



City of Decatur®

BUDGET

Fiscal Year July 1, 2023 to June 30, 2024



Cover

"Cultivate (2023)"
by Sanithna Phansavanh
Digital, 18 x 24

Artist conceptual design: "Botanicals are tended and nurtured to represent caring stewardship."



BUDGET

Fiscal Year July 1, 2023 to June 30, 2024

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For the Fiscal Year Beginning

July 01, 2022

Award of Distinguished Budget Presentation

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Decatur, Georgia for its annual budget for the fiscal year beginning July 1, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our proposed budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

May 15, 2023

City Commissioners,

It is my pleasure to present the 2022-2023 Revised Budget Estimates and the 2023-2024 Proposed Budget Estimates for your review. This budget message identifies key budget priorities, highlights specific projects and initiatives, and discusses principal issues that impact the budget and the City organization.

The City ended the 2021-2022 fiscal year in a strong financial and organizational position which has positively influenced the scope and sheer number of goals and priorities that may be addressed in the proposed budget. A healthy fund balance, robust residential and commercial development, resilient local economy, engaged community members and a unified elected body are just some of the factors that have contributed to this proposed budget for your consideration.

In fiscal year 2021-2022, you were introduced to the Budget as Art Collection which uses art to emphasize the vision and values reflected in the City's budget. The Budget as Art Collection continues with an original work of art by local artist, Sanithna Phansavanh, with "Cultivate (2023)." The artist uses botanicals that are tended and nurtured to represent caring stewardship. Elected officials and staff share a commitment and responsibility of stewardship for our community and our city organization. The proposed budget cultivates values and priorities that allow us to serve all people in the City of Decatur equitably and with compassion. Just as the City is collecting stories to commemorate its bicentennial, the budget tells the story of how we are committed to fulfilling the City's vision:

Decatur will foster an equitable, thriving, and welcoming community for all, today and in the future.

These are highlights of the proposed budget:

- The Proposed 2023-2024 General Fund Budget Estimate is \$39,629,290, which is \$7,619,930 higher (23%) than the Revised 2022-2023 General Fund Budget Estimate; the Revised 2022-2023 General Fund Budget Estimate is \$32,009,360 which is \$636,500 lower (-2%) than the Adopted 2022-2023 General Fund Budget Estimate.
- A reduction in the overall millage rate from 13.17 mills to 12.47 mills, a reduction of 0.70 mills.
- A recommended use of fund balance from the General Fund in the amount of \$4,230,810 for the Revised 2022-2023 General Fund Budget, as compared to \$3,883,500 in the Adopted 2022-2023 General Fund Budget; and a use of fund balance in the amount of \$4,145,816 for the Proposed 2023-2024 General Fund Budget. (\$1,898,825 was added to the fund balance at the end of Fiscal Year 2021-2022.)
- An increase in the 2023 real property tax digest estimated at 14%.
- A modest increase of approximately \$104,000 (+3%) in the health insurance budget over the 2022-2023 Adopted Budget.
- Increases to all regular, full-time salaries in response to a pay and compression study, including adjustments to a living wage and minimum increase of 8.35% to compete with the job market in addition to compression adjustments.
- Multiple position reclassifications and eleven additional full-time positions.
- Creation of a new Parks and Recreation Department, combining the Active Living division and Children and Youth Services division. The transfer of the Children and Youth

Budget Message from the City Manager



Services budget from a separate fund to the General Fund accounts for 35% of the overall budget increase.

- Next steps for the Equity Action Plan, Downtown Master Plan, Parks and Recreation Master Plan, Storm Water Master Plan and Clean Energy Plan.
- Creation of a Community Energy Fund with funding from the City's energy franchise fee revenue.
- Funding earmarked for the Affordable Housing Trust Fund.

Our Most Valuable Resource-Dedicated Employees

At a recent retirement celebration in the Police department, I listened to heartfelt stories from the retirees' colleagues about their special memories of protecting the public and protecting each other. These stories epitomize our employees who are called to public service, who serve selflessly and many who ultimately retire from the City with special bonds to co-workers and community members. These are the same employees that continued to come into work, in-person, during the pandemic while most people retreated to their home offices. In addition to our first responders such as police officers, firefighters and public works employees, there are dozens of other employees working to improve the quality of life for people in our community. Our employees are leading us through difficult conversations, sharing tools to prioritize equity in our work, tending to all our public spaces, finding creative ways to bring people together in those spaces, ensuring our actions are consistent with sustainability and clean energy goals, reviewing plans, preparing communications and so much more that is needed to operate a small city. All of this work is performed with an emphasis on ethics, integrity and transparency. Employees are proud to do their work in the public setting, open to public input, scrutiny and even criticism. We are proud that our employees average 10 years of service and 36 employees have over 20 years of service.

In order to recruit and retain the brightest, most committed and caring public servants, the City's pay structure must be fair and competitive. The pandemic exacerbated a problem that has been years in the making. Prior to the pandemic, annual salary increases lagged behind the market, but regular updates to the salary ranges for recruitment purposes resulted in some new hires earning as much or more than their more tenured counterparts. The current personnel policies provide limited authority to address the resulting pay compression issues. Furthermore, resignations during the pandemic have resulted in difficult-to-fill vacancies. While all departments are challenged to fill vacant positions, the Police department's vacancy rate has remained around 20% over the past 2 years. This challenge is not isolated to Decatur as police agencies across the country struggle to fill vacancies. To address this on-going challenge, the department is exploring new strategies to achieve community safety such as leveraging technology and partnering with other organizations to serve the community's needs.

In addition to evaluating processes and seeking innovative ways to provide public services, the City is committed to maintaining an employee pay system that provides fair and equitable pay internally and that is competitive externally. With that goal in mind, the City engaged a compensation consultant to review employee salaries and salary ranges. The recommendations from the study in the proposed budget include:

- Moving the salaries of 37 employees to a living wage as determined by the MIT Living Wage calculator. The living hourly wage for one adult with no children is \$18.93. Working within the current pay range and step system, the actual hourly wage would be \$19.10.
- Making pay adjustments to 87 employee salaries to reduce compression.
- Increasing all full-time salaries 8.35%. The salary survey of 18 area jurisdictions found

that actual city salaries are 7.6% behind the market.

- Shifting pay ranges 5%. (This does not impact current employee salaries).
- Increasing Firefighter I entry level pay from \$41,434 to \$48,402.
- Increasing Police Officer I entry level pay from \$48,048 to \$53,435.

Recommendations related to the City's personnel policies for hiring and promotions will be made outside of the budget process. The compensation study revealed the need for a deeper analysis of job descriptions and classifications which may occur in the next fiscal year.

The research of employee motivation by psychologist Frederick Herzberg from the 1950s and 1960s remains relevant today. Without belaboring his Motivation-Hygiene Theory, his research identifies pay as a hygiene factor that does not serve to motivate employees when fair and equitable, rather it creates dissatisfaction when not appropriately addressed. Addressing such job factors as pay and working conditions is necessary to reduce or eliminate dissatisfaction. However, focus on proven motivation factors such as recognition, responsibility, meaningful work and involvement in decision-making is critical for an engaged workforce.

A new position, the Innovation and Strategy Director, is proposed to continue the work of employee engagement currently being led by a small group of employees called the Vision team. The team has initiated the work to engage all employees in defining the organization's vision, values, philosophy, guiding principles, and identifying what these values and principles look like in practice. This organization development and work culture focus needs a full-time director to advance this work.

As listed in more detail in the All Funds Overview, several reclassifications and new positions are recommended in the proposed budget. Firefighter I moves from range 6 to 7; Firefighter II moves from range 7 to 8; Crew Supervisor is reclassified as Crew Superintendent and moves from range 9 to 11; Chief Court Clerk is reclassified to Court Administrator and moves from range 11 to 15; City Clerk is retitled to Chief of Staff (City Clerk); Facilities Superintendent and Sanitation Services Superintendent positions are recommended to be reclassified to Assistant Public Works Director; a Planner position is recommended to be reclassified to Planning and Zoning Manager; Digital Media Specialist is reclassified to Communications Coordinator and the part-time Content Writer is recommended to become a full-time Communications Coordinator; a part-time Administrative Investigator in Police is recommended to become a full-time Accreditation Manager and Open Records Custodian at range 13; a new Volunteer Coordinator is recommended at range 9 with one-half of funding from the Tourism Bureau; an additional Court Clerk as well as a Sanitation Equipment Operator I position are recommended; and the Innovation and Strategy Director position at range 18 is recommended.

To carry out the goals of the City's new Parks and Recreation plan, six new positions are needed including 3 Recreation Coordinators at range 2; Tennis Pro at range 8; Center Operations Manager at range 11; and Out-of-School Time Manager at range 11.

A number of organizational changes will be made in the next fiscal year in an effort to improve service delivery. The Active Living division and Children and Youth Services division are being combined into the Parks and Recreation department. This merger will eliminate service redundancy for a similar customer base and will leverage resources to improve all aspects of parks and recreation services, including out-of-school time (formerly after-school and summer camp) programming. The Parks and Recreation department will move from the Community and Economic Development department to the Public Works department. This will allow the parks and recreation facility needs to be more closely aligned with the public works staff that support and maintain the recreation grounds and facilities.



Development services currently housed in the Public Works department will transfer to the Community and Economic Development department. These services include development-related licensing, inspections, permitting, codes enforcement and arborist. This organizational change will enhance coordination with the city planning function and result in an improved experience for homeowners, contractors and developers. It is anticipated that this transition will occur over a 6-month period. The reclassification of a Planner position to Planning and Zoning Manager will enable the Planning and Economic Development Director to provide a greater focus on economic growth activities as described in the strategic plan.

Ultimately, the purpose of reclassifications, new positions, and reorganizations is to create the best environment for employees to thrive and for employees to fulfill the goals of the strategic plan and other supporting plans.

The Plan is the Story

As we spend the year of the City's bicentennial documenting the stories that paint a picture of our community, the City's strategic planning process is a story that should not be overlooked. The planning process conducted every 10 years is practically taken for granted by residents and many are not aware that the first strategic plan in 2000 grew out of community frustrations, anger and a general concern that the community lacked direction, and the qualities of the City that people cherished felt threatened. The driver for the initial community dialogue, called the Decatur Roundtables, may be debated but there is no question that these community conversations resulted in the 2000 strategic plan process. Decisions made by community members and leaders 25 years ago set the foundation and expectation for community visioning for decades.

There are six primary topic areas that reflect the themes that emerged from the 2020 strategic planning process:

- Equity and Racial Justice
- Civic Trust
- Mobility
- Climate Action
- Affordable Housing
- Economic Growth

The plan identifies 60 specific action items to be accomplished by 2030 and provides the blueprint for how the City will prioritize its work program and allocate its assets over the ten-year Community Work Program Action Plan. The City has launched an online, visualization dashboard system to track progress on strategic plan goals. The budget narrative provides details about the specific action items that are included the proposed budget in support of the plan.

Here are some highlights of the priorities in the Proposed 2023-2024 Budget.

Equity and Racial Justice

Training will continue with organizations such as the Racial Equity Institute and the Anti-Defamation League to help us understand and address racism and inequity. In 2020, an employee equity and inclusion team was developed and charged with promoting racial equity training, hosting conversations about race and racism, and identifying and addressing systemic bias within the organization. The employee Racial Equity Action Plan will be completed in the current fiscal year and makes recommendations to operationalize equity within the workplace. Other efforts to advance equity include the Police department's use of Guardian Score to allow the public to rate their experience with the department. This tool was identified by members of the Better Together Advisory Board and supported by the Police department as a tool to improve its relationship with the community. The City will participate in the Georgia Municipal Association's Certified City of Diversity, Equity, Inclu-

sion, and Belonging program that recognizes cities that adopt policies and practices that promote equity and inclusion within their municipal government and community. The City continues to hold itself accountable to its racial equity stand.

Climate Action

The climate crisis demands strategies that mitigate impacts by reducing greenhouse gas emissions, and strategies that help us adapt to climate changes already underway. The proposed budget includes a Community Energy Fund that will help pay for recommendations in the Clean Energy Plan. Other initiatives include additional solar arrays on city buildings including the Decatur Recreation Center and the Police department; a pilot composting program; a green business certification; and conversion to LED lighting in city facilities.

Civic Trust

In order to fully meet the needs of its community, a government must earn and foster the trust of that community. The strategic plan is a contract that the City has with the community and the City must be open and transparent about its progress towards specific goals. The online dashboard for the strategic plan will continue to be enhanced over the next year to make it a valuable tool for reporting on the plan. Other efforts to strengthen trust include greater investments in communications staff and the future inclusion of youth on city advisory boards.

Affordable Housing

The Affordable Housing Task Force report from February 2020 has provided a guide for the City’s actions to support and promote affordable housing. Most recently, the City Commission adopted the “missing middle” ordinance to allow duplex, triplex and quadplex developments back into single-family neighborhoods. This policy will go into effect in June 2023. New and expanded homestead exemptions were passed in the State legislature this past session and will be on a referendum in the fall. If approved, additional tax relief will be provided to residential homeowners. The proposed budget includes funding for architectural plans for affordable housing on a handful of city-owned lots. Also, city staff will explore options for an employer assisted housing program. The City will continue to work closely with the Decatur Land Trust on opportunities to expand affordable housing. One such opportunity will be the lot at the corner of Commerce Drive and E. Ponce de Leon Avenue. The Decatur Land Trust was created in 2019 as a vehicle to preserve owner-occupied single-family homes at affordable prices, to promote and finance the construction of accessory dwelling units as an aging-in-place affordable housing model, and to partner with developers of for-sale dwellings to permanently maintain affordability to income-qualified households.

A transfer of \$100,000 is being recommended to the Affordable Housing Trust Fund. Policies and procedures are being developed to guide the use of the funds in the Trust Fund.

Mobility

Mobility initiatives seek safer and more affordable ways to move more people around the City. City staff will assess the GoDecatur circulator bus and make recommendations for improvements as needed. Over the next year, there will be updates to the Unified Development Ordinance related to alternative fuel infrastructure in developments and staff will initiate a parking management plan. With an emphasis on safety and a desire to slow vehicles in school zones, the school zone speed enforcement program is expected to start next fall in five school zones.

Racial Equity Stand

The City of Decatur is an organization that embraces diversity, equity and inclusion with clear intentional actions in order to dismantle systemic racism and bias. We commit to proactively listen, learn and act to promote equitable outcomes and to cultivate a culture where everyone feels heard, welcome and valued. We accept this responsibility and pledge to hold ourselves accountable for our actions.



Economic Growth

Decatur's economic growth initiatives seek to help existing businesses thrive and attract affordable, equitable and diverse businesses to the community. The City will continue to partner with the Downtown Development Authority on such programs as the façade improvement program, a guide to opening a new business and a retail recruitment plan. A major driver of the direction of future economic growth will be the Town Center Plan 2.0, the Downtown Master Plan that is expected to be completed near the end of the current fiscal year.

An Urban Oasis-the Natural and Built Environment

At a Decatur Youth Council meeting this year, when members were asked what they liked about the City, we heard comments about walkability, the Square, parks, bike lanes, trees, recreation centers, and Decatur Legacy Park. These amenities are a combination of the natural and built environment that complement each other to create our urban oasis. Over the next year, the City will continue to invest in capital infrastructure as part of the built environment including:

- South Columbia Drive multi-use path
- Atlanta Avenue railroad crossing improvement and W. Howard Avenue traffic calming
- Installation of electric vehicle charging stations
- North Decatur Road improvements
- Adair Street traffic calming
- Sidewalk maintenance and improvements
- Street milling, repair and paving

A number of projects to protect the natural environment are included in the budget:

- Invasive plant removal and woodland restoration at Decatur Legacy Park and other parks under the guidance of an Urban Naturalist
- Community education about the tree canopy ordinance
- Converting City property on N. Parkwood Road to greenspace
- Urban Greening pilot program
- Storm water master plan projects

Many of these projects are budgeted in the Capital Improvement Fund. Transfers totaling \$3,050,000 over both fiscal years are proposed from the General Fund to the Capital Improvements Fund to fund the gap between the Capital Improvements Fund tax revenues and proposed expenditures. Use of fund balance for one-time capital projects is appropriate and supported by the City's financial policies.

In addition to the funds generated by the Capital Improvement Fund tax, the Special Purpose Local Option Sales Tax (SPLOST) approved by the voters in November 2017 is earmarked for existing debt service, the Atlanta Avenue railroad crossing improvement and other transportation-related improvements such as sidewalks, multi-use trails and transportation safety. If revenue projections are accurate, we will be able to cover outstanding debt service, the Atlanta Avenue and West Howard Avenue improvements project and have funds available for other improvements that benefit pedestrians and bicyclists. The State legislature approved a bill for SPLOST II which will be on a referendum in November 2023. If approved, the revenue from SPLOST II will continue to cover outstanding debt service as well as capital projects that will be identified in advance of the November referendum.

Federal/State Funds Making a Local Impact

For the first time in over a decade, community project funding at the federal level is available to local governments. The City has been awarded over \$2 million in community project funding over the past year for the following projects.

- \$750,000 – Legacy Park South Housing Village – Congressman Hank Johnson
- \$209,000 – Legacy Park Creative Village – Congressman Hank Johnson
- \$750,000 – Solar at Decatur Recreation Center – Congresswoman Nikema Williams
- \$500,000 – Solar at Decatur Police Department – Senator Jon Ossoff

Other recent grant awards include:

- \$170,000 – Pilot Composting Program - Environmental Protection Division
- \$388,950 – Floodplain Repetitive Loss – FEMA
- \$75,000 – Summer Camp – GA Department of Education
- \$50,000 – Legacy Pond Boardwalk – National Fish and Wildlife Foundation

In March 2021, the federal American Rescue Plan Act (ARPA) was authorized to provide financial relief and support programs in response to the effects of the coronavirus pandemic. The City was allotted \$9,595,820 paid in two equal installments of \$4,797,910. This is a substantial sum for a community that normally has under \$5,000,000 to spend annually on capital needs. These federal funds will allow the City to complete priority capital projects that otherwise would have been delayed or not achieved. To date, the City has committed over \$3,700,000 to the South Housing Village affordable housing development at Legacy Park and \$3,000,000 for partial funding of an athletic field and track at Legacy Park in partnership with the City Schools of Decatur, and \$115,000 for hybrid meeting technology at the Decatur Recreation Center. Spent funds include \$513,340 for pandemic premium pay, \$21,338 on municipal court video streaming and recording technology, and \$22,488 on Covid-19 testing supplies. It is anticipated that the remaining \$2,000,000 will be committed to storm water capital projects identified in the storm water master plan.

Financial Discipline Creates Opportunities

Historically, the City has employed conservative budget and financial policies and practices. A 2022 ratings report from Moody's Investor Service stated, "The Aa1 rating reflects the city's strong operating performance resulting in healthy fund balance and liquidity levels, supported by conservative budgeting practices and adherence to formalized fiscal policies." For example, the City fully funds all positions as though they will be filled throughout the whole fiscal year and uses realistic collection rates when estimating property tax collections. This conservative budgeting approach has resulted in a healthy fund balance which has enabled the City to weather economic downturns, be prepared for unanticipated expenditures and have funds available for unique opportunities consistent with strategic plan goals that are not included in the budget.

The proposed budget leverages the City's strong financial position to advance a variety of bold community goals and make significant investments in the internal organization of the City.

The City's financial policies recommend maintaining a fund balance equal to twenty to thirty percent of operating expenses. A prudent use of fund balance consistent with our conservative financial policy continues in this budget. At the end of 2021-2022, the fund balance for the General Fund totaled \$16,591,233 which is 51% of the 2022-2023 Revised Budget Estimate. The 2022-2023 Revised Budget anticipates using \$4,230,810 in fund balance. This is \$347,310 more than the amount originally planned in the 2022-2023 adopted



budget and will reduce fund balance to \$12,360,423 or 39% of the 2022-2023 Revised Budget Estimate. The increase in the use of fund balance is primarily due to an increase in the transfer to the Capital Improvements Fund from \$750,000 to \$2,500,000. The 2023-2024 Proposed General Fund budget anticipates using \$4,145,816 of fund balance and will leave a fund balance of \$8,214,607 or 21% of the 2023-2024 Proposed General Fund budget.

The fund balance policy expressly allows the City to budget the use of fund balance for one-time expenditures. One-time expenditures paid for by the use of fund balance in 2023-2024 include the balance of the Downtown Master Plan, a Cultural Arts Plan, a transfer to the Affordable Housing Trust Fund and a transfer to the Capital Improvement Fund.

The remaining fund balance will be within the City's adopted policy guidance and is adequate to meet unanticipated or emergency needs.

The property tax digest is the value of all taxable property within the City. The budgeted property tax revenue assumes a 14% increase in the tax digest. These increases reflect a robust real estate market in which home sales remain strong and new development and investment in commercial property continue.

Due to the increase in the value of the tax digest, a 0.70 mill reduction in the 2023 millage rates is recommended as follows: General Fund from 10.59 to 10.09 mills, Bond Fund from 2.20 to 2.03 mills and DDA Fund from .038 to 0.35 mills.

In addition to the positive financial indicators described above, the City maintains an AA+ bond rating from Standard & Poor's and Aa1 from Moody's. The proposed budget includes payments of all annual debt service and is described in detail in the Debt Service Summary.

We Cultivate What We Cherish

As we reflect on our community's bicentennial and look toward the next 200 years, our focus is on what our community cherishes most – our children and youth. Children and youth are at the core of every decision, every plan, every project. Through organizations like the Decatur Youth Council and Child Friendly Cities Initiative, the voices of the next generation are amplified and included in decision-making and policy setting. In June 2023, City leaders, staff and Decatur teens will share our story on a national stage at the National Civic League's All-America City Award event about how we are creating a thriving community through youth engagement. Not only are we investing in community improvements for our children and youth, we are making those improvements with them. The recent skate park design initiated by city youth is an excellent example of how the community will be better for listening and engaging with our youth.

In the spirit of the budget's cover art, "Cultivate," the proposed budget reflects the highest ideals of public stewardship. It honors the City's commitment to implementing the strategic plan; it provides the means for an engaged workforce; it elevates equity in decision-making; and it cultivates our future leaders.

Completion of the 2022-2023 Revised Budget Estimates and 2023-2024 Proposed Budget Estimates would not be possible without the assistance of our Finance and Human Resources staff, the teamwork and support shown by City employees in all departments, and particularly without the dedication and work of City Clerk Meredith Roark.

Andrea Arnold
City Manager



Budget Guide & Schedule

Budget FY 2023-2024

Budget Guide

The city's charter requires the City Manager to prepare an annual budget on the basis of estimates submitted by the directors of departments and approved by the City Commission. The budget document is the result of months of planning. The budget allocates the city's limited financial resources to provide services based on organizational and community priorities. The resulting document becomes the plan that guides departments' operations throughout the fiscal year.

The budget period is the city's fiscal year which begins on July 1 and ends on June 30. While budgeting is an ongoing process, departments officially submit budget requests to the City Manager, or her designee, in February. The budget is scheduled for adoption by the City Commission on the third Monday in June. A detailed budget schedule is attached.

Georgia state law requires that the operating budget be balanced with current revenues and other financing sources, including unreserved fund balance. Any unencumbered appropriations lapse at year-end and do not carry forward into the next fiscal year.

Throughout the year, the City Manager and department heads are provided with periodic financial reports of revenues, expenditures and encumbrances compared with the adopted budget. These reports allow staff to monitor and manage the budget as authorized by the City Commission.

Process

In January, departments are notified in writing of the budget schedule including budget due dates and departmental budget hearings. Any necessary forms related to the budget, performance measures and capital improvements planning are provided at this time.

Departments use prior and current year expenditure information to determine the resources necessary to maintain the current level of service. Based on City Commission and community priorities, estimates may be developed for a change in service level. While departments use past expenditures to develop their budgets, the budget process is a form of zero based budgeting because departments must justify each account request annually (i.e. a budget allocation in one year does not guarantee a continued allocation in the following year.)

Department budget requests are submitted to the City Manager and Chief of Staff for review in late February. All department heads meet as a group with budget staff to present their work plans and discuss their budget requests for the next year. This meeting is held in March. During this time, vision-based budgeting teams are convened to prepare the narratives and document the resources being allocated towards each strategic plan principle.

Proposed and revised budget documents are presented to the City Commission at the second commission meeting in May. Work sessions are held with the City Commission and public hearings are held prior to the final adoption of the budget in June.

Budgetary Funds

The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Annual operating budgets are approved for the following funds:

General Fund: The general operating fund of the city. It accounts for resources tradition-



ally associated with government that are not required to be accounted for in another fund.

Capital Improvement Fund: Established to account for the receipt and expenditures of money from major capital projects. This fund is general in nature and may be used to finance any capital project that the City Commission designates.

SPLOST Fund: Established to account for the receipt and expenditures of money from the Special Purpose Local Option Sales Tax (SPLOST) that was approved by voters in November 2017. This fund will be used to finance debt service, construction of the Atlanta Avenue transportation project and other transportation projects.

General Obligation Bond Fund: Established to account for the receipt and expenditures of money from the general obligation bond issued in 2007.

Urban Redevelopment Agency Funds: Established to account for the receipt and expenditures of money from the bonds issued by the Urban Redevelopment Agency of the City of Decatur in 2010 and 2013.

Cemetery Capital Improvement Fund: Established to account for the financing and expenditure activity of a capital nature occurring within the cemetery. Financing is provided by one-half of the proceeds from cemetery lot sales. This fund is intended to provide for the capital needs of the cemetery into perpetuity.

Tree Bank Fund: Established for the purpose of collecting fees in lieu of planting replacement trees required for compliance with the tree ordinance. Fees are used to purchase and plant trees in public parks, rights of way and other public properties, the purchase of green space, and similar activities associated with maintaining and improving the city's public tree canopy.

Conference/Parking Deck Fund: Established to account for the activity of the conference center and parking deck.

Storm Water Utility Fund: Established to account for the collection of fees for repairs, maintenance and construction of stormwater drains and other related expenses.

Solid Waste Enterprise Fund: Established to account for the collection of fees for residential and commercial sanitation service.

Debt Service Fund: Established to account for the accumulation of resources and payment of long-term obligations.

Grant Fund: Established to account for grants received from federal or state sources.

Confiscated Drug Fund: Established to account for the use of confiscated drug money and/or assets by the city's Police Department.

School Zone Camera Safety Program Fund: Established to account for the use of fines by the city's Police Department for public safety initiatives that were collected due to violation of speed limits in school zones.

Emergency Telephone System (E911) Fund: Established to account for funds received for all emergency 911 charges and wireless enhanced charges.

Hotel/Motel Tax Fund: Established to account for the hotel/motel taxes collected as required by general law.

Children & Youth Services Fund: Established to account for the collection of participa-

tion fees and grants and expenditures related to the city’s after-school and summer programs. This fund will cease operating at the end of fiscal year 2022-2023.

Public Facilities Authority Fund: Established to account for the financial activities of the City of Decatur Public Facilities Authority including debt issuance and debt service payments for Decatur Legacy Park.

Tax Allocation District Fund: Established for account for the tax allocation district (TAD) in East Decatur Station area. A TAD is a tool used to pay for infrastructure and other improvements in underdeveloped or blighted areas so that property becomes productive and enhances the surrounding neighborhoods.

American Rescue Plan Act Funds: Established to account for the use of federal funds granted to aid states, counties, and cities in responding to the COVID-19 pandemic and its impacts “on the economy, public health, state and local governments, individuals, and businesses” for the period of March 2021 through December 2026.

Community Energy Fund: Established to account for the use of funds to advance the City’s adopted clean energy goals by directing financial support to energy efficiency, electrification, and renewable energy projects in the Decatur community.

Basis of Budgeting

All fund budgets described above, with the exception of the stormwater, solid waste and conference/parking deck funds, are prepared on a modified accrual basis meaning that expenditures are budgeted if the obligation will be incurred that fiscal year and revenues are budgeted if they are measurable and available. For example, an outstanding purchase order is an example of an incurred expenditure. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the budgeted fiscal period or soon enough thereafter to pay liabilities of that fiscal period. For example, real property tax bills that are billed in April and due in June are budgeted as revenue in the billing year.

The remaining funds are enterprise funds which are budgeted on a full accrual basis. Expenditures are recognized when a commitment is made and revenues are recognized when they are obligated to the city (i.e. stormwater fee bill is generated).

The basis of accounting refers to the time at which revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In the city, the basis of budgeting and the basis of accounting are the same.

Account Coding Structure

The City of Decatur follows the State of Georgia’s Uniform Chart of Accounts for Local Governments. The primary goal for the development of this chart is to improve government accountability by making financial information reported more comparable, thereby enabling local policy makers and taxpayers to better understand and evaluate local government operations and service delivery.

100 – The first 3 digits represent the fund. For example, 100 is the General Fund.

1320 – The next 4 digits represent the department/division for expenditures, or 0000 for revenues.

52 – The next 2 digits represent the account class. This is either an asset, liability, revenue or expenditure.

3400 – The last 4 digits represent the balance sheet account, revenue source or expenditure object.



The following are examples of the City's account coding structure.

100-1320-523400

This series of numbers would be used to code an expense to the City Manager's Office.

100 – General Fund

1320 – City Manager's Office

523400 – Printing & Binding

215-0000-342500

This series of numbers would be used to code the Emergency Telephone System fund's revenue from wired phone lines.

215 – E911 Fund

0000 – Revenue

342500 – E911 Phone Line Fees

After the 3 digit fund number, the next 4 numbers for expenditures represent the function classifications.

1000 – General Government

2000 – Judicial

3000 – Public Safety

4000 – Public Works

6000 – Culture/Recreation

7000 – Housing and Development

Line Item Descriptions

PERSONNEL

Personnel Services include expenditures made as compensation for services rendered by City employees and officials.

511100 Regular Salaries and Wages. Includes the salaries of all City employees who are working full time hours as defined in the City of Decatur's Employee Handbook.

