



Capital Projects

Budget FY 2023-2024

Capital Projects Narrative

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and capital outlay.

Capital investments are critical to the maintenance and sustainability of public assets. Deferred maintenance may be a cost-cutting option but as many local governments have learned, this shortsighted view results in major problems and expensive solutions later on. The City of Decatur takes its responsibility as a trustee of community resources seriously. By identifying long-term capital investment needs and budgeting for these expenses, the City makes certain that public buildings and infrastructure are well maintained. Over the past 15 years, the City has completed major renovations or replacements of all city facilities, invested in its parks and made significant improvements to its storm drainage and pedestrian-bicyclist infrastructure. This work represents the most extensive capital investment made by the City since the late 1950s. As a result, the City has ensured that these community assets will serve the public for the next 50 years. More recent projects being planned, under construction or completed in the past 5 years are described below. Many of these respond directly to goals listed in the City's Strategic Plan. In addition, a comprehensive transportation master planning update has been completed, a master plan to guide development at the East Lake MARTA Station has been adopted, and a city-wide storm water master plan is being implemented. While delayed by the COVID-19 outbreak, the Decatur community completed the 2020 Strategic Plan, the City Commission has adopted Decatur *Recreator*, a city-wide recreational facilities master plan and will soon consider *Decatur Town Center 2.0*, a comprehensive downtown master plan.

Legacy Park in Decatur

In August 2017, the City Commission purchased the 77-acre United Methodist Children's Home on South Columbia Drive for \$40 million. Acquisition is being financed through the Decatur Public Facilities Authority, the Georgia Envi-





ronmental Finance Authority and other sources. Now named Legacy Park in Decatur, the City Commission adopted a comprehensive master plan in December 2018. The plan can be found at decaturnext.com. Initial site improvements include facilities upgrades to the administration building, trail improvements, a volunteer-led a competition cross-country course, and an orchard. In partnership with Trees Atlanta, work has commenced on a multi-year effort to remove invasive plants from the park's woodland areas. Planning for restoring the park's pond is expected to start in 2023. An innovative and inclusive playground was built in 2023.

In a major joint investment in community facilities, the City Schools of Decatur and the City have started design of a running track and synthetic turf athletic field with lighting and a concessions building with public restrooms. Funding for this community athletic and recreational facility is through the local Education Special Purpose Local Option Sales Tax (ESPLOST) and the federal American Rescue Plan Act of 2021 (ARPA). Completion is expected in late 2024.

The City of Decatur and the Decatur Housing Authority have completed planning and financing arrangements for the South Housing Village, a 132-dwelling affordable housing development at the intersection of South Columbia Drive and Katie Kerr Road. One of the most challenging and exciting elements of the Legacy Park Master Plan, the South Housing Village will jump start the City's efforts to encourage greater diversity, equity and inclusion in Decatur.

Oakhurst Recreation Center

In 2020, the City of Decatur purchased the Samuel Jones Boys and Girls Club at 450 East Lake Drive, adjacent to Oakhurst Park. Now called the Oakhurst Recreation Center, this 5.5-acre property includes a gym, classrooms and the indoor Oakhurst Pool, an athletic field and the Oakhurst Dog Park. The cost of the purchase was \$4.94 million. A modest investment in painting and furnishing the center has allowed the Center's use while a master plan for Oakhurst Park and the Oakhurst Recreation Center is considered.

Under Construction

Pedestrian Safety Improvements at Clairemont Avenue and Commerce Drive and at Church Street and Commerce Drive; Church Street Cycle Track

Construction is nearing completion on the long-planned pedestrian safety improvements at the intersections of Clairemont Avenue and Commerce Drive and Church Street and Commerce Drive and a cycle track on Church Street. The improvements will improve pedestrian accessibility and safety at these two busy intersections in downtown Decatur and to provide protected bicycle lanes and traffic calming features on Church Street from downtown Decatur to the northern city limits just past Forkner Drive.

This project is the most recent leg in a planned citywide network of protected bicycle lanes and is based on Decatur's 2007 and 2018 Community Transportation Plans and the 2016 PATH Decatur Connectivity Plan. Design was funded through the MARTA offset program. About \$4.2 million in funding has been secured through the City's HOST fund (25%) and from the Georgia Department of Transportation through the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program (75%). Lewallen Construction of Marietta is the general contractor. A team led by Thomas & Hutton (formerly Development Planning and Engineering, Inc.) of Buford designed the improvements.

In Progress

Railroad Crossing Improvements at Atlanta Avenue

West Howard Avenue Traffic Calming

In March 2022, the City Commission approved the final plan for Railroad Crossing Improvements at Atlanta Avenue. Construction documents are under review by CSX Transportation and the Georgia Department of Transportation (GDOT). The plan includes a new, simplified crossing at Adair Street between West Howard Avenue and West College and a modern traffic signal system at the new railroad crossing and at Olympic Place.

Civic engagement for the new railroad crossing was interrupted by COVID-19. This was re-started in late 2020 to help complete the planning and design of improvements for pedestrians and bicyclists, traffic calming, landscape and streetscape amenities for the project. The planning team of Landis-Evans & Partners and Atkins completed the plan based on the comments and ideas provided by participants in both in-person and virtual workshops to make the rail crossing and intersection safe and comfortable for pedestrians, bicyclists, and motorists.

The project will be locally funded by the special purpose local option sales tax program (SPLOST) but will require coordination and compliance with GDOT design guidelines and CSX requirements.

The City Commission also approved permanent traffic calming improvements on West Howard Avenue building on the Re-Imagine West Howard Avenue effort in 2017. The goal of this project is to provide a “complete street” to improve safety and comfort for pedestrians and bicyclists and reducing vehicle speeds in the Howard Avenue corridor between Commerce Drive and the western city limits. West Howard Avenue will be permanently reduced from four to two vehicle lanes with a landscaped median and a two-way cycle track along the CSX right-of-way.

Storm Water Improvements

Implementation of storm water improvements recommended by the 2020 Storm Water Master Plan has begun. Civic engagement and design of four high-priority storm water projects is underway with construction expected to start in 2024. Projects will include green infrastructure practices to improve water quality by infiltration where possible, as well as traditional infrastructure to mitigate the impact of larger storms.

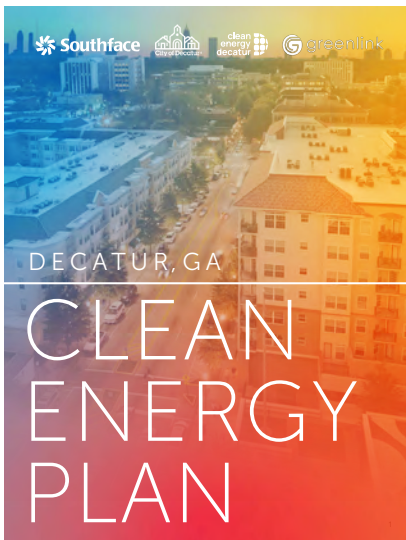
Initial improvements are planned reduce flooding in and near the following neighborhoods:

- Derrydown Way, South Columbia Drive and Hilldale Drive
- Candler Drive and Park Drive
- Brower Street and McClean Street
- North Decatur Road, Willow Lane, Ferndale Drive and Superior Avenue. These storm water improvements are being coordinated with a Safe-Streets initiative on North Decatur Road.

Funding for these storm water improvements is being provided by fees from the City’s storm water utility and from ARPA. Additional improvements are expected to continue in Decatur’s residential neighborhoods through 2040.

Street Smarts - North Decatur Traffic Calming

City officials, public works employees, members from local neighborhood associations, and representatives from MARTA, Emory University, and DeKalb County have started planning



for ways to make North Decatur Road safer for pedestrians, bicyclists and motorists. Strong collaboration between Decatur and DeKalb County is essential for success particularly as it relates to portions of the roadway outside the control of the City. This project is being planned in coordination with storm water improvements on North Decatur Road, Willow Lane, Ferndale Drive and Superior Avenue.

Sidewalk and Traffic Calming Improvements

Multi-use trail and sidewalk improvements to help extend the City's Safe Routes to School program are being implemented to support the Talley Street Upper Elementary School. The South Columbia multi-use trail is under construction. New sidewalks on Shadowmoor Drive and Hilldale Drive have been completed. The first phase of traffic calming measures have been implemented in the Parkwood neighborhood and planning for a new intersection improvement at East Lake Road and Parkwood Road are underway. Planning for traffic calming measures on Adair Street is nearing completion with construction to follow in the 2023-2024 fiscal year. Significant traffic calming improvements are also being considered for the intersection at Huron and Champlain Streets and Coventry Road. The City also has received a federal Safe Streets for All grant to develop a local street safety plan.

Ebster Field Improvements

Planning is underway to convert Ebster Field from a natural to a synthetic turf athletic field and to add athletic field lighting. This will provide a high quality, year-round athletic field for several sports. Completion is expected in 2024.

Clean Energy Plan Improvements

The City Commission adopted a Clean Energy Plan (cleanenergydecatur.com) in September 2022 to guide sustainable growth and to reduce carbon emissions. Initial investments in clean energy include a rooftop solar installation in 2022-23 at the Leveritt Public Works Building, financed by the Georgia Environmental Finance Authority, and planned solar energy improvements at the Decatur Recreation Center, with funding provided by Congressman Hank Johnson. Future rooftop solar investments are planned for the Decatur Police Department.

Recently Completed

Fiber Optic Network

The City of Decatur, in partnership with the City Schools of Decatur, has completed a resilient, self-healing underground fiber ring linking all City and City Schools facilities. This replaces the current network that was built in 2000 and is presently owned by Comcast. The fiber ring provides a modern fiber optic network for all City and City Schools of Decatur facilities and provide the infrastructure necessary for video, WiFi and smart cities technology that is not currently available. Network Cabling Infrastructures, Inc. (NCI) of Duluth installed the network. The project budget was \$2.35 million.

Talley Street Multimodal Transportation Improvements

Intersection and traffic signal improvements have been implemented to improve safety for pedestrians, bicyclists and motorists at Talley Street and South Columbia Drive in coordination with the opening of the Talley Street Upper Elementary School, new private investments such as the Avondale MARTA mixed used development, and additional residential and commercial redevelopment in the East Decatur Station Area. Pond & Co. was the consultant for the multimodal study and designed the intersection and signal improvements. The new signal system includes innovative technology to recognize pedestrians as they approach and utilize the crosswalks. Sunbelt Traffic of Tucker was the general contractor.

