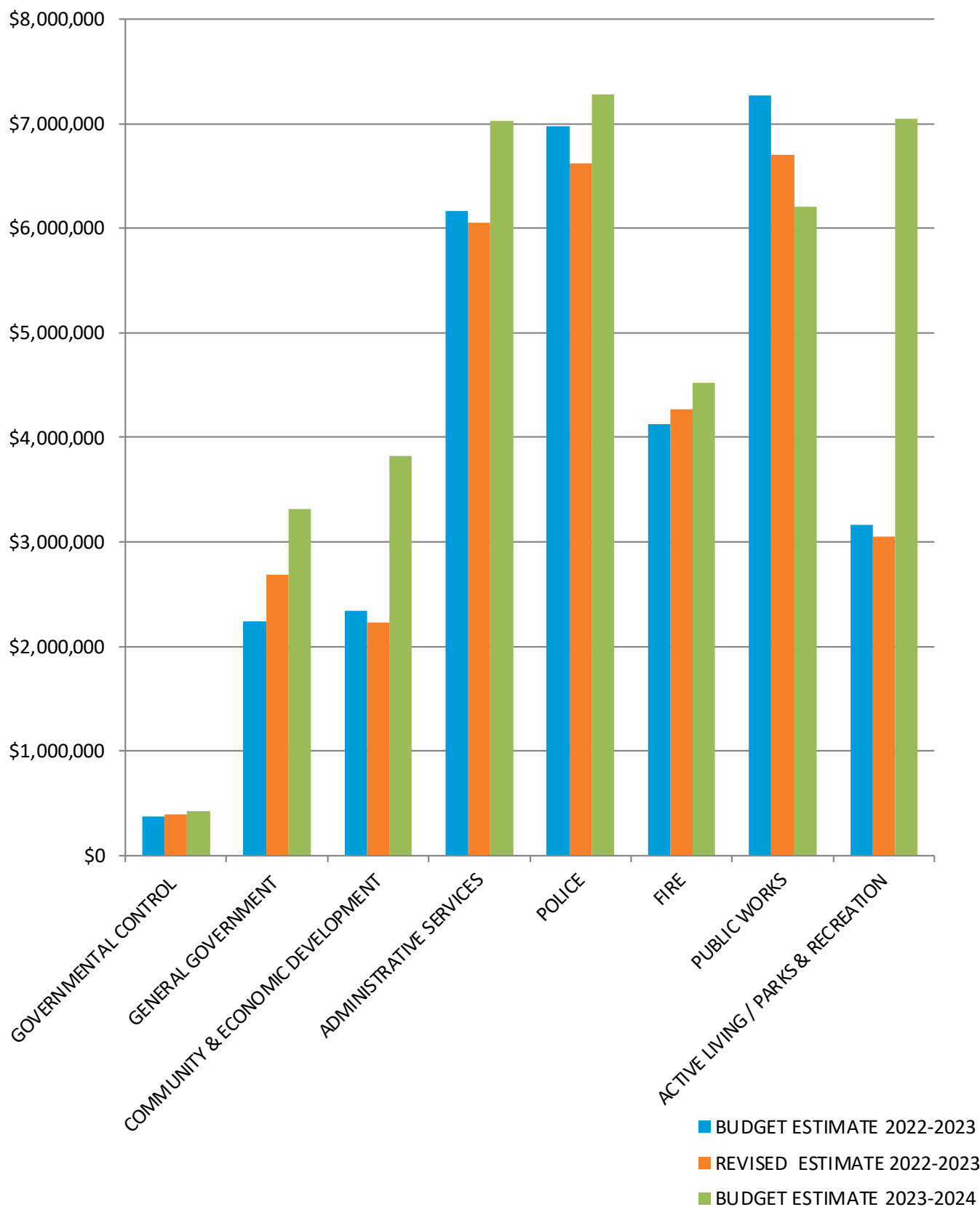
CITY OF DECATUR 2023-2024 ADOPTED BUDGET

General Fund — Summary of Expenditures

	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
DEPARTMENT							
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	4,578,393	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					
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	
GENERAL FUND TOTAL EXPENDITURES	25,290,975	24,489,258	24,274,719	26,706,518	32,645,860	32,009,360	39,629,290

Departmental Expenditures

ADOPTED FY 2022-23, REVISED FY 2022-23 AND ADOPTED FY 2023-2024 BUDGET COMPARISON





CITY OF DECATUR 2023-2024 ADOPTED BUDGET

Personnel Position Summary

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 23-24 Changes*	FY 2023-2024
Governmental Control					
City Manager's Office (1320)	5	5	5	1.00	6
Equity & Engagement (1570)			3	1.00	4
	5	5	8	2.00	10
Community & Economic Development Services					
Administration (7510)	3	3	3		3
Economic Development (7550)	2	2	2		2
Planning (7410)	3	3	4		4
Tourism & Special Events (7520)	3	4	2	1.00	3
Permitting & Inspections (7200, 7450)	5	6	6	2.00	8
Parking Management (3230)	0	0	0		0
	16	18	17	3.00	20
Administrative Services					
Administration (1510)	6	6	7	1.00	8
Accounting (1512)	3	3	3		3
Revenue Collections (1514)	4	4	4		4
Municipal Court (2650)	3	3	3	1.00	4
	16	16	17	2.00	19
Public Works Services					
Administration (4510)	3	5	5	(1.00)	4
Solid Waste (540-4520)	18	18	18	1.00	19
Facilities Maintenance (1565, 1566)	22	22	24	1.00	25
Cemetery (4950)	6	6	6		6
Motor Maintenance (4900)	3	3	3		3
Central Supply (4910, 4911)	1	1	1		1
Engineering (4220, 7340, 505-5320)	15	16	16	(2.00)	14
Parks & Recreation (6110, 6121, 6122, 6135)	26	25	25	6.00	31
	94	96	98	5.00	103
Emergency Management Services					
Fire & Rescue (3500)	39	39	40		40
Police (3210, 3221, 3223, 215-3800)	60	60	62		62
	99	99	102		102
TOTAL FULL-TIME POSITIONS	230	234	242	12.00	254

* Includes mid-year 2022-2023 addition of E911 Communications Manager. Actual increase in positions from 2022-2023 to 2023-2024 is 11.