511200 Temp Salaries and Wages. Includes the wages of all City employees who are working part time hours or on a contract basis as defined in the City of Decatur's Employee Handbook.

511300 Overtime. Includes the overtime costs anticipated during the fiscal year.

511400 Special Events Overtime. Includes the overtime costs associated with working during special events that will be reimbursed by the event organizer.

512100 Employer Group Insurance. Includes the City's portion of health, dental, life and disability insurance for employees and their dependents.

512200 Social Security (FICA). Includes the mandatory withholding match for FICA that is a fixed percentage of salaries.

512300 Medicare. Includes the mandatory withholding match for Medicare that is a fixed percentage of salaries.

512400 Retirement Contributions. Includes the City's retirement contribution for all employees.

512401 Retirement Contributions – ICMA. Includes the City's retirement contribution for the City Manager, Deputy City Manager and Assistant City Managers.

512600 Unemployment Insurance. Includes the employer payment of Unemployment Insurance paid on behalf of employee.

512700 Workers Compensation. Includes the employer payment of Workers Compensation premiums paid on behalf of employee.

OTHER SERVICES AND CHARGES

Other Services and Charges include all expenses that involve the performance of a certain service by an outside individual &/or organization or for a particular business concern. Such service usually involves no tangible or concrete articles.

521200 Professional Services. Includes all fees for the retention of professional or technical services provided by outside individuals, organizations or firms including legal and auditing services.

522200 Repairs and Maintenance. Includes all fees for the repair and maintenance of city facilities, communication equipment, machines, office equipment and vehicles.

522310 Rental of Land and Buildings. Includes all expenditures associated with renting space not owned by the City of Decatur.

522320 Rental of Equipment and Vehicles. Includes all costs associated with renting/leasing copiers, printers and similar equipment or vehicles needed for travel to out of state training.

522321 Auto Allowance. Includes all expenses involved in the compensation of city employees for use of private vehicle on city business.

522500 Other Contractual Services. Includes all services that cannot be reasonably allocated to any of the other services and charges accounts.

523101 Insurance- Awards. Includes all expenses involved in the payout of insurance claims.

523201 Postage. Includes all postage meter charges and other postage expenses related to the cost of outgoing city mail.

523202 Telephone. Includes all expenses involved in telephone service for city business.

523300 Advertising. Includes all costs of classified and legal advertising.

523400 Printing and Binding. Includes all costs of materials, printing or processing involved in the reproduction of items by an outside firm which items are specifically designed or reproduced for the use of a city department/division.

523600 Dues and Fees. Includes all costs involved in subscriptions to periodical magazines and professional publications as well as charges for dues to professional organizations.

523700 Education and Training. Includes registration and tuition expenses related to training courses and seminar costs. This account also includes funding for educational financial assistance for college and technical schooling related to the job.

523701 Business Meetings. Includes all expenses related to meals, lodging associated with authorized travel.



523800 Licenses. Includes all costs involved in obtaining professional certifications.

523911 Bank Charges. Includes all expenses related to the processing of credit card transactions for city business purposes.

SUPPLIES

Supplies includes all purchases of tangible parts, provisions and tools for replacement purposes and any new equipment purchases which are less than \$5,000.

531101 Supplies – Building and Fixed Equipment. Includes all expenses involved in repairing and maintaining city facilities.

531102 Supplies – Janitorial. Includes all items used in cleaning and general custodial maintenance for city facilities.

531104 Supplies – Miscellaneous Maintenance. Includes all items for maintenance that cannot be reasonably allocated to any of the other supply accounts.

531105 Supplies – Office. Includes all office supplies designed for general use in any office.

531106 Supplies – Pesticides and Herbicides. Includes all purchases of fertilizers and insecticides used to maintain existing shrubbery and lawns.

531107 Supplies – Specialized Departmental. Includes all items for use in a department that cannot be reasonably allocated to any of the other supply accounts.

531108 Supplies – Tires and Batteries. Includes all items used to repair, maintain or replace tired on city vehicles and equipment.

531109 Supplies – Vehicles and Equipment. Includes all purchases of lubricants and expendable supplies used by motor equipment and vehicles.

531111 Computer Equipment. Includes all purchases of hardware less than \$5,000. Examples include laptops, keyboards, mouse, flash drive and small multi-function printers.

531112 Computer Software. Includes all purchases of software less than \$5,000 as well as the ongoing maintenance fees associated with software systems.

531113 Office Equipment and Furniture. Includes all purchases of minor furniture pieces having a cost less than \$5,000 such as chairs, bookcases and file cabinets.

531114 Outdoor Furniture. Includes all purchases of minor furniture pieces for use outside having a cost less than \$5,000 such as picnic tables, benches and pool deck chairs.

531115 Batteries. Includes all purchases of batteries for city equipment and vehicles.

531270 Gasoline. Includes all purchases of fuel used by motor vehicles and equipment.

531300 Food – Subsistence and Support. Includes all food purchases for whatever purpose.

531400 Books and Periodicals. Includes all single issue purchases of copies of magazines, books, pamphlets and training manuals.

531500 Supplies – Purchased for resale. Includes all items purchased with city funds that are sold in concession stands and at retail locations.

531600 Small Equipment. Includes all purchases of minor equipment such as calculators, handheld radios, chainsaws, etc. having a value of less than \$5,000.

531700 Uniforms and Protective Equipment. Includes all purchases of uniforms and work clothing.

CAPITAL OUTLAY

Capital outlay includes the purchase of furniture, fixtures, equipment, machinery, software and infrastructure improvements which an original cost of over \$5,000 and a life span of more than two years. Such items should represent an addition to the new worth of the City. Included below are the number and name of each capital line item presently in use.

- 541100 Sites.
- 541101 Right of Way.
- 541200 Site Improvements.
- 541300 Buildings.
- 541301 Building Improvements.
- 541400 Infrastructure.
- 542100 Machines, Motors and Power Tools.
- 542101 Communications Equipment.
- 542102 Office Machines/Equipment.
- 542200 Vehicles.
- 542301 Outdoor Furniture and Equipment
- 542401 Computer Systems Software.
- 542500 Miscellaneous Equipment.

Fund Balance

The accounting definition of fund balance is the difference between assets and liabilities on the balance sheet. If revenues exceed expenditures at the end of the fiscal year, the remainder is identified as ‘fund balance’. The practice of conservative revenue estimates and carefully monitored expenditures may result in a fund balance. The city’s financial policies recommend an unassigned, formerly ‘unreserved’, fund balance between twenty and thirty percent of the operating budget. The city does not budget for contingencies and therefore, must rely on the fund balance for emergency expenditures. In some years, the city may budget to use fund balance for one-time, non-recurring expenditures while remaining within the acceptable level for fund balance.

In June 2011, the City Commission amended the city’s financial policies to reflect new fund balance requirements under the Governmental Accounting Standards Board (GASB) Statement 54. The five classifications of fund balance can be found in the financial policies in Appendix B.

In the fiscal year ending June 30, 2022, the general fund balance totaled \$16,591,233 or 52% of the 2022-2023 revised operating budget. This was an increase of \$3,576,535 from the previous year’s fund balance. In the Revised 2022-2023 budget estimates, the city has budgeted to use \$4,238,810 of fund balance. In the FY 2023-2024 budget estimates, the city has budgeted to use \$4,145,816 of fund balance. Fund balance is estimated to be \$8,214,607 at the end of FY 23-24 or 21% of the proposed operating budget.

Budget Revisions

Since the legal level of budgetary control is at the departmental level, each department head has the authority to recommend budget transfers within the department budget to the City Manager for approval. State law prohibits transfers within the ‘salaries’ line-items without approval of the governing body.



Concurrent with the budget process for the next fiscal year, revisions to the current year's budget are developed. The current year revised budget is adopted with the next year's proposed budget. In the case that unanticipated budget revisions are necessary before the end of the fiscal year, the budget may be amended with the approval of the City Commission.

Performance Measures

The city incorporates performance measures and objectives into the budget document. For each department, there are at least three years of actual performance data. The city will continue to improve upon the performance measurement program and make it a substantive part of the budget development process.

Strategic Planning

In the fall of 1998 the city sponsored a community forum known as the Decatur Roundtables which involved 500 community members. A report of key concerns and action teams developed from this process. This report and recommendations from the action teams guided many of the City's activities. Over 200 stakeholders helped develop a ten-year strategic plan based on the work of the Roundtables project. The strategic plan was completed in the summer of 2000. Three core principles emerged from the plan:

- A. Manage Growth While Retaining Character
- B. Encourage Community Interaction
- C. Provide Quality Services Within Fiscal Limits

In the spring and summer of 2010, the process was repeated with 1,500 stakeholders and the 2010 Strategic Plan was adopted in March 2011. The three core principles from the 2000 plan were updated and a fourth was added. For internal purposes, city staff developed a fifth principle that recognizes the need for a city organization to support and achieve the other strategic plan principles.

- A. Manage Growth While Retaining Character
- B. Encourage a Diverse and Engaged Community
- C. Serve as Good Stewards of the Environment and Community Resources
- D. Support a Safe, Healthy, Lifelong Community
- E. Provide the Necessary Support within City Government to Achieve the Vision and Goals of the Community

The plan identifies goals and specific tasks for each principle. The plan is reviewed annually in conjunction with the budget to ensure the budget supports the plan's principles and tasks and incorporates community input into the budget process.

The 2020 Strategic Plan kickoff occurred in January 2020 and community roundtables met through mid-March until needing to be paused due to the COVID-19 pandemic. The planning process resumed in Fall 2020 with citizen roundtable sessions that were held virtually on four topics: Mobility, Housing, Equity & Racial Justice and Climate Change. The work planning continued in 2021 with the hosting of online surveys and outdoor "pop-up" events around the city to help compensate for the participation challenges imposed by the pandemic. The plan was adopted by the City Commission on October 28, 2021.

The 2020 Strategic Plan, also known as Destination:2030, includes six interconnected themes:

- Equity & Racial Justice
- Climate Action
- Civic Trust
- Affordable Housing
- Mobility
- Economic Growth

The plan identifies policies and action items for each theme. The plan will be reviewed annually in conjunction with the budget to ensure the budget supports the plan's themes and action items and incorporates community input into the budget process.

Community Engagement

Each budget season, the city invites interested citizens to participate in discussions of the budget process. These community budget gatherings were first held in 2002. Because of the success and contribution of these meetings to the budget process, the city continues to invite active citizen participation in the budget process through these community gatherings. The goal of the community budget gatherings is to provide relevant budget and financial information in an informal environment so that participants can better understand the city's budget process including how revenue and expenditure recommendations are made.

Starting in 2013, the city has held an annual Budget Expo or 'Touch a Budget' event. At this event, structured much like a science fair or vendor expo, city staff set up stations representing each strategic plan principle and display equipment, documents and other materials that are in the proposed budget and support each strategic plan principle. The public is invited to attend and visit each principle area to learn more about the budget requests and how they support the city's overall strategic vision. This offers an informal setting for citizens to meet employees from all departments and engage in a dialogue about City services and programs. After a hiatus during 2020 and 2021, the event returned in March 2022 and was combined with the City's Touch a Truck Event. A repeat of the combined event occurred in March 2023.

Budget Reporting

State law requires that the budget be posted on the Tax and Expenditure Data (TED) website maintained by the Carl Vinson Institute of Government. In addition to complying with that State law, the city also posts the budget on the city website and makes hard copies available at multiple locations within the city.



FISCAL YEAR 2023-2024 BUDGET SCHEDULE

January 23	Budget Memo and Schedule to Departments
February 24	PROPOSED and REVISED BUDGET REQUESTS including BVE Worksheet(s), VBB-Strategic Plan Principles Worksheet(s) and CIP Requests DUE BY 5:00 pm
March 3	Proposed Personnel Requests due to City Manager's Office
March 3	Personnel Estimates and Health Insurance Estimates Due
March 6	City Commission Adopts Billing Ordinance, 2023 Sanitation Fees and 2023 Storm Water Utility Fees
March 6	Budget Narrative drafting begins
March 14	BUDGET REVIEW MEETING-DEPARTMENT HEADS
March 21	Budget Request Follow-up
March 22	10 Year Capital Plan Drafting
March 25	BUDGET EXPO with Touch A Truck (Rain date = April 1st)
March 31	Prepare Notice for Decatur FOCUS
April 1	Tax Bill Mailing Deadline
April 5	Revenue Projections Due
April 5	BUDGET NARRATIVE FINALIZED
April 14	Draft Proposal to City Manager (tentative)
April 28	Preliminary Budget Complete
May 11	Public Hearing Announcements to Legal Organ
May 15	Presentation of Budget to Commission and Adoption of Tentative 2023 Millage Rates
May 18	Public Hearing Ads Published in Legal Organ
May 25	Public Hearing Ads Published in Legal Organ
June 1	Public Hearing Ads Published in Legal Organ
June 5	Public Hearing on Budget and Millage Rates
June 7	Extended Work Session
June 13	Public Hearing on Budget and Millage Rates
June 20	Public Hearing on Budget and Millage Rates, Adoption of FY 2023-2024 Budgets and Revised 2022-2023 Budgets, and Adoption of Final 2023 Millage Rates



Budget Narrative

Budget FY 2023-2024

Budget Narrative

First chartered as a municipality by the State of Georgia in 1823, the City of Decatur serves as the county seat of DeKalb County, a large, urban county in the Atlanta metropolitan area. Decatur’s population has steadily increased since 1990 and with almost 25,000 residents as of the 2020 Census, it now exceeds the previous high of 22,000 persons in 1960. The City currently occupies a land area of approximately 4.7 square miles, making it one of the most densely populated cities in the State of Georgia. The City’s sustained commitment to a long-range vision with balanced growth and development has resulted in a community well known for its high quality of life, vibrant commercial districts and a model of Smart Growth in the region.

The City of Decatur’s central location in DeKalb County and proximity to the City of Atlanta and Emory University make it an attractive location for a wide range of professional services, legal, financial, medical and technology businesses. Decatur is home to educational institutions such as Agnes Scott College and Columbia Theological Seminary, as well as the headquarters for a number of non-profit organizations including the Task Force for Global Health. A number of locally owned restaurants and retail businesses also make the City of Decatur a destination shopping and dining district in metro-Atlanta. The essential nature of these services and the stability of health and education-related businesses provide a solid basis for the City’s economic wellbeing.

The City of Decatur centers on a thriving downtown business district that is surrounded by beautiful, historic neighborhoods reflecting a variety of architectural styles. Downtown Decatur offers a healthy mix of office, retail, restaurant and residential uses designed to encourage walking and an active lifestyle for persons of all ages. New buildings blend with historic commercial buildings and surround a traditional courthouse square. Downtown residents in mid-rise, mixed-use condominiums and apartments have created a new type of neighborhood providing a desirable housing option for empty nesters and young professionals seeking an urban lifestyle. These residents contribute to the economic vitality of the downtown commercial district. Smaller neighborhood commercial centers scattered throughout the City also contribute to the sense of community and vibrancy of surrounding neighborhoods by providing opportunities for residents to walk to a variety of shopping and dining options.

The City’s well-regarded local public school system attracts families to the City’s neighborhoods. The City Schools of Decatur provide one citywide early childhood education center, five neighborhood K-2 elementary schools, two system-wide 3-5 upper elementary schools, one middle school and one high school.

The City of Decatur is authorized to levy a property tax on both real and personal properties located within its boundaries, and the City provides a full range of municipal services

Decatur will foster an equitable, thriving, and welcoming community for all, today and in the future.



to support its residents, businesses and visitors. These services include public safety, public works, planning and zoning, sanitation, engineering, municipal court, parks and recreation, a municipal cemetery and community and economic development. The City also owns a 280-space parking facility and a 25,000 square foot conference center. In addition to these traditional municipal services, the City of Decatur is committed to providing a high quality of life for its residents and supports a volunteer program, an award-winning afterschool program and a wide variety of special events and civic engagement activities.

The City has three MARTA transit stations and multiple bus routes within its 4.7 square miles, providing direct transit access to downtown Atlanta, Hartsfield-Jackson International Airport and many of the region's colleges and universities. In addition to public transit, the City supports and encourages a wide variety of alternative transportation options including walking, bicycling, the Clifton Corridor shuttle to Emory University and the GoDecatur Circulator Shuttle connecting Decatur residents to goods and services in its commercial districts.

Decatur's tree-lined streets, strong sense of community, high quality services and nationally recognized public school system continue to draw residents to the City. The City of Decatur has evolved into a livable, small urban city with all the benefits of living in a major metropolitan area. This balance of urban amenities and small town character has made the City of Decatur an attractive option for business owners, entrepreneurs and individuals seeking an opportunity to reside and work in the same community.

History

The City of Decatur was incorporated on December 10, 1823 and is named in honor of Commodore Stephen Decatur, a U.S. Naval hero. Commodore Decatur died in 1820 and Congress decreed that his name be honored throughout the nation. As a result, more than 40 cities and counties around the United States bear his name. The City of Decatur, Georgia is the second oldest municipality in the Atlanta metropolitan area and the seat of DeKalb County. Decatur adjoins Atlanta's city limits and is six miles east of downtown Atlanta.



This painting of Captain Stephen Decatur, USN, by John Wesley Jarvis, is part of the U.S. Naval Academy Museum Collection.

The courthouse square in downtown Decatur is located on a rise of land where two Native American trails once crossed. The Old Courthouse on the Square is the fourth courthouse building to occupy the Square. Historically, the courthouse square served as the community-gathering place. Today, it continues as the heart of the community, hosting festivals, special events, providing greenspace and an open space to meet and relax with family and friends. The historic commercial district is connected to the City's surrounding residential neighborhoods by an expanding network of sidewalks, bicycle lanes and a regional trail system.

Decatur will celebrate its 200th birthday in 2023 with a variety of bicentennial events and activities designed to leave a legacy for generations to come. Activities include collecting 200 stories about past and present Decatur, planting 200 trees throughout the community, and a contributing fundraiser for the

Decatur Land Trust, among others. The celebration culminates with a community celebration in December 2023 when Decatur was officially incorporated.

Government

The City of Decatur operates under the commission-manager form of government. The City Commission determines the policies of the local government and enacts local laws necessary for the protection of public health, safety and welfare. The City Commission provides leadership in identifying community needs and developing programs to meet community objectives. There are five City Commissioners, elected in nonpartisan elections, for overlap-

ping four-year terms. Two commissioners are elected from the north district, two from the south district and one commissioner is elected at-large, giving every voter in the City the opportunity to elect three of the five commissioners. Every year at its organizational meeting in January, the City Commission elects one of its members to serve as Mayor/Chair of the City Commission. Patricia Garrett was elected Mayor in 2016. She has been a member of the City Commission since 2009. Tony Powers was elected by his fellow commissioners to serve as Mayor pro tem in 2018 and has served on the City Commission since 2016. The other Commissioners are George Dusenbury, who has served since 2020; Lesa Mayer, who has served since 2020; and, Kelly Walsh, who has served since 2018. It is the responsibility of the Mayor to preside over all meetings of the City Commission. While the Mayor has no veto power, the position retains the right to vote on all matters brought before the City Commission. The Mayor’s vote carries the same weight as any other Commissioner.

The City Commission appoints the members of a number of volunteer boards and commissions who carry out responsibilities specified by State law, the City Charter, and local ordinances. These boards and commissions include the Decatur Housing Authority, the Zoning Board of Appeals, the Decatur Downtown Development Authority, the Planning Commission and the Historic Preservation Commission. Special advisory committees and task forces are also appointed by the City Commission to provide community input on issues and projects as needed. Currently, these boards include the Active Living Board, the Better Together Advisory Board, the Lifelong Community Advisory Board, the Decatur Youth Council and the Environmental Sustainability Board.

The City Commission appoints the Municipal Court Judges and the City Attorney, who provides legal counsel for the government. The City Commission also appoints a City Manager to provide professional management and direct the day-to-day operations of the City. The City Manager serves as the Chief Executive and Administrative Officer and is responsible for carrying out the policies and ordinances of the City Commission, for overseeing the daily operations of the government, the recruitment of all employees and serves at the pleasure of the commission. The current City Manager, Andrea Arnold, has served in this position since January 2019, and has been employed with the City since 1997.

Vision and Mission

Decatur will foster an equitable, thriving, and welcoming community for all, today and in the future.

Successful organizations have a clear vision of where they are going and how they intend to achieve their mission. The City of Decatur has a long history of engaging community members in crafting a strategic vision for the City – most recently in 2000, 2010 and 2020. To support the vision, the City Commission holds an annual working retreat to reflect on past achievements, identify future goals and discuss strategies and challenges to implementing those goals. With the community vision as a guide, City Commissioners must balance the needs of a diverse population, limited financial resources, federal and state mandates and investments in aging public infrastructure, both planned and unanticipated.

Decatur’s Strategic Plan guides City government at the highest level by providing direction on policies and actions to bring the community’s vision for its future to life. In January



The Decatur City Commission (clockwise from bottom right); Mayor Patti Garrett, Mayor Pro Tem Tony Powers, and Commissioners George Dusenbury, Kelly Walsh, and Lesa Mayer.



MISSION STATEMENTS

We Will:

1. THINK HOLISTICALLY.

Identify and leverage opportunities to create interconnected policies, programs, and projects that achieve equitable outcomes across all community priorities.

2. CONFRONT CLIMATE CHALLENGES.

Align our goals and practices to strengthen environmental sustainability and resilience in our city and region.

3. WORK TOGETHER.

Design and promote ample and ongoing opportunities for community engagement, collaboration, and regional, cross-sector partnerships.

4. EMBRACE ACCOUNTABILITY.

Define what success looks like, measure outcomes along the way, and tell our story.

5. PIONEER INNOVATION.

Inspire ourselves and others by continuing to seek bold and creative solutions in planning and doing.

2020, the City kicked off the planning process to create the award-winning 2020 Strategic Plan as a guide for the next decade. An extensive effort was made to ensure broad participation by race, age, gender and geographical location in the planning process about issues facing Decatur and to identify participants’ hopes and dreams for the City’s future. The task list from the 2010 Strategic Plan served as a framework for budgeting and implementing projects and programs over the last decade. By the time planning began for the next decade, 93% of the tasks on that previous list had been accomplished or were underway.

Using the information collected through Citizen Roundtables, Decatur 202 sessions, and other virtual forums and pop-ups, the 2020 Strategic Plan known as *Destination: 2030* was developed and includes the following five mission statements you’ll find in the sidebar.

The 2020 Strategic Plan also contains themes, tasks and action items that present a shared vision for our community. The six themes are:

Equity & Racial Justice

Climate Action

Civic Trust

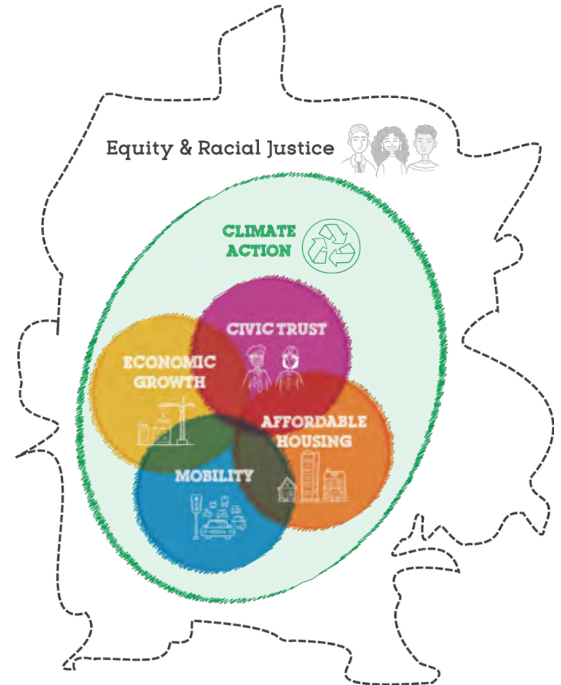
Affordable Housing

Mobility

Economic Growth

As the diagram shows, the core themes are interrelated and one theme cannot be addressed without considering the others. Emphasis is placed on Equity & Racial Justice as it must be prioritized and considered with each of the core themes.

Ultimately more than 3,200 comments were received through the three roundtable discussions; and the robust community discussion guided the development of the Strategic Plan at every stage. Each comment was recorded, analyzed and included in the final report that the City Commission adopted in October 2021. The entire plan is available at <https://www.decaturnext.com/2020-strategic-plan> and includes six themes/topics, 140 tasks and action items to be implemented over the course of 10 years, some of which are incorporated into the City’s comprehensive plan five-year community work program. The Strategic Plan is also the foundation for Decatur’s annual budget, each part of which is tied directly to this plan to show residents how city resources are allocated to support the community’s vision and goals.



Performance Management

A progressive organization needs to know how well it is doing toward achieving its vision and goals. The City has developed quantifiable measurements to track how efficiently and effectively the organization is meeting its objectives. New measures are currently

in development for the recently adopted 2020 Strategic Plan. Selective benchmarking is undertaken during the development of departmental budget requests. Performance measures are reviewed by a cross-departmental committee on a regular basis to identify successful processes and work on areas that need improvement. Measures are included throughout the budget narrative to illustrate how the City is performing.

Between 2006 and 2016, the City participated in the International City/County Management Association's (ICMA) Comparative Performance Measurement Program (CPM). CPM provided performance measures in 16 service areas that the City used to evaluate existing services, to benchmark results with other communities and to exchange best practices within a group of participating jurisdictions. In late 2016, CPM transitioned from being a subscription-based service to a being a program advisor. Beginning in 2017, the City embarked on its own performance measurement program which was updated in 2022.

Budget

The annual budget serves as the foundation for the City's financial planning and control. All city work groups submit departmental budget requests to the City Manager's Office by the first week of March. Utilizing the tasks and action items described in the Strategic Plan, the departmental requests are the starting point for developing the proposed budget. Once departmental budgets are submitted, department heads and senior staff meet collectively to review all requests.

The proposed budget is formally presented to the City Commission on the third Monday in May. The operating budget includes both proposed expenditures and revenues. The City publishes a summary of the proposed budget in the official legal organ (currently The Champion Newspaper), makes copies available to the residents of the City, provides copies to the local library and posts the proposed and revised budgets on the City's website. Public hearings on the proposed budget are held in June. The budget is then legally enacted through adoption of a budget resolution by the City Commission, normally on the third Monday in June but no later than June 30, the close of the fiscal year.

The budget document is a written plan that provides the financial basis for implementing the City's vision and related goals. It represents City departments' best efforts at achieving the vision within an environment of competing goals and limited resources. More information on the budget and the budget process can be found in the Budget Guide prior to this section, beginning on page 3.

Vision Based Budgeting

As the City implements the 2020 Strategic Plan, the annual budget will serve as the primary implementation tool to bring the community's vision to life. The Vision Based Budget is a financial planning document that allows the City to connect the community's vision with the necessary resources (personnel, equipment and funding) required for implementation. It also describes in a narrative and with numbers, the programs, policies and projects identified in the Strategic Plan and each City department's relationship to them.





City of Decatur®

National Citizen Survey 2022

Would recommend living here
to someone who asks (% reported very likely)

2008	75
2010	74
2012	78
2014	84
2016	72
2018	96
2020	94
2022	94

Openness and acceptance of the community towards people of diverse backgrounds (% rated excellent/good)

2006	82
2008	87
2010	88
2012	90
2014	82
2016	79
2018	77
2020	76
2022	75

Sense of Community
(% rated excellent/good)

2006	84
2008	90
2010	86
2012	92
2014	91
2016	83
2018	86
2020	90
2022	79

Residents' connection and engagement with their community
(% rated excellent/good)

2020	85
2022	80

Equity & Racial Justice

Integrating proactive equity ambitions into every plan

In the field of local government, racism and its systemic impacts are often minimized and relegated to the past. That exclusionary history is embedded in how we provide access to everything from jobs to housing. To remove such barriers, we must plan in ways that honor all perspectives and tell our stories in ways that incorporate the complete history of our community, including the painful lessons of the past. Learning from these lessons will require rethinking old priorities and altering status quo assumptions. While such changes are too often framed as sacrifices, they are actually accelerants for achieving the stabilizing, long-term goals of shared opportunity for all.

The following projects and action items have been identified in the 2020 Strategic Plan's Community Work Program to be completed over the next five years to support the Equity & Racial Justice theme:

- a. Establish a Reparations Task Force.
- b. Update the Decatur Police Department's Strategic Plan.
- c. Achieve recognition as a Child-Friendly City.
- d. Update the 2015 Better Together Community Action Plan.
- e. Acknowledge and document Decatur's entire history.
- f. Launch a childcare voucher pilot program.
- g. Designate staff to implement equity goals.
- h. Create a diversity, equity and inclusion certificate program.

All of the themes, projects and action items are supported through the teamwork of staff members across all city departments and various other stakeholders from the community. The Reparations Task Force will be established as a community-directed task force that will document historic and ongoing injustices committed against Black people in the City due to enslavement, segregation, incarceration, displacement and gentrification and will also address reparations.

The Police Department is committed to collaborating with community members in updating its departmentally focused strategic plan that will guide all aspects of the Police Department, including equity, quality of life, mental health and use of force policies. Additionally, popular programs such as the Junior Police Academy and Citizens Police Academy that were paused due to the COVID-19 pandemic were reintroduced in fiscal year 2022-2023 in order to continue strengthening the department's bond with community members.

Organizational introspection is needed in order to meet the growing needs of the community. The creation of the 2020 Strategic Plan presented the City with an opportunity to review existing policies and programs, plan updates and create new ones. City employment at all levels should reflect the full diversity of the Atlanta region and employees should be educated on the City's commitment to equity. Every department partners with the Human Resources Division in the Administrative Services Department to ensure that the City proactively recruits, hires and retains diverse and qualified staff.