PATH Decatur Commerce Drive Cycle Track

Construction was completed in early 2020 on the PATH Decatur Commerce Drive Cycle Track on East Trinity Place and Commerce Drive between North McDonough Street and Church Street. Cycle tracks are physically separated from the vehicle roadway and are also known as protected bicycle lanes. The Commerce Drive cycle track will connect the PATH Stone Mountain Trail with the recently completed North McDonough Street Cycle Track and the new Church Street Cycle Track, extending the City's bicycle network and providing opportunities for persons of all ages and skills to use bicycles as a safe and healthy way to get around Decatur. The Commerce Drive Cycle Track is collaborative effort by the PATH Foundation of Atlanta, the City of Decatur and AMLI of Atlanta and is the first project of the PATH Decatur Connectivity Plan. The project was designed by the Kaizen Collaborative of Tucker. Lewallen Construction of Marietta was the general contractor.



North McDonough Streetscape Improvements

Construction of the North McDonough Streetscape Improvements was completed in 2019. The primary goals of the North McDonough Streetscape Improvements were to improve safety and accessibility for pedestrians, bicyclists and others using North McDonough Street. The project was based on Decatur's 2007 Community Transportation Plan which encourages healthy lifestyles and active living in Decatur.

The project budget was \$3 million. Design was funded through the MARTA offset program. Construction was funded by the City's HOST fund and other local sources and a \$2.3 million grant from the Georgia Department of Transportation through the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program.

The improvements reduced North McDonough to two vehicle lanes, widened sidewalks on both sides of the street, and add a 2-way "cycle track" on the west side of the street, along with traditional streetscape improvements and on-street parking. The project also features a significant investment in "green infrastructure" to improve storm water quality. The project was designed by AECOM and Sprinkle Consulting (now Landis-Evans & Partners). BRTU Construction was the general contractor.

Railroad Crossing Improvements at Candler and McDonough Streets

Construction of the Railroad Crossing Improvements at Candler and McDonough Streets was completed in 2019. The project improves pedestrian accessibility and safety around and across two CSX railroad crossings at the intersections of College Avenue, Howard Avenue, Candler Street and McDonough Street. Advanced traffic control technology provided by the Georgia Department of Transportation provides additional protected left turns for vehicles at several legs of both crossings as well. The project was based on recommendations in Decatur's Community Transportation Plan. The total project budget was \$2.7 million, with \$1.2 million provided by the HOST fund and other local sources and about \$1.5 million from the Georgia Department of Transportation's Transportation Enhancement Program. The project was designed by AECOM of Atlanta. BRTU Construction was the general contractor.



Downtown Decatur Storm Drainage Improvements

Phase 2 of downtown Decatur's storm drainage improvements was completed in 2017 and includes new storm drainage improvements that begin at Decatur Fire Station No. 1, run easterly along East Trinity Place and East Howard Avenue then finish on Barry Street. The project also included renewal of a failing sanitary sewer system and construction of streetscape improvements in the same community. The project was originally planned almost 40 years ago and replaced some of the oldest infrastructure in metro Atlanta. This phase cost \$2.1 million and concluded the major planned improvements to the upper Peavine section of the downtown drainage system. Astra Grading and Pipe of Woodstock was the general contractor. The project was funded by the City's Storm Water Utility and was designed by Atkins North America of Atlanta.



Park Pavilions, Concession Buildings, Arbors and Storage Buildings

New arbors and storage buildings were completed in 2019 in Scott, Ebster, Oakhurst and McKoy Parks. These were designed by Trey Lucas Architects of Decatur and built by Everlast Construction of Alpharetta.

Construction was completed in 2018 on new pavilions and concession buildings at McKoy and Oakhurst Parks. The new buildings include all-season restrooms and replacement of outdated park amenities that were originally built in the 1970s. The total cost was about \$1.3 million. The improvements were designed by Lyman Davidson Dooley Architects. The general contractor was BM&K Construction of Braselton.

Ongoing Investments

Greenspace Acquisition and Improvement

About 1.3 acres of greenspace on Green Street was purchased in 2021. This property borders the College Place-Green Street PATH Trail and will be maintained in a natural state. An additional 4.2 acres of greenspace bordering the Dearborn Park Trail was purchased in 2018. Including DeKalb County's Dearborn Park and the natural area bordering Shoal Creek, the entire Dearborn Park area now includes over 17 acres of passive greenspace.

In addition to invasive plant removal and woodland restoration at Decatur Legacy Park, the City is continuing its program to remove and control invasive plants in various locations around Decatur. This program is focused on the eradication of kudzu, English ivy, privet and similar invasive plants that harm native plants and reduce habitat in the City's greenspaces.

New artificial turf has been installed over the Decatur MARTA Station on the Courthouse Square in downtown Decatur.

The City of Decatur and Trees Atlanta will continue their on-going partnership to plant trees and increase the City's tree canopy in anticipation of Decatur's bicentennial in 2023.

Sidewalk Improvement Program

In a joint effort with Agnes Scott College and the Department of Transportation to improve pedestrian safety, a new pedestrian crossing with flashing beacon has been installed in the 100-block of South Candler Street. A new island in South Candler Street near Midway Road was recently completed.

The City Commission continues to appropriate funding each year for improvements to the City's sidewalk, pedestrian and bicycle facilities and for traffic calming improvements to discourage speeding and make walking and biking safer in Decatur. The City partnered with the PATH Foundation of Atlanta to complete the East Decatur Greenway Trail on South Columbia Drive and Katie Kerr Road in 2018.

Recent improvements have focused on repairs to existing sidewalks throughout Decatur using the innovative technique pioneered by Georgia Safe Sidewalks. Sidewalk and pedestrian improvements completed since 2017 include the Olympic Place pedestrian trail, a sidewalk extension on Harold Byrd Drive and new decorative crosswalks in downtown Decatur. A major sidewalk repair and replacement program has been completed on South Candler Street. Derrydown Way and North Candler Street are next.

The Georgia Department of Transportation completed installation of pedestrian hybrid beacons on South Candler Street and Clairemont Avenue and provided funding for the recent installation of a beacon on Scott Boulevard at Westchester School. Pedestrian hybrid beacons allow pedestrians to safely cross busy streets while stopping vehicle traffic only as needed.



Local Street Repairs and Paving

Along with annual grants from the Georgia Department of Transportation, significant local funding is appropriated each year to repair and repave local streets. Sycamore Drive and Merrill Avenue were repaved in 2021-22. South McDonough Street from Oakview Road to Garland Avenue, along with East Ponce de Leon Avenue and Arcadia Avenue from Sycamore Drive to the City limits were repaved in 2022-23. In 2023-24, repaving is planned for Glendale Avenue, West Dougherty Street, parts of South McDonough and Adair Streets, part of Coventry Road and an additional section of Third Avenue. Repaving is coordinated with sidewalk and curb ramp repairs when necessary.

Coordination with the Georgia Department of Transportation and DeKalb County

On-going planning and coordination with the Georgia Department of Transportation (GDOT) has resulted in numerous bicycle and pedestrian improvements, including pedestrian hybrid beacons on Clairemont Avenue, Scott Boulevard and South Candler Street, streetscape improvements in downtown Decatur and Oakhurst Village, and the Pedestrian Safety Improvements at Clairemont Avenue and Commerce Drive and at Church Street and Commerce Drive and Church Street Cycle Track.

Similar planning efforts presently include the following:

- Pedestrian hybrid beacon on Scott Boulevard at Nelson Ferry Road.
- Road diet and bicycle/pedestrian improvements on East College Avenue between South Candler Street and the Avondale city limits.
- Planning for intersection improvements at Clairemont Avenue and Scott Boulevard.
- A possible roundabout at Scott Boulevard and West Ponce de Leon Avenue.
- Traffic safety improvements on North Decatur Road.



Capital Projects Summary

Capital Improvement Program

A Capital Improvement Program (CIP) is a planning process that identifies the capital investments a local government intends to make over a period of time. Capital includes the facilities and materials needed to perform the City's functions and to produce and deliver the services expected of it.

The following guidelines determine what a capital project is:

- Relatively high monetary value (at least \$5,000)
- Long life (at least two years)
- Results in creation of a capital asset, or the revitalization of a capital asset

Included within the above definition of a capital project are the following items:

- Construction of new City facilities
- Remodeling or expansion of existing facilities
- Purchase, improvement, and development of land
- Street construction, reconstruction, resurfacing, or road improvements
- Sidewalks, drainage, and stormwater projects
- Vehicles, heavy equipment, computers, and other machinery & equipment
- Planning and engineering costs related to specific capital improvements

The City develops and updates a five-year Capital Improvement Program (CIP) annually. The capital budget is the first year of the CIP and provides the basis for control of expenditures for the acquisition of significant City assets and construction of all capital facilities. As capital improvement projects are completed, they are capitalized and the operations and maintenance are funded in the annual general fund operating budget.

