

Capital Improvement Fund

The FY 2023-2024 Capital Improvement Fund Budget is **\$12,635,320**. Examples of projects receiving funding this year include:

- ▶ Patching, paving and repair of local streets (**\$3,000,000**)
- ▶ Coventry Road traffic calming (**\$350,000**)
- ▶ Installation of electric vehicle charging stations (**\$120,000**)
- ▶ Renovation of McKoy skate park (**\$350,000**)
- ▶ Ebster Field turf and lighting (**\$1,150,000**)
- ▶ City facility LED lighting upgrades (**\$155,000**)
- ▶ Phase 2 of Police take home car program (**\$160,000**)

Debt service payments for City Hall certificates of participation and purchase of the Boys & Girls Club for use as the Oakhurst Recreation Center are also paid from the Capital Improvement fund. A transfer of \$2,250,000 is made to the Public Facilities Authority Fund to pay the debt service on the purchase of the Decatur Legacy Park property.

Decatur Parks & Recreation

The Decatur Parks & Recreation Department was established in July 2023 with the merging of the Active Living and Children & Youth Services divisions after more than a decade of operating as separate entities. The Parks & Recreation Department is responsible for recreation centers, recreation programs, pools, parks, dog parks, tennis, pickleball, summer camps, youth sports and clinics, out-of-school time programs, youth and adult athletics, walking, running and cycling events, facility rental and recreation special events.

The mission of the City of Decatur Parks & Recreation Department is to provide quality experiences to promote healthy living and connections.

In FY 2022-2023, the difference between the revenues and expenditures for the two divisions (Active Living account for in the General Fund and Children & Youth Services accounted for in a separate enterprise fund) was -\$2,518,250. In FY 2023-2024, the estimated difference between the revenues and expenditures for the new Parks & Recreation Department is -\$2,425,790. So even though expenditures for Children & Youth Services programming, now known as out-of-school time programming, is in the General Fund, there is no increase to the tax burden on the General Fund revenues.

The Budget Process

Each year, the City Manager and staff prepare an annual budget that takes into account the City's strategic plan as well as various associated master plans, City Commission policy statements and resident requests.

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| January-April | City staff meet to develop annual budget requests. |
| May-June | City Commission receives proposed budget and holds at least two public hearings to solicit public comment. At least one budget work session is held during this time where the City Manager presents the budget. |
| June | City Commission votes to adopt the budget by resolution. The adopted budget becomes effective on July 1 and ends on June 30. |



**See the Complete
Budget Online**



Budget in Brief

FY 2023-2024



BUDGET

FY 2023-2024

City of Decatur's FY 2023-2024 General Fund budget is **\$39,692,290**, an **increase of 23.8%** from the revised FY 2022-2023 budget.

Decatur property tax revenue for FY 2023-2024 is projected at **\$21,673,000**, a **14% increase**. The City's tax base increased by 14.7%. The 2023 real property tax rate was **reduced from 13.17 to 12.47 mills**.

This could result in a **savings of \$161.75** on a property owner's tax bill for a property assessed at \$500,000, assuming the assessment did not change from 2022 to 2023.

FY 2023-2024 Budget Highlights

- ▶ This is the second year in a row that the City Commission reduced millage rates.
- ▶ Staff-related costs are 61.6% of the budget. There are 254 full-time positions funded in the FY 2023-2024 budget.
- ▶ The General Fund budget funds implementation of the **Equity Action Plan, Downtown Master Plan, Parks & Recreation Master Plan, Clean Energy Plan** and the **2020 Strategic Plan**.
- ▶ The City Commission also adopts revenue and expenditure estimates for several other funds including the Capital Improvement Fund, Storm Water Utility Fund, Solid Waste Enterprise Fund, E911 Fund and the Public Facilities Authority Fund to name a few.

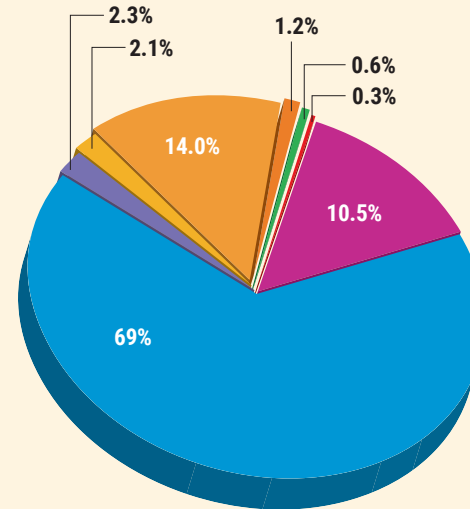
Where the Money Comes From

Property taxes include both real property tax and business personal property tax. The City Commission sets the millage rates each year as part of the budget process. Taxes make up 77% of the total revenue for the General Fund.

Other major sources of revenue include fees from development permits, code violations, parking meters and recreation service fees.

Fund balance is used to make revenues match expenditures so that the budget is balanced as required by State law. Fund balance is accumulated over all years of the City's existence, when revenues have exceeded expenditures. This year the adopted budget anticipates using

\$4,145,816 of fund balance. This will result in \$8,214,607, or 21%, remaining in the fund balance. The City's financial policy dictates that 20-30% of general operating expenditures be maintained all times.



General Fund Revenues

FY 2023-2024 ADOPTED BUDGET

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%

Where the Money is Spent

Governmental Control and General Government includes general management of the organization: City Commission, City Manager, City Clerk, Communication and Equity.

Community & Economic Development includes development, strategic planning, special events and business recruitment.

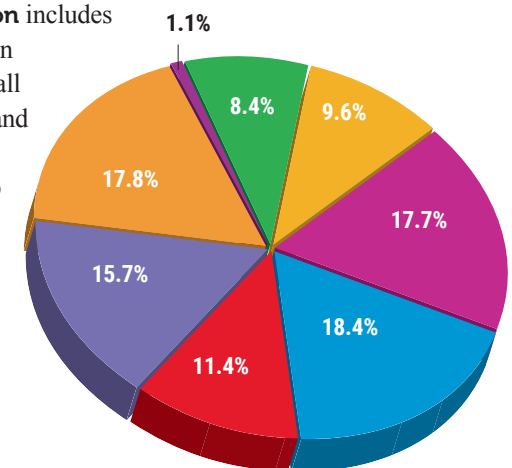
Administrative Services includes human resources, technology, finance and municipal court.

Police includes patrol and criminal investigations as well as management of the school crossing guards.

Fire includes fire suppression, emergency medical services and arson investigation services.

Public Works includes engineering, facilities and grounds maintenance, solid waste collection and storm water management.

Parks & Recreation includes athletics, recreation programming for all ages, pools, park and field maintenance, and summer camp and after-school offerings.



General Fund Expenditures

FY 2023-2024 ADOPTED BUDGET

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%