A cross-departmental Employee Equity Team was created in early 2020 to create an environment of equity and inclusion where everyone in the organization is treated fairly, has equitable opportunities and outcomes, and truly feels welcome and valued. In fiscal year 2022-2023, this team engaged with other staff members to develop a Racial Equity Action Plan that spells out specific actions for how the City can become more equitable, including the role of each department. The team also worked to develop equity-informed decision-

making tools for employees and leaders to employ to evaluate fairness of processes and outcomes, intent and impact.

The City recognizes that this work also needs dedicated staff to ensure that the goals presented in the Racial Equity Action Plan are eventually implemented. In fiscal year 2022-23 the City created and filled a new position, an Equity and Engagement Director, who coordinates efforts throughout the organization to implement equity-related goals. Some specific tasks include creating and evaluating toolkits and policies related to equity and racial justice. In partnership with the City Manager’s Office, Community and Economic Development Department and the Human Resources Division, the Equity and Engagement Director will coordinate internal anti-racism training, provide guidance on conflict resolution, investigate concerns related to workplace discrimination, build relationships throughout all levels of the organization and help boost morale.

In fiscal year 2023-24 the City plans to continue its efforts to diversify events and festivals, business types, housing options and more. Events like the International Festival, first held in March 2023, Decatur Day, a long-time tradition celebrating past and present residents of the City of Decatur and the Beacon Hill Concert Series all celebrate cultural traditions that will attract new audiences and may also offer opportunities for education and learning for residents and visitors. This year the Beacon Hill Concert will appear in the form of a music festival planned for May 20, 2023 and will highlight the stories of Beacon Hill, the thriving Black community in Decatur during segregation. To diversify businesses in the City, a new Guide to Opening a Business in Decatur coupled with a retail recruitment plan will move this goal forward.

The City is looking at creative ways to expand housing options that promote diversity by examining parcels owned by the City as potential locations for additional affordable housing units. Plans to generate new housing options at Decatur Legacy Park made headway in fiscal year 2022-23 through a partnership with Decatur Housing Authority for the South Housing Village where 132 affordable housing units are planned. The Cottage Court project – which will provide workforce housing for City, City Schools of Decatur and Decatur Housing Authority employees – also made headway in fiscal year 2022-23 with six new small homes under development on Commerce Drive just north of College Avenue.

As Decatur uncovers its full history, an effort to record stories related to diverse lived experiences in Decatur is a planned feature of the bicentennial celebration. The 200 Stories Project – a partnership with Story Corps and Savannah College of Art and Design – will be unveiled to commemorate the city’s 200th birthday as part of the festivities at a community celebration planned for December 8-10, 2023. Another way the City plans to address its history includes land acknowledgement signs on city-held properties to acknowledge that native people previously occupied these lands and were unjustly removed from it.



THEME 1: EQUITY AND RACIAL JUSTICE	
Integrating proactive equity ambitions into every plan.	
DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control.....	\$67,402
General Government	\$595,919
Community & Economic Development	\$381,789
Administrative Services	\$702,585
Fire	\$271,462
Police	\$1,819,720
E-911.....	\$462,029
Public Works	\$1,862,280
Solid Waste	\$805,530
Stormwater.....	\$268,510
Parks & Recreation.....	\$4,225,674
TOTAL.....	\$11,462,899



National Citizen Survey 2022

Quality of overall natural environment (% rated excellent/good)

2006	n/a
2008	78
2010	75
2012	81
2014	87
2016	79
2018	78
2020	84
2022	80

Overall quality of natural environment (% feel should focus on in next two years)

2014	84
2016	86
2018	87
2020	89
2022	86

Quality of recycling services (% rated excellent/good)

2006	80
2008	87
2010	89
2012	92
2014	91
2016	86
2018	87
2020	82
2022	82



Climate Action

Cut emissions for the long-term, prepare to adapt now

The climate crisis demands strategies that mitigate impacts by reducing greenhouse gas emissions, and strategies that help us adapt to changes already underway. Challenges are global, but Decatur can build local resilience by planning for intense storms, heat waves, and other shocks; combining climate policies with policies addressing challenges in transportation, housing, and equity; and expanding partnerships with governments and non-profits at all levels. Residents, neighborhoods and businesses have roles, too. Our diets, energy consumption, and waste disposal habits contribute to the problem and to potential solutions. Without action, impacts will fall disproportionately on those already socially and economically disadvantaged.

The following projects and actions items have been identified in the 2020 Strategic Plan’s Community Work Program to be completed over the next five years to support the Climate Action theme:

- a. Establish greenhouse gas reduction and clean energy targets.
- b. Convert all City lighting to LED.
- c. Create a Climate Action and Sustainability Plan.
- d. Establish a green business certification.
- e. Create a pilot compost collection program.
- f. Conduct an urban heat island assessment.
- g. Increase the tree canopy goal.
- h. Require carbon footprint documentation with building permit applications.
- i. Implement the Storm Water Master Plan.
- j. Update the Community Forestry Management Plan.
- k. Prepare a Greenspace and Recreation Facilities Master Plan.

In September 2022, the City of Decatur commission adopted Clean Energy Decatur, the City’s Clean Energy Plan. City residents identified climate change as a top priority and this plan will guide the City’s response to this pressing concern. The Clean Energy Plan sets goals and outlines steps to efficiently and equitably transition Decatur away from fossil fuels. The plan also established greenhouse gas reduction and clean energy targets for residents, visitors and overall city operations. Since all the themes are connected, the plan also looks at data with a lens of equity. As cities work to incorporate social equity into climate policy and programs, many of them have found that accessing equity data has been a major challenge. The Clean Energy Plan utilizes the Greenlink Equity Map, an online map designed to help cities visualize equity-related issues and how burdens are spread across neighborhoods. This platform is accessible to all city residents.

The Public Works Department is leading the City’s efforts in transitioning away from fossil fuels to clean energy. Conversion of streetlights and all outdoor fixtures, in addition to indoor lighting, to energy saving LEDs was initiated in fiscal year 2022-2023 with more to come in 2023-2024. The City is also creating a grant-funded pilot compost collection program through which compostable material can be collected from local residences on a fee-supported program basis. Additionally, the City’s internal sustainability policies related to purchasing, building construction and performance, events and resource usage are under review for clean energy updates. Staff is in the process of conducting an urban heat island assessment which evaluates neighborhood-level impacts of increasing temperatures, heat waves and power outages, particularly with regard to vulnerable populations. Solar panels

and battery storage has been installed on the Public Works building and additional solar installations are planned for the Decatur Recreation Center and Police Department facility.

The City revised its Tree Canopy Conservation Ordinance in January 2022, which included an increase in the citywide tree canopy goal to 65%. A second arborist position was added mid-year to the full-time staff roster to assist property owners and the City in achieving its tree-related goals. An urban naturalist position was added in fiscal year 2022-2023 to address the upkeep of the City’s natural areas and greenspaces. A multi-year invasive plant removal project at Decatur Legacy Park is already underway with assistance from the experts at Trees Atlanta.

The City is committed to investing in its future by implementing the Storm Water Master Plan which was adopted in December 2020. The plan is directed toward mitigating flooding, solving drainage problems, improving water quality and quality of life in the City. In fiscal year 2022-2023, design of three projects took place: Park Drive and Candler Drive, Brower Street and McClean Street, and Derrydown Way.

In fiscal year 2022-23 the City developed a Parks and Recreation Master Plan – also known as Recreatur – which identifies and addresses community priorities including greenspace acquisition and preservation as well as upgrades to and maintenance of parks and City facilities to be sure that they continue to be attractive, efficient, sustainable and accessible. Representatives from the City, City Schools of Decatur, Decatur Youth Council, Active Living Advisory Board, Environmental Sustainability Board, Better Together Advisory Board, Decatur Housing Authority, Safe Routes to School Committee, Beacon Hill Black Alliance and Agnes Scott College were appointed to the Parks and Recreation Master Plan Steering Committee in March 2022. The Steering Committee served as an advisory group to the consultants and city staff throughout the project, which was adopted by the City Commission in March 2023.

In fiscal year 2023-2024, new initiatives are planned in the Community and Economic Development Department (CED). CED plans to partner with the Decatur Business Association and the Environmental Sustainability Board to develop a green business certification. CED also plans to establish incentives or requirements related to greenspace requirements to meet goals of the parks and recreation plan.



THEME 2: CLIMATE ACTION	
Cut emissions for the long-term, prepare to adapt now.	
DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control.....	\$67,402
General Government	\$529,706
Community & Economic Development	\$763,578
Administrative Services	\$351,293
Fire	\$678,654
Police	\$145,578
E-911.....	\$27,178
Public Works	\$1,427,748
Solid Waste	\$537,020
Stormwater.....	\$1,074,040
Parks & Recreation.....	\$704,279
TOTAL.....	\$6,306,475



National Citizen Survey 2022

Overall opportunities for education, culture and the arts (% rated excellent/good)

2006-2012	n/a
2014	91
2016	88
2018	87
2020	86
2022	74

Availability of affordable quality child care (% rated excellent/good)

2006	51
2008	52
2010	50
2012	55
2014	76
2016	60
2018	59
2020	62
2022	49

Quality of services provided by the City of Decatur (% rated as excellent/good)

2006	84
2008	88
2010	89
2012	94
2014	90
2016	90
2018	91
2020	88
2022	81

Quality of emergency preparedness (% rated as excellent/good)

2006	n/a
2008	68
2010	81
2012	84
2014	79
2016	79
2018	80
2020	82
2022	85

Civic Trust

Empowering bold ambitions with high trust

A community thrives when governments and citizens work together to respond to challenges. Success moves at the speed of trust—trust that comes with citizens’ confidence that government is responding to their concerns with actions that solve problems and expand opportunities. The greater the trust, the more support for ambitious plans. The tools Decatur uses to build and inspire trust include constant community conversation about the alignment of goals and the strategies to achieve them; a track record of connecting listening, action and measurable outcomes; and a commitment to transparency every step of the way.

The following projects and action items have been identified in the Strategic Plan’s Community Work Program to be implemented over the next five years to support the Civic Trust theme:

- a. Develop a formalized public information process.
- b. Create a one-stop app.
- c. Create an online permit portal.
- d. Launch a plan implementation dashboard.
- e. Expand community information kiosks.

The City Manager’s Office, in partnership with every department, charts the course in clearly asserting the City’s responsibility to its citizens through various means. It is critical to leverage existing citizen networks as communication partners to ensure community members are provided with public input opportunities that allow them to take ownership of and actively shape municipal affairs. Developing a formalized public information process is an important action item that will authorize the Public Information Officer to establish consistent communications protocols and build a website-centric communications strategy. The City’s robust website will become the primary source of community information, but a variety of means will still be important to get the word out to the diverse members of the broader community. For example, community information kiosks will be introduced and located in major nodes to provide information about events, community meetings and commonly asked questions.

The Decatur Police Department is invested in broadening the means of community engagement in fiscal year 2023-2024 through various community education programs such as Revved Up Kids and R.A.D. (Rape Aggression Defense) women’s self-defense course that had to be paused due to the Covid-19 pandemic. If the Covid-19 pandemic taught us one thing, it highlighted and reinforced the importance of taking care of each other mentally and physically. In fiscal year 2022-23 the Fire Department added a Captain position to focus on community wellness and risk reduction programming. The new Fire Captain works alongside city staff and community partners to develop and manage initiatives and programming designed to keep Decatur safer from harms such as preventable illnesses and injuries.

City staff and the consultants who were involved in the creation of the 2020 Strategic Plan launched a plan implementation dashboard in Spring 2023. The dashboard, accessible via the City website, shows the progress made on the Strategic Plan with visuals and regularly updated information. This action item, among others, will also support the City’s vision to become a Plan First Community, a state designation that recognizes communities that consistently implement plans. The dashboard is located at <https://performance.envivio.com/dashboard/decaturga1794>.

Citizen empowerment is a foundational aspect of the Civic Trust theme in the Destination 2030 plan. The Decatur Youth Council (DYC) was chartered in 2017 as a resident advisory board comprised of high school students. The DYC meets monthly and provides the City's youth with the opportunity to participate in the City's decision-making process, create projects and activities for the community, and to instill a sense of civic responsibility, thereby becoming effective leaders helping to shape the future of Decatur. The Decatur Youth Council members are a voice of the adolescent population and will assist with implementing the recommendations of the various citywide plans. To date, members of the DYC have planted the orchard at Decatur Legacy Park, collected over 1,000 pounds of food and toiletries for local non-profits and cleaned up the planters on West Howard. During the most recent school year, the DYC crafted public service announcements regarding the topics of Climate Awareness and Drug and Alcohol Awareness.



In fiscal year 2022-23, citizen engagement across the City was reflected in the Parks and Recreation Master Plan process which engaged over 800 citizens from across the community to develop a plan for the parks and recreation system in the next 10 years. Since the kick-off of the Decatur Town Center Plan 2.0 in December 2022, over 1,100 Decatur voices have engaged in the process. The Decatur Town Center Plan 2.0 is the first comprehensive look at downtown since the original 1982 Town Center Plan. There have been over 300 attendees among the three community meetings, over 300 participants in community pop-up events that included local elementary school students, nearly 100 stakeholders engaged in focus group conversations, and over 400 participants in online activities that included online survey responses and interactive map submissions. The input during the public participation opportunities helped the City refine the master plan goals and objectives, as well as give focus to the implementation action items of the 10-year plan.

The City initiated one of the largest zoning district changes since the 1980s to address housing affordability and housing choice. With nearly 70 percent of land within the City subject to the policy change, single-family only zoning districts were expanded to also allow duplexes, triplexes, and quadplexes. A robust public participation process was developed for the initiative, which started in 2021. A website launch, online housing storymap, video testimonials, postcard notifications, social media posts, an online survey, a phone hotline, and three public focused conversations on missing middle housing were all completed in the first phase of public participation. Information gleaned from this first phase assisted with the initial drafts of the policy. The second phase of public participation included additional community and neighborhood meetings, tables at public pop-up events, a virtual housing forum, another online survey, and postcard and media post communications that encouraged participation. The additional participation provided the City with feedback on draft policy development and helped the City to further refine the policy. In the final phases of

**STRATEGIC PLAN 2020
IMPLEMENTATION
DASHBOARD**

[performance.envisio.com/
dashboard/decaturga1794](https://performance.envisio.com/dashboard/decaturga1794)



Treating all residents fairly

(% rated excellent/good)

2014	74
2016	67
2018	72
2020	74
2022	70

Decatur as a place to raise children

(% rated excellent/good)

2006	90
2008	93
2010	90
2012	95
2014	96
2016	97
2018	96
2020	96
2022	92

Overall customer service by Decatur employees (% rated as excellent/good)

2006	79
2008	77
2010	78
2012	85
2014	84
2016	87
2018	89
2020	89
2022	84

The job Decatur government does at welcoming resident involvement (% rated excellent/good)

2006	75
2008	77
2010	82
2012	87
2014	83
2016	79
2018	82
2020	79
2022	77

public participation, two public work sessions and a public hearing were held, followed by two additional public hearings prior to adoption. Over 500 public notice signs were posted throughout the affected zoning districts that communicated the final phase of the public participation process. Community priorities and concerns throughout the process were used to help shape the policy that was adopted on February 6, 2023.

The Child Friendly Cities Initiative engaged 160 middle school students, over 100 high school students and over 300 K-5th graders in surveys to determine gaps and needs for children and youth in Decatur. The City’s first Teen Leadership Team met throughout the 2022-23 school year to develop a Local Action Plan for youth as part of the City’s partnership with UNICEF. The Teen Leadership Team is seeking to make improvements to Decatur in five priority areas:

- All young people – regardless of background (including race, religion and gender) – are treated equally.
- Improve access to and awareness of mental health resources for youth.
- Make Decatur a more environmentally conscious city.
- Improve public spaces – especially as regards opportunities for children of all abilities.
- Increase trust with police and security guards.

In line with the Decatur Child Friendly Cities Initiative and the strategic plan goal around involving youth in decision-making, youth voices have been sought out for various City efforts. In 2022-23 improvements to McKoy Skate Park were expanded and the project design fundamentally changed in response to input from the Decatur High School Skate Club. The Legacy Park Inclusive Playground – inspired by a need identified by Oakhurst Elementary School 3rd graders – was activated in winter 2023. The Environmental Sustainability Board (ESB) plans to pave the way for youth participation by exploring the possibility of adding youth members to the ESB in the 2023-24 fiscal year.

THEME 3: CIVIC TRUST

Empowering bold ambitions with high trust.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control.....	\$84,252
General Government	\$595,919
Community & Economic Development	\$381,789
Administrative Services	\$3,161,633
Fire	\$3,393,270
Police	\$1,310,198
E-911.....	\$135,891
Public Works	\$1,365,672
Solid Waste	\$537,020
Stormwater.....	\$537,020
Parks & Recreation.....	\$704,279
TOTAL.....	\$12,206,943

Affordable Housing

Ensuring housing diversity through innovative policy-making

Safe, stable housing is the foundation on which families and entire communities can build their futures. Expanding access to housing serves a range of goals, particularly equity and diversity goals, so this theme is about more than just shelter. Since Black and Brown families are largely among those displaced when cost of living soars, Decatur’s racial and socioeconomic diversity is eroding. Attainable housing in the right places also makes biking, walking and use of public transit more convenient and helps reduce our carbon footprint by providing more compact neighborhoods.

The following projects have been identified in the 2020 Strategic Plan’s Community Work Program to be implemented over the next five years to support the Affordable Housing theme:

- a. Create an Affordable Housing Advisory Board.
- b. Hire permanent staff to advance affordable housing goals.
- c. Amend RS-17 zoning.
- d. Revise the tax payment assistance program.
- e. Create a rental assistance program.
- f. Create an accessory dwelling unit (ADU) finance program.
- g. Amend single-family zoning to allow duplexes, triplexes, and quadplexes.
- h. Adopt development impact fees.
- i. Create an Age-Friendly Community Action Plan.
- j. Implement the housing recommendations of the Legacy Park Master Plan.
- k. Generate a comprehensive list of City incentives and exemptions.
- l. Adopt universal building design guidelines.
- m. Establish minimum density thresholds near MARTA stations.
- n. Start an employer-assisted housing program.
- o. Expand where boardinghouses and rooming houses are allowed.



National Citizen Survey 2022

Availability of affordable quality housing (% rated excellent/good)

2006	34
2008	48
2010	43
2012	45
2014	38
2016	23
2018	17
2020	21
2022	15

Variety of housing options (% rated excellent/good)

2006	n/a
2008	69
2010	65
2012	71
2014	61
2016	45
2018	40
2020	44
2022	40

Decatur as a place to live (% rated excellent/good)

2006	93
2008	97
2010	97
2012	96
2014	98
2016	97
2018	97
2020	96
2022	95



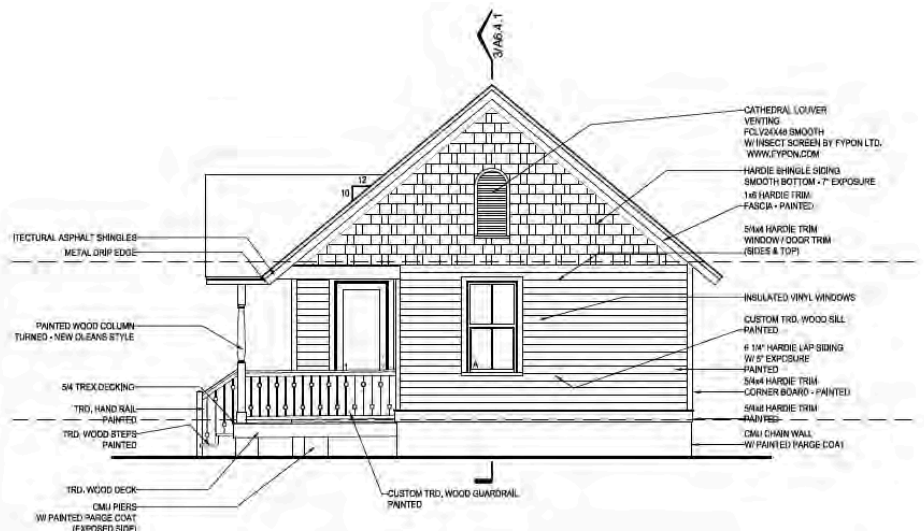
In 2018, the City of Decatur hosted an Affordable Housing Summit to focus on the critical need for affordable housing in our community. The Affordable Housing Task Force, established the following year, drew from a wealth of local experts to create a detailed analysis of needs and strategies to move forward. The City has already started to implement these strategies. The recommendations of the task force not limited by legal constraints are included in the 2020 Strategic Plan.

Community Land Trusts are non-profit organizations that hold land and sell or lease homes on that land to ensure permanently affordable housing. The Decatur Land Trust Board was established in 2019, but the organization has not been fully funded or staffed. In fiscal year 2022-2023, the Community and Economic Development Department hired a full-time staff member to provide capacity for planning and implementation of the affordable housing goals. In the 2023 legislative session, the State legislature approved the expansion of three homestead exemptions and the creation of a new exemption for owner-occupied homes on land owned by the Land Trust. The exemptions will be on a ballot referendum in the November 2023 election.

In October 2021, the City Commission approved amendments to the City’s Unified Development Ordinance that will level the zoning code playing field between cottage court and townhouse developments. Similarly, amendments to the single-family zoning districts to allow duplexes, triplexes and quadplexes were approved by the City Commission in February 2023. While the City is already designated as an Age-Friendly Community by the AARP, the City will also create an Age-Friendly Community Action Plan. The community engagement portion of this plan will also serve as an excellent opportunity for synergy, collaboration and youth input as it ties in to the Parks and Recreation Department-led Child Friendly Cities Initiative whose goals align with positive outcomes for all age groups.

Though cottage courts have been allowed since passage of the Unified Development Ordinance in early 2015, local builders have been reluctant to veer from the dependable single-family homes to which they have historically been accustomed. In response to extensive resident requests for action on housing affordability and more options for workforce housing, the City of Decatur and its Development Authority are pursuing a cottage court demonstration project at 230 Commerce Drive as a more affordable, neighborhood-scale alternative to single-family infill.

Working to balance city housing goals and market viability, the project named “Oak Cottage Court” is set to demonstrate unmet demand for cottage homes sized roughly 530 to 1,500 square feet, and identify and address any regulatory barriers that might be preventing



the development of similar projects by other developers. The Development Authority has partnered with a non-profit affordable housing developer to carry out the construction of six cottages surrounding shared courtyards. The City anticipates offering the cottages of this demonstration project for sale in 2023 to employees of the City of Decatur, City Schools of Decatur and the Decatur Housing Authority who meet income qualifications. The long-term affordability of the homes will be possible as the land on which the cottages reside will be held by the Decatur Land Trust.

In October 2021, an advisory board was formed to explore the application of impact fees in the City, and while impact fees cannot directly support affordable housing, they can be used to free up other resources. A decision on whether or not to adopt and implement impact fees is expected in fiscal year 2023-24.

Of the 77 acres at Decatur Legacy Park located at 500 South Columbia Drive, approximately six acres at the corner of Katie Kerr Drive and Columbia Drive will be the site upon which buildings associated with the Village at Legacy have been proposed. The Village at Legacy is a two-phase development project to be completed by the Housing Authority of the City of Decatur. Phase I will consist of the demolition of 10 vacant housing units and the construction of 66 new affordable housing family units on the site, and Phase II will consist of the construction of 66 new family units bringing the total to 132 units. Phase I housing units will have a range of 1-, 2-, and 3-bedroom sizes among a mix of housing types, including duplexes and garden style apartments.

The Village at Legacy successfully incorporates housing into its park setting. Not only will residents in Village at Legacy have site amenities, the residents will be able to walk from their homes directly on to Decatur Legacy Park with playgrounds, hiking trails, recreational fields, arboretum, fishing and many other recreational programs and activities. Residents will have access to local jobs and the highly desirable amenities of nearby Downtown Decatur, as well as the City Schools of Decatur. Residents will also have access to a MARTA bus stop located immediately adjacent to the site. The full-service Avondale MARTA Transit Station with multiple bus routes and transfers is about a mile away via the East Decatur Greenway adjacent to Decatur Legacy Park.

THEME 4: AFFORDABLE HOUSING	
Ensuring housing diversity through innovative policy-making.	
DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control.....	\$67,402
General Government	\$529,706
Community & Economic Development	\$954,473
Administrative Services	\$1,053,878
Fire	\$45,244
Police	\$2,183,664
E-911.....	\$27,178
Public Works	\$310,380
Solid Waste	\$134,255
Stormwater.....	\$134,255
Parks & Recreation.....	\$352,140
TOTAL	\$5,792,573



National Citizen Survey 2022

Ease of public parking

(% rated excellent/good)	
2006	n/a
2008	n/a
2010	n/a
2012	n/a
2014	38
2016	25
2018	24
2020	27
2022	35

Ease of walking

(% rated excellent/good)	
2006	78
2008	87
2010	86
2012	91
2014	89
2016	83
2018	88
2020	92
2022	70

Ease of travel by bicycle

(% rated excellent/good)	
2006	61
2008	66
2010	63
2012	70
2014	66
2016	53
2018	55
2020	64
2022	63

Mobility

Safer and more affordable ways for getting around – for more people, more of the time

Making biking, walking, and transit more convenient has multiple community benefits. Eliminating just one vehicle per household can free up \$700 or more a month (AAA estimate) to buy or rent a home. This is a boost for equity since non-white families are more likely to experience income and cost of living imbalance. Fewer cars means lower greenhouse gas emissions and opportunities to transition pavement and parking to other uses, including trees or storm water management. Additionally there are health benefits for individuals and for a community that feels more neighborly because it is experienced on foot or bike instead of through a car window.

The following projects and action items have been identified in the 2020 Strategic Plan’s Community Work Program to implement over the next five years to support the Mobility theme:

- a. Implement the 2018 Community Transportation Plan.
- b. Expand intelligent transportation systems.
- c. Update regulations to require alternative fuels infrastructure.
- d. Expand the Clifton Corridor Transportation Management Association (TMA) serving Decatur or explore creating a new Decatur TMA.
- e. Install more wayfinding signs focused on walking and biking.
- f. Expand pedestrian amenities.
- g. Continue to implement the citywide sidewalk assessment.
- h. Continue to implement the Safe Routes to School program.
- i. Encourage more bike parking.
- j. Continue implementing the Decatur PATH Plan.
- k. Work with MARTA to provide circulator bus service.
- l. Conduct a parking and curb space utilization study.
- m. Update regulations to prevent the construction of space exclusively for parking.

Transportation planning in the City focuses on opportunities to promote a safe, integrated transportation system that encourages bicycling and walking as viable alternatives to vehicular travel, increased connectivity between neighborhoods and destinations, and transportation equity for users of all ages and abilities. Citywide transportation initiatives are guided by the 2018 Community Transportation Plan, which provides recommended policies, programs, and projects that emphasize a healthy and active community. In fiscal year 2022-23, the City Commission approved the creation of a full-time Senior Transportation Engineer position. This position will work on the numerous mobility related projects in the City’s work plan.

The installation of priority corridor improvements, intersection improvements and traffic calming improvements included in the 2018 Community Transportation Plan is an ongoing process. Other ongoing projects include: expanding pedestrian amenities such as benches, street trees and shade structures, public restrooms and drinking fountains to make walking more appealing; continuing to implement the citywide sidewalk assessment to make sure all sidewalks are in good repair and meet the requirements of the Americans with Disabilities Act; and, continuing to implement the Safe Routes to School program in partnership with the City Schools of Decatur. As a pioneer in the field, the City will also continue the installation of smart traffic signals and crosswalk signals to expand intelligent transportation systems.

The 2018 Community Transportation Plan proposed two circulator shuttles. Before making such a large investment, the Community and Economic Development Department, with financial support from the Decatur Downtown Development Authority (DDA), has invested in an eight month pilot program. The launch of the new service coincides with the conclusion of the free shuttle initiative in fiscal year 22-23 that provided transportation from downtown Decatur to Publix, a 90-day pilot program commissioned through a partnership with Let's Ride Atlanta and Publix. It also revives the GO60+ shuttle the City operated prior to the pandemic for local seniors to access commercial districts and services. The combination of the GO60+ shuttle and the Let's Ride Atlanta shuttle service is another step toward fulfilling one of the core goals of the City's 2020 strategic plan. Additionally, the Community and Economic Development and Public Works Departments will work together to craft regulations to require alternative fuels infrastructure in fiscal year 2023-2024.

GoDecatur Circulator
FREE Shuttle Service
Mondays and Wednesdays
9:30 am to 1 pm
 Head to a shuttle pick-up location and get a free ride around Decatur!

The GoDecatur Circulator transports residents and visitors throughout the city to 15 popular destinations including Publix at Sams Crossing, CVS in downtown Decatur, the Decatur-DeKalb YMCA, and Legacy Park. This new service runs continuously from 9:30 a.m. to 1 p.m. on Mondays and Wednesdays in both directions.