The FY 2024-2028 Capital Improvement Program

The FY 2024-2028 capital improvement program totals \$60,588,880. A summary of the plan is as follows:

	FY 2024 Proposed	FY 2025 Proposed	FY 2026 Proposed	FY 2027 Proposed	FY 2028 Proposed	Total
Capital Improvements Fund	9,899,490	12,813,750	9,487,150	4,449,850	4,111,950	\$40,762,190
HOST projects	689,200	27,200	27,200	27,200	27,200	\$798,000
SPLOST Fund	6,981,980	-	-	-	-	\$6,981,980
PFA Fund	330,000	-	-	-	-	\$330,000
ARPA Fund	8,571,260	-	-	-	-	\$8,571,260
Cemetery Capital Improvements Fund	15,000	18,000	18,000	18,000	18,000	\$87,000
Solid Waste Fund	296,600	212,200	182,200	130,200	130,200	\$951,400
Stormwater Fund	866,700	166,700	109,500	109,500	109,500	\$1,361,900
E911 Fund		238,000	72,000	62,000		\$372,000
School Zone Camera Fund	373,150	-	-	-	-	\$373,150

The projects included in the Adopted FY 2024-2028 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 22-23 Revised Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	Total FY 23-24 to FY 27-28
CITYWIDE							
Telephone System Upgrade			250,000	250,000			500,000
Fiber Network Installation	274,800	274,800	274,800	274,800	274,800	274,800	1,374,000
Wireless Network Upgrade/Refresh			264,000				264,000
CCC Ped Safety & Bike Lane Improvements	2,215,300						-
Outdoor Tornado Siren System	26,000			35,000	35,000	35,000	105,000
Outdoor Water Bottle/Drinking Fountain Stations			30,000	30,000	30,000		90,000
Electric Vehicle Charging Stations	-	120,000	120,000	120,000	120,000		480,000
CITYWIDE:	\$2,516,100	\$394,800	\$938,800	\$709,800	\$459,800	\$309,800	\$2,813,000
FACILITIES MAINTENANCE UPKEEP							
LED Lighting Upgrade in all city facilities		155,000	195,000				350,000
Bandstand Painting and Repair	15,000		15,000				15,000
City Hall Carpet	35,000						-
Decatur Legacy Park - Inclusive Playground	261,000						-
Decatur Legacy Park - Postal Pond Bank Restoration		100,000					100,000
Decatur Legacy Park Inside Building Network Infrastructure			293,400				293,400
Decatur Legacy Park Outside Underground Fiber Option Network			231,660				231,660
Decatur Recreation Center Interior Painting			130,000				130,000
Decatur Recreation Center Wood Floor Re-finish			30,000				30,000
Decatur Recreation Center Floor Covers			15,000				15,000
Decatur Recreation Center Boiler			50,000				50,000
Decatur Recreation Center Chiller			50,000				50,000
Decatur Tennis Center Roof			15,000				15,000
Glenlake Pool House Roof		25,000					25,000
Oakhurst Park Waterline Replacement		15,000					15,000
Fire Station 1 Stair Stabilization	20,000						-
Fire Station 1 Bay Floor Repair			31,100				31,100
Police Bullet Proof Windows (eastside of building)	61,000						-
Public Works Facility Exterior Refresh/Upgrade		35,000					35,000
Public Works Building B Office Buildout	25,000	50,000					50,000
Public Works Building Motor Maintenance Bay Floor Epoxy			36,000				36,000
Public Works Building Solar Array project	500,000						-
Decatur Recreation Center Solar Array Project	-	750,000					750,000
Decatur Cemetery Roadway Repaving			423,000				423,000
MARTA Plaza Paver Re-sanding		15,000					15,000
Crosswalk Removal at Clairemont-Ponce de Leon intersection		15,000					15,000
Property Purchase and Demolition - 600 Commerce Drive	610,000	50,000					50,000
Property Purchase and Demolition - 1010 N Parkwood Road	400,000	50,000					50,000
Streetlight replacement project - One Town Center		55,000					55,000
FACILITIES UPKEEP:	\$1,927,000	\$1,315,000	\$1,515,160	\$-	\$-	\$-	\$2,830,160
CITY MANAGER'S OFFICE							
Records Management Enterprise Software			150,000				150,000
City Hall Back-up Power Supply			250,000				250,000
CMO:	\$-	\$-	\$400,000	\$-	\$-	\$-	\$400,000

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Capital Improvements Fund Capital *continued*

Description	FY 22-23 Revised Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	Total FY 23-24 to FY 27-28
COMMUNITY & ECONOMIC DEV							-
PALS Vehicle		10,000	10,000	10,000			30,000
DDA Conference Room and Reception Area Furniture Replacement		27,000					27,000
DDA Conference Room Technology Upgrade	12,000						-
Decatur Square shade systems fabric and installation			88,000				88,000
East Decatur Station branding and signage including benches			51,000				51,000
CED:	\$12,000	\$37,000	\$149,000	\$10,000	\$-	\$-	\$196,000
ADMINISTRATIVE SERVICES							
AS:	\$-	\$-	\$-	\$-	\$-	\$-	\$-
FIRE							
Fire Engine Truck				100,000	100,000	100,000	300,000
Quint Fire Truck	179,900	179,900	179,900	179,900	179,900		719,600
Reserve Fire Engine Replacement	42,900	42,900	42,900				85,800
Fire Admin vehicle		12,500	12,500	12,500		15,000	52,500
Fire Admin/Inspections Vehicle	10,000		12,000	12,000	12,000		36,000
HazMat Truck (2008)			67,500				67,500
Portable Radio Replacement (25)	24,800	24,800	24,800	24,800			74,400
Self-Contained Breathing Apparatus	53,430	53,430	53,430				106,860
Helmet Replacement (40)		25,000					25,000
Station Furniture		15,000				20,000	35,000
Stations 1 & 2 Appliances and Fitness Equipment	35,000						-
Extrication Equipment			30,000				30,000
Mini Fire Pumper #1	38,000		43,000	43,000	43,000	43,000	172,000
Medical Closet Vending Machine		19,500					19,500
Fire Extinguisher Training Unit		14,500					14,500
FIRE:	\$384,030	\$387,530	\$466,030	\$372,200	\$334,900	\$178,000	\$1,738,660
PARKS & RECREATION							
Ebster Pool Shell Resurfacing			25,000				25,000
Playground Equipment	10,000	15,000	15,000	15,000	15,000	15,000	75,000
Skatepark Equipment	-	365,000					365,000
Active Living Shuttle Bus	12,000	12,000					12,000
Active Living Shared Hybrid SUV	-	8,000	8,000	8,000			24,000
Sand Volleyball Courts			60,000				60,000
Ebster Field Turf Upgrades		1,000,000					1,000,000
Ebster Field Lighting Upgrades		150,000	150,000	150,000	150,000	150,000	750,000
McKoy and Oakhurst Fields Dugout Improvements		125,000					125,000
P&R:	\$22,000	\$1,675,000	\$258,000	\$173,000	\$165,000	\$165,000	\$2,436,000

Capital Improvements Fund Capital *continued*

Description	FY 22-23 Revised Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	Total FY 23-24 to FY 27-28
POLICE							
2021 Admin Vehicle	9,400	9,400					9,400
Take Home Car Program - Multi Year Financing		800,000	415,000				1,215,000
Intoxilyzer 9000			10,000	10,000	10,000		30,000
Police Motorcycle			11,000	11,000			22,000
Mobile Command Trailer			60,000				60,000
License Plate Reader system	3,810	3,810	3,810				7,620
Firearms Replacement				50,000			50,000
Body worn cameras storage server	54,000	58,350	58,350	58,350	58,350	58,350	291,750
CAD Activation System	85,000						-
Digital Radio Upgrade (65 portable radio replacement)			65,000	65,000	65,000	65,000	260,000
Patrol Rifles				100,000			100,000
Taser Assurance Program					11,000	11,000	22,000
Live Scan fingerprint system			5,000	5,000	5,000	5,000	20,000
Latent Print Server			20,000				20,000
Training Simulator	13,700						-
Evidence Room Shelving	25,300						-
Security Upgrades	34,000						-
Electric Golf Cart		10,000					10,000
POLICE:	\$225,210	\$881,560	\$648,160	\$299,350	\$149,350	\$139,350	\$2,117,770
PUBLIC WORKS							
Admin Vehicle	12,800	12,800	12,800				25,600
Buildings Pickup		10,000	10,000	10,000			30,000
Buildings Pickup		10,000	10,000	10,000			30,000
Grounds Zero Turn Mower				12,000			12,000
Cemetery Loader Backhoe		22,000	22,000	22,000	22,000	22,000	110,000
Grounds Crew Pickup			13,500	13,500	13,500		40,500
Grounds Pickup	10,000						-
Grounds Brush Chipper	13,000	13,000					13,000
Grounds Grapple Truck	30,000	30,000					30,000
Engineering Division Admin Vehicle (Ford Escape)			7,500	7,500	7,500		22,500
Streets Crew F750 Dump Truck	20,000						-
Streets Crew Pickup F250 Truck	15,000	15,000	15,000				30,000
Roadway Patching, Repair & Repaving (LMIG)	1,060,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Sidewalk Installation & Repair	250,000		250,000	250,000	250,000	250,000	1,000,000
Street Repairs		75,000	75,000	75,000	75,000	75,000	375,000
Safe Streets for All		240,000					240,000
Shadowmoor Dr Sidewalk Construction	307,700						-
Derrydown Way Sidewalk Construction	200,000	200,000					200,000
Adair Complete Streets	50,000	350,000					350,000
Scott Blvd Sidewalks				250,000			250,000
Pavement Management Study		50,000					50,000
S. McDonough Complete Streets	250,000						-
N. Decatur Rd Corridor Improvements	180,000	270,000	3,000,000	2,500,000			5,770,000
Coventry Rd Traffic Calming		350,000					350,000
E. Lake Dr at Parkwood Rd Intersection	15,000	500,000					500,000
Swanton Way Pavement Failure			250,000				250,000
Jefferson Place Pavement Failure		350,000					350,000
Scott Blvd and Clairemont Ave Intersection Improvements		400,000	1,800,000	1,800,000			4,000,000
PW:	\$2,413,500	\$5,897,800	\$8,465,800	\$7,950,000	\$3,368,000	\$3,347,000	29,028,600



Capital Improvements Fund Capital *continued*

Description	FY 22-23 Revised Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	Total FY 23-24 to FY 27-28
HOST Funded Capital							
Public Art	10,000	10,000					10,000
CCC Pedestrian/Bike Improvements	731,700						-
Traffic Calming Planning & Projects		400,000					400,000
Sidewalk Construction and Repair	200,000	200,000					200,000
Access Control and Security Upgrades	165,000	52,000					52,000
Grounds Tractor		10,100	10,100	10,100	10,100	10,100	50,500
Grounds Battery Powered Mower	24,000						-
Mini Excavator		17,100	17,100	17,100	17,100	17,100	85,500
HOST:	\$1,130,700	\$689,200	\$27,200	\$27,200	\$27,200	\$27,200	\$798,000
CAPITAL IMPROVEMENT FUND TOTAL:	\$7,499,840	\$10,588,690	\$12,840,950	\$9,514,350	\$4,477,050	\$4,139,150	\$41,560,190
CEMETERY CAPITAL IMPROVEMENTS FUND							
Cemetery Marker and Wall Restoration		15,000	18,000	18,000	18,000	18,000	87,000
Landscape Maintenance	20,000						-
CEMETERY TOTAL:	\$20,000	\$15,000	\$18,000	\$18,000	\$18,000	\$18,000	\$87,000
SOLID WASTE FUND							
2019 40YD Front Loader	54,400	54,400					54,400
2020 25YD Rear Loader - NEW 19-20	52,000	52,000					52,000
2021 Collection Vehicles (4)	30,000	30,000	30,000				60,000
2022 Rear Loader		52,200	52,200	52,200	52,200	52,200	261,000
2024 Front Loader		52,000	52,000	52,000			156,000
2025 6YD Rear Loader			22,000	22,000	22,000	22,000	88,000
2017 Street Sweeper	43,720						-
2023 Street Sweeper (refurbished)		30,000	30,000	30,000	30,000	30,000	150,000
2018 Recycling Collection Vehicles (2)	16,000						-
Compost Collection Vehicle		26,000	26,000	26,000	26,000	26,000	130,000
SOLID WASTE:	\$196,120	\$296,600	\$212,200	\$182,200	\$130,200	\$130,200	\$951,400
STORMWATER FUND							
Vacuum Jetter		50,000	50,000				100,000
2015 F250 Drainage Pickup Truck Replacement	16,700	16,700	16,700				33,400
2017 F750 Drainage Dump Truck Replacement	22,000						-
2018 Inspector SUV				9,500	9,500	9,500	28,500
Roadway Milling	100,000	100,000	100,000	100,000	100,000	100,000	500,000
S. Columbia Multi-Use path bioswale construction	200,000	200,000					200,000
Additional Bioswale Construction Project		500,000					500,000
FEMA Grant Match		200,000					200,000
Capital Project Funding							-
Ebster Vault Clean Out	300,000						-
STORMWATER:	\$638,700	\$1,066,700	\$166,700	\$109,500	\$109,500	\$109,500	\$1,561,900
E911 FUND							
Dictaphone Recording System/NICE Recording System			12,000	12,000	12,000		36,000
Back-up System			166,000				166,000
Computer Replacement			10,000	10,000			20,000
Console Replacement			50,000	50,000	50,000		150,000
E911:	\$0	\$0	\$238,000	\$72,000	\$62,000	\$0	\$372,000

Capital Improvements Fund Capital *continued*

Description	FY 22-23 Revised Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	Total FY 23-24 to FY 27-28
SCHOOL ZONE CAMERA SAFETY PROGRAM FUND							
Tasers		113,000					113,000
Policy Review and Development Software		19,650					19,650
Flock Safety Cameras		37,000					37,000
Downtown Business District Cameras		40,000					40,000
Police Officer Safety Gear and Equipment		149,400					149,400
Netclock for E911 Communications Center		14,100					14,100
SCHOOL ZONE CAMERAS:	\$0	\$373,150	\$0	\$0	\$0	\$0	\$373,150
CHILDREN & YOUTH SVCS FUND							
Gator XUV for Legacy Park	30,000						-
CYS:	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
SPLOST FUND							
URA Debt Service	956,290	956,980					956,980
Atlanta Avenue redesign	950,000	4,395,000					4,395,000
S. Columbia Multi-Use Trail		1,630,000					1,630,000
SPLOST:	\$1,906,290	\$6,981,980	\$0	\$0	\$0	\$0	\$6,981,980
PFA FUND - DECATUR LEGACY PARK							
Legacy Park - Barn Interior Replacement	180,000						-
Legacy Park - Industrial Kitchen Upgrade	80,000						-
Legacy Park - ADA Ramps (Williams and Gillespie)	45,500						-
Legacy Park - Signage	25,000	30,000					30,000
Legacy Park - Postal Pond Restoration Assessment		100,000					100,000
Legacy Park - Invasive Plant Removal		200,000					200,000
Legacy Park - Williams Roof Replacement	30,000						-
Legacy Park - Playground Fencing	15,500						-
Legacy Park - Hyatt Cottage Porch and Floor Repairs	20,000						-
Legacy Park - Creative Village		209,000					209,000
PFA:	\$396,000	\$330,000	\$0	\$0	\$0	\$0	\$330,000
ARPA FUND							
Decatur Recreation Center Hybrid Technology	115,000						-
Decatur Legacy Park Track and Athletic Field	170,000	2,830,000					2,830,000
Decatur Legacy Park South Housing Village Infrastructure		3,741,260					3,741,260
Storm Water Infrastructure Improvements		2,000,000					2,000,000
ARPA:	\$285,000	\$8,571,260	\$0	\$0	\$0	\$0	\$8,571,260
OTHER FUNDS TOTAL:	\$3,472,110	\$17,634,690	\$634,900	\$381,700	\$319,700	\$257,700	\$19,228,690



CAPITAL IMPROVEMENT FUND (350)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	CAPITAL IMP. FUND ACTUAL 2018-19	CAPITAL IMP. FUND ACTUAL 2019-20	CAPITAL IMP. FUND ACTUAL 2020-21	CAPITAL IMP. FUND ACTUAL 2021-22	CAPITAL IMP. FUND ESTIMATE 2022-23	CAPITAL IMP. FUND REVISED 2022-23	CAPITAL IMP. FUND ESTIMATE 2023-24
BEGINNING FUND BALANCE	10,817,107	9,173,137	7,117,421	5,991,340	4,930,638	6,196,709	5,611,949
REVENUES							
311200 General Taxes	3,393,546	4,679,851	5,107,796	5,484,214	5,800,000	5,900,000	6,117,500
313300 Homestead Option Sales Tax (HOST)	0	0	0	0	0	0	0
334100 Intergovernmental-School	220,762	389,164	254,219	0	0	0	0
334110 Intergovernmental-Federal/State	0	116,486	17,907	916,942	3,367,000	2,354,000	1,400,000
334300 Intergovernmental-LMIG	276,707	221,570	191,773	208,993	208,990	215,260	215,260
336000 Local Grants	0	450,027	0	0	0	0	0
361000 Interest	10,170	15,549	16,131	20,088	0	0	0
371200 Gifts & Contributions	0	10,604	0	0	0	0	190,000
381000 Use of Property/Rent	0	0	0	0	0	0	0
389000 Miscellaneous	53,160	0	24,118	0	0	0	0
393150 Bond Expense Reimbursement	0	0	0	0	0	0	0
383010 Insurance Claims/Losses	0	0	0	0	0	0	0
Total Revenue	3,954,345	5,883,250	5,628,103	6,630,236	9,375,990	8,469,260	7,922,760
EXPENDITURES							
CONTRACTUAL SERVICES							
521200 Professional Services	189,376	285,817	200,914	77,535	220,000	240,000	560,000
522200 Repairs & Mnt.	0	0	0	0	0	0	0
522201 R&M Bldg and Fixed Equipment	96,475	40,315	223,394	20,000	214,600	190,000	350,000
522202 R&M Communications Equipment	0	0	0	0	0	0	0
522203 R&M Landscape	0	0	0	0	100,000	0	100,000
522206 R&M Vehicles	15,226	0	0	0	0	0	0
522210 R&M Infrastructure	436,131	(13,880)	1,755,745	1,350,921	1,960,000	1,510,000	3,675,000
522310 Rental of Land/Bldgs	46,167	37,232	18,616	0	0	0	0
522320 Rental of Equipment and Vehicles	0	0	2,753	0	0	0	0
522321 Auto Allowance	0	0	0	0	0	0	0
522500 Other Contractual Services	390,551	29,291	108,344	79,343	64,000	79,000	183,350
523103 Insurance - Misc	0	0	0	0	0	0	0
523202 Telephone	0	0	0	0	0	0	0
523300 Advertising	120	0	180	0	0	0	0
523400 Printing & Binding	0	0	0	0	0	0	0
523450 Signs	0	0	0	0	0	0	0
523600 Dues & Fees	0	0	0	0	0	0	0
523700 Education & Training	0	0	0	0	0	0	0
523701 Business Meetings	0	0	0	0	0	0	0
523800 Licenses	0	0	0	0	0	0	0
523911 Bank Charges	66	500	432	90	0	0	0
Total Services	1,174,111	379,275	2,310,378	1,527,889	2,558,600	2,019,000	4,868,350
SUPPLIES							
531101 Bldg. & Fixed Equipment	5,243	0	0	0	8,500	0	0
531103 Landscape Supplies	0	0	0	0	0	0	0
531105 Office Supplies	0	0	0	0	0	0	0
531107 Specialized Departmental Supplies	48,063	30,199	13,949	11,072	49,300	35,000	59,000
531110 Communications Equipment	43,529	0	0	0	0	0	0
531111 Computer Equipment	27,820	3,489	31,888	61,508	285,000	165,000	52,000
531112 Computer Software	0	0	9,269	0	88,000	85,000	0
531113 Off Eqp Furnishings	8,855	0	0	0	25,300	25,300	42,000
531114 Outdoor Furn and Equipment	145,323	49,212	5,472	3,962	327,000	271,000	417,000
531300 Food-Subsistence & Support	0	0	0	0	0	0	0
531400 Books & Periodicals	0	0	0	0	0	0	0
531600 Small Equipment	8,371	0	0	0	0	0	0
Total Supplies	287,204	82,900	60,578	76,542	783,100	581,300	570,000