MAP →

FREE GoDecatur Circulator
 Mondays and Wednesdays, 9:30 am to 1 pm

Shuttle Route

- A** Decatur Recreation Center
- B** Oliver House
- C** Park Trace Apartments
- D** Town Square Condos / Pure Service Station
- E** Harbony Park
- F** US Post Office
- G** Commerce Square / CVS Shopping Center
- H** Publix/Sam's Crossing
- I** Oakhurst Recreation Center
- J** Chairesmost Oaks
- K** Sycamore St.
- L** Town Square Condos / Pure Service Station
- M** Columbus Residences
- N** YMCA
- O** Legacy Park

THEME 5: MOBILITY
 Safer and more affordable ways for getting around - for more people, more of the time.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control.....	\$67,402
General Government	\$529,706
Community & Economic Development	\$381,789
Administrative Services	\$351,293
Fire	\$45,244
Police	\$363,944
E-911.....	\$27,178
Public Works	\$1,055,292
Solid Waste	\$268,510
Stormwater.....	\$268,510
Parks & Recreation.....	\$704,279
TOTAL.....	\$4,063,146



National Citizen Survey 2022

Vibrancy of downtown/commercial area (% rated excellent/good)

2006-2012	n/a
2014	93
2016	90
2018	94
2020	91
2022	86

Quality of Economic Development (% rated excellent/good)

2006	74
2008	78
2010	69
2012	73
2014	84
2016	73
2018	74
2020	75
2022	72

Well-planned commercial growth (% rated excellent/good)

2006-2012	n/a
2014	93
2016	90
2018	94
2020	91
2022	86

Overall Quality of business and service establishments (% rated excellent/good)

2006	n/a
2008	89
2010	83
2012	91
2014	87
2016	83
2018	87
2020	93
2022	90

Economic Growth

What's good for quality of life for everyone is good for business

How can we leverage Decatur’s unique identity and amenities to grow not just jobs, but social and economic opportunity for everyone? Every step taken toward broadening opportunity serves other goals as well, including our ambitions for expanding affordability, equity, and diversity. This effort starts with understanding what is already working, what we can do to help existing businesses thrive, and how to improve the support system for new launches. In a time when companies are thinking more about employees’ quality of life, Decatur has a compelling story to tell to businesses considering relocation.

The following projects and action items have been identified in the 2020 Strategic Plan’s Community Work Program to implement over the next five years to support the Economic Growth theme:

- a. Enhance high-speed internet access.
- b. Start a business incubator.
- c. Create a Decatur rewards program.
- d. Update the sign ordinance.
- e. Adopt healthy building design guidelines.
- f. Start a façade improvement program.
- g. Prepare a new Downtown Master Plan.

Buildings and outdoor spaces should take into account the unique needs of the people that use them. This means making sure they are based on a realistic understanding of the diversity of potential users, and their habits, desires, and behaviors. The Decatur Downtown Development Authority (DDA) created the Decatur Retail Incubator Program in fiscal year 2021-2022 which provided online-only, homegrown businesses the opportunity to test their concepts and adapt to a brick-and-mortar shop. Three businesses were identified as part of the inaugural retail recruitment incubator in a downtown storefront leased by the DDA for one year. Upon conclusion of the inaugural incubator program, the DDA then filled another storefront with a bicycle-centric business offering custom-built bicycles and repairs, community meeting space and coffee, and community programs such as cyclist meet-ups and organized rides. This incubator is planned to last through 2024. The incubator program is expanding to include a mobile food cart program in two commercial districts. The ordinances with rules and requirements are in place, and the vendor permits for these small



businesses are scheduled to be issued in fiscal year 2023-2024. There is potential for these businesses to be given opportunities and grow into brick-and-mortar locations.

The Downtown Master Plan – Decatur Town Center Plan 2.0 – was developed in fiscal year 2022-23. The plan recommends a comprehensive vision that includes public space improvements, historic preservation, green space, economic growth strategies, shared street designations, and improving the quality of the downtown experience, among other things. Next year will see the Modera mixed-use development spring to life as the retail spaces and the apartments become occupied

in downtown. The Northwood Ravin backed development along East College Avenue will break ground and the recently opened Publix anchored mixed-use development will continue to bring new life to the east side of the City.

The Community and Economic Development Department developed a façade improvement grant program for commercial storefront business owners and property owners. Funding in the amount of \$100,000 was made possible through the Decatur Downtown Development Authority (DDA). In Winter 2023, the DDA approved 13 requests for façade improvement grants. A second round of grant applications were received in Spring 2023. Projects eligible for grant funding include: masonry repairs, storefront reconstruction, exterior painting and stucco, awnings and canopies, window and door repairs and replacements, permanent exterior lighting, repair/replacement of gutters and down spouts, repairs to the roof (affecting the building’s facade), sign design and installation, decking and stairs, or improvement to outdoor seating areas.



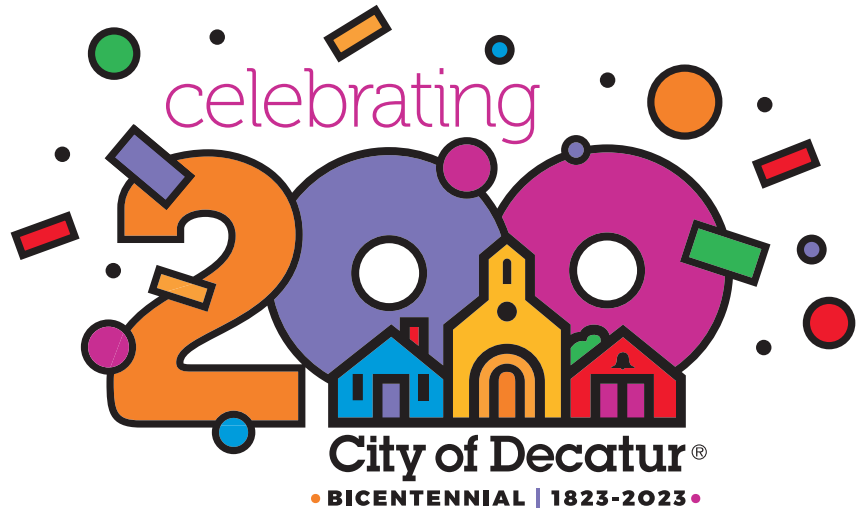
As evidenced by the narrative, the City is taking specific and clear actions to implement the 2020 Strategic Plan. New and expanded resources are included in the proposed budget to support these efforts and to ensure the successful execution of the plan. The 2020 Strategic Plan builds on the solid foundation of prior plans, while identifying bold actions to carry out a transformative plan for the future.

Theme 6: Economic Growth
 What’s good for quality of life for everyone is good for business.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control.....	\$67,402
General Government	\$529,706
Community & Economic Development	\$954,473
Administrative Services	\$1,405,170
Fire	\$90,487
Police	\$1,455,776
E-911.....	\$679,455
Public Works	\$186,228
Solid Waste	\$402,765
Stormwater.....	\$402,765
Parks & Recreation.....	\$352,140
TOTAL.....	\$6,526,365

FUN FACTS

IN DECATUR HISTORY



Governmental Control

A voucher for \$267.50 was ordered drawn to Thomas L. Cooper to be used in the purchase of the lot now known as City Hall in June 1913.

General Government

P.P. Pilcher was named as the City's first City Manager on January 3, 1921 at a salary of \$3,600 annually.

Community & Economic Development

In 1996 when the Olympics came to Atlanta, Decatur staged a 2-week Hometown to the World Festival downtown with activities, concerts, and events every night. The Old Courthouse on the Square became Irish House and was home to the Irish Olympic Council and their athletes and guests. The Decatur Recreation Center became Africa House was home to the Burkina Faso athletes.

Parks & Recreation

In 1984, the City of Decatur and City Schools of Decatur started their partnership. The Recreation Department operated the first afterschool program to take place in school buildings in Decatur at two schools - Glennwood and Westchester Elementary Schools.

Administrative Services

The City has been using fund accounting since at least 1924 as shown by the 100-year-old tax receipt at left.

Public Works

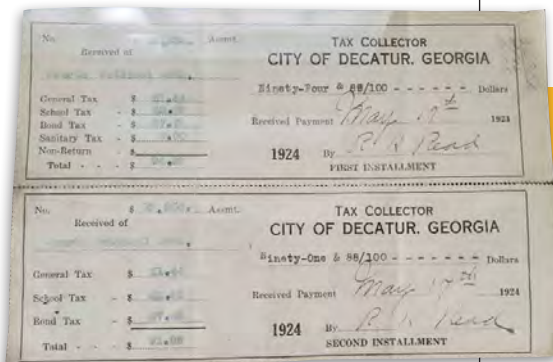
The City of Decatur City Commission passed a Resolution officially naming the new Public Works Building as the Eloise T. Leveritt Building on December 19, 1977. Eloise T. Leveritt was the city's first female commissioner. The building was re-dedicated in 2015 and provides a state-of-the-art facility that helps the Public Works Department deliver more and better services, while meeting city standards for environmental sustainability.

Police

A motion was made and carried that allowed the Police Department to sell a horse and buggy at auction and buy a motorcycle in February 1917.

Fire

When the Fire Department was in early operation, around 1930s, the alarm system in the station consisted of a rattrap fitted to a light switch. In an emergency, the station number was dialed, which sprang the trap, turning the lights on, thus letting the crew know they were needed.



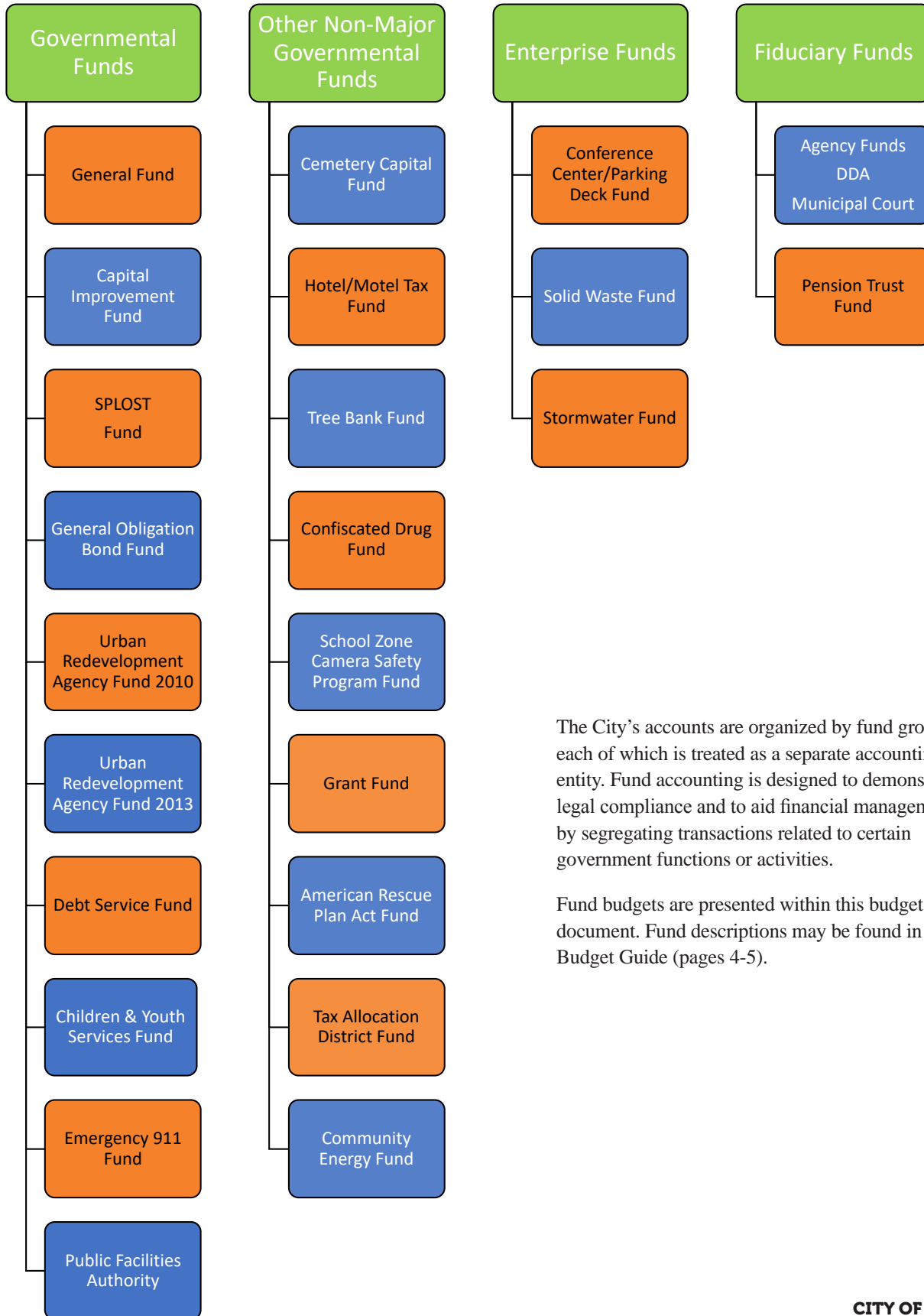


Summary of Fund Budgets

Budget FY 2023-2024

City of Decatur

Fund Organizational Chart



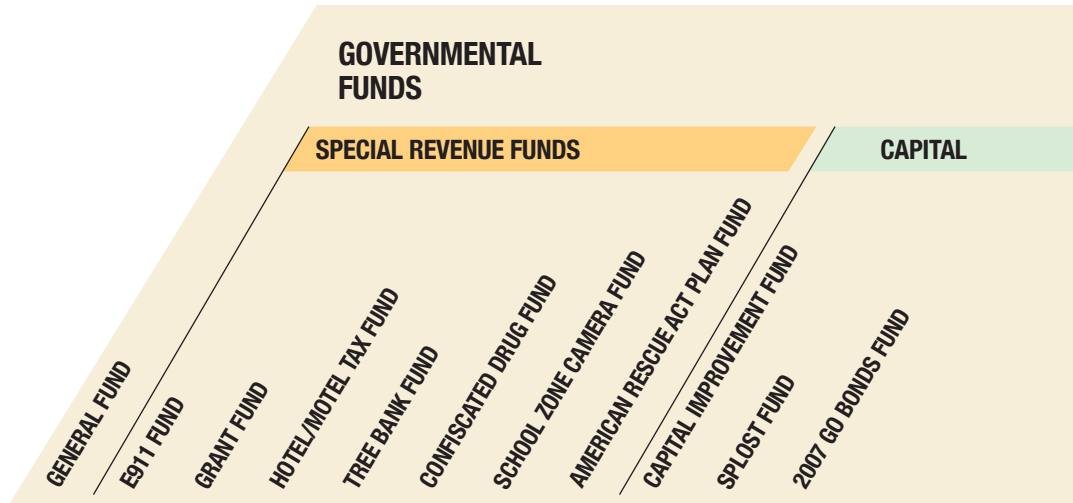
The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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



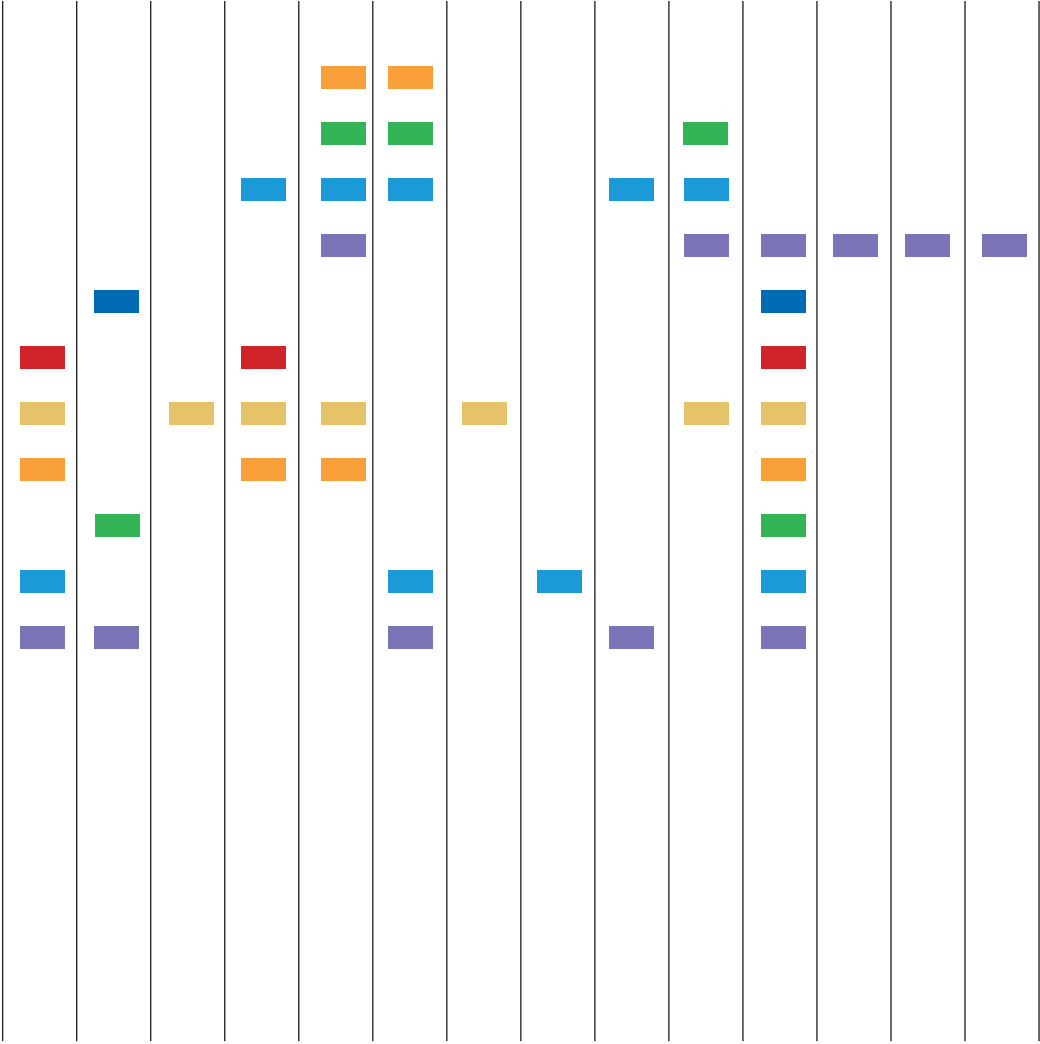
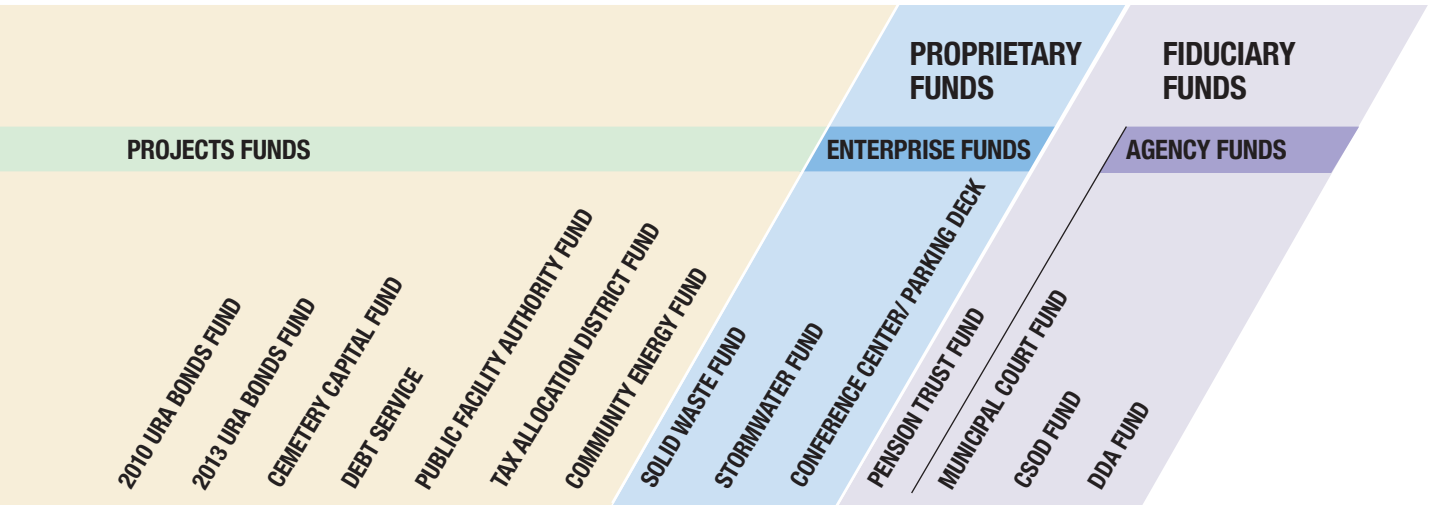
FUNDS IMPACT CHART

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



FUNCTIONAL UNIT/DEPARTMENT

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



Fund Balance Summary - All Funds

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

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

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

EXPENDITURES

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

Excess (deficiency) of revenues over (under) expenditures

Excess (deficiency) of revenues over (under) expenditures	(\$4,145,816)	(\$13,462,770)	\$1,347,240	(\$164,340)	(\$728,910)	(\$755,010)	(\$17,909,609)
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Other Financing Sources (Uses)

Proceeds from Capital Lease/Debt Issuance	0	2,165,000	0	0	0	2,135,000	\$4,300,000
Transfers In	0	4,721,850	624,590	0	425,000	(278,630)	\$5,492,810
Transfers Out	0	(4,393,490)	1,580,000	0	290,630	0	(\$2,522,860)
Reserved for Bond Projects	0	0	0	0	0	0	\$0
Use of Reserves	0	0	0	0	0	0	\$0

Total Other Financing Sources

Total Other Financing Sources	\$0	\$2,493,360	\$2,204,590	\$0	\$425,000	\$2,147,000	7,269,950
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Fund Balance, end of year	\$8,214,607	\$4,054,041	\$2,851,646	\$4,576,047	\$63,647	\$24,185,575	\$47,105,563
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CITY OF DECATUR 2023-2024 ADOPTED BUDGET

Summary of Expenditures - All Funds

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

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

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

CITY OF DECATUR 2023-2024 ADOPTED BUDGET

Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance:

\$12,360,423

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

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

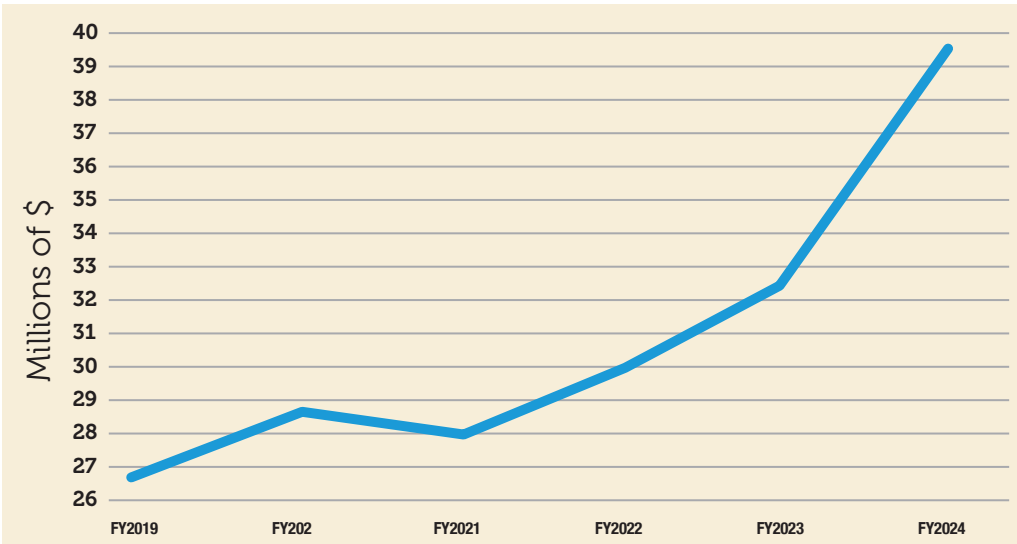
Estimated Ending Fund Balance:

\$8,214,607

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

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

Revenues & Expenditures



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

Summary of Fund Budgets

All Funds Overview

2022-2023 REVISED GENERAL FUND BUDGET ESTIMATE

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

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

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

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



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

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

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

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

2023-2024 ADOPTED GENERAL FUND BUDGET EXPENDITURES

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

2023-2024 ADOPTED GENERAL FUND BUDGET REVENUES

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

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



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

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

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

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

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

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

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

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

ENTERPRISE FUNDS

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

Conference Center/Parking Deck

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

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

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

Solid Waste

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

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

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

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

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



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

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

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

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

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

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

Storm Water Utility

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

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

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

OTHER FUNDS

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

Capital Improvement Fund

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Special Purpose Local Option Sales Tax (SPLOST) Fund

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

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

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

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

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

2010 Urban Redevelopment Agency (URA) Fund

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

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

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

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

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

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

2013 Urban Redevelopment Agency (URA) Fund

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

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

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

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

Cemetery Capital Improvement Fund

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



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

Debt Service Fund

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

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

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

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

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

Tree Bank Fund

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

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

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

Emergency Telephone System Fund

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

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

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

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

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

Children and Youth Services Fund

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

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

Confiscated Drug Fund

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



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

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

Hotel/Motel Tax Fund

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

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

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

Public Facilities Authority Fund

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

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

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

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

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

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

East Decatur Tax Allocation District (TAD) Fund

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

American Rescue Plan Act (ARPA) Fund

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

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

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



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

School Zone Camera Safety Program Fund

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

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

Community Energy Fund

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

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

Community Grants Fund

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

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

Fiscal Year 2023-2024 Planning Impacts Matrix

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

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



FY 2023-2024 Planning Impacts Matrix *continued*

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

2023-2024 Planning Impacts Matrix *continued*

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



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



Summary of General Fund Revenues and Expenditures

Budget FY 2023-2024

General Fund Revenue Summary

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

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

Taxes

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

Real Property Taxes

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



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

Franchise Taxes

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

Insurance Premiums Tax

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

Construction Permits

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

Fines from Code Violations

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

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

Parking

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

Recreation Fees

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

Motor Vehicle Tax

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

Sales and Excise Tax

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

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



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

Penalties and Interest

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

Occupation Taxes

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

REVENUE-OTHER FUNDS

Hotel/Motel Taxes

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

Sanitation Fees

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

Storm Water Fees

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

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

Coronavirus Relief Fund-CARES Act Funds

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

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

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

Fees-General

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

CITY OF DECATUR 2023-2024 ADOPTED BUDGET

General Fund – Summary of Revenues

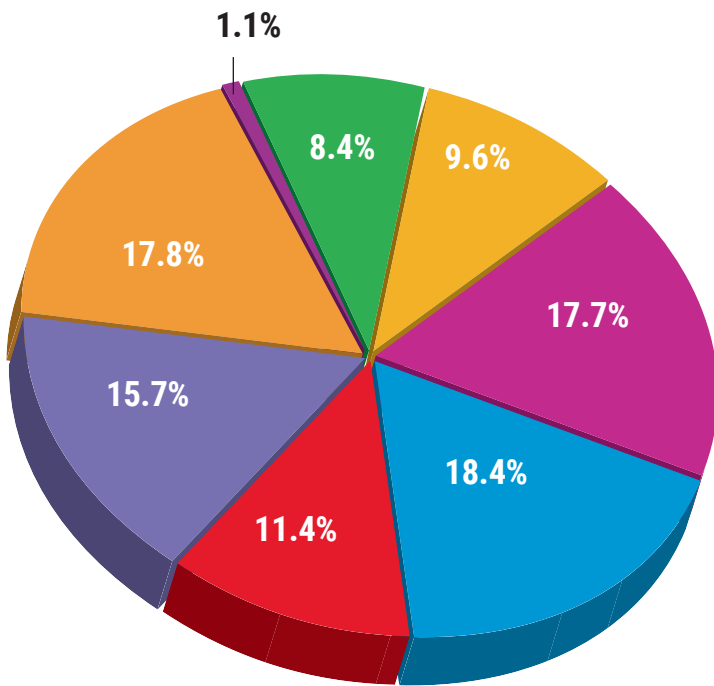
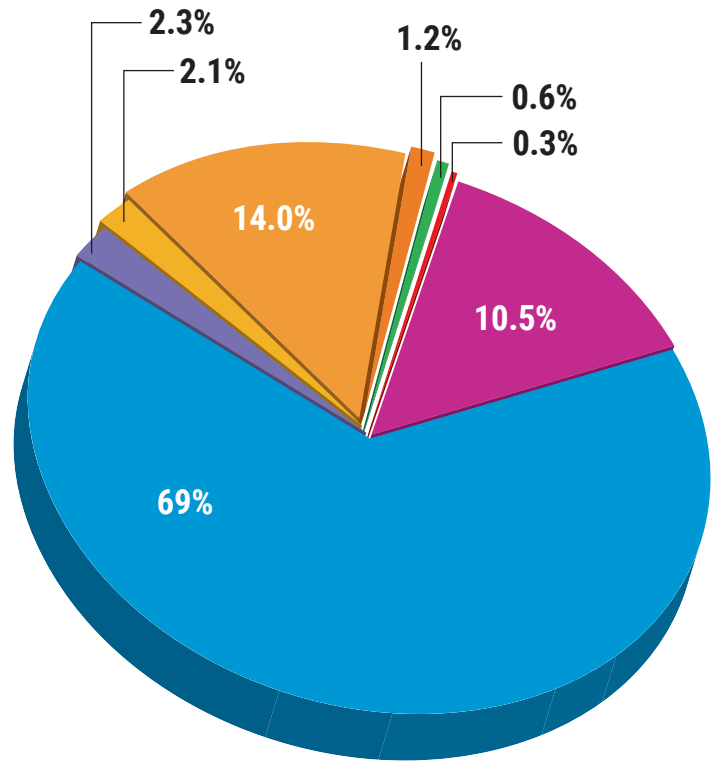
	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
311110 PUBLIC UTILITY TAXES	142,676	225,414	197,090	170,640	170,640	145,000	145,000
311190 PAYMENT IN LIEU OF TAXES	60,000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

General Fund Revenues

FY 2023-2024 ADOPTED BUDGET

"Where the Money Comes From"

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



General Fund Expenditures

FY 2023-2024 ADOPTED BUDGET

"Where the Money Goes"