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		CAPITAL IMP. FUND ACTUAL 2018-19	CAPITAL IMP. FUND ACTUAL 2019-20	CAPITAL IMP. FUND ACTUAL 2020-21	CAPITAL IMP. FUND ACTUAL 2021-22	CAPITAL IMP. FUND ESTIMATE 2022-23	CAPITAL IMP. FUND REVISED 2022-23	CAPITAL IMP. FUND ESTIMATE 2023-24
CAPITAL OUTLAY								
541100	Sites	2,180,000	0	0	424,215	0	1,010,000	0
541101	Right of Way	0	0	0	0	0	0	0
541200	Site Improvements	25,000	0	55,893	0	1,650,000	75,000	1,800,000
541300	Buildings	77,256	7,370	0	0	0	0	0
541301	Building Improvements	155,682	20,082	9,632	303,000	750,000	500,000	750,000
541400	Infrastructure	1,341,136	4,215,041	1,108,878	1,185,648	5,788,000	3,569,700	2,340,000
542100	Machines, Motors & Power Tools	63,245	0	8,801	0	186,000	160,000	110,000
542101	Communications Equipment	0	0	0	123,833	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	440,885	1,668,885	150,026	43,695	866,000	824,000	552,500
542301	Outdoor Furniture & Equipment	39,660	0	1,500	0	60,000	0	120,000
542401	Computer Systems Software	123,877	0	0	0	0	0	0
542500	Miscellaneous Equipment	0	(50)	208,715	0	0	0	0
Total Capital Outlay		4,446,742	5,911,328	1,543,445	2,080,390	9,300,000	6,138,700	5,672,500
DEBT SERVICES								
581100	Principal-Bonds	150,000	357,844	369,091	380,528	410,000	410,000	420,000
581200	Principal-Capital Leases	148,975	115,109	307,122	316,015	887,000	522,000	880,000
582100	Interest-Bonds	45,235	103,476	93,198	82,598	121,000	121,000	111,670
582200	Interest-Capital Leases	16,346	17,096	47,873	38,983	124,250	96,750	112,800
Total Non-operating		360,556	593,525	817,284	818,124	1,542,250	1,149,750	1,524,470
Total Expenditures		6,268,613	6,967,029	4,731,685	4,502,945	14,183,950	9,888,750	12,635,320
OTHER USES								
611100	Transfer (to) from General Fund	0	0	450,000	500,000	750,000	2,500,000	550,000
611344	Transfer (to) from Public Facilities Auth.	(1,300,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)
611340	Transfer (to) from URA 2010 Debt Service	(277,169)	0	0	0	0	0	0
611340	Transfer (to) from URA 2010 Project	0	0	0	0	0	0	0
611345	Transfer (to) from URA 2013 Debt Service	(517,778)	0	0	0	0	0	0
611345	Transfer (to) from URA 2013 Project	0	0	0	0	0	0	0
391310	Transfer (to) from GO Bond Fund	230,560	0	0	0	0	0	0
391505	Transfer (to) from Stormwater Utility	32,885	21,885	21,885	21,885	0	0	0
391355	Transfer (to) from Cemetery Cap. Imp. Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
392100	Sale of Fixed Assets	0	10,000	0	0	0	0	0
393501	Proceeds from Capital Leases	2,483,799	1,338,520	0	0	2,300,000	800,000	2,165,000
393100	Issuance of Long-term Debt	0	0	0	0	0	0	0
611220	Transfer (to) from Grant Fund	0	0	0	0	0	0	0
611286	Transfer (to) from Downtown Development Auth.	0	(110,842)	(107,218)	(105,808)	(105,000)	(105,900)	(105,900)
611287	Transfer (to) from TAD Fund	0	0	(162,510)	(106,000)	(106,000)	(127,370)	(133,740)
Total Other Uses		670,299	(972,437)	(2,029,843)	(1,921,923)	607,000	834,730	243,360
ENDING FUND BALANCE		9,173,137	7,116,922	5,983,498	6,196,709	729,677	5,611,949	1,142,749
	Restricted-HOST	0	0	0	0	420,074	815,104	13,104
ENDING ASSIGNED FUND BALANCE		9,173,137	7,116,922	5,983,498	6,196,709	309,604	4,796,845	1,129,645



FY 2022-2023 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Playground Equipment Replacement (\$10,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Shuttle Bus (4th of 5 Lease Payments) (\$12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Legacy Park Inclusive Playground Equipment Installation (\$261,000) (531114)	One-time cost – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Buildings Maintenance: Bandstand Painting (\$15,000) (522201)	One-time cost – nominal impact on operating budget
Buildings Maintenance: City Hall Carpet Replacement (\$35,000) (522201)	One-time cost – nominal impact on operating budget
Buildings Maintenance: Fire Station 1 Stair Stabilization (\$20,000) (522201)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Buildings Maintenance: Public Works Building B Office Suite Buildout (\$25,000) (522201)	One-time cost – nominal impact on operating budget. Once buildout is complete and space is occupied, costs associated with utilities will impact operating budget
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements (\$2,215,300) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Property Purchase - 600 Commerce Dr (\$610,000) (541100)	One-time cost – nominal impact on operating budget
Citywide: Property Purchase - 1010 N. Parkwood Rd (\$400,000) (541100)	One-time cost – nominal impact on operating budget
Engineering: F750 Dump Truck (5th of 5 Lease Payments) (\$20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Sidewalk Construction and Repair (\$250,000) (522210) (includes Ga Safe Sidewalks)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Patching, Repair and Resurfacing (\$1,060,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Shadowmoor Drive Sidewalks (\$307,700) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Derrydown Way Sidewalks (\$200,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Adair Street Traffic Calming (\$50,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: East Lake Drive and Parkwood Road Intersection Improvements (\$15,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: S. McDonough Complete Streets (\$250,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: N. Decatur Rd Corridor Improvements (\$180,000) (521200)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Fire: Mini-Pumper (5th of 5 Lease Payments) (\$38,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Administrative Vehicle (4th of 4 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Quint Fire Engine (3rd of 7 Lease Payments) (\$179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment

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FY 2022-2023 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Fire: Reserve Fire Engine Replacement (1990) (3rd of 5 Lease Payments) (\$42,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: SCBA Replacement (2nd of 4 Lease Payments) (\$53,430)	Ongoing program – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Fire: Portable Radio Replacement (2nd of 5 lease payments) (\$24,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Fire: Station Fitness Equipment and Appliance Replacement (\$35,000) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment and increase in staff wellness
General Government: Outdoor Warning Siren System (5th of 5 Lease Payments) (\$26,000)	Ongoing program – increase community safety
Grounds Maintenance: Pickup with Dump Body (5th of 5 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Brush Chipper (4th of 5 Lease Payments) (\$13,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement Grapple/Knuckle Boom Loader Truck (4th of 5 Lease Payments) (\$30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) (\$9,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Training Simulator (5th of 5 Lease Payments) (\$13,700)	Ongoing program – increase staff efficiencies
Police: Camera Data Storage (\$54,000) (522500)	Ongoing program – increase staff efficiencies
Police: Automated License Plate Reader (\$3,810) (3rd of 5 Lease Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: CAD Activation System (\$85,000) (531112)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
Police: Evidence Room Shelving (\$25,300) (531113)	One-time cost – nominal impact on operating budget
Police: Security Upgrades (\$34,000) (522201)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Police: Bulletproof Window Laminate Installation (\$61,000) (522201)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Public Works: Solar Array (\$500,000) (541301)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased electrical efficiencies at the facility
Technology: Fiber Network Replacement (4th of 10 Lease Payments) (\$274,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: DDA Conference Room AV Tech Equipment (\$12,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies



FY 2022-2023 HOST ITEMS	IMPACT ON OPERATING BUDGET
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements (\$731,700) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Sidewalk Construction and Repair (\$200,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Community & Economic Development: Public Art (\$10,000) (522500)	Ongoing program – nominal impact on operating budget
Technology: Access Control & Security Upgrades at Park Facilities (\$165,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
Grounds Maintenance: Battery Powered Zero-Turn Mower (\$24,000) (542100)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2023-2024 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Buildings Maintenance: Glenlake Pool House Roof (\$25,000) (522201)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Buildings Maintenance: Public Works Exterior Facility Refresh (\$35,000) (522201)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Buildings Maintenance: Public Works Building B Office Suite Buildout (\$50,000) (522201)	One-time cost – nominal impact on operating budget. Once buildout is complete and space is occupied, costs associated with utilities will impact operating budget
Buildings Maintenance: Maverick Pickup Truck (1st of 3 Lease Payments) (\$10,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Maverick Pickup Truck (1st of 3 Lease Payments) (\$10,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Cemetery: Loader Backhoe (1st of 5 Lease Payments) (\$22,000) (542100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: City Facility LED Light Upgrade Project (\$155,000) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: One Town Center Streetlight Replacement (\$55,000) (522201)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Citywide: Electric Vehicle Charging Stations (\$120,000) (542301)	Ongoing program – nominal impact on operating budget. Once buildout is complete and stations are providing power, costs associated with utilities will impact operating budget
Citywide: Crosswalk Removal at Clairemont Ave-Ponce de Leon Ave Intersection (\$15,000) (522500)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Citywide: Demolition - 1010 N. Parkwood Rd (\$50,000) (522500)	One-time cost – nominal impact on operating budget.
Citywide: Demolition - 600 Commerce Dr (\$50,000) (522500)	One-time cost – nominal impact on operating budget.
Community & Economic Development: Office Suite Furniture Replacement (\$27,000) (531113)	One-time cost – nominal impact on operating budget.
Engineering: Safe Streets for All (\$240,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: N. Decatur Rd Corridor Improvements (\$270,000) (521200)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure

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FY 2023-2024 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Engineering: Patching, Repair and Resurfacing/LMIG (\$3,000,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Coventry Rd Traffic Calming (\$350,000) (522210)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Pavement Assessment (\$50,000) (522210)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Street Repairs (\$75,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Derrydown Way Sidewalks (\$200,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Adair Street Traffic Calming (\$350,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: East Lake Drive and Parkwood Road Intersection Improvements (\$500,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Jefferson Place Pavement Failure (\$350,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Scott Blvd and Clairemont Ave Intersection Improvements (\$400,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Fire: Replacement Quint Fire Engine (4th of 7 Lease Payments) (\$179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Reserve Fire Engine Replacement (1990) (4th of 5 Lease Payments) (\$42,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: SCBA Replacement (3rd of 4 Lease Payments) (\$53,430)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Portable Radio Replacement (3rd of 5 lease payments) (\$24,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Administrative Vehicle (1st of 3 Lease Payments) (\$12,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Helmet Replacement (\$25,000) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Medical Supply Vending Cabinet (\$19,500) (5311107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff wellness
Fire: Virtual Reality Fire Extinguisher Training Unit (\$14,500) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff wellness
Fire: Station Furniture Replacement (\$15,000) (531113)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff wellness
Grounds Maintenance: Brush Chipper (5th of 5 Lease Payments) (\$13,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement Grapple/Knuckle Boom Loader Truck (5th of 5 Lease Payments) (\$30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: MARTA Plaza paver resanding (\$15,000) (522201)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Grounds Maintenance: Postal Pond Bank Restoration (\$100,000) (522203)	One-time cost – nominal impact on operating budget



FY 2023-2024 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Parking: Ford Maverick Truck with bed cover (1st of 3 Lease Payments) (\$10,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: McKoy Park Skate Park (\$365,000) (531114)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Parks & Recreation: Ebster Field Turf (\$1,000,000) (541200)	Ongoing program – decrease in annual maintenance costs associated with older equipment and possible increase in lighting utility fees
Parks & Recreation: Ebster Field Lighting (1st of 5 Lease Payments) (\$150,000) (541200)	Ongoing program – decrease in annual maintenance costs associated with older equipment and possible increase in lighting utility fees
Parks & Recreation: Playground Equipment Replacement (\$15,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Parks & Recreation: Shuttle Bus (5th of 5 Lease Payments) (\$12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: Decatur Recreation Center Solar Array (\$750,000) (541301)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased electrical efficiencies at the facility
Parks & Recreation: Oakhurst Park Waterline Replacement (\$15,000) (522201)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Parks & Recreation: Hybrid SUV (1st of 3 Lease Payments) (\$8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: McKoy and Oakhurst Field Dugouts (\$125,000) (541200)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Police: Admin Vehicle (3rd of 3 Lease Payments) (\$9,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take Home Car Program Implementation (Multi-Year Financing - Phase 1) (1st of 5 Lease Payments) (\$160,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take Home Car Program Implementation (Multi-Year Financing - Phase 2) (\$415,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Camera Data Storage (\$58,350) (522500)	Ongoing program – increase staff efficiencies
Police: Automated License Plate Reader (\$3,810) (4th of 5 Lease Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Electric Golf Cart (\$10,000) (542200)	One-time cost – decrease in equipment rental fees
Public Works: Admin Vehicle (1st of 3 Lease Payments) (\$12,750)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (5th of 10 Lease Payments) (\$274,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment

Capital Projects
Fund
Capital
Improvements
(350)

FY 2023-2024 HOST ITEMS	IMPACT ON OPERATING BUDGET
Citywide: Sidewalk Construction and Repair (\$200,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Traffic Calming Planning and Projects (\$400,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Community & Economic Development: Public Art (\$10,000) (522500)	Ongoing program – nominal impact on operating budget
Technology: Server Replacement at Police Department for Camera System (\$52,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
Grounds Maintenance: Mini Excavator (1st of 5 Lease Payments) (\$17,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Tractor (1st of 5 Lease Payments) (\$10,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment



SPLOST FUND (320)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

		SPLOST FUND ACTUAL 2018-19	SPLOST FUND ACTUAL 2019-20	SPLOST FUND ACTUAL 2020-21	SPLOST FUND ACTUAL 2021-22	SPLOST FUND ESTIMATE 2022-23	SPLOST FUND REVISED 2022-23	SPLOST FUND ESTIMATE 2023-24
	BEGINNING FUND BALANCE	760,465	5,913,001	5,833,974	6,574,181	7,631,301	7,719,512	7,917,382
	REVENUES							
313200	Special Purpose Local Option Sales Tax	3,217,372	3,154,048	3,546,903	4,050,173	3,800,000	4,000,000	2,679,900
334100	Intergovernmental							
361000	Interest	90,383	75,088	1,075	3,555	0	0	0
389000	Miscellaneous							
	Total Revenue	3,307,755	3,229,136	3,547,978	4,053,728	3,800,000	4,000,000	2,679,900
	EXPENDITURES							
521200	Professional Services	0	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0	0
	Total Services	0	0	0	0	0	0	0
	SUPPLIES							
531100	General Supplies & Materials	533	0	0	938	0	30	0
531101	Bldg. & Fixed Eqp	0	0	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
	Total Supplies	533	0	0	938	0	0	0
	CAPITAL OUTLAY							
541400	Infrastructure	184,097	123,891	80,202	54,903	4,330,000	950,000	6,025,000
	Total Capital Outlay	184,097	123,891	80,202	54,903	4,330,000	950,000	6,025,000
	DEBT SERVICE							
581100	Principal	674,000	838,000	860,000	884,000	907,000	907,000	932,000
582100	Interest	72,825	118,182	95,588	72,656	49,290	49,290	24,980
584000	Cost of Issuance Long Term Debt	89,344	0	0	0	0	0	0
	Total Non-operating	836,169	956,182	955,588	956,656	956,290	956,290	956,980
	Total Expenditures	1,020,799	1,080,072	1,035,790	1,012,497	5,286,290	1,906,290	6,981,980
	OTHER USES							
611340	Transfer (to) from URA 2010 Debt Service	(750,240)	(747,710)	(668,428)	(630,420)	(632,160)	(632,160)	(632,920)
611345	Transfer (to) from URA 2013/2020 Debt Service	(1,479,180)	(1,480,380)	(1,103,554)	(1,265,480)	(1,263,680)	(1,263,680)	(1,270,930)
393100	Proceeds from debt issuance	5,095,000	0	0	0	0	0	0
	Total Other Uses	2,865,580	(2,228,090)	(1,771,981)	(1,895,900)	(1,895,840)	(1,895,840)	(1,903,850)
	Ending Fund Balance	5,913,001	5,833,974	6,574,181	7,719,512	4,249,171	7,917,382	1,711,452

FY 2023-2024 CAPITAL ITEMS

South Columbia MUP Construction (\$1,630,000) (541400)-2 Phases
 Railroad Crossing and Howard Avenue Improvements (\$4,395,000) (541400)

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	CEMETERY CAP. IMP. FUND ACTUAL 2018-19	CEMETERY CAP. IMP. FUND ACTUAL 2019-2020	CEMETERY CAP. IMP. FUND ACTUAL 2020-2021	CEMETERY CAP. IMP. FUND ACTUAL 2021-2022	CEMETERY CAP. IMP. FUND ESTIMATE 2022-23	CEMETERY CAP. IMP. FUND REVISED 2022-23	CEMETERY CAP. IMP. FUND ESTIMATE 2023-24
BEGINNING FUND BALANCE	168,457	143,914	129,549	123,729	100,629	107,923	72,923
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	16,650	41,400	37,100	54,950	30,000	25,000	30,000
State Grants	0	0	0	0	0	0	0
Loss Reimbursement	0	0	0	6,750	0	0	0
Miscellaneous	1,500	0	0	0	0	0	0
Gifts and Contributions	0	0	5,000	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	0	0	0	0	50,000
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	12,693	25,765	17,920	47,505	80,000	30,000	20,000
Claims, Losses	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	12,693	25,765	17,920	47,505	80,000	30,000	70,000
To Capital Imp Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
To Stormwater Fund	12,000	12,000	12,000	12,000	12,000	12,000	12,000
To GO Bond Fund							
To (From) Fund Balance	(24,543)	(14,365)	(5,820)	(15,806)	(80,000)	(35,000)	(70,000)
ENDING FUND BALANCE	143,914	129,549	123,729	107,923	20,629	72,923	2,923

FY 2022-2023 CAPITAL ITEMS

Cemetery: Landscape Maintenance \$20,000

FY 2023-2024 CAPITAL ITEMS

Cemetery: Entrance Improvements \$50,000

Cemetery: Landscape Maintenance \$20,000



2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	URA 2010 BONDS FUND ACTUAL 2018-19	URA 2010 BONDS FUND ACTUAL 2019-20	URA 2010 BONDS FUND ACTUAL 2020-21	URA 2010/2020A BONDS FUND ACTUAL 2021-22	URA 2010/2020A BONDS FUND ESTIMATE 2022-23	URA 2010/2020A BONDS FUND REVISED 2022-23	URA 2010/2020A BONDS FUND ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	(1)	277,202	276,374	368,081	368,081	428,739	428,739
REVENUES							
361000 Interest	0	0	0	90,996	0	0	0
381000 Rental Income	0	0	121,605	91,247	121,600	121,600	121,600
392200 Property Sale	0	0	0	0	0	0	0
393200 Federal Subsidy	291,017	283,903	212,555	0	0	0	0
389000 Miscellaneous	121,605	121,605	0	0	0	0	0
Total Revenue	412,622	405,508	334,160	182,243	121,600	121,600	121,600
EXPENDITURES							
Total Services	0	0	0	0	0	0	0
Total Supplies	0	0	0	0	0	0	0
Total Capital Outlay	0	0	0	0	0	0	0
DEBT SERVICE							
581100 Principal-RZEDB Series A	395,000	405,000	440,000	395,273	385,000	385,000	405,000
582100 Interest-RZEDB Series A	716,667	697,122	404,000	356,731	291,850	291,850	272,600
581100 Principal-Series B	25,418	26,942	28,560	0	32,090	32,090	34,020
582100 Interest-Series B	25,743	24,981	48,332	0	44,820	44,820	42,900
584000 Cost of Issuance Long Term Debt	0	0	139,201	0	0	0	0
Total Non-operating	1,162,828	1,154,045	1,060,092	752,004	753,760	753,760	754,520
Total Expenditures	1,162,828	1,154,045	1,060,092	752,004	753,760	753,760	754,520
OTHER USES							
Transfer from (to) General Fund	0	0	0	0	0	0	0
Transfer from Stormwater Utility	0	0	0	0	0	0	0
Transfer from Capital Improvements Fund	277,169	0	0	0	0	0	0
Transfer from SPLOST Fund	750,240	747,710	668,428	630,420	632,160	632,160	632,920
Adjust Construction Retainage	0	0	0	0	0	0	0
393100 Proceeds from debt issuance series A	0	0	9,370,000	0	0	0	0
393400 Premium on Note	0	0	1,218,741	0	0	0	0
393100 Proceeds from debt issuance series B	0	0	0	0	0	0	0
582120 Refunding Escrow	0	0	(10,439,530)	0	0	0	0
Total Other Uses	1,027,409	747,710	817,638	630,420	632,160	632,160	632,920
Ending Fund Balance	277,202	276,374	368,081	428,739	368,081	428,739	428,739