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

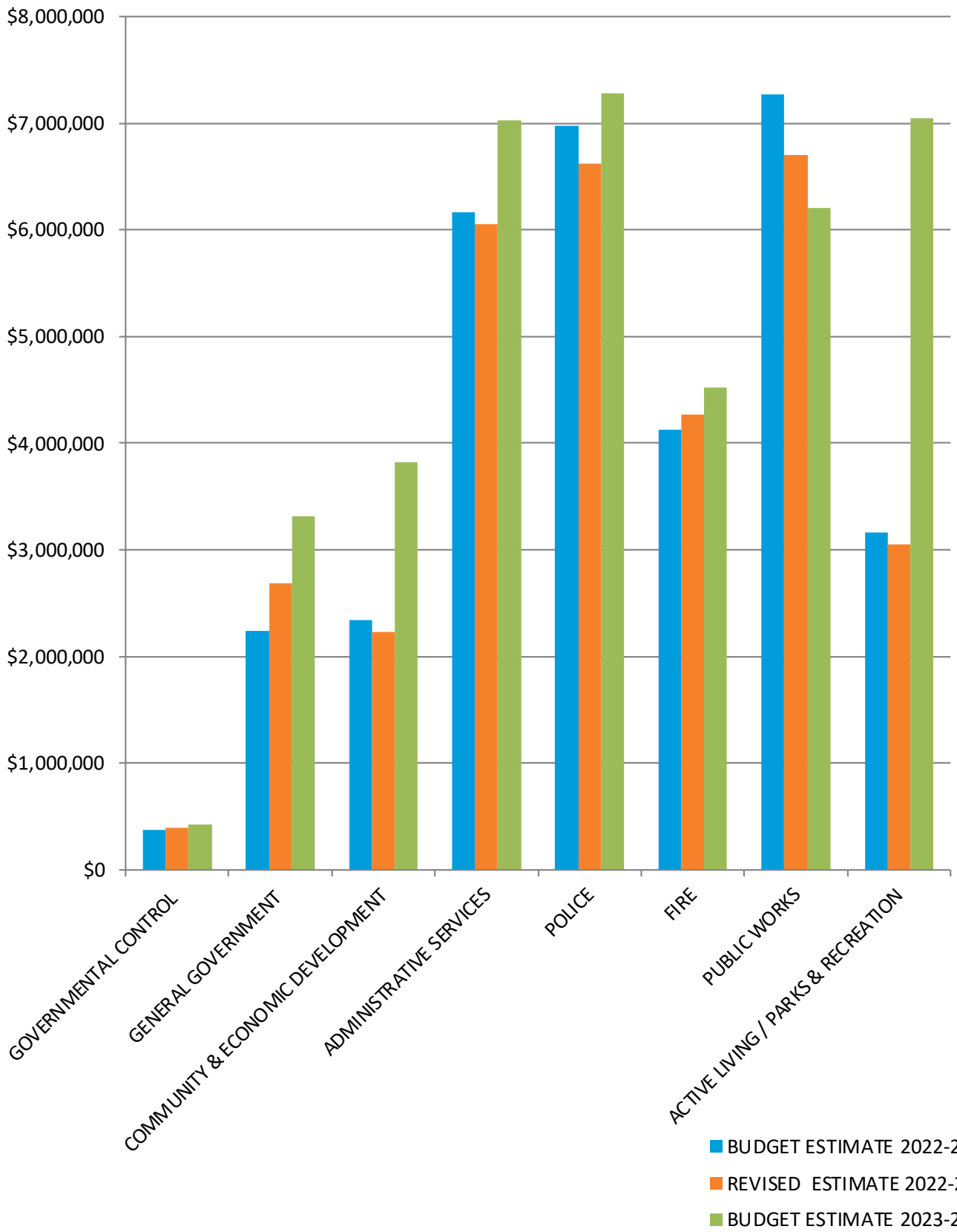
CITY OF DECATUR 2023-2024 ADOPTED BUDGET

General Fund – Summary of Expenditures

	ACTUAL EXPENDITURE 2018-2019	ACTUAL EXPENDITURE 2019-2020	ACTUAL EXPENDITURE 2020-2021	ACTUAL EXPENDITURE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
DEPARTMENT							
GOVERNMENTAL CONTROL	238,447	268,440	241,537	264,837	371,730	394,960	421,260
GENERAL GOVERNMENT	1,411,777	1,288,644	1,725,134	2,138,031	2,241,790	2,688,670	3,310,660
COMMUNITY & ECONOMIC DEVELOPMENT	1,983,855	1,937,672	2,044,692	1,521,419	2,340,740	2,227,760	3,817,890
ADMINISTRATIVE SERVICES	4,302,696	4,393,975	4,853,055	5,678,373	6,160,130	6,048,370	7,025,850
POLICE	5,578,653	5,526,544	4,578,393	5,403,551	6,978,170	6,618,030	7,278,880
FIRE	3,589,662	3,479,389	3,178,113	3,979,501	4,127,270	4,271,010	4,524,360
PUBLIC WORKS	3,710,123	3,562,456	6,081,227	5,403,315	7,269,290	6,705,740	6,207,600
DESIGN, ENVIRONMENT & CONSTRUCTION	1,806,689	1,838,576					
PARKS & RECREATION							7,042,790
ACTIVE LIVING	2,669,073	2,193,562	1,572,568	2,317,490	3,156,740	3,054,820	
GENERAL FUND TOTAL EXPENDITURES	25,290,975	24,489,258	24,274,719	26,706,518	32,645,860	32,009,360	39,629,290

Departmental Expenditures

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





CITY OF DECATUR 2023-2024 ADOPTED BUDGET
Personnel Position Summary

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

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



General Fund Revenue Estimate Detail

Budget FY 2023-2024

CITY OF DECATUR 2023-2024 ADOPTED BUDGET

General Fund — Revenue Estimate Detail

	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
311110 PUBLIC UTILITY TAXES							
311110 Utility Property Taxes	142,676	225,414	197,090	170,640	170,640	145,000	145,000
PUBLIC UTILITY TAXES	142,676	225,414	197,090	170,640	170,640	145,000	145,000
311190 PAYMENT IN LIEU OF TAXES							
311191 Philips Tower	23,500	23,500	23,500	23,500	23,500	23,500	23,500
311192 Clairmont Oaks	36,500	36,500	36,500	36,500	36,500	36,500	36,500
PAYMENT IN LIEU OF TAXES - TOTAL	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200 REAL PROPERTY TAXES							
311210 2010 Taxes	0	0	0	0	0	0	0
311211 2011 Taxes	0	0	4,697	0	0	0	0
311202 2012 Taxes	0	0	0	0	0	0	0
311203 2013 Taxes	0	0	0	0	0	0	0
311204 2014 Taxes	0	0	0	0	0	0	0
311215 2015 Taxes	0	0	0	0	0	0	0
311216 2016 Taxes	2,024	271	0	0	0	0	0
311217 2017 Taxes	104,125	(43,279)	(231)	0	0	0	0
311218 2018 Taxes	8,893,053	125,194	(13,814)	0	0	0	0
311219 2019 Taxes	7,750,577	9,870,120	33,496	2,724	0	0	0
311220 2020 Taxes	0	8,293,441	10,378,475	46,542	0	9,000	0
311221 2021 Taxes	0	0	8,241,008	10,559,152	35,000	160,000	0
311222 2022 Taxes	0	0	0	9,128,955	10,610,000	10,570,000	100,000
311223 2023 Taxes	0	0	0	0	9,600,000	9,550,000	11,575,000
311224 2024 Taxes	0	0	0	0	0	0	9,998,000
PROPERTY TAXES - TOTAL	16,749,779	18,245,747	18,643,631	19,737,412	20,245,000	20,289,000	21,673,000
311300 MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310 Motor Vehicle Tax	496,611	300,323	482,097	534,621	550,000	525,000	525,000
311350 Railroad Equipment Tax	0	872	821	363	800	500	500
MOTOR VEHICLE TAXES - TOTAL	496,611	301,194	482,919	534,983	550,800	525,500	525,500
311400 BUSINESS PERSONAL PROPERTY TAXES							
311410 2010 Taxes & Prior Years	0	0	0	0	0	0	0
311411 2011 Taxes	0	0	0	0	0	0	0
311402 2012 Taxes	0	0	0	0	0	0	0
311403 2013 Taxes	0	0	0	0	0	0	0
311404 2014 Taxes	0	0	0	0	0	0	0
311405 2015 Taxes	271	290	0	0	0	0	0
311416 2016 Taxes	248	411	0	0	0	0	0
311417 2017 Taxes	2,104	1,054	788	36	0	0	0
311418 2018 Taxes	221,686	704	676	0	0	0	0
311419 2019 Taxes	0	93,267	(164,032)	555	0	0	0
311420 2020 Taxes	0	0	362,260	5,297	0	0	0
311421 2021 Taxes	0	0	0	189,085	0	1,500	0
311422 2022 Taxes	0	0	0	0	500	185,000	1,500
311423 2023 Taxes	0	0	0	0	210,000	0	190,000
BUSINESS PERSONAL PROPERTY - TOTAL	224,310	95,727	199,691	194,973	210,500	186,500	191,500

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CITY OF DECATUR 2023-2024 ADOPTED BUDGET

General Fund – Revenue Estimate Detail *continued*



	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
311600 OTHER TAXES							
311600 Intangibles Tax	158,294	167,647	336,532	241,037	242,000	120,000	120,000
311601 Property Transfer Tax	68,805	37,574	70,168	104,134	75,000	60,000	60,000
OTHER TAXES - TOTAL	227,099	205,221	406,699	345,171	317,000	180,000	180,000
311700 FRANCHISE TAXES							
311710 Electric Franchise	1,029,896	1,056,219	965,442	974,892	974,000	1,073,500	1,073,500
311730 Natural Gas Franchise	137,296	135,033	145,755	189,297	150,000	160,000	160,000
311740 Video Service Franchise	109,523	103,319	82,424	68,240	70,000	60,000	60,000
311750 Cable Franchise	220,587	210,361	210,086	204,178	200,000	200,000	200,000
311760 Telephone Franchise	51,989	50,270	51,458	55,000	50,000	50,000	50,000
311790 Energy Excise Tax	120,916	126,912	113,974	152,217	130,000	150,000	150,000
FRANCHISE TAXES - TOTAL	1,670,207	1,682,114	1,569,138	1,643,825	1,574,000	1,693,500	1,693,500
314000 SALES & EXCISE TAXES							
313010 General Sales Tax	(66)	0	206	0	0	0	0
314200 Beer & Wine Sales	168,008	169,561	177,276	208,635	110,000	110,000	110,000
314300 Liquor Sales	364,722	316,387	262,599	403,041	210,000	235,000	235,000
SALES & EXCISE TAXES - TOTAL	532,664	485,948	440,082	611,675	320,000	345,000	345,000
316100 OCCUPATIONAL TAXES							
316100 Business & Occ. Licenses	369,722	389,940	339,644	226,172	210,000	210,000	220,000
316101 Professional Taxes	127,289	128,773	123,605	132,432	130,000	135,000	140,000
316102 Insurance Occupation Taxes	44,381	43,321	41,184	50,182	50,000	45,000	50,000
316300 Financial Institution Taxes	0	0	0	121,790	120,000	115,000	120,000
OCCUPATIONAL TAXES - TOTAL	541,392	562,033	504,433	530,576	510,000	505,000	530,000
316200 OTHER TAXES - INSURANCE							
316200 Insurance Premiums Tax	1,407,194	1,494,985	1,576,514	1,627,966	1,700,000	2,013,250	2,013,250
OTHER TAXES - TOTAL	1,407,194	1,494,985	1,576,514	1,627,966	1,700,000	2,013,250	2,013,250
319100 PENALTY & INTEREST							
319110 Penalty & Interest - Real Property	84,728	120,352	127,152	123,865	90,000	165,000	165,000
319120 Penalty & Interest - Personal Property	3,977	5,118	15,071	4,910	5,000	2,000	2,000
PENALTY & INTEREST - TOTAL	88,706	125,470	142,224	128,775	95,000	167,000	167,000
321000 ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110 Beer Licenses	79,150	77,150	75,800	82,040	44,000	41,000	41,000
321120 Wine Licenses	430	0	200	5,050	2,700	0	0
321130 Liquor Licenses	113,250	113,435	107,029	107,200	57,000	60,000	60,000
321135 Server Permits	8,272	4,815	30	910	3,000	500	500
321139 School Portion of Excise Tax	(376,108)	(305,803)	(308,893)	(362,635)	0	0	0
321140 Corking Licenses	600	2,700	1,050	1,200	1,200	1,200	1,200
321150 Caterer Licenses	0	0	2,000	2,000	2,000	1,000	1,000
321190 Restaurant District License Fee	0	0	0	0	2,000	0	500
321500 Film Permits	13,800	13,800	37,830	57,030	30,000	45,000	45,000

		ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
322000	Non Business License	5,500	1,050	4,050	5,325	1,000	1,000	1,000
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	(155,106)	(92,853)	(80,904)	(101,880)	142,900	149,700	150,200
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	489,828	654,529	855,404	417,568	400,000	415,000	450,000
322130	Plumbing Inspection Fees	29,886	43,186	82,735	27,971	30,000	30,000	35,000
322140	Electrical Inspection Fees	62,181	76,298	144,878	70,635	70,000	50,000	55,000
322160	HVAC Inspection Fees	110,194	54,105	88,641	73,982	80,000	45,000	50,000
322165	Fire Inspection Fees	0	0	0	16,345	15,000	15,000	20,000
322190	ROW Permit	25,875	14,138	30,590	33,079	0	0	0
322191	ROW Permit - Utilities	4,400	40	0	0	0	0	0
322210	Zoning & Land Use Application Fees	34,658	54,973	336,458	131,330	120,000	160,000	160,000
322230	Sign Permits	2,370	1,770	1,420	1,380	1,000	1,000	1,000
322240	Special Events Permit Fee	925	1,025	0	928	500	3,000	2,000
322250	Logo Licensing Fees	500	500	0	500	0	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	760,816	900,564	1,540,125	773,718	716,500	719,000	773,000
330000	INTERGOVERNMENTAL							
337200	DDA Management Services Agreement	316,140	382,480	408,360	304,790	340,500	362,300	472,000
	INTERGOVERNMENTAL - TOTAL	350,598	382,480	408,360	304,790	340,500	362,300	472,000
341000	MISCELLANEOUS FEES							
341322	Tree Plan Review Fees	20,825	18,750	28,470	22,740	25,000	25,000	25,000
341400	Copying Charges	2,539	4,471	3,473	1,978	2,000	1,000	1,000
341401	Public Records Retrieval Fees	0	0	0	0	2,500	2,000	2,000
341910	Election Fees	0	2,625	0	960	0	0	0
341920	Advertising Fee	0	0	0	0	0	0	0
341930	Maps & Publications Charges	8,325	9,889	5,856	8,525	6,500	8,000	7,000
341940	Reimbursement for Capital Construction Management	0	0	0	0	0	0	0
341941	Reimbursement from Decatur Tourism Bureau	40,880	42,193	43,349	41,533	47,500	52,000	98,800
341990	Other Fees	20,614	84,219	6,087	14,800	15,000	5,000	5,000
	MISCELLANEOUS FEES - TOTAL	93,182	162,148	87,235	90,536	98,500	93,000	138,800
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	12,460	11,267	3,040	3,361	2,000	14,000	14,000
342150	CPR-Non-Resident Fee	42	190	0	730	400	800	500
342200	Fire Alarm Fees	7,225	2,388	860	554	400	2,700	2,000
342215	Other Revenues - Fire	0	900	13,045	550	0	250	250
342220	Fire Report Copies	40	75	40	25	50	50	50
342900	Other Public Safety Fees	0	0	0	0	0	0	0
342905	Public Safety OT Reimbursements	79,720	66,351	49,904	76,323	57,500	57,500	60,000
342910	Opioid Settlement-Fire Dept.	0	808	0	0	0	0	0
342915	CSOD Resource Officer	108,669	121,005	97,865	102,161	115,000	100,000	115,000
342920	School Crossing Guard	8,639	8,909	3,952	15,193	4,000	0	0
342925	FIRE Reim for O/T	495	0	0	4,725	5,000	2,500	2,500
	PUBLIC SAFETY FEES & CHARGES	217,290	211,893	168,707	203,622	179,350	175,300	191,800

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CITY OF DECATUR 2023-2024 ADOPTED BUDGET

General Fund – Revenue Estimate Detail *continued*



	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
343000 STREETS & SIDEWALKS FEES & CHARGES							
343910 Parking Meter Fees	733,718	512,312	181,736	397,139	550,000	500,000	550,000
STREETS & SIDEWALKS FEES & CHARGES	733,718	512,312	181,736	397,139	550,000	500,000	550,000
347000 RECREATION FEES							
347200 Recreation Service Fees	695,591	317,283	363,947	722,213	695,000	780,000	4,617,000
347500 Recreation Sale of Goods	10,759	9,962	9,973	0	0	0	0
RECREATION FEES - TOTAL	706,350	327,246	373,920	722,213	695,000	780,000	4,617,000
349000 CHARGES FOR OTHER SERVICES							
349100 Cemetery Service Fees	97,751	82,612	76,980	79,225	70,000	80,000	80,000
349300 Return Check Fees	250	450	300	460	200	100	100
CHARGES FOR OTHER SERVICES - TOTAL	98,001	83,062	77,280	79,685	70,200	80,100	80,100
351000 PENALTIES & FINES							
351170 Fines from Code Viol.	732,543	742,996	219,055	383,830	500,000	350,000	500,000
351173 ATS - School's Portion	(39,915)	(49,509)	(4,538)	(107,206)	0	0	0
351171 School Bus Stop Arm Violations	105,167	109,018	6,000	206,638	100,000	100,000	100,000
351400 Court Hearing Reschedule Fees	5,520	2,784	0	810	2,000	2,000	2,000
351930 Parking Violations	52,139	47,933	31,057	46,851	45,000	45,000	45,000
PENALTIES & FINES - TOTAL	855,454	853,222	251,574	530,922	647,000	497,000	647,000
361000 INTEREST							
361000 Interest on Investments	14,446	19,870	5,050	16,131	15,000	160,000	100,000
INTEREST - TOTAL	14,446	19,870	5,050	16,131	15,000	160,000	100,000
371000 GIFTS & CONTRIBUTIONS							
371200 Gifts & Contributions	15,000	0	10	500	0	0	0
GIFTS & CONTRIBUTIONS - TOTAL	15,000	0	10	500	0	0	0
381000 USE OF PROPERTY							
381010 Bandstand Rentals	5,281	1,650	200	1,375	3,000	500	500
381020 Recreation Facilities Rentals	141,818	81,551	944	56,956	60,000	110,000	115,000
USE OF MONEY & PROPERTY - TOTAL	147,099	83,201	1,144	58,331	63,000	110,500	115,500

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	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2023-2024
389000 MISCELLANEOUS REVENUES							
383010 Insurance Reimbursement	21,072	120,427	44,264	29,185	5,000	55,000	5,000
389000 Misc. Revenues	18,545	7,474	(6,184)	13,370	2,500	500	500
MISCELLANEOUS REVENUES - TOTAL	39,618	127,901	38,080	42,555	7,500	55,500	5,500
GENERAL FUND CURRENT REVENUE	26,017,103	27,054,898	27,274,739	28,704,259	29,278,390	29,792,150	35,364,650
392100 FIXED ASSETS							
392100 Sale of General Fixed Assets	383	881	0	57,415	10,000	5,000	5,000
FIXED ASSETS - TOTAL	383	881	0	57,415	10,000	5,000	5,000
TRANSFERS & OTHER							
Operating Transfer from Solid Waste Fund	150,380	231,440	275,880	367,180	368,580	376,000	436,600
Operating Transfer from Storm Water Utility Fund	330,400	375,590	372,760	436,190	463,390	441,630	498,000
Transfer (to) from Storm Water Utility Fund	0	(1,290,000)	0	0	0	0	0
Transfer (to) from Capital Improvement Fund	0	0	(450,000)	(500,000)	(750,000)	(2,500,000)	(550,000)
Transfer (to) from Public Facilities Authority Fund	(1,000,000)	0	0	0	0	0	0
Transfer (to) from Hotel/Motel Tax Fund	308,221	328,318	256,906	498,299	450,000	581,250	581,250
Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
Transfer (to) from E911 Fund	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(425,000)
Transfer (to) Children/Youth Services Fund	0	0	(250,000)	(200,000)	(200,000)	0	302,174
Transfer (to) Small Business Relief Fund/DDA	0	0	0	0	0	0	0
Transfer (to) Affordable Housing Trust Fund	0	0	0	0	(100,000)	(100,000)	(100,000)
Transfer (to) East Decatur TAD Fund	0	0	(723,000)	(408,000)	(408,000)	(467,480)	(490,850)
Transfer (to) from Coronavirus Relief Fund	0	0	0	0	0	0	0
Transfer (to) from Community Energy Fund	0	0	0	0	0	0	(138,350)
Transfer (to) Community Grants Fund	0	0	0	0	0	0	0
Transfer (to) Tree Bank Fund	0	0	0	0	0	0	0
TOTAL OTHER	(560,616)	(703,771)	(867,454)	(98,916)	(516,030)	(2,013,600)	118,824
From (To) Fund Balance	(165,513)	(1,863,380)	(2,132,565)	(1,898,825)	3,883,500	4,230,810	4,145,816
GENERAL FUND OTHER REVENUE - TOTAL	(726,129)	(2,567,151)	(3,000,019)	(1,997,741)	3,367,470	2,217,210	4,264,640
GENERAL FUND TOTAL REVENUES	25,290,974	24,487,748	24,274,720	26,706,518	32,645,860	32,009,360	39,629,290



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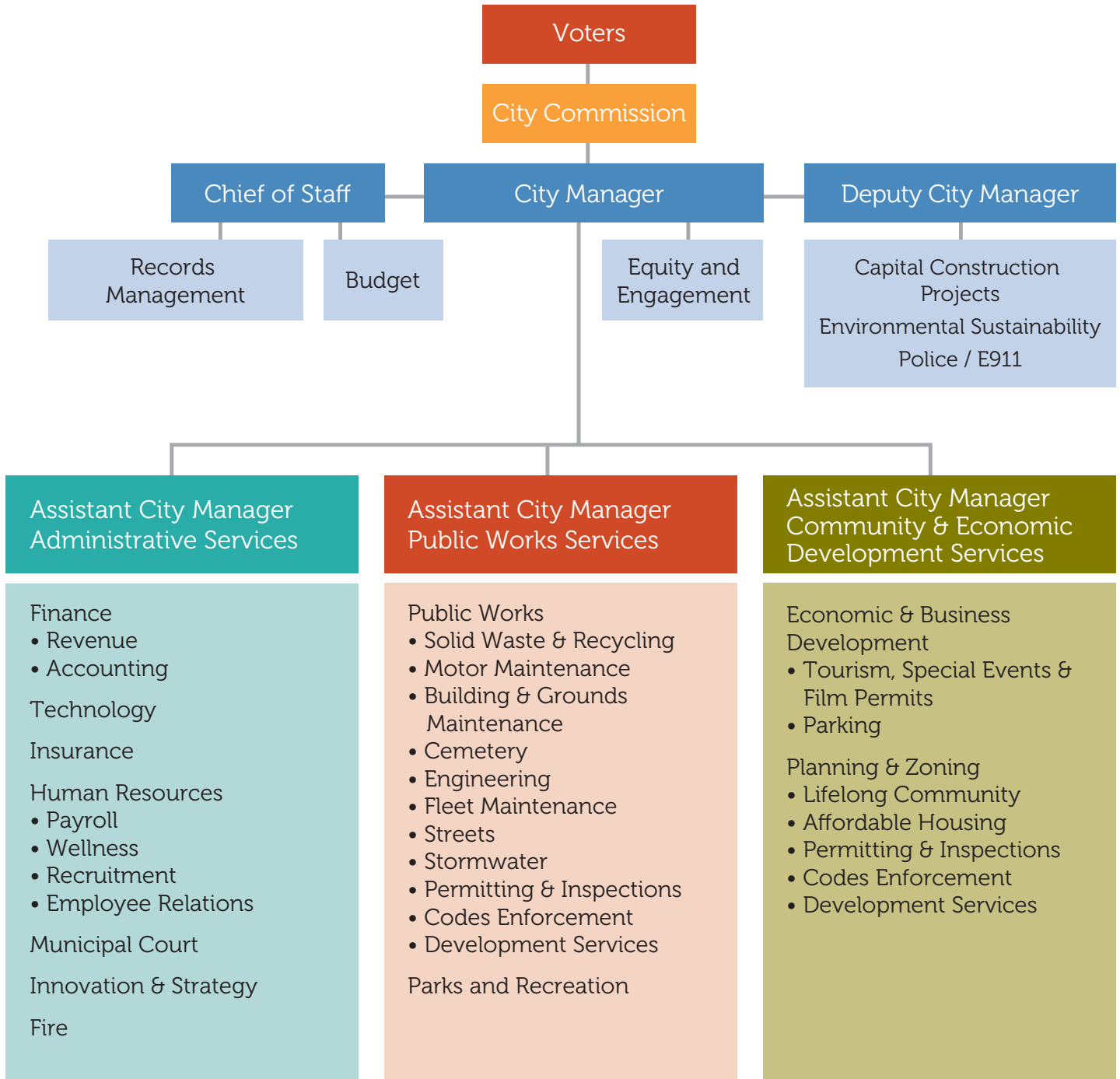


General Fund Expenditure Estimate Detail

Budget FY 2023-2024



City Organization



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GOVERNMENTAL CONTROL DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

Five City Commissioners are elected in nonpartisan elections to staggered four-year terms. Each January, Commissioners select one of their members to serve as Mayor and Mayor pro tem. The City Commission meets in public open session on the first and third Mondays of each month in City Hall.

City Vision Statement:

Decatur will foster and equitable, thriving, and welcoming community for all, today and in the future.

Priorities for FY 2023-2024:

- Continue to recognize the value of investing in Decatur’s civic infrastructure (e.g., storm water, transportation, bicycle and pedestrian assets, greenspace) to maintain the community’s sustainability and improve its quality of life.
- Improve process to engage community members on resident boards & commissions.
- Initiate charter review process.

Decatur City Commission:

Mayor Patti Garrett — District 2

Mayor Pro Tem Tony Powers — At-large

Commissioner George Dusenbury – District 1

Commissioner Lesa Mayer – District 2

Commissioner Kelly Walsh – District 1

Citizen Satisfaction Survey Responses:

Overall quality of life

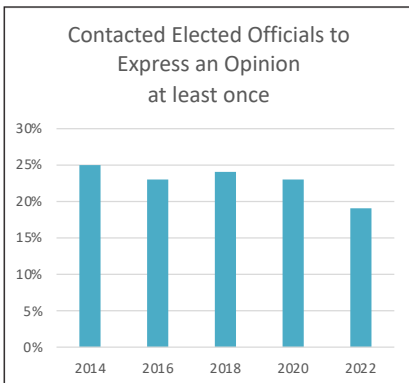
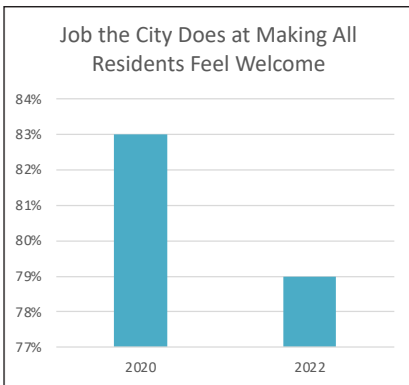
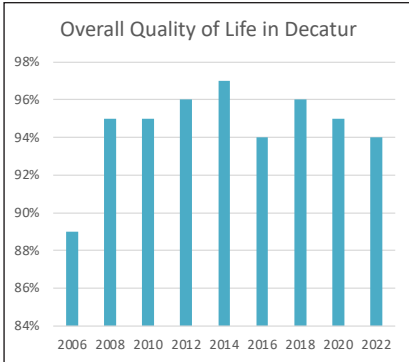
2006: 89% rated as excellent/good
 2008: 95% rated as excellent/good
 2010: 95% rated as excellent/good
 2012: 96% rated as excellent/good
 2014: 97% rated as excellent/good
 2016: 94% rated as excellent/good
 2018: 96% rated as excellent/good
 2020: 95% rated as excellent/good
 2022: 94% rated as excellent/good

Contacted elected official to express your opinion

2006-2012: n/a
 2014: 25% at least once
 2016: 23% at least once
 2018: 24% at least once
 2020: 23% at least once
 2022: 19% at least once

Job City does at making all residents feel welcome

2006-2018: n/a
 2020: 83% rated as excellent/good
 2022: 79% rated as excellent/good



GOVERNMENTAL CONTROL DEPARTMENT
2023-2024 ADOPTED BUDGET

EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2023-2024	REVISED BUDGET ESTIMATE 2022-2023	BUDGET ESTIMATE 2022-2023	AUDIT 2021-22
PERSONNEL SERVICES				
511100 Regular Salaries & Wages	0	0	0	0
511200 Temp Salaries and Wages	63,000	63,000	63,000	63,425
512200 Social Security (FICA)	3,940	3,940	3,910	3,932
512300 Medicare	920	920	920	920
512600 Unemployment Insurance	0	0	0	0
512700 Workers Compensation	2,350	2,350	2,000	2,351
TOTAL PERSONNEL SERVICES	70,210	70,210	69,830	70,628
OTHER SERVICES AND CHARGES				
521200 Professional Services	201,800	180,000	160,000	77,021
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0
522203 Repair and Maint-Landscape	0	0	0	0
522205 Repair and Maint-Office Equipment	0	0	0	0
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0
522320 Rental of Equipment and Vehicles	0	0	0	0
522321 Auto Allowance	0	0	0	0
522500 Other Contractual Services	62,500	62,500	62,500	45,156
523202 Telephone	0	0	0	0
523300 Advertising	5,750	5,750	5,750	3,484
523400 Printing and Binding	0	0	0	0
523450 Signs	0	0	0	0
523600 Dues and Fees	41,000	38,000	38,000	37,995
523700 Education and Training	30,800	30,500	25,450	26,833
523701 Business Meetings	1,000	2,000	2,000	836
TOTAL OTHER SERVICES AND CHARGES	342,850	318,750	293,700	191,324
SUPPLIES				
531102 Supplies-Janitorial	0	0	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0
531105 Supplies-Office	250	250	250	24
531106 Supplies-Pesticides and Herbicides	0	0	0	0
531107 Supplies-Specialized Dept	1,250	1,250	1,250	939
531108 Supplies-Tires and Batteries	0	0	0	0
531109 Supplies-Vehicles and Equipment	0	0	0	0
531111 Computer Equipment	1,000	1,000	1,000	452
531270 Gasoline	0	0	0	0
531300 Food-Subsistence and Support	5,700	3,500	5,700	1,335
531400 Books and Periodicals	0	0	0	135
531500 Supplies-Purchased for Resale	0	0	0	0
531600 Small Equipment	0	0	0	0
531700 Uniforms and Protective Equipment	0	0	0	0
TOTAL SUPPLIES	8,200	6,000	8,200	2,885
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL DIVISION EXPENDITURES	421,260	394,960	371,730	264,837



GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

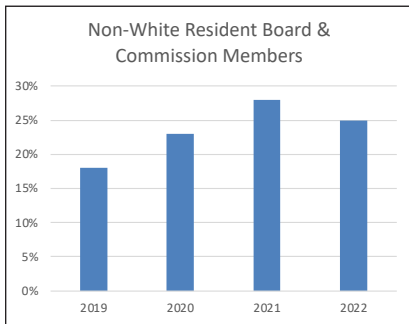
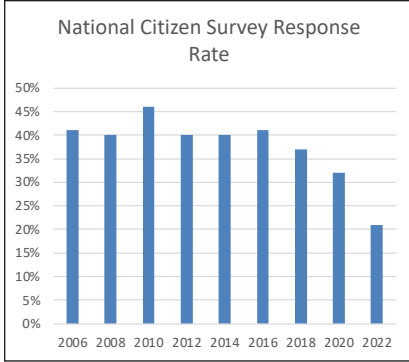
The General Government Department manages daily operations of the city including capital improvements, communications, departmental performance, records management, elections and the budgeting process. Staff ensures that policies of the City Commission are carried out effectively, at the lowest possible cost, and are legally sound.