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	URA 2013 BONDS FUND ACTUAL 2018-19	URA 2013 BONDS FUND ACTUAL 2019-20	URA 2013 BONDS FUND ACTUAL 2020-21	URA 2013/2020 BONDS FUND ACTUAL 2021-22	URA 2013/2020 BONDS FUND ESTIMATE 2021-22	URA 2013/2020 BONDS FUND REVISED 2022-23	URA 2013/2020 BONDS FUND ESTIMATE 2023-24
BEGINNING FUND BALANCE	156	518,267	518,521	763,420	357,300	357,320	129,820
REVENUES							
Taxes	0	0	0	0	0	0	0
361000 Interest	328	250	15	0	0	0	0
334100 Intergovernmental	401,575	403,175	380,901	362,815	362,670	362,670	367,020
Total Revenue	401,903	403,425	380,916	362,815	362,670	362,670	367,020
EXPENDITURES							
522201 R&M Bldg Fixed Equip	0	0	0	0	0	450	0
Total Services	0	0	0	0	0	450	0
SUPPLIES							
531101 Bldg. & Fixed Eqp	0	0	0	13,202	0	3,050	0
Total Supplies	0	0	0	13,202	0	3,050	0
CAPITAL OUTLAY							
541300 Buildings	0	0	4,954,310	0	0	0	0
541301 Building Improvements	0	0	0	58,931	0	130,000	0
Total Capital Outlay	0	0	4,954,310	58,931	0	224,000	0
DEBT SERVICE							
581100 Principal-Series 2013A	470,000	490,000	505,000	710,000	540,000	540,000	0
582100 Interest-Series 2013A	1,009,175	990,375	516,613	186,367	21,600	21,600	0
581100 Principal-Series 2013B	210,000	220,000	230,000	235,000	245,000	245,000	0
582100 Interest-Series 2013B	191,575	183,175	100,038	14,300	4,900	4,900	0
581100 Principal-Series 2020B-City	0	0	185,000	200,000	205,000	205,000	780,000
582100 Interest-Series 2020B-City	0	0	118,680	503,080	497,080	497,080	490,930
581100 Principal-Series 2020B-School	0	0	30,000	25,000	25,000	25,000	280,000
582100 Interest-Series 2020B-School	0	0	20,864	88,515	87,770	87,770	87,020
582120 Payment to Escrow Agent	0	0	25,687,899	0	0	0	0
584000 Cost of Issuance Long Term Debt	0	0	630,191	0	0	0	0
Total Non-operating	1,880,750	1,883,550	28,024,283	1,962,262	1,626,350	1,626,350	1,637,950
Total Expenditures	1,880,750	1,883,550	32,978,593	2,034,395	1,626,350	1,853,850	1,637,950
OTHER USES							
Transfer from (to) Cap. Imp. Fund	517,778	0	0	0	0	0	0
Transfer from SPLOST Fund	1,479,180	1,480,380	1,103,554	1,265,480	1,263,680	1,263,680	1,270,930
393100 Proceeds from debt issuance series 2013A	0	0	30,750,000	0	0	0	0
Premium on Note	0	0	989,022	0	0	0	0
393100 Proceeds from debt issuance series 2013B	0	0	0	0	0	0	0
Total Other Uses	1,996,958	1,480,380	32,842,576	1,265,480	1,263,680	1,263,680	1,270,930
Ending Fund Balance	518,267	518,521	763,420	357,320	357,300	129,820	129,820



Public Facilities Authority Fund (344)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	PFA 2017 BONDS FUND ACTUAL 2018-19	PFA 2017 BONDS FUND ACTUAL 2019-20	PFA 2017 BONDS FUND ACTUAL 2020-21	PFA 2017 BONDS FUND ACTUAL 2021-22	PFA 2017 BONDS FUND ESTIMATE 2022-23	PFA 2017 BONDS FUND REVISED 2022-23	PFA 2017 BONDS FUND ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	1,349,248	1,613,376	1,729,625	1,669,082	1,292,712	1,392,460	945,560
REVENUES							
Taxes							
361000 Interest	13,137	8,677	1,191	1,439	0	1,500	0
334100 Intergovernmental	0	0	0	22,050	209,000	0	209,000
371000 Gifts & Contributions	0	32,000	0	0	0	0	0
381000 Use of Property/Rent	27,224	55,691	41,097	0	0	0	0
383010 Insurance Reimbursement	0	118,925	0	0	0	0	0
389000 Miscellaneous	0	0	0	0	0	0	0
Total Revenue	40,361	215,293	42,287	23,489	209,000	1,500	209,000
EXPENDITURES	0						
521200 Professional Services	0	11,678	18,000	4,017	100,000	0	140,000
522201 R&M Bldg and Fixed Equipment	0	160,207	20,197	94,238	67,000	20,000	75,000
522500 Other Contractual Services	0	27,000	174,864	161,073	70,500	71,200	71,000
523300 Advertising	0	0	160	0	0	90	0
523911 Bank Charges	486	75	261.23	393	500	500	500
Total Services	486	198,959	213,482	259,720	238,000	91,790	286,500
SUPPLIES							
531101 Bldg. & Fixed Eqp	3,200	0	0	5,509	80,000	80,000	0
531107 Specialized Departmental Supplies	0	8,745	6,600	0	0	0	0
531114 Outdoor Furn and Equipment	0	0	0	0	20,000	50,500	30,000
531300 Food-Subsistence & Support	0	0	0	0	0	0	0
Total Supplies	3,200	12,475	6,600	5,509	100,000	130,500	30,000
CAPITAL OUTLAY							
541100 Sites	0	0	0	0	0	0	0
541200 Site Improvements	0	8,500	9,932	131,498	200,000	200,000	200,000
541300 Buildings	0	0	0	0	0	0	0
541301 Building Improvements	0	0	54,518	81,837	439,000	260,000	209,000
Total Capital Outlay	0	69,063	64,450	213,335	639,000	460,000	409,000

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	PFA 2017 BONDS FUND ACTUAL 2018-19	PFA 2017 BONDS FUND ACTUAL 2019-20	PFA 2017 BONDS FUND ACTUAL 2020-21	PFA 2017 BONDS FUND ACTUAL 2021-22	PFA 2017 BONDS FUND ESTIMATE 2022-23	PFA 2017 BONDS FUND REVISED 2022-23	PFA 2017 BONDS FUND ESTIMATE 2023-24
DEBT SERVICE							
581100 Principal-Series 2017/2022 and Housing Bond	878,819	908,939	944,146	984,443	1,159,840	1,159,840	1,045,310
582100 Interest-Series 2017/2022 and Housing Bond	1,193,728	1,159,608	1,124,151	1,087,104	866,270	866,270	982,470
582120 Debt Escrow	0	0	0	27,521,346	0	0	0
584000 Cost of Issuance Long Term Debt	0	0	0	458,281	0	0	0
Total Non-operating	2,072,547	2,068,547	2,068,297	30,051,174	2,026,110	2,026,110	2,027,780
Total Expenditures	2,076,233	2,349,044	2,352,830	30,529,739	3,003,110	2,708,400	2,753,280
OTHER USES							
Transfer from General Fund	1,000,000	0	0	0	0	0	0
Transfer from (to) Cap. Imp. Fund	1,300,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
392200 Proceeds from Sale of Fixed Assets	0	0	0	4,060,000	0	0	0
393100 Loan Proceeds	0	0	0	21,855,000	0	0	0
393400 Premium on Note	0	0	0	2,064,627	0	0	0
Total Other Uses	2,300,000	2,250,000	2,250,000	30,229,627	2,250,000	2,250,000	2,250,000
Ending Fund Balance	1,613,376	1,729,625	1,669,082	1,392,460	748,602	935,560	641,280
Restricted-Grant	800,000	791,500	781,568	650,069	449,568	450,069	250,069
Restricted-Other	813,376	938,125	887,515	742,391	299,035	495,491	391,211
Ending Assigned Fund Balance	0	0	0	0	0	0	0

FY 2022-23 CAPITAL ITEMS

Hyatt Cottage Porch and Floor Repairs (\$20,000) (522201)
Industrial Kitchen Upgrade (\$80,000)(531101)
Wayfinding Signs Phase I (\$25,000) (531114)
Playground Fencing (\$15,500) (531114)
Invasives Removal (\$200,000) (541200) (Grant)
Barn Interior Renovation (\$180,000) (541301) (Cap Account)
Williams Roof Replacement (\$33,000) (541301) (Cap Account)
Williams & Gillespie ADA Upgrades (\$45,500) (541301) (Cap Account)

FY 2023-24 CAPITAL ITEMS

Postal Pond Assessment (\$100,000) (521200)
Wayfinding Signs Phase II (\$30,000) (531114)
Invasives Removal (\$200,000) (541200) (Grant)
Creative Village at Legacy Park (\$209,000) (541301)



Tax Allocation District Fund (370)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	TAX ALLOCATION DISTRICT FUND ACTUAL 2020-21	TAX ALLOCATION DISTRICT FUND ACTUAL 2021-22	TAX ALLOCATION DISTRICT FUND ESTIMATE 2022-23	TAX ALLOCATION DISTRICT FUND REVISED 2022-23	TAX ALLOCATION DISTRICT FUND ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	0	916,250	1,448,250	1,478,990	2,094,970
REVENUES					
Taxes	0	0	0	0	0
361000 Interest	0	0	0	0	0
334100 Intergovernmental	0	48,740	0	21,130	22,190
389000 Miscellaneous	0	0	0		
Total Revenue	0	48,740	0	21,130	22,190
EXPENDITURES					
Total Services	0	0	0	0	0
Total Supplies	0	0	0	0	0
CAPITAL OUTLAY					
541200 Site Improvements	0	0	0	0	0
541300 Buildings	0	0	0	0	0
Total Capital Outlay	0	0	0	0	0
DEBT SERVICE					
581100 Principal	0	0	0	0	0
582100 Interest	0	0	0	0	0
Total Non-operating	0	0	0	0	0
Total Expenditures	0	0	0	0	0
OTHER USES					
Transfer from (to) General Fund	723,000	408,000	408,000	467,480	490,850
Transfer from (to) Capital Improvements Fund	162,510	106,000	106,000	127,370	133,740
Transfer from (to) DDA Fund	30,740	0	18,000	0	0
Total Other Uses	916,250	514,000	532,000	594,850	624,590
Ending Fund Balance	916,250	1,478,990	1,980,250	2,094,970	2,741,750

FISCAL YEAR 2023-2024

Capital Projects Debt Service Summary

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and capital outlay.