Mission Statement:

Our mission is to work with the citizens of Decatur to meet the needs of the community while serving all with respect and integrity. We strive to do so with Competence, Accessibility, Responsiveness, and Excellence. We Care!

Priorities for FY 2023-2024:

- Continue to operate as a high-tech and high-touch organization.
- Continue implementing recommendations from the Communications Audit.
- Facilitate work to achieve City’s equity goals.
- Focus on strategies to recruit and retain a talented workforce.



Performance Measures:

National Citizen Survey Response Rate

2008: 40%
 2010: 46%
 2012: 40%
 2014: 40%
 2016: 41%
 2018: 37%
 2020: 32%
 2022: 21%

Non-White Resident Board and Commission Members

FY 2016: unavailable
 FY 2017: unavailable
 FY 2018: 13%
 FY 2019: 18%
 FY 2020: 23%
 FY 2021: 28%
 FY 2022: 25%

Total Streaming Video Views

FY 2019: 1,939
 FY 2020: 5,170
 FY 2021: 4,042
 FY 2022: 2,098

GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

REGULAR JOB CLASSES

	CITY MANAGER'S OFFICE 1320	CITY ATTORNEY 1530	EQUITY & ENGAGEMENT 1570*	RECORDS 1580	TOTAL 2023-2024	TOTAL 2022-2023	TOTAL 2021-2022
City Manager	1	0	0	0	1	1	1
Deputy City Manager	1	0	0	0	1	1	1
Chief of Staff	1	0	0	0	1	0	0
City Clerk & Budget Director	0	0	0	0	0	1	1
Operations Analyst	1	0	0	0	1	1	1
Energy & Sustainability Manager	1	0	0	0	1	0	0
Equity & Engagement Director	0	0	1	0	1	1	0
Communications Manager/PIO	0	0	1	0	1	1	0
Digital Media Specialist	0	0	0	0	0	1	0
Communications Coordinator	0	0	2	0	2	0	0
Office Manager	1	0	0	0	1	1	1
TOTAL REGULAR CLASSES	6	0	4	0	10	8	5

OTHER JOB CLASSES

City Attorney	0	1	0	0	1	1	1
Capital Projects Manager	1	0	0	0	1	0	0
Records Specialist	0	0	0	1	1	1	1
Content Editor/Writer	0	0	0	0	0	1	0
Graduate Intern	1	0	0	0	1	1	1
TOTAL OTHER CLASSES	2	1	0	1	4	4	3

*Division moved from Community & Economic Development Department to General Government Department in FY 22-23.

**GENERAL GOVERNMENT DEPARTMENT
2023-2024 ADOPTED BUDGET**

EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2023-2024	1320 CITY MGR	1400 CITY ELECTION	1530 CITY ATTY	1570 EQUITY AND ENGAGEMENT	1580 RECORDS MGMT	3920 EMERGENCY MGMT CRF FUND	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2022-2023	AUDIT 2021-22
PERSONNEL SERVICES										
511100 Regular Salaries & Wages	946,500	661,900	0	0	284,600	0	0	528,500	527,000	588,923
511200 Temp Salaries and Wages	214,500	169,000	0	0	16,000	29,500	0	257,880	269,380	246,536
511300 Overtime Wages	400	200	0	0	0	200	0	200	200	0
512100 Employer Group Insurance	201,800	134,900	0	0	66,900	0	0	170,000	147,000	134,272
512200 Social Security (FICA)	67,000	46,450	0	0	18,650	1,900	0	49,850	49,500	46,946
512300 Medicare	16,950	12,100	0	0	4,400	450	0	12,130	11,630	12,171
512400 Retirement Contributions	87,500	61,600	0	0	25,900	0	0	48,000	47,450	54,730
512401 Retirement Contributions-ICMA	36,850	36,850	0	0	0	0	0	42,000	35,000	35,647
512403 HSA Contributions - Employer Provided	0	0	0	0	0	0	0	0	0	0
512600 Unemployment Insurance	840	490	0	0	280	70	0	770	700	0
512700 Workers Compensation	9,000	5,400	0	0	2,700	900	0	9,000	10,900	12,813
TOTAL PERSONNEL SERVICES	1,581,340	1,128,890	0	0	419,430	33,020	0	1,118,330	1,098,760	1,132,038
OTHER SERVICES AND CHARGES										
521200 Professional Services	765,580	47,200	20,000	550,000	128,380	20,000	0	701,500	618,100	699,597
521303 Misc Personal Service Fees	0	0	0	0	0	0	0	0	0	0
522200 Repairs and Maintenance	0	0	0	0	0	0	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0	0
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	350	200	0	0	0	150	0	350	350	0
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0	0	0	0
522310 Rental of Land & Buildings	0	0	0	0	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	4,500	2,500	0	0	2,000	0	0	2,500	60	0
522321 Auto Allowance	10,000	10,000	0	0	0	0	0	10,000	10,000	9,959
522500 Other Contractual Services	696,510	65,850	0	0	440,160	15,500	175,000	638,350	295,480	134,694
523101 Insurance-Awards	0	0	0	0	0	0	0	0	0	0
523201 Postage	40,000	0	0	0	40,000	0	0	38,900	38,900	22,840
523202 Telephone	0	0	0	0	0	0	0	380	0	0
523300 Advertising	5,300	300	3,000	0	2,000	0	0	6,100	8,300	1,845
523400 Printing and Binding	8,200	6,000	0	0	2,000	200	0	8,300	8,300	8,251
523450 Signs	0	0	0	0	0	0	0	0	0	759
523600 Dues and Fees	18,160	13,900	0	0	4,060	200	0	16,710	16,710	11,127
523700 Education and Training	57,250	35,600	0	0	21,150	500	0	50,640	43,850	22,415
523701 Business Meetings	30,000	20,000	0	0	9,800	200	0	21,600	23,700	13,644
523800 Licenses	4,000	0	0	0	4,000	0	0	0	1,330	1,200
523911 Bank Charges	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SVCS AND CHARGES	1,639,850	201,550	23,000	550,000	653,550	36,750	175,000	1,495,330	1,065,080	926,331
SUPPLIES										
531101 Supplies-Bldg & Fixed Equip	100	100	0	0	0	0	0	100	100	65
531102 Supplies-Janitorial	200	200	0	0	0	0	0	200	200	1,647
531104 Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0	0
531105 Supplies-Office	3,550	2,500	300	0	500	250	0	3,000	5,050	3,525
531106 Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0	0
531107 Supplies-Specialized Dept	49,250	7,250	0	0	1,500	500	40,000	46,150	48,500	54,221
531108 Supplies-Tires and Batteries	0	0	0	0	0	0	0	0	0	0
531109 Supplies-Vehicles and Equipment	30	30	0	0	0	0	0	30	0	25
531111 Computer Equipment	9,230	2,000	0	0	7,230	0	0	2,600	1,200	3,172
531112 Computer Software	7,550	0	7,200	0	350	0	0	9,700	9,700	9,859
531113 Office Equipment and Furniture	3,000	3,000	0	0	0	0	0	3,580	3,000	0
531115 Supplies- Batteries	0	0	0	0	0	0	0	0	0	0
531270 Gasoline	250	250	0	0	0	0	0	250	250	153
531300 Food-Subsistence and Support	11,750	6,350	0	0	5,300	100	0	6,100	6,100	6,429
531400 Books and Periodicals	1,150	500	0	0	500	150	0	900	950	317
531500 Supplies-Purchased for Resale	100	0	0	0	0	100	0	0	0	0
531600 Small Equipment	2,060	0	0	0	2,060	0	0	1,500	1,500	0
531700 Uniforms and Protective Equipment	1,250	750	0	0	500	0	0	900	1,400	250
TOTAL SUPPLIES	89,470	22,930	7,500	0	17,940	1,100	40,000	75,010	77,950	79,662
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES	3,310,660	1,353,370	30,500	550,000	1,090,920	70,870	215,000	2,688,670	2,241,790	2,138,031



COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

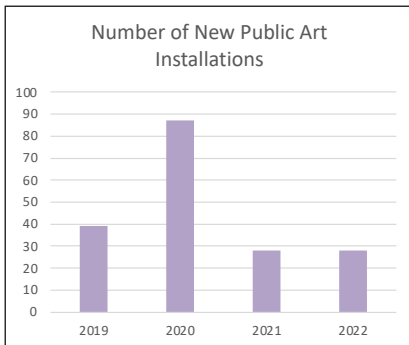
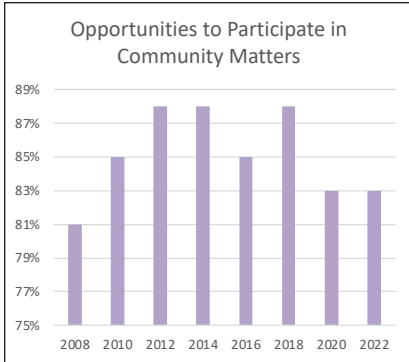
The Community & Economic Development Department is responsible for economic development initiatives, community engagement and education, special events and strategic planning. The department works to actively market the City and recruit new businesses and help existing businesses thrive. The department also handles development and land-use regulation and services through plan review, construction, property inspection, and code enforcement.

Mission Statement:

The mission of the Community and Economic Development Department is to enhance the economic vitality of the city, strengthen Decatur's sense of community, improve the City's ability to serve our citizens' needs through every stage of life and provide opportunities to connect, educate and inform our citizens.

Priorities for FY 2023-2024:

- Prepare and adopt an Age-Friendly Community Action Plan and a Downtown Parking Management Plan.
- Install land acknowledgment signage in City parks and facilities.
- Rebrand the Go 60+ shuttle as the GoDecatur Circulator shuttle.
- Host a series of community wide-educational events.



Citizen Satisfaction Survey responses:

Opportunities to participate in community matters

2006: N/A
 2008: 81% rated as excellent/good
 2010: 82% rated as excellent/good
 2012: 88% rated as excellent/good
 2014: 88% rated as excellent/good
 2016: 85% rated as excellent/good
 2018: 88% rated as excellent/good
 2020: 83% rated as excellent/good
 2022: 83% rated as excellent/good

Variety of business and service establishments

2006-2018: N/A
 2020: 79% rated as excellent/good
 2022: 78% rated as excellent/good

Performance Measures:

Decatur 101 participants

FY 2018: 84
 FY 2019: 70
 FY 2020: 58
 FY 2021: cancelled
 FY 2022: 35

Value of volunteer hours for special events

FY 2018: not tracked
 FY 2019: \$316,480
 FY 2020: \$150,000
 FY 2021: \$48,500
 FY 2022: \$85,350

Number of new public art installations:

FY 2018: NA
 FY 2019: 39
 FY 2020: 87
 FY 2021: 28
 FY 2022: 28

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

2023-2024 ADOPTED BUDGET

		TOTAL BUDGET ESTIMATE 2023-2024	7510 ADMIN	7520 TOURISM & SPEC EVENTS	7550 ECON DEV	7410 PLAN- NING	7200* LICENSE & INSP.	7450* CODES ENF	3230 PARKING MGMT	REVISED* ESTIMATE 2022-2023	BUDGET* ESTIMATE 2022-2023	AUDIT* 2021-22
EXPENDITURE OBJECTS												
PERSONNEL SERVICES												
511100	Regular Salaries & Wages	1,375,400	306,050	199,200	148,000	287,500	366,000	68,650	0	733,150	797,750	589,509
511200	Temp Salaries and Wages	103,800	2,500	8,000	7,500	10,200	52,000	0	23,600	30,500	50,000	55,857
511300	Overtime Wages	2,500	2,500	0	0	0	0	0	0	0	2,500	646
512100	Employer Group Insurance	303,400	50,850	50,500	33,650	67,500	84,100	16,800	0	188,500	203,750	120,472
512200	Social Security (FICA)	86,500	18,500	12,400	9,200	17,900	22,700	4,300	1,500	47,990	51,410	38,906
512300	Medicare	20,500	4,500	2,900	2,200	4,200	5,350	1,000	350	11,760	12,090	9,025
512400	Retirement Contributions	119,500	28,500	18,550	13,800	26,800	25,400	6,450	0	65,500	71,900	55,374
512401	Retirement Contributions-ICMA	20,450	20,450	0	0	0	0	0	0	19,450	19,030	18,884
512403	HSA Contributions - Employer Provided	2,250	0	0	2,250	0	0	0	0	2,550	0	0
512600	Unemployment Insurance	1,330	210	210	140	280	350	70	70	910	910	0
512700	Workers Compensation	16,600	2,000	2,700	1,800	2,000	6,300	900	900	9,400	11,700	10,521
TOTAL PERSONNEL SERVICES		2,052,230	436,060	294,460	218,540	416,380	562,200	98,170	26,420	1,109,710	1,221,040	899,194
OTHER SERVICES AND CHARGES												
521200	Professional Services	822,460	44,500	24,000	50,360	106,000	584,000	3,800	9,800	192,350	254,650	84,881
522200	Repairs and Maintenance	2,500	0	0	0	0	0	1,000	1,500	1,500	1,500	0
522201	Repair and Maint-Bldg and Fixed Equip	0	0	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	300	0	0	0	0	300	0	0	0	0	0
522205	Repair and Maint-Office Equipment	3,500	0	0	0	0	2,500	1,000	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	500	0	0	0	0	0	0	500	500	500	182
522310	Rental of Land & Buildings	36,050	36,050	0	0	0	0	0	0	34,350	34,350	25,836
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0	0	0	0	0
522321	Auto Allowance	7,200	7,200	0	0	0	0	0	0	7,200	7,200	3,738
522500	Other Contractual Services	588,200	11,750	64,000	218,000	286,000	0	0	8,450	666,250	625,250	448,326
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	30	0	0	0	0	0	30	0	0	0	0
523201	Postage	2,500	0	0	0	0	2,500	0	0	0	0	0
523202	Telephone	500	500	0	0	0	0	0	0	500	500	300
523300	Advertising	19,300	0	5,000	12,000	1,550	750	0	0	18,550	18,550	390
523400	Printing and Binding	11,250	1,500	2,000	2,000	2,000	750	0	3,000	11,500	11,500	6,622
523450	Signs	38,500	3,250	2,500	30,000	500	750	0	1,500	29,550	10,750	3,048
523600	Dues and Fees	28,790	4,850	3,200	7,000	9,940	1,000	50	2,750	25,140	30,640	5,734
523700	Education and Training	60,290	12,900	12,750	13,390	8,750	6,500	2,500	3,500	42,350	42,350	17,252
523701	Business Meetings	5,830	2,500	1,330	1,000	1,000	0	0	0	5,000	5,000	884
523800	Licenses	12,030	0	1,330	0	10,000	700	0	0	14,430	9,130	5,200
523911	Bank Charges	5,000	0	1,000	4,000	0	0	0	0	3,000	2,000	2,634
TOTAL OTHER SVCS. AND CHARGES		1,644,730	125,000	117,110	337,750	425,740	599,750	8,380	31,000	1,052,170	1,053,870	605,028
SUPPLIES												
531101	Supplies-Bldg & Fixed Equip	100	0	0	0	0	100	0	0	0	0	0
531102	Supplies-Janitorial	700	0	600	0	0	100	0	0	1,100	1,100	85
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	7,450	6,500	0	0	500	300	150	0	7,000	7,000	3,714
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	50,050	2,500	11,050	10,000	0	25,000	0	1,500	29,000	29,000	7,174
531108	Supplies-Tires and Batteries	1,000	0	0	0	0	0	800	200	200	200	149
531109	Supplies-Vehicles and Equipment	5,000	4,800	0	0	0	0	0	200	200	200	302
531111	Computer Equipment	3,000	0	0	0	3,000	0	0	0	10,000	10,000	3,100
531112	Computer Software	2,000	0	0	0	2,000	0	0	0	2,000	2,000	0
531113	Supplies - Office Equipment	300	0	0	0	0	0	0	300	3,300	3,300	0
531114	Furniture and Fixtures	28,600	27,000	1,600	0	0	0	0	0	8,000	9,500	0
531115	Supplies-Batteries	0	0	0	0	0	0	0	0	0	0	0
531270	Gasoline	8,200	0	0	5,000	0	1,500	1,700	0	0	0	67
531300	Food-Subsistence and Support	8,800	0	8,000	0	500	100	0	200	1,000	1,000	1,600
531400	Books and Periodicals	800	0	300	0	250	250	0	0	550	250	327
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0	0	0
531600	Small Equipment	1,550	0	0	0	0	1,150	0	400	1,900	400	0
531700	Uniforms and Protective Equipment	3,380	380	250	250	500	1,000	500	500	1,630	1,880	680
TOTAL SUPPLIES		120,930	41,180	21,800	15,250	6,750	29,500	3,150	3,300	65,880	65,830	17,198
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES		3,817,890	602,240	433,370	571,540	848,870	1,191,450	109,700	60,720	2,227,760	2,340,740	1,521,419

* Estimates and Actuals include 3230, 7410, 7510, 7520 and 7550

** 7200 and 7450 were moved from the Public Works Department in FY23-24



	ADMIN 7510	ECON DEV. 7550	PLANNING 7410	TOURISM & SPECIAL EVENTS 7520*	LICENSES & PERMITTING 7200**	CODE ENFORCE- MENT 7450**	PARKING MGMT 3230	TOTAL 2023- 2024	TOTAL 2022- 2023	TOTAL 2021- 2022
REGULAR JOB CLASSES										
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
Planning & Economic Development Director	1	0	0	0	0	0	0	1	1	1
Planning & Zoning Manager	0	0	1	0	0	0	0	1	0	0
Senior Planner	0	0	0	0	0	0	0	0	0	1
Planner	0	0	2	0	0	0	0	2	3	1
Business Development Manager	0	1	0	0	0	0	0	1	1	0
Downtown Programs Manager	0	0	0	0	0	0	0	0	0	1
Lifelong Community Program Manager	0	0	1	0	0	0	0	1	1	1
Special Events Coordinator	0	0	0	1	0	0	0	1	1	1
Volunteer Coordinator	0	0	0	1	0	0	0	1	0	0
Tourism Manager	0	0	0	1	0	0	0	1	1	0
Community Information Services & Volunteer Coordinator	0	0	0	0	0	0	0	0	0	1
Operations Analyst	0	1	0	0	0	0	0	1	1	1
Building Official	0	0	0	0	1	0	0	1	0	0
Building Inspector	0	0	0	0	1	0	0	1	0	0
Engineering Inspector	0	0	0	0	1	0	0	1	0	0
Arborist	0	0	0	0	2	0	0	2	0	0
Code Enforcement Officer	0	0	0	0	0	1	0	1	0	0
Planning & Zoning Technician	0	0	0	0	1	0	0	1	0	0
Administrative Assistant	1	0	0	0	1	0	0	2	0	0
Administrative Services Assistant	0	0	0	0	0	0	0	0	1	1
TOTAL REGULAR CLASSES	3	2	4	3	7	1	0	20	11	10
OTHER JOB CLASSES										
Engineer	0	0	0	0	1	0	0	1		
Planning Intern	0	0	1	0	0	0	0	1	1	1
P/T Special Events Volunteer Coordinator	0	0	0	1	0	0	0	1	1	1
P/T Parking Attendant	0	0	0	0	0	0	4	4	4	4
TOTAL OTHER CLASSES	0	0	1	1	1	0	4	7	6	6

* Division was created in FY 22-23.

** Divisions moved from Public Works in FY 23-24.

PARKS AND RECREATION DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

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

Mission Statement:

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

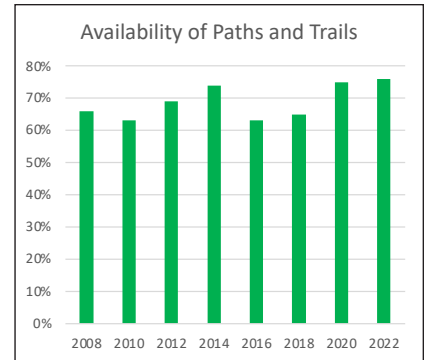
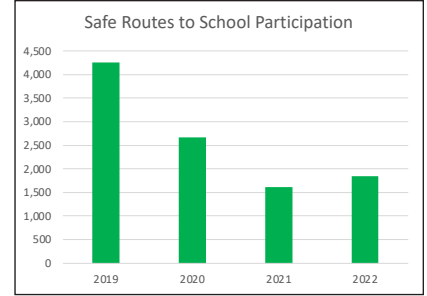
Citizen Satisfaction Survey responses:

Recreational opportunities

2010: 74% rated as excellent/good
 2012: 85% rated as excellent/good
 2014: 79% rated as excellent/good
 2016: 80% rated as excellent/good
 2018: 80% rated as excellent/good
 2020: 79% rated as excellent/good
 2022: 84% rated as excellent/good

Availability of paths and trails

2010: 63% rated as excellent/good
 2012: 69% rated as excellent/good
 2014: 74% rated as excellent/good
 2016: 63% rated as excellent/good
 2018: 65% rated as excellent/good
 2020: 75% rated as excellent/good
 2022: 76% rated as excellent/good



Performance Measures:

Total attendance at all city pools

FY 2019: 34,747
 FY 2020: 21,658
 FY 2021: 35,826
 FY 2022: 36,945

Safe Routes to School Participation

FY 2019: 4,264 students and parents
 FY 2020: 2,662 students and parents
 FY 2021: 1,680 students and parents
 FY 2022: 1,849 students and parents

Priorities for FY 2023-2024:

- Continue implementation of Recreatur: Parks and Recreation Master Plan.
- Install improvements at Ebster Park for use by teenage patrons.
- Make improvements at Glenlake Park.

PARKS & RECREATION PERSONNEL SUMMARY	ADMIN 6110	ATHLETICS 6121	REC CENTERS 6122	OUT-OF-SCHOOL TIME 6135	TOTAL 2023-2024	TOTAL 2022-2023	TOTAL 2021-2022
REGULAR JOB CLASSES							
Parks & Recreation Director	1	0	0	0	1		
Deputy Parks & Recreation Director	1	0	0	0	1		
Assistant Parks & Recreation Director	2	0	0	0	2		
Facilities Operation Manager	1	0	0	0	1		
Center Operations Manager	0	0	1	0	1		
Out-of-School Time Manager	0	0	0	1	1		
Recreation Supervisor	1	1	4	2	8		
Recreation Coordinator	0	3	3	7	13		
Tennis Pro	0	0	1	0	1		
Administrative Assistant	0	0	2	0	2		
TOTAL REGULAR CLASSES	6	4	11	10	31	27	25
OTHER JOB CLASSES							
Recreation Specialist	0	0	31	51	82		
Tennis Instructor	0	0	10	0	10		
Swim Team Coach	0	0	5	0	5		
TOTAL OTHER CLASSES	0	0	46	51	97	178	198

PARKS & RECREATION DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2023-2024	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION CENTERS	6135 OUT OF SCHOOL TIME	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2022-2023	ACTIVE LIVING AUDIT 2021-22*
PERSONNEL SERVICES								
511100 Regular Salaries & Wages	1,706,800	533,000	199,300	566,000	408,500	703,000	806,050	665,259
511200 Temp Salaries and Wages	1,677,500	0	159,230	715,200	803,070	535,900	535,900	255,114
511300 Overtime Wages	15,860	0	2,080	6,000	7,780	10,510	7,500	4,237
512100 Employer Group Insurance	507,210	101,310	66,900	184,000	155,000	189,400	238,820	150,144
512200 Social Security (FICA)	212,400	33,100	22,400	79,900	77,000	70,100	83,930	56,248
512300 Medicare	48,800	7,750	4,500	18,700	17,850	17,030	19,690	12,866
512400 Retirement Contributions	163,550	49,600	18,550	52,300	43,100	65,800	72,860	60,598
512403 HSA Contributions - Employer Provided	750	0	0	0	750	0	0	0
512600 Unemployment Insurance	2,170	420	280	770	700	3,410	910	4,754
512700 Workers Compensation	57,850	4,500	3,600	13,500	36,250	21,600	22,400	26,331
TOTAL PERSONNEL SERVICES	4,392,890	729,680	476,840	1,636,370	1,550,000	1,616,750	1,788,060	1,235,552
OTHER SERVICES AND CHARGES								
521200 Professional Services	156,260	152,510	120	330	3,300	87,350	68,750	67,090
521301 Instructor Fees	177,200	0	87,720	0	89,480	78,800	68,800	61,336
521302 Official Fees	0	0	0	0	0	400	400	0
522200 Repairs and Maintenance	0	0	0	0	0	2,500	2,500	27
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	42,000	42,000	19,124
522202 Repair and Maint-Communication Equip	0	0	0	0	0	200	300	0
522203 Repair and Maint-Landscape	0	0	0	0	0	78,000	78,000	59,907
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	5,340	2,460	0	2,400	480	0	0	0
522206 Repair and Maint-Vehicles-Outside Labor	2,500	2,500	0	0	0	0	0	0
522310 Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	12,820	12,820	0	0	0	14,400	14,400	7,766
522321 Auto Allowance	9,270	1,690	1,280	2,520	3,780	780	880	292
522500 Other Contractual Services	1,155,880	428,300	619,810	88,800	18,970	704,900	715,100	633,545
523101 Insurance-Awards	2,500	2,500	0	0	0	2,000	2,000	0
523201 Postage	500	250	0	0	250	0	0	0
523202 Telephone	32,210	32,210	0	0	0	0	0	0
523300 Advertising	0	0	0	0	0	0	0	0
523400 Printing and Binding	20,610	18,760	500	1,050	300	24,600	17,600	7,989
523450 Signs	17,100	14,000	0	2,100	1,000	3,650	3,800	0
523600 Dues and Fees	64,420	5,720	35,560	510	22,630	29,980	24,380	14,239
523700 Education and Training	117,100	36,300	11,850	34,100	34,850	8,400	8,470	7,979
523701 Business Meetings	4,000	3,000	0	500	500	31,850	30,800	16,796
523800 Licenses	730	0	0	0	730	0	0	0
523911 Bank Charges	100,410	100,410	0	0	0	26,000	16,500	19,064
TOTAL OTHER SVCS. AND CHARGES	1,878,850	813,430	756,840	132,310	176,270	1,135,810	1,094,680	915,155
SUPPLIES								
531101 Supplies-Bldg & Fixed Equip	18,000	0	0	18,000	0	10,500	10,500	1,015
531102 Supplies-Janitorial	10,260	1,300	4,000	3,600	1,360	1,250	1,350	613
531103 Supplies-Landscape Maintenance	6,000	6,000	0	0	0	9,150	9,150	2,273
531104 Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105 Supplies-Office	22,900	5,500	0	13,400	4,000	8,000	11,000	11,276
531106 Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0
531107 Supplies-Specialized Dept	234,800	14,580	55,110	65,740	99,370	96,680	94,480	60,500
531108 Supplies-Tires and Batteries	1,840	1,840	0	0	0	1,000	1,840	308
531109 Supplies-Vehicles and Equipment	3,000	3,000	0	0	0	3,000	3,000	121
531110 Communication Equipment	0	0	0	0	0	150	150	0
531111 Computer Equipment	15,150	3,600	0	9,000	2,550	3,000	3,000	2,328
531112 Computer Software	0	0	0	0	0	500	600	0
531113 Office Equipment	45,750	30,000	0	10,000	5,750	0	0	0
531114 Outdoor Furniture and Fixtures	0	0	0	0	0	17,700	17,700	2,526
531115 Batteries	200	200	0	0	0	200	200	532
531270 Gasoline	3,400	3,400	0	0	0	3,400	3,400	2,434
531300 Food-Subsistence & Support	217,290	20,600	2,500	10,200	183,990	16,560	16,560	9,465
531400 Books and Periodicals	2,360	350	0	600	1,410	650	700	87
531500 Supplies-Purchased for Resale	0	0	0	0	0	5,500	5,500	6,948
531600 Small Equipment	43,660	15,550	2,000	11,650	14,460	4,550	4,400	836
531700 Uniforms and Protective Equipment	146,440	10,900	94,220	3,200	38,120	120,470	90,470	65,521
TOTAL SUPPLIES	771,050	116,820	157,830	145,390	351,010	302,260	274,000	166,783
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
DIVISION TOTAL	7,042,790	1,659,930	1,391,510	1,914,070	2,077,280	3,054,820	3,156,740	2,317,490

* Active Living and Children & Youth Services were combined at the beginning of FY23-24 to create the Parks & Recreation Department. Actuals include Active Living divisions 6110, 6121,6122,6124,6126 and 6130.

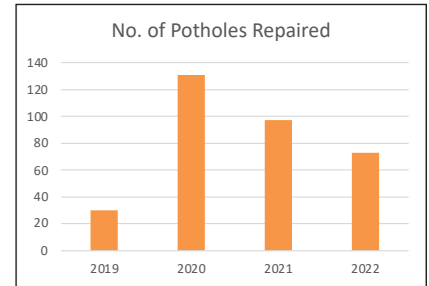
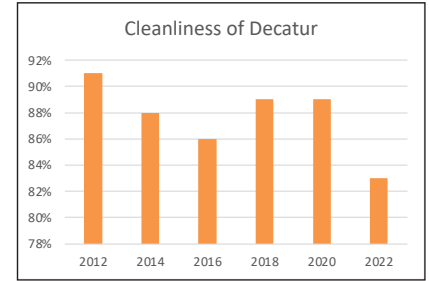
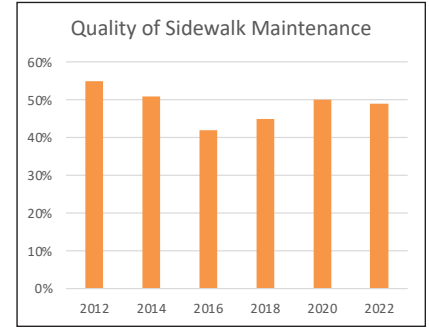
PUBLIC WORKS DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

The Public Works Department keeps Decatur beautiful through progressive refuse and recyclables collection, street cleaning services and the careful maintenance of city buildings, grounds and cemetery using well-maintained fleet and motorized equipment. Staff is responsible for the administration, planning, maintenance, construction management and technical engineering of the City’s infrastructure. The department also operates the Stormwater Utility, which is responsible for the maintenance of the City’s stormwater system.

Mission Statement:

The mission of the City of Decatur Public Works Department is to provide the highest quality public works services to the community and other City departments, balanced with efforts to maintain a cost effective operation and to provide these services in a responsible and efficient manner. This mission is accomplished through the prudent use of resources, technology, innovations, teamwork and coordination with other departments and community partners.



Citizen Satisfaction Survey responses:

Cleanliness of Decatur

2012: 91% rated as excellent/good
 2014: 88% rated as excellent/good
 2016: 86% rated as excellent/good
 2018: 89% rated as excellent/good
 2020: 89% rated as excellent/good
 2022: 83% rated as excellent/good

Quality of Garbage Collection

2012: 91% rated as excellent/good
 2014: 91% rated as excellent/good
 2016: 87% rated as excellent/good
 2018: 92% rated as excellent/good
 2020: 90% rated as excellent/good
 2022: 89% rated as excellent/good

Quality of Sidewalk Maintenance

2012: 55% rated as excellent/good
 2014: 51% rated as excellent/good
 2016: 42% rated as excellent/good
 2018: 45% rated as excellent/good
 2020: 50% rated as excellent/good
 2022: 49% rated as excellent/good

Priorities for FY 2023-2024:

- Implement a composting pilot project.
- Install two additional solar battery arrays at the Beacon Municipal Complex and the Decatur Recreation Center.
- Continue to support improvements that increase pedestrian and cyclist safety through a proactive maintenance program for roadways and other critical infrastructure.
- Implement a “Community Energy Fund” in the Fiscal Year 2023-2024 Budget. This fund will advance the City’s adopted clean energy goals by directing financial support to energy efficiency, electrification, and renewable energy projects in the Decatur community.
- Continue to implement improvements from the Phase I Storm Water Master Plan Projects.

Performance Measures:

Tons of leaves collected during street sweeping

FY 2019: 436
 FY 2020: 226
 FY 2021: 258
 FY 2022: 348

Total tons of recyclable material collected

FY 2019: 2,593
 FY 2020: 2,867
 FY 2021: 2,410
 FY 2022: 1,858

Burials at Decatur Cemetery

Calendar Year 2019: 85
 Calendar Year 2020: 83
 Calendar Year 2021: 113
 Calendar Year 2022: 99

Number of potholes repaired

FY 2019: 30
 FY 2020: 131
 FY 2021: 97
 FY 2022: 73

Trees planted in public rights of way

FY 2019: 53
 FY 2020: 325
 FY 2021: 302
 FY 2022: 276



PUBLIC WORKS DEPARTMENT PERSONNEL SUMMARY

	ADMIN 4510	SOLID WASTE 540*	BUILDING MAINTENANCE 1565	GROUNDS MAINTENANCE 1566	CEMETERY 4950	MOTOR MAINTENANCE 4900
REGULAR JOB CLASSES						
Assistant City Manager	1	0	0	0	0	0
Deputy Public Works Director	1	0	0	0	0	0
Assistant Public Works Director	0	1	1	0	0	0
Sanitation Services Superintendent	0	0	0	0	0	0
Facilities Maintenance Superintendent	0	0	0	0	0	0
Project Manager	1	0	0	0	0	0
Energy & Sustainability Manager	0	0	0	0	0	0
Development Services Manager	0	0	0	0	0	0
Senior Engineer	0	0	0	0	0	0
Senior Transportation Engineer	0	0	0	0	0	0
Building Official	0	0	0	0	0	0
Project Civil Engineer	0	0	0	0	0	0
Urban Naturalist	0	0	0	1	0	0
Building Inspector	0	0	0	0	0	0
Engineering Inspector	0	0	0	0	0	0
Arborist	0	0	0	0	0	0
Planning & Zoning Technician	0	0	0	0	0	0
Code Enforcement Officer	0	0	0	0	0	0
Crew Superintendent	0	1	1	1	1	0
Crew Supervisor	0	0	0	0	0	0
Crew Leader	0	0	0	0	0	0
Crew Worker	0	0	7	8	2	0
Equipment Operator	0	0	0	2	2	0
Building Maintenance Specialist	0	0	4	0	0	0
Motor Maintenance Supervisor	0	0	0	0	0	1
Automotive Mechanic	0	0	0	0	0	2
Office Manager	1	0	0	0	0	0
Administrative Assistant	0	0	0	0	0	0
Sanitation Equipment Operator II	0	5	0	0	0	0
Sanitation Equipment Operator I	0	12	0	0	0	0
Facilities Security & Procurement Officer	0	0	0	0	0	0
Cemetery Specialist	0	0	0	0	1	0
TOTAL REGULAR CLASSES	4	19	13	12	6	3
OTHER JOB CLASSES						
Plan Reviewer	0	0	0	0	0	0
Facility Monitor	0	0	2	0	0	0
Crew Worker (P/T)	0	1	0	2	0	0
Seasonal Laborer	0	0	1	4	2	0
TOTAL OTHER CLASSES	0	1	3	6	2	0

* For budget estimate detail, see page 150

** For budget estimate detail, see page 152

CENTRAL SUPPLY 4910	ENGINEERING ADMIN 7340	STREETS 4220	STORMWATER 505**	TOTAL 2023- 2024	TOTAL 2022- 2023	TOTAL 2021- 2022	
0	0	0	0	1	1	1	REGULAR JOB CLASSES
0	0	0	0	1	1	1	Assistant City Manager
0	0	0	0	2	0	0	Deputy Public Works Director
0	0	0	0	0	1	1	Assistant Public Works Director
0	0	0	0	0	1	1	Sanitation Services Superintendent
0	0	0	0	0	1	1	Facilities Maintenance Superintendent
0	0	0	0	1	1	1	Project Manager
0	0	0	0	0	1	1	Energy & Sustainability Manager
0	1	0	0	1	1	1	Development Services Manager
0	1	0	0	1	1	1	Senior Engineer
0	1	0	0	1	1	1	Senior Transportation Engineer
0	0	0	0	0	1	1	Building Official
0	0	0	1	1	1	1	Project Civil Engineer
0	0	0	0	1	1	0	Urban Naturalist
0	0	0	0	0	1	1	Building Inspector
0	0	0	0	0	1	1	Engineering Inspector
0	0	0	0	0	2	2	Arborist
0	0	0	0	0	1	1	Planning & Zoning Technician
0	0	0	0	0	1	1	Code Enforcement Officer
0	0	0.5	0.5	5	0	0	Crew Superintendent
0	0	0	0	0	5	5	Crew Supervisor
0	0	1	1	2	2	2	Crew Leader
0	0	3	2	22	20	19	Crew Worker
0	0	2	0	6	7	7	Equipment Operator
0	0	0	0	4	4	4	Building Maintenance Specialist
0	0	0	0	1	1	1	Motor Maintenance Supervisor
0	0	0	0	2	2	2	Automotive Mechanic
0	0	0	0	1	1	1	Office Manager
0	0	0	0	0	1	1	Administrative Assistant
0	0	0	0	5	5	5	Sanitation Equipment Operator II
0	0	0	0	12	11	11	Sanitation Equipment Operator I
1	0	0	0	1	1	1	Facilities Security & Procurement Officer
0	0	0	0	1	1	1	Cemetery Specialist
1	3	6.5	4.5	72	79	77	TOTAL REGULAR CLASSES
							OTHER JOB CLASSES
0	0	0	1	1	1	1	Plan Reviewer
0	0	0	0	2	2	2	Facility Monitor
0	0	0	0	3	3	3	Crew Worker (P/T)
0	1	1	1	10	10	10	Seasonal Laborer
0	1	1	2	16	16	16	TOTAL OTHER CLASSES

PUBLIC WORKS
2023-2024 ADOPTED BUDGET

		TOTAL BUDGET ESTIMATE 2023-2024	4510 ADMINISTRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT	4900 MOTOR MAINT & SUPPLY	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN
511100	Regular Salaries & Wages	2,649,580	336,150	682,350	543,350	184,950	308,610	72,100
511200	Temp Salaries and Wages	129,000	0	46,000	66,000	0	9,000	0
511300	Overtime Wages	135,800	0	25,000	25,000	35,000	35,000	800
512100	Employer Group Insurance	803,780	67,460	217,500	200,400	50,300	100,500	16,820
512200	Social Security (FICA)	177,860	16,500	46,710	39,400	13,650	21,900	4,500
512300	Medicare	42,730	4,900	10,950	9,250	3,000	5,130	1,100
512400	Retirement Contributions	246,390	31,260	63,500	50,400	17,220	28,700	6,710
512401	Retirement Contributions-ICMA	9,800	9,800	0	0	0	0	0
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0
512600	Unemployment Insurance	3,710	280	1,050	910	210	490	70
512700	Workers Compensation	45,900	4,500	11,700	10,800	2,700	4,500	900
TOTAL PERSONNEL SERVICES		4,244,550	470,850	1,104,760	945,510	307,030	513,830	103,000
OTHER SERVICES AND CHARGES								
521200	Professional Services	380,300	207,500	12,000	4,200	10,500	8,100	5,000
522110	Solid Waste Disposal	0	0	0	0	0	0	0
522200	Repairs and Maintenance	6,450	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	161,000	0	155,000	0	1,500	3,000	1,500
522202	Repair and Maint-Communication Equip	2,850	2,000	400	150	200	100	0
522203	Repair and Maint-Landcape	271,400	0	0	270,000	0	1,000	0
522204	Repair and Maint-Machines and Tools	5,900	0	1,000	3,500	700	700	0
522205	Repair and Maint-Office Equipment	1,400	300	100	0	0	200	0
522206	Repair and Maint-Vehicles-Outside Labor	18,250	750	3,500	4,300	1,000	2,000	0
522210	Repair and Maint-Infrastructure	30,000	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	24,400	5,000	1,400	3,000	1,400	600	0
522321	Auto Allowance	0	0	0	0	0	0	0
522322	Other Rentals	4,600	2,000	0	0	600	0	0
522500	Other Contractual Services	434,900	20,000	320,000	0	5,000	4,000	3,500
523101	Insurance-Awards	15,000	0	5,000	5,000	0	5,000	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	950	0	0	100	0	0	0
523202	Telephone	1,300	0	500	100	0	0	0
523300	Advertising	800	0	200	100	0	0	500
523400	Printing and Binding	11,600	10,000	400	0	500	100	100
523450	Signs	25,750	0	0	0	0	0	0
523600	Dues and Fees	6,100	3,500	600	0	0	0	0
523700	Education and Training	61,800	15,000	4,600	3,500	5,000	4,500	1,200
523701	Business Meetings	6,450	1,500	3,000	1,700	100	0	0
523800	Licenses	150	0	0	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES		1,471,350	267,550	507,700	295,650	26,500	29,300	11,800
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	72,800	0	70,000	0	800	0	300
531102	Supplies-Janitorial	61,050	250	45,000	15,000	0	500	0
531103	Supplies-Landscape	64,000	0	0	62,000	200	1,800	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	11,500	5,000	0	0	400	800	300
531106	Supplies-Pesticides and Herbicides	2,500	0	0	2,000	0	400	0
531107	Supplies-Specialized Dept	62,950	5,000	10,000	3,000	8,700	10,000	1,000
531108	Supplies-Tires and Batteries	12,800	1,200	2,800	2,500	0	1,800	0
531109	Supplies-Vehicles and Equipment	26,800	2,000	3,000	9,000	1,200	2,600	0
531110	Communications Equipment	1,850	1,000	0	0	100	0	0
531111	Computer Equipment	6,000	2,000	1,000	0	500	0	2,500
531112	Computer Software	900	0	0	0	500	400	0
531113	Supplies - Office Equip & Furniture	1,250	0	0	0	0	0	0
531114	Supplies - Outdoor Furniture	7,000	2,000	0	5,000	0	0	0
531115	Supplies-Batteries	3,200	1,000	500	500	350	200	0
531270	Gasoline	72,400	4,000	20,000	22,000	5,000	10,000	200
531300	Food-Subsistence and Support	10,200	7,000	0	250	0	800	0
531400	Books and Periodicals	400	100	100	0	0	100	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	49,300	0	5,000	20,000	9,100	4,000	100
531700	Uniforms and Protective Equipment	24,800	1,000	7,000	6,700	3,000	3,000	500
TOTAL SUPPLIES		491,700	31,550	164,400	147,950	29,850	36,400	4,900
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES		6,207,600	769,950	1,776,860	1,389,110	363,380	579,530	119,700

7340	4220	PW REVISED ESTIMATE* 2022-2023	PW BUDGET ESTIMATE* 2022-2023	PUBLIC WORKS AUDIT* 2021-2022
ENGINEERING ADMIN	STREETS			
230,750	291,320	2,494,520	2,977,540	2,194,771
5,000	3,000	136,800	224,800	87,099
0	15,000	176,800	117,800	150,232
34,000	116,800	943,520	996,830	741,512
16,000	19,200	177,650	205,500	144,730
4,200	4,200	43,580	48,240	33,292
21,500	27,100	233,550	267,460	203,779
0	0	9,500	11,200	10,952
0	0	0	0	0
210	490	4,130	4,130	0
4,500	6,300	53,100	51,170	60,148
316,160	483,410	4,273,150	4,904,670	3,626,516
88,000	45,000	927,900	894,200	592,853
0	0	0	0	0
6,450	0	3,000	7,450	16,994
0	0	189,500	121,000	105,591
0	0	1,150	3,350	1,181
0	400	251,400	251,400	245,487
0	0	7,300	5,900	4,700
800	0	1,850	10,100	0
1,500	5,200	25,050	11,550	1,009
0	30,000	20,000	30,000	1,850
0	0	0	0	0
12,000	1,000	29,600	24,400	24,557
0	0	0	0	0
2,000	0	1,600	4,600	0
2,400	80,000	386,480	381,000	383,901
0	0	7,500	12,500	0
0	0	0	0	0
800	50	180	2,680	7
500	200	2,500	1,500	0
0	0	820	1,550	745
500	0	4,050	4,350	5,474
750	25,000	26,000	26,300	12,575
1,000	1,000	6,160	6,110	2,128
13,600	14,400	48,100	68,300	19,093
150	0	6,750	6,430	305
150	0	0	0	400
130,600	202,250	1,946,890	1,874,670	1,418,851
1,500	200	52,100	67,600	38,251
100	200	70,150	61,350	47,796
0	0	63,800	64,000	25,346
0	0	400	0	7
5,000	0	12,100	11,950	7,048
0	100	2,000	2,500	69
250	25,000	79,250	85,650	52,913
500	4,000	12,200	13,600	29,229
1,000	8,000	40,100	26,800	29,476
0	750	2,550	1,850	158
0	0	2,800	6,000	764
0	0	9,700	5,900	5,608
1,250	0	1,200	250	1,351
0	0	2,000	2,000	0
0	650	3,050	3,200	(2,017)
1,000	10,200	68,900	73,100	78,221
2,000	150	12,150	6,200	7,889
100	0	350	450	343
0	0	0	0	0
100	11,000	25,200	32,150	13,965
600	3,000	25,700	25,400	21,530
13,400	63,250	485,700	489,950	357,948
0	0	0	0	0
460,160	748,910	6,705,740	7,269,290	5,403,315

* Estimates and Actuals also include 7200 and 7450



ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

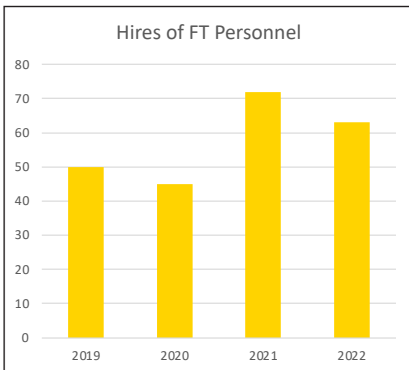
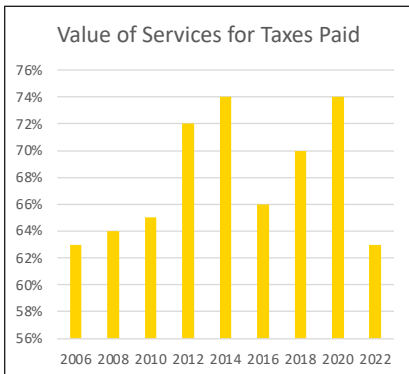
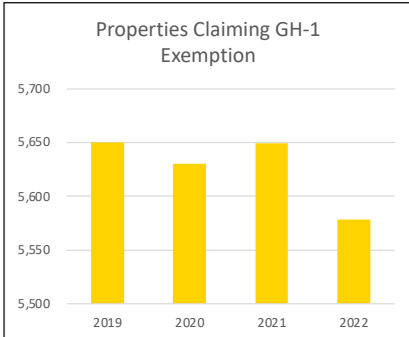
The Administrative Services Department includes the accounting, revenue, information technology, municipal and human resources divisions. Most of the City's resources, such as employees, finances and technology, are directly supported by this department. Much of the department's work supports the goals of other city departments but the department also provides many public facing functions such as municipal court and tax billing. The Administrative Services Department also budgets for the City's property and liability insurances and utilities such as electricity and natural gas.

Mission Statement:

The Administrative Services Department will be collaborative while using innovations, effective practices and strategic thinking to deliver continuous exceptional service to the community and the organization.

Priorities for FY 2023-2024:

- Continue to recruit highly qualified candidates as well as retain high-performing employees.
- Provide training to all staff in the most effective manner possible.
- Protect the city's IT network from cybersecurity incidents.



Citizen Satisfaction Survey responses:

Value of services for taxes paid

2006: 63% rated as excellent/good
 2008: 64% rated as excellent/good
 2010: 65% rated as excellent/good
 2012: 72% rated as excellent/good
 2014: 74% rated as excellent/good
 2016: 66% rated as excellent/good
 2018: 70% rated as excellent/good
 2020: 74% rated as excellent/good
 2022: 63% rated as excellent/good

Contacted the City for help or information in the last 12 months

2006: 53% reported as yes
 2008: 61% reported as yes
 2010: 57% reported as yes
 2012: 54% reported as yes
 2014: 51% reported as yes
 2016: 52% reported as yes
 2018: 55% reported as yes
 2020: 52% reported as yes
 2022: 48% reported as yes

Performance Measures:

Most Adjudicated Case Types in Municipal Court

FY 2019: Speeding – 1,128; Failure to Stop at Stop sign – 787
 FY 2020: Unlawful Use of a Wireless Device – 659; Speeding – 637
 FY 2021: Speeding – 369; Expired tag – 173
 FY 2022: Speeding – 273; Expired tag – 229

Number of properties claiming GH-1 Homestead Exemption

FY 2019: 5,650
 FY 2020: 5,630
 FY 2021: 5,649
 FY 2022: 5,578

Hires of full-time personnel

FY 2019: 50
 FY 2020: 45
 FY 2021: 72
 FY 2022: 63

**ADMINISTRATIVE SERVICES
DEPARTMENT PERSONNEL
SUMMARY**

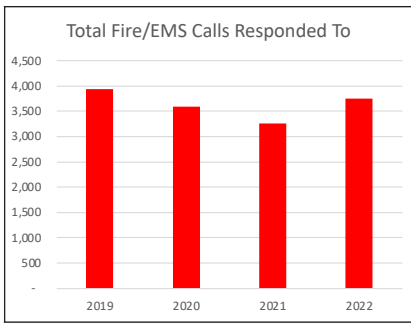
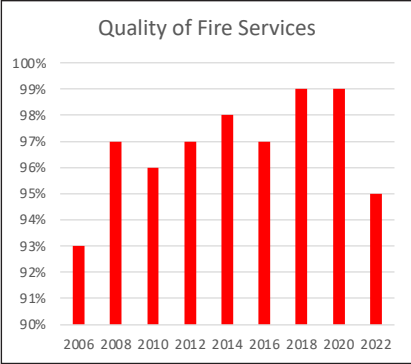
	ADMIN SERVICES 1510	ACCTG 1512	REVENUE COLLECTIONS 1514	MUNICIPAL COURT 2650	TOTAL 2023- 2024	TOTAL 2022- 2023	TOTAL 2021- 2022
REGULAR JOB CLASSES							
Assistant City Manager	1	0	0	0	1	1	1
Human Resources Director	1	0	0	0	1	1	1
HR Generalist	3	0	0	0	3	3	2
Administrative Assistant	1	0	0	0	1	1	1
Finance Director	1	0	0	0	1	1	1
Accountant	0	1	0	0	1	1	1
Accounting Specialist	0	2	0	0	2	2	2
Revenue Manager	0	0	1	0	1	1	1
Revenue Officer	0	0	3	0	3	3	3
Court Administrator	0	0	0	1	1	0	0
Chief Court Clerk	0	0	0	0	0	1	1
Court Clerk	0	0	0	3	3	2	2
Innovation & Strategy Director	1	0	0	0	1	0	0
TOTAL REGULAR CLASSES	8	3	4	4	19	17	16
OTHER JOB CLASSES							
Intern	0	0	0	1	1	1	1
Chief Judge	0	0	0	1	1	1	1
Judge	0	0	0	7	7	7	7
Marshal	0	0	0	1	1	1	1
Bailiff	0	0	0	1	1	1	1
Solicitor	0	0	0	1	1	1	1
Public Defender	0	0	0	1	1	1	1
Customer Service Clerk	0	0	0	2	2	2	2
TOTAL OTHER CLASSES	0	0	0	15	15	15	15

ADMINISTRATIVE SERVICES DEPARTMENT

2023-2024 ADOPTED BUDGET

	TOTAL BUDGET ESTIMATE 2023-2024	1510 ADMIN SERVICES	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1535 INFORMATION TECHNOLOGY	1555 GENERAL INSURANCE
EXPENDITURE OBJECTS						
PERSONNEL SERVICES						
511100 Regular Salaries & Wages	1,329,350	721,350	176,500	196,500	0	0
511200 Temp Salaries and Wages	310,000	0	0	0	0	0
511300 Overtime Wages	47,400	0	4,400	5,000	0	0
512100 Employer Group Insurance	320,250	135,850	50,300	67,000	0	0
512200 Social Security (FICA)	104,100	44,750	10,950	12,250	0	0
512300 Medicare	24,560	10,600	2,600	2,900	0	0
512400 Retirement Contributions	123,650	67,100	16,450	18,300	0	0
512401 Retirement Contributions-ICMA	10,100	10,100	0	0	0	0
512403 HSA Contributions - Employer Provided	1,310	560	750	0	0	0
512600 Unemployment Insurance	1,260	490	210	280	0	0
512700 Workers Compensation	14,400	4,500	2,700	3,600	0	0
TOTAL PERSONNEL SERVICES	2,286,380	995,300	264,860	305,830	0	0
OTHER SERVICES AND CHARGES						
521200 Professional Services	684,320	119,500	214,820	77,000	185,000	0
522201 Repair and Maint-Bldg and Fixed Equipment	600	0	600	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0	0	0
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	4,000	0	2,600	1,000	0	0
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	35,000	3,500	0	3,000	0	0
522321 Auto Allowance	4,500	0	0	0	0	0
522500 Other Contractual Services	599,000	130,000	17,000	80,000	360,000	0
523101 Insurance-Awards	50,000	0	0	0	0	50,000
523102 Insurance-Legal Liability	195,000	0	0	0	0	195,000
523104 Insurance-Property	130,000	0	0	0	0	130,000
523105 Insurance-Vehicles	162,500	0	0	0	0	162,500
523106 Insurance-Performance Bond	300	0	0	0	0	300
523107 Insurance-Commercial Excess Liability	55,000	0	0	0	0	55,000
523201 Postage	20,700	200	0	7,000	0	0
523202 Telephone	280,400	0	0	400	0	0
523203 Internet Service	60,000	0	0	0	0	0
523300 Advertising	26,700	25,000	500	1,200	0	0
523400 Printing and Binding	7,000	0	0	6,000	0	0
523600 Dues and Fees	15,600	8,000	3,000	500	0	0
523700 Education and Training	63,270	28,500	5,620	2,000	3,150	0
523701 Business Meetings	6,300	4,700	250	550	300	0
523800 Licenses	0	0	0	0	0	0
523911 Bank Charges	31,500	0	8,000	23,500	0	0
TOTAL OTHER SVCS. AND CHARGES	2,431,690	319,400	252,390	202,150	548,450	592,800
SUPPLIES						
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102 Supplies-Janitorial	750	0	0	150	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0	0	0
531105 Supplies-Office	25,100	3,500	4,000	15,000	0	0
531106 Supplies-Pesticides and Herbicides	200	0	200	0	0	0
531107 Supplies-Specialized Dept	8,600	7,000	0	600	0	0
531108 Supplies-Tires and Batteries	0	0	0	0	0	0
531109 Supplies-Vehicles and Equipment	0	0	0	0	0	0
531111 Computer Equipment	11,580	1,500	0	510	5,570	0
531112 Computer Software	29,010	700	0	0	25,310	0
531113 Supplies-Office Equipment and Furniture	2,150	650	0	0	0	0
531115 Supplies-Batteries	0	0	0	0	0	0
531210 Water and Sewer	445,000	0	0	0	0	0
531215 Stormwater Utility	1,005,000	0	0	0	0	0
531220 Natural Gas	70,000	0	0	0	0	0
531230 Electricity	425,000	0	0	0	0	0
531231 Street Lighting	270,000	0	0	0	0	0
531270 Gasoline	200	0	0	200	0	0
531300 Food-Subsistence and Support	9,840	5,600	240	500	0	0
531400 Books and Periodicals	1,400	300	0	100	0	0
531500 Supplies-Purchased for Resale	0	0	0	0	0	0
531600 Small Equipment	50	0	0	50	0	0
531700 Uniforms and Protective Equipment	3,900	800	300	600	1,200	0
TOTAL SUPPLIES	2,307,780	20,050	4,740	17,710	32,080	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES	7,025,850	1,334,750	521,990	525,690	580,530	592,800

1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2022-2023	AUDIT 2021-22
0	235,000	984,000	1,051,200	836,153
0	310,000	210,000	263,400	154,135
0	38,000	48,100	59,100	35,212
0	67,100	272,500	314,300	238,612
0	36,150	81,750	87,350	62,411
0	8,460	19,300	20,530	14,280
0	21,800	93,100	94,660	76,094
0	0	9,220	9,220	7,322
0	0	750	0	0
0	280	1,680	1,680	7,117
0	3,600	14,400	16,300	19,160
0	720,390	1,734,800	1,917,740	1,450,497
0	88,000	529,300	557,640	461,872
0	0	0	600	0
0	0	0	800	0
0	0	0	0	0
100	300	3,050	1,400	322
0	0	0	0	0
25,000	3,500	38,200	31,520	26,167
0	4,500	4,000	3,500	3,520
0	12,000	556,900	464,480	525,559
0	0	70,000	37,800	28,331
0	0	150,000	113,600	108,784
0	0	101,000	100,000	95,080
0	0	126,000	126,500	120,382
0	0	300	300	200
0	0	42,000	42,300	40,192
13,500	0	22,200	21,500	16,790
280,000	0	262,620	280,900	254,975
60,000	0	42,000	45,000	142,958
0	0	23,700	11,700	2,219
0	1,000	5,000	12,000	4,536
2,600	1,500	8,380	11,150	7,580
0	24,000	60,300	60,350	30,504
0	500	5,400	5,150	1,076
0	0	0	0	0
0	0	34,000	23,000	23,720
381,200	135,300	2,084,350	1,951,190	1,894,765
0	0	0	0	0
0	600	750	650	529
0	0	0	0	0
100	2,500	28,600	28,600	27,460
0	0	0	0	0
0	1,000	8,810	6,750	5,558
0	0	0	0	0
0	0	0	0	0
0	4,000	12,520	15,050	7,434
0	3,000	11,050	16,060	14,871
0	1,500	24,150	3,300	2,593
0	0	0	0	0
445,000	0	445,000	410,000	388,739
1,005,000	0	1,003,300	1,003,300	1,003,286
70,000	0	68,700	58,000	74,325
425,000	0	410,000	450,000	513,414
270,000	0	205,000	290,000	289,011
0	0	150	100	99
0	3,500	6,800	4,300	2,064
0	1,000	940	1,440	478
0	0	0	0	0
0	0	50	50	3
0	1,000	3,400	3,600	3,248
2,215,100	18,100	2,229,220	2,291,200	2,333,111
0	0	0	0	0
2,596,300	873,790	6,048,370	6,160,130	5,678,373



Priorities for FY 2023-2024:

- Develop strong recruitment/hiring efforts to maintain staffing levels and reduce overtime costs.
- Continue to focus on employee wellness initiatives.
- Conduct a Citywide risk assessment to assist with hazard mitigation efforts.
- Enhance quality of inspection and investigation services to community members and business owners.

FIRE AND RESCUE DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

The Fire & Rescue Department provides fire suppression, emergency medical and rescue services, hazardous materials emergency response, environmental protection, and fire cause/arson investigation services. The Fire Department responds to all fires, medical calls, accidents and emergencies and enforces fire and life safety code compliance.

Mission Statement:

The mission of the City of Decatur Fire & Rescue Department is to preserve life and property, provide education awareness and enhanced level of customer service to the community to improve the quality of life to the community.

Citizen Satisfaction Survey responses:

Quality of Fire services

2006: 93% rated as excellent/good
 2008: 97% rated as excellent/good
 2010: 96% rated as excellent/good
 2012: 97% rated as excellent/good
 2014: 98% rated as excellent/good
 2016: 97% rated as excellent/good
 2018: 99% rated as excellent/good
 2020: 99% rated as excellent/good
 2022: 95% rated as excellent/good

Quality of Fire Prevention and Education

2006: 75% rated as excellent/good
 2008: 87% rated as excellent/good
 2010: 83% rated as excellent/good
 2012: 88% rated as excellent/good
 2014: 89% rated as excellent/good
 2016: 92% rated as excellent/good
 2018: 90% rated as excellent/good
 2020: 88% rated as excellent/good
 2022: 90% rated as excellent/good

Performance Measures:

Total Fire & Medical calls responded to

FY 2019: 3,943
 FY 2020: 3,595
 FY 2021: 3,261
 FY 2022: 3,758

Number of EMS Calls

FY 2019: 2,300
 FY 2020: 2,133
 FY 2021: 1,781
 FY 2022: 2,123

Community education programs conducted

FY 2019: 108
 FY 2020: 75
 FY 2021: 42
 FY 2022: 53

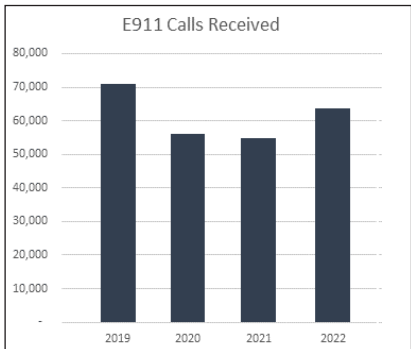
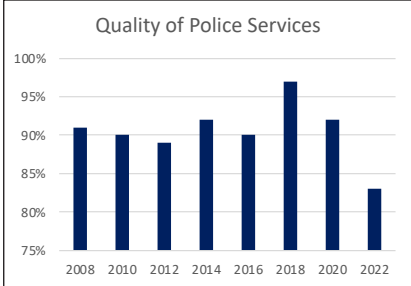
FIRE DEPARTMENT PERSONNEL SUMMARY

	FIRE 3500	TOTAL 2023-2024	TOTAL 2022-2023	TOTAL 2021-2022
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Administrative Fire Captain	1	1	1	0
Fire Station Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Fire Sergeant	3	3	3	3
Fire Inspector	3	3	3	3
Fire Apparatus Operator	12	12	12	12
Firefighter	12	12	12	12
TOTAL REGULAR CLASSES	40	40	40	39
OTHER JOB CLASSES				
Firefighter	15	15	15	15
TOTAL OTHER CLASSES	15	15	15	15

FIRE AND RESCUE DEPARTMENT

2023-2024 ADOPTED BUDGET

EXPENDITURE OBJECTS	3500 TOTAL BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2022-2023	AUDIT 2021-22
PERSONNEL SERVICES				
511100 Regular Salaries & Wages	2,668,500	2,355,000	2,390,000	2,240,563
511200 Temp Salaries and Wages	150,000	100,000	100,000	100,149
511300 Overtime Wages	150,000	340,000	100,000	344,830
512100 Employer Group Insurance	671,550	668,550	738,550	580,324
512200 Social Security (FICA)	18,800	11,000	11,000	7,541
512300 Medicare	43,100	38,000	38,000	36,177
512400 Retirement Contributions	248,150	210,000	215,750	199,090
512403 HSA Contributions - Employer Provided	1,500	1,500	0	0
512405 Georgia Firefighter Pension - Employer Provided	12,000	0	0	0
512600 Unemployment Insurance	2,800	2,800	2,800	0
512700 Workers Compensation	49,500	49,500	58,010	68,189
TOTAL PERSONNEL SERVICES	4,015,900	3,776,350	3,654,110	3,576,863
OTHER SERVICES AND CHARGES				
521200 Professional Services	121,300	104,310	110,310	106,824
522200 Repairs and Maintenance	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	4,000	4,000	4,000	997
522202 Repair and Maint-Communication Equip	2,800	4,600	2,600	3,978
522204 Repair and Maint-Machines and Tools	14,000	8,510	13,510	8,491
522205 Repair and Maint-Office Equipment	0	0	0	0
522206 Repair and Maint-Vehicles-Outside Labor	33,900	43,900	28,900	71,738
522310 Rental of Land & Buildings	0	0	0	0
522320 Rental of Equipment and Vehicles	7,500	6,920	6,920	6,662
522321 Auto Allowance	500	500	500	0
522500 Other Contractual Services	0	4,600	4,600	4,990
523101 Insurance-Awards	2,500	2,500	2,500	2,581
523102 Insurance-Legal Liability	0	0	0	0
523105 Insurance-Vehicle	0	0	0	0
523201 Postage	300	300	300	51
523202 Telephone	8,100	1,500	0	534
523300 Advertising	750	750	750	0
523400 Printing and Binding	2,700	1,700	2,700	1,051
523600 Dues and Fees	7,000	5,300	5,300	3,543
523700 Education and Training	69,400	48,900	63,900	32,497
523701 Business Meetings	5,000	4,000	4,000	3,150
523800 Licenses	0	0	0	920
523911 Bank Charges	0	1,000	0	486
TOTAL OTHER SVCS. AND CHARGES	279,750	243,290	250,790	248,491
SUPPLIES				
531101 Supplies-Bldg & Fixed Equip	3,500	3,500	3,500	0
531102 Supplies-Janitorial	8,000	8,000	8,000	4,095
531103 Supplies-Landscape Maintenance	1,000	1,000	1,000	988
531104 Supplies-Misc. Maintenance	3,800	4,800	4,800	2,581
531105 Supplies-Office	3,000	3,000	3,000	2,823
531106 Supplies-Pesticides and Herbicides	0	0	0	0
531107 Supplies-Specialized Dept	61,500	54,520	54,520	43,405
531108 Supplies-Tires and Batteries	4,200	4,200	4,200	1,883
531109 Supplies-Vehicles and Equipment	16,000	14,000	14,000	10,410
531110 Communications Equipment	4,000	7,890	7,890	2,487
531111 Computer Equipment	2,000	1,500	1,500	374
531112 Computer Software	1,000	0	1,000	0
531113 Office Equipment and Furniture	0	0	0	0
531115 Supplies - Batteries	1,500	1,500	1,500	1,603
531270 Gasoline	46,500	53,000	34,000	32,230
531300 Food-Subsistence & Support	3,500	3,500	3,500	3,213
531400 Books and Periodicals	4,600	4,550	4,550	3,901
531500 Supplies-Purchased for Resale	0	0	0	0
531600 Small Equipment	500	22,300	11,300	41
531700 Uniforms and Protective Equipment	64,110	64,110	64,110	44,114
TOTAL SUPPLIES	228,710	251,370	222,370	154,147
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL DIVISION EXPENDITURES	4,524,360	4,271,010	4,127,270	3,979,501



POLICE DEPARTMENT

ADOPTED 2023-2024 BUDGET ESTIMATE

The Police Department ensures the safety of Decatur residents and visitors through proactive patrolling, crime prevention and investigation. Employees of the Police Department also provide information and general assistance to the public.

Mission Statement:

The mission of the Decatur Police Department is to be open and responsive to the needs of the entire community and solve problems through community relationships, innovative technology and exceptional service.

Priorities for FY 2023-2024 :

- Recruit quality applicants and retain current employees to provide a high level of service to the community.
- Establish a Clergy Police Academy to collaborate with local clergy to bridge relationships with the community.
- Establish community programs that enable staff to build trust and relationships with the youth in the community.
- Focus on policy development and improvement through a comprehensive outside review.

Citizen Satisfaction Survey responses:

Quality of Police services
 2012: 89% rated as excellent/good
 2014: 92% rated as excellent/good
 2016: 90% rated as excellent/good
 2018: 94% rated as excellent/good
 2020: 92% rated as excellent/good
 2022: 83% rated as excellent/good

Feeling "very" or "somewhat" safe in your neighborhood
 2014: 96%
 2016: 97%
 2018: 98%
 2020: 99%
 2022: 96%

Performance Measures:

DUI arrests
 FY 2019: 82
 FY 2020: 67
 FY 2021: 62
 FY 2022: 60

911 calls received
 FY 2019: 70,925
 FY 2020: 55,991
 FY 2021: 54,963
 FY 2022: 63,700

**POLICE DEPARTMENT
2023-2024 ADOPTED BUDGET**

		TOTAL BUDGET ESTIMATE 2023-2024	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2022-2023	BUDGET ESTIMATE 2022-2023	AUDIT 2021-22
EXPENDITURE OBJECTS								
PERSONNEL SERVICES								
511100	Regular Salaries & Wages	3,199,350	791,650	353,200	2,054,500	2,646,000	3,107,800	2,717,416
511200	Temp Salaries and Wages	824,100	177,600	59,200	587,300	595,200	595,200	342,064
511300	Overtime Wages	279,500	58,000	21,500	200,000	497,000	279,500	352,172
511400	Special Events Overtime	181,500	8,000	32,500	141,000	186,500	181,500	38,070
512100	Employer Group Insurance	822,450	152,000	84,050	586,400	818,650	887,200	727,523
512200	Social Security (FICA)	57,900	18,000	3,400	36,500	59,000	43,000	38,276
512300	Medicare	61,850	13,250	5,600	43,000	56,600	59,350	47,222
512400	Retirement Contributions	297,600	73,650	32,850	191,100	231,000	280,650	228,321
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0
512404	POAB Contributions - Employer Provided	14,100	0	0	14,100	5,000	0	0
512600	Unemployment Insurance	4,130	840	420	2,870	3,500	3,500	904
512700	Workers Compensation	53,100	8,100	4,500	40,500	53,100	55,270	64,968
TOTAL PERSONNEL SERVICES		5,795,580	1,301,090	597,220	3,897,270	5,151,550	5,492,970	4,556,935
OTHER SERVICES AND CHARGES								
521200	Professional Services	293,500	278,700	2,800	12,000	283,600	283,600	239,127
522201	Repair and Maint-Bldg and Fixed Equipment	38,200	35,400	800	2,000	19,700	19,700	468
522202	Repair and Maint-Communication Equip	14,500	3,000	2,500	9,000	15,750	14,500	3,554
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	2,750	1,200	800	750	2,750	2,750	260
522206	Repair and Maint-Vehicles-Outside Labor	84,400	3,500	9,500	71,400	84,400	84,400	36,591
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	34,500	25,200	1,800	7,500	34,500	34,500	18,212
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	281,400	164,800	19,600	97,000	230,100	230,100	67,575
523101	Insurance-Awards	20,000	0	0	20,000	34,000	27,500	0
523102	Insurance-Legal Liability	62,500	11,000	6,500	45,000	56,000	62,500	51,419
523201	Postage	1,100	400	200	500	1,100	1,100	50
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	40,000	0	0	40,000	40,000	40,000	20,048
523400	Printing and Binding	14,000	10,000	500	3,500	14,000	14,000	2,371
523600	Dues and Fees	2,950	1,600	400	950	2,950	2,950	1,422
523700	Education and Training	98,000	31,000	15,000	52,000	88,000	88,000	33,033
523701	Business Meetings	5,400	3,500	400	1,500	5,400	5,400	425
523800	Licenses	1,100	300	0	800	1,100	1,100	456
TOTAL OTHER SVCS. AND CHARGES		994,300	569,600	60,800	363,900	913,350	912,100	475,012
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	4,200	0	200	4,000	6,200	6,200	0
531102	Supplies-Janitorial	2,850	2,000	100	750	2,850	2,850	357
531104	Supplies-Misc. Maintenance	1,000	0	500	500	1,000	1,000	0
531105	Supplies-Office	16,500	16,500	0	0	16,530	16,500	12,355
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	51
531107	Supplies-Specialized Dept	62,100	11,000	7,300	43,800	73,300	73,300	50,966
531108	Supplies-Tires and Batteries	25,700	3,500	4,000	18,200	25,700	25,700	6,650
531109	Supplies-Vehicles and Equipment	50,450	3,500	9,000	37,950	50,450	50,450	12,994
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	34,000	2,000	3,000	29,000	8,000	33,000	17,772
531112	Computer Software	40,700	17,000	1,600	22,100	55,700	55,700	18,956
531113	Office Equipment and Furniture	10,700	8,900	800	1,000	10,700	10,700	-120
531114	Outdoor Equipment and Furniture	3,600	3,600	0	0	68,100	69,500	6,257
531115	Supplies- Batteries	1,400	0	400	1,000	1,400	0	319
531270	Gasoline	139,600	12,500	14,000	113,100	141,600	136,600	82,772
531300	Food-Subsistence & Support	23,400	21,000	400	2,000	21,300	21,300	13,303
531400	Books and Periodicals	5,000	2,500	500	2,000	4,500	4,500	0
531600	Small Equipment	700	0	200	500	700	700	86
531700	Uniforms and Protective Equipment	67,000	8,000	9,000	50,000	65,000	65,000	45,234
TOTAL SUPPLIES		489,000	112,000	51,000	326,000	553,130	573,100	267,954
CAPITAL OUTLAY								
542200	Capital Outlay-Vehicles	0	0	0	0	0	0	103,650
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	103,650
TOTAL DIVISION EXPENDITURES		7,278,880	1,982,690	709,020	4,587,170	6,618,030	6,978,170	5,403,551



POLICE DEPARTMENT PERSONNEL SUMMARY	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID- 3221	TOTAL 2023- 2024	TOTAL 2022- 2023	TOTAL 2021- 2022
REGULAR JOB CLASSES							
Police Chief	1	0	0	0	1	1	1
Deputy Police Chief	1	0	0	0	1	1	1
Police Captain	3	0	0	0	3	3	3
Police Lieutenant	0	0	4	0	4	5	5
Police Sergeant	0	0	6	1	7	7	7
Police Investigator†	0	0	0	4	4	4	4
Community Education & Information Manager	1	0	0	0	1	1	1
Police Officer, MPO, SRO**	0	0	25	0	25	25	25
Accreditation Manager & Open Records Custodian	1	0	0	0	1	0	0
Support Services Technician	1	0	0	0	1	1	1
Office Manager	1	0	0	0	1	1	1
E911 Communications Manager	0	1	0	0	1	0	0
Communications Team Leader	0	2	0	0	2	2	2
Communications Officer	0	10	0	0	10	10	9
TOTAL REGULAR CLASSES	9	13	35	5	62	61	60
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard***	0	0	44	0	44	40	40
Crossing Guard Manager	0	0	1	0	1	1	0
Administrative Investigator/ Permit Clerk	1	0	0	0	1	1	1
Evidence Custodian	0	0	0	1	1	1	0
Fingerprint Examiner	0	0	0	1	1	1	1
Technical Services Manager	1	0	0	0	1	0	0
TOTAL OTHER CLASSES	2	0	46	2	50	45	43

† Investigator positions are assignments, not permanent positions, and are at the same salary range as Master Police Officer (MPO.)

†† Two School Resource Officers (SRO) are included per the request of the City Schools of Decatur.

††† The Police Department currently is allocated 43 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 44.

* For E911 budget detail, see page 148



City of Decatur®

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.

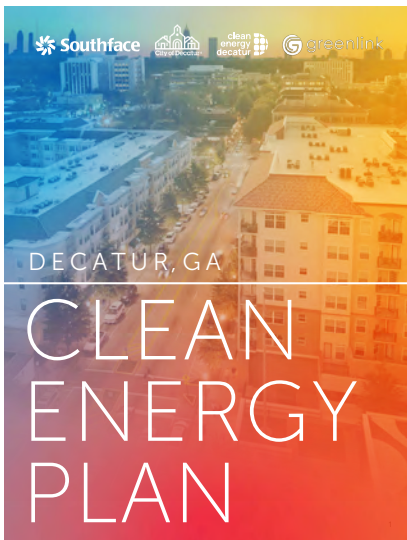
Initial improvements are planned reduce flooding in and near the following neighborhoods:

- 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 Clairmont 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
<i>BEGINNING FUND BALANCE</i>	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 Laminare 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

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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
<i>BEGINNING FUND BALANCE</i>	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
<i>BEGINNING FUND BALANCE</i>	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

continued ►

	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:

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



Other Funds

Budget FY 2023-2024



- CHILDREN & YOUTH SERVICES FUND (235)**
- EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)**
- SOLID WASTE ENTERPRISE FUND (540-4520)**
- STORM WATER UTILITY FUND (505)**
- CONFERENCE CENTER/PARKING DECK FUND (555)**
- HOTEL/MOTEL TAX FUND (275)**
- TREE BANK FUND (260)**
- CONFISCATED DRUG FUND (210)**
- COMMUNITY GRANTS FUND (220)**
- COMMUNITY ENERGY FUND (360)**
- SCHOOL ZONE CAMERA FUND (216)**
- AMERICAN RESCUE PLAN ACT FUND (222)**

REVISED 2022-2023 and ADOPTED 2023-2024 BUDGET ESTIMATES

2022 Citizen Satisfaction Survey* responses:

Housing Unit types

Single-family detached: 52%
 Building with 2+ apartments or condos: 46%
 Other: 2%

Housing Tenure (Rent/Own)

Rented: 34%
 Owned: 66%

Monthly Housing Cost

Less than \$500: 4%
 \$500 to \$999: 10%
 \$1,000 to \$1,499: 16%
 \$1,500 to \$2,499: 33%
 \$2,500 or more: 36%

Presence of Children in Household

No: 59%
 Yes: 41%

Presence of Older Adults in Household

No: 76%
 Yes: 24%

Gender

Female: 58%
 Male: 40%
 Identify in another way: 1%

Health Considered to Be

Excellent: 39%
 Very Good: 41%
 Good: 16%
 Fair: 3%
 Poor: 0%

Age

18 to 24 years: 2%
 25 to 34 years: 29%
 35 to 44 years: 22%
 45 to 54 years: 25%
 55 to 64 years: 10%
 65 to 74 years: 12%
 75 years or older: 9%

Race*

American Indian or Native American: 2%
 Asian, Asian Indian or Pacific Islander: 8%
 Black or African American: 14%
 White: 77 %
 Other: 4%

* Total may exceed 100% as respondents could select more than one option.

* For a more detailed explanation of the demographic responses, go to www.decalurga.com/citizensurvey.



CHILDREN AND YOUTH SERVICES FUND (225)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

EXPENDITURE OBJECTS	CYS FUND ACTUAL 2018-2019	CYS FUND ACTUAL 2019-2020	CYS FUND ACTUAL 2020-2021	CYS FUND ACTUAL 2021-2022	CYS FUND ESTIMATE 2022-2023	CYS FUND REVISED 2022-2023
<i>BEGINNING FUND LANCE</i>	1,368,502	1,308,929	865,351	190,106	167,896	471,024
331100 Federal Grants	0	0	0	0	0	0
334100 State Grants	0	0	0	0	0	75,000
336000 Local Grants	0	0	3,500	0	0	0
347200 Recreation Service Fees	2,082,734	1,539,962	196,429	1,672,343	2,241,480	1,791,490
347500 Recreation Sale of Goods	0	0	0	0	0	0
347900 Other Recreation	0	0	0	0	0	0
361000 Interest Income	0	0	0	0	0	0
371200 Gifts & Contributions	0	0	0	0	0	0
381020 Recreation Facilities Rentals	0	0	0	0	0	0
TOTAL REVENUES	2,082,734	1,539,962	199,929	1,672,343	2,241,480	1,866,490
PERSONNEL SERVICES						
511100 Regular Salaries & Wages	585,872	654,364	632,315	561,627	590,120	576,150
511200 Temp Salaries and Wages	557,009	481,079	33,684	305,933	726,650	404,100
511300 Overtime Wages	11,617	9,711	1,038	5,495	24,630	10,780
512100 Employer Group Insurance	209,230	159,219	213,325	207,815	221,390	205,000
512200 Social Security (FICA)	69,705	68,742	39,953	53,208	83,410	60,950
512300 Medicare	16,309	16,077	9,343	12,150	19,660	14,560
512400 Retirement Contributions	44,165	50,743	53,432	51,999	53,150	54,250
512403 HSA Contributions - Employer Provided	0	0	0	0	0	750
512600 Unemployment Insurance	0	0	0	0	840	840
512700 Workers Compensation	19,650	35,590	19,937	36,968	31,450	36,250
TOTAL PERSONNEL SERVICES	1,513,556	1,475,526	1,003,027	1,235,196	1,751,300	1,363,630
OTHER SERVICES AND CHARGES						
521200 Professional Services	48,652	47,991	41,965	37,682	66,410	66,410
521301 Instructor Fees	65,242	44,271	19,712	101,246	75,680	93,680
521302 Official Fees	0	0	0	0	0	0
522200 Repairs and Maintenance	0	0	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	195	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0	0	0
522203 Repair and Maint-Landscape	0	0	0	0	0	0
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	195	195	0	0	480	480
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0	2,000	2,000
522310 Rental of Land & Buildings	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	3,990	714	130	447	7,600	7,600
522321 Auto Allowance	1,314	386	0	2,222	3,910	4,850
522500 Other Contractual Services	99,030	104,353	20,525	60,772	87,240	66,760
523101 Insurance-Awards	0	0	0	0	0	0
523201 Postage	16	14	0	58	250	250
523202 Telephone	10,233	10,985	9,004	8,792	10,320	10,320
523300 Advertising	0	0	0	0	0	0
523400 Printing and Binding	1,218	807	0	93	4,550	4,550
523450 Signs	0	0	0	0	1,000	1,000
523600 Dues and Fees	472	493	80	4,720	22,460	22,460
523700 Education and Training	12,282	22,616	394	15,893	57,350	48,210
523701 Business Meetings	550	114	0	55	900	1,200
523800 Licenses	29,438	5,036	0	0	730	730
523911 Bank Charges	63,359	59,101	8,748	38,267	52,000	43,000
TOTAL OTHER SVCS. AND CHARGES	335,991	297,077	100,753	270,247	392,880	373,500

CHILDREN AND YOUTH SERVICES FUND (225) continued ►

CHILDREN AND YOUTH SERVICES FUND (225) CONTINUED
2022-2023 Revised and 2023-2024 Adopted Budget Estimates

EXPENDITURE OBJECTS	CYS FUND ACTUAL 2018-2019	CYS FUND ACTUAL 2019-2020	CYS FUND ACTUAL 2020-2021	CYS FUND ACTUAL 2021-2022	CYS FUND ESTIMATE 2022-2023	CYS FUND REVISED 2022-2023
SUPPLIES						
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102 Supplies-Janitorial	989	934	451	1,640	1,360	1,360
531103 Supplies-Landscape Maintenance	0	0	0	0	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0	0	0
531105 Supplies-Office	6,767	4,070	879	3,670	6,000	4,500
531106 Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107 Supplies-Specialized Dept	39,533	41,942	7,955	49,837	109,220	99,270
531108 Supplies-Tires and Batteries	93	0	0	0	1,800	1,800
531109 Supplies-Vehicles and Equipment	189	6	184	0	1,500	1,500
531110 Communication Equipment	0	0	0	0	0	0
531111 Computer Equipment	5,362	975	766	626	7,320	5,080
531112 Computer Software	0	0	0	83	0	0
531113 Office Furniture and Equipment	2,797	1,974	1,140	0	3,700	3,700
531114 Outdoor Furniture and Fixtures	0	0	0	0	0	0
531115 Supplies - Batteries	0	99	0	0	200	200
531270 Gasoline	81	0	0	0	2,200	0
531300 Food-Subsistence & Support	127,119	100,348	3,153	14,280	144,670	94,160
531400 Books and Periodicals	368	531	0	65	2,110	2,110
531500 Supplies-Purchased for Resale	0	0	0	0	0	0
531600 Small Equipment	8,927	1,013	114	5,130	14,960	14,960
531700 Uniforms and Protective Equipment	19,117	15,409	6,752	10,651	40,270	39,570
TOTAL SUPPLIES	211,342	167,299	21,394	85,982	335,310	268,210
CAPITAL OUTLAY						
541100 Sites	0	0	0	0	0	0
541200 Site Improvements	0	0	0	0	0	0
541300 Buildings	0	0	0	0	0	0
541301 Building Improvements	0	0	0	0	0	0
541400 Infrastructure	0	0	0	0	0	0
542100 Machinery	0	0	0	0	0	0
542101 Communication Equipment	0	0	0	0	0	0
542102 Office Equipment	0	0	0	0	0	0
542200 Vehicles	0	0	0	0	18,500	30,000
542300 Furniture and Fixtures	81,418	43,638	0	0	0	0
542301 Outdoor Furniture and Fixtures	0	0	0	0	0	0
542400 Computers	0	0	0	0	0	0
542401 Computer Software	0	0	0	0	0	0
542500 Capital Outlay-Miscellaneous Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	81,418	43,638	0	0	18,500	30,000
TOTAL EXPENDITURES	2,142,307	1,983,540	1,125,174	1,591,425	2,497,990	2,035,340
391100 Excess (deficiency) of revenues	(59,573)	(443,578)	(925,245)	80,918	(256,510)	(168,850)
Transfers In from General Fund	0	0	250,000	200,000	200,000	0
Final (Cost)/Gain	(59,573)	(443,578)	(675,245)	280,918	(56,510)	(168,850)
Ending Reserved Fund Balance	1,308,929	865,351	190,106	471,024	111,386	302,174
Transfer to General Fund						302,174

FY 2022-23 Capital Items
 CYS: Gator SUV (\$30,000) (542200)



EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

		E-911 FUND ACTUAL 2018-2019	E-911 FUND ACTUAL 2019-2020	E-911 FUND ACTUAL 2020-2021	E-911 FUND ACTUAL 2021-2022	E-911 FUND ESTIMATE 2022-2023	E-911 FUND REVISED 2022-2023	E-911 FUND ESTIMATE 2023-2024
<i>BEGINNING FUND BALANCE</i>		434,452	526,073	552,713	546,187	485,147	573,117	367,557
REVENUES								
342500	E911 Phone Line Fees	156,856	83,572	130,888	123,676	125,000	125,000	525,000
342550	E911 Wireless Fees	409,362	410,257	393,630	388,160	400,000	400,000	0
313900	E911 Prepaid Wireless Distribution	79,849	87,532	102,626	110,992	105,000	100,000	105,000
TOTAL REVENUES		646,067	581,361	627,144	622,827	630,000	625,000	630,000
PERSONNEL SERVICES								
511100	Regular Salaries & Wages	496,308	504,576	540,608	491,591	578,500	502,750	620,600
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	68,811	81,424	67,535	88,314	75,000	132,000	92,000
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	164,410	125,772	170,585	163,200	221,000	218,000	217,200
512200	Social Security (FICA)	33,680	34,880	35,953	34,539	40,550	39,400	44,200
512300	Medicare	7,877	8,157	8,432	7,977	9,500	9,300	10,400
512400	Retirement Contributions	42,665	41,575	39,953	41,393	52,100	45,000	57,750
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0
512600	Unemployment Insurance	0	0	0	0	840	840	910
512700	Workers Compensation	8,186	14,827	7,214	15,105	12,850	15,250	15,250
TOTAL PERSONNEL SERVICES		821,937	811,211	870,281	842,119	990,340	962,540	1,058,310
OTHER SERVICES AND CHARGES								
521200	Professional Services	56,733	65,003	66,102	72,840	78,620	78,620	84,700
521310	Wireless Collection Fees	2,603	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	500	500	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	5,300	5,300	2,300
522202	Repair and Maint-Communication Equip	1,022	13,144	23,973	16,700	29,500	29,500	29,500
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	4,020	0	400	400	400
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	72,050	72,050	144,050
523101	Insurance-Awards	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	100	100	100
523400	Printing and Binding	0	0	0	0	0	0	0
523600	Dues and Fees	595	0	384	640	1,200	1,200	1,200
523700	Education and Training	7,505	1,817	3,713	6,281	13,000	13,000	13,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES		68,458	79,963	98,192	96,461	200,670	200,670	275,750

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215) continued ►

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215) *CONTINUED*
2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	E-911 FUND ACTUAL 2018-2019	E-911 FUND ACTUAL 2019-2020	E-911 FUND ACTUAL 2020-2021	E-911 FUND ACTUAL 2021-2022	E-911 FUND ESTIMATE 2022-2023	E-911 FUND REVISED 2022-2023	E-911 FUND ESTIMATE 2023-2024
SUPPLIES							
531101 Supplies-Bldg & Fixed Equip	0	450	0	0	500	500	500
531102 Supplies-Janitorial