Historically, the City has utilized debt cautiously, conservatively and sparingly. Until the City issued general obligation bond debt in 2007, it had not issued long-term debt since the 1950s, instead relying on pay-as-you-go financing and short-term financing mechanisms. Advantages of issuing long-term debt as opposed to pay-as-you-go financing include the ability to complete more capital projects in a shorter amount of time and an allocation of the project costs to the citizens that benefit from the projects.

In November 2017, voters approved a referendum to replace the Homestead Option Sales Tax (HOST) with an Equalized Homestead Option Sales Tax (EHOST). All proceeds from the EHOST will be used to fund homestead exemptions from DeKalb County property tax funds for general county operations and the hospital authority. In addition to the EHOST, voters approved a Special Purpose Local Option Sales Tax (SPLOST) which increased the countywide sales tax by one cent. The SPLOST proceeds will replace the funding the City previously received from HOST. The SPLOST is anticipated to provide around \$20,000,000 to the City of Decatur over six years. Approximately \$12,000,000 of the SPLOST receipts are committed to debt service for the Urban Redevelopment Agency series 2010A/2020A, 2010B and 2013A/2020B bonds. Prior to the bond refinancing in October 2020, this amount was \$13,500,000. In September 2018, the City issued \$5,095,000 in general obligation SPLOST bonds for the Atlanta Avenue Railroad Crossing Improvement project. Legislation passed in the 2023 State legislative session to place a SPLOST on the November ballot to continue the tax for another six years.

In November 2020, through the Urban Redevelopment Agency, the City issued \$5,500,000 in revenue bonds through a Series 2020C issuance to finance the purchase of the former Samuel L. Jones Boys and Girls Club. The savings realized through the refunding of Series 2010A, 2013A and 2013B bonds made this purchase feasible.

As of June 30, 2022, the City had just over \$177,662,000 in debt outstanding. This is a decrease from the prior year's outstanding debt of approximately \$188,897,000. This includes \$100,704,000 in general obligation bond debt for city and school capital projects from the 2007 bond issuance and the general obligation bond debt for school capital projects from the 2016 bond issuance. In December 2010, the City issued \$13,760,000 in Recovery Zone Economic Development Bonds to cover the cost of construction of improvements to the Decatur Recreation Center, Fire Station #1 and the Decatur Public Works facility. In December 2012, the City issued \$5,415,000 in sales tax bonds on behalf of CSD which have been paid in full. In April 2013, the Urban Redevelopment Agency issued \$29,290,000 in revenue bonds for the construction of the Beacon Municipal Complex to include the police department, E911 operation, municipal court and an active living facility as well as a large stormwater project on the site. The City Schools of Decatur (CSD) is financially responsible for \$5,360,000 of the overall bond issue for the School's administrative facility on the site. In December 2014, the Downtown Development Authority borrowed \$1,785,000 to purchase the historic Scottish Rite hospital property in the Oakhurst neighborhood. The property was sold in February 2019 and the bonds were retired. In November 2015,

City Direct Debt

as of June 30, 2022

General Obligation debt	\$100,704,000
Revenue Bonds	\$62,072,000
Capital Leases	\$1,111,000
Notes Payable	\$11,720,000
Certificates of Participation	\$2,055,000
Total direct debt	\$177,662,000



Decatur voters approved a \$75 million general obligation bond issuance for City Schools of Decatur capital improvements projects. A separate millage rate was approved by the City Commission in March 2016 to generate the revenue needed to make the debt service payments on the school bonds.

In March 2017, the City of Decatur Public Facilities Authority (PFA) was created as part of an effort to acquire a seventy-seven acre property owned by the United Methodist Children's Home, Inc. In July 2017, the PFA issued revenue bonds in the amount of \$29,625,000 and secured a low-interest loan from the Georgia Environmental Finance Authority in the amount of \$11,452,000 for the purchase of the property.

In April 2022, the City purchased approximately 7 acres of the southeast corner of Decatur Legacy Park from the PFA in the amount of \$3,827,737 for an affordable housing development. The land acquisition was financed through the issuance of a Series 2022 Housing Authority Bond by the Decatur Housing Authority on behalf of the City in the total amount of \$4,060,000, an amount that included the "purchase price" and the costs of issuance. The \$3,827,737 was used to redeem the portion of the Series 2017 PFA bonds attributed to the 7 acres. At the same time as the property transaction, the PFA refinanced the remainder of the Series 2017 PFA bonds with the issuance of Series 2022 PFA Bonds in the amount of \$23,919,626.

Other debt includes Certificates of Participation for the renovation and addition of City Hall, the Georgia Municipal Association lease pool agreement and capital leases for equipment.

Many of the bond funded projects are described in the Capital Projects Narrative.

Under state law, the City's outstanding general obligation debt should not exceed 10% of total assessed property value. As of June 30, 2022, the City's general obligation debt equaled 3.5% of total assessed property value which remains within the legal debt limit.

Debt Refinancing

In February 2015, the City negotiated a decrease in the interest rate on the certificates of participation that were issued in 2005 for the renovation and addition of City Hall. The reduction will result in a net present value savings of approximately \$132,000 over the term of the loan.

In April 2015, in an effort to take advantage of favorable interest rates, the City completed an advance refunding of the outstanding series 2007 general obligation bonds. The refunding will result in a net present value savings of approximately \$2,600,000 or \$155,000 per year over the term of the bonds.

In October 2020, the City issued Series 2020A and Series 2020B in Urban Redevelopment Agency bonds to refund all or a portion of Series 2010A, Series 2013A and Series 2013B bonds resulting in a net present value savings of \$7,640,000 or approximately \$332,000 per year over the term of the bonds.

In April 2022, the PFA refinanced the remainder of the Series 2017 PFA bonds with the issuance of Series 2022 PFA Bonds in the amount of \$23,919,626. The PFA bonds refinancing combined with the issuance of the housing authority bonds results in a net present value savings close to \$1,600,000 or approximately \$64,000 per year over the term of the bonds.

Schedule of Debt Service Payments

A summary of scheduled debt service payments for FY 2023-2024 is provided below:

Debt Service Summary

2023-2024 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	14,560	180,000	380,000	2026
General Obligation Bonds (2007/15) (Debt Service Fund)	934,890	1,110,000	23,175,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,189,450	1,930,000	60,565,000	2042
Urban Redevelopment Agency Revenue Bonds (2010/2020A URA Fund)	315,500	439,020	9,225,797	2038
Urban Redevelopment Agency Revenue Bonds (2013/2020B URA Fund)	577,950	1,060,000	21,555,000	2044
Urban Redevelopment Agency Revenue Bonds (2020C Capital Fund)	97,118	240,000	4,835,000	2040
Public Facilities Authority GEFA Loan (PFA Fund)	162,268	325,310	9,368,539	2047
Public Facilities Authority Revenue Bonds (2022) (PFA Fund)	761,750	0	21,855,000	2047
Housing Authority Revenue Bond (2022) (PFA Fund)	58,443	720,000	2,500,000	2028
GO Sales Tax Bonds (2018) (SPLOST Fund)	24,980	932,000	0	2024

Bond Ratings

The City's bond ratings reflect its financial strength as evaluated by the bond rating agencies. When the City issues general obligation debt or other securities, rating agencies analyze the City's current and future ability to repay debt. The City's current bond ratings are AA+ from Standard & Poor's (S&P) Ratings Services and Aa1 from Moody's Investors Service. These are relatively high ratings for a mature city of this size. A positive bond rating reduces the City's cost of borrowing thus saving money for the City taxpayer.

Positive contributing factors to the City's bond ratings include:

- Very strong economy
- Financial stability bolstered by conservative budgeting
- Diverse employment base
- Good management policies and practices
- Healthy fund balance levels
- Strong socioeconomic indices
- High-density development, including transit-oriented development
- Very strong budgetary flexibility and financial liquidity
- Recent significant tax base growth
- Strong wealth and income levels

The ratings could improve with continued tax base growth and a reduced debt burden. Alternately, if the fund balance falls below policy limits, the debt burden increases, or if revenues dedicated to paying debt service decline then the ratings could be threatened.



DEBT SERVICE FUND (410)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	DEBT SVC FUND ACTUAL 2018-19	DEBT SVC FUND ACTUAL 2019-20	DEBT SVC FUND ACTUAL 2020-21	DEBT SVC FUND ACTUAL 2021-22	DEBT SVC FUND ESTIMATE 2022-23	DEBT SVC FUND REVISED 2022-23	DEBT SVC FUND ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	4,057,859	4,254,832	4,287,375	4,768,286	4,776,528	4,973,177	4,740,387
REVENUES							
Taxes-Conference Center							
Taxes-GO Bond (2007/2015)	1,921,721	1,875,632	2,129,874	2,151,324	2,025,000	2,025,000	2,070,000
Taxes-School GO Bond (2016)	3,901,676	3,885,237	4,182,764	3,995,316	3,750,000	3,800,000	3,930,000
Interest	0	0	0	0	0	0	0
Miscellaneous-School	0	0	0	0	0	0	0
EXPENDITURES							
GO Bond Principal (2007/2015)	865,000	905,000	955,000	1,005,000	1,060,000	1,060,000	1,110,000
School Sales Tax Bond Principal (2012)	0	0	0	0	0	0	0
School GO Bond Principal (2016)	1,165,000	1,300,000	1,440,000	1,595,000	1,760,000	1,760,000	1,930,000
GO Bond Interest (2007/2015)	1,030,681	1,013,381	995,300	976,181	956,090	956,090	934,890
School Sales Tax Bond Interest (2012)	0	0	0	0	0	0	0
School GO Bond Interest (2016)	2,565,744	2,509,944	2,441,425	2,365,569	2,281,700	2,281,700	2,189,450
Loan Fees-School Board	0	0	0	0	0	0	0
General Services	0	0	0	0	0	0	0
Bank Charges	2	0	0	0	0	0	0
Total Expenditures	5,626,427	5,728,325	5,831,725	5,941,750	6,057,790	6,057,790	6,164,340
To Fund Balance	196,972	32,544	480,913	204,891	(282,790)	(232,790)	(164,340)
ENDING FUND BALANCE	4,254,832	4,287,375	4,768,288	4,973,177	4,493,738	4,740,387	4,576,047
School Sales Tax Reserve	(220)	(220)	(220)	(220)	(220)	(220)	(220)
City GO Debt Service Reserve	1,010,957	968,208	1,147,782	1,317,925	1,225,502	1,326,835	1,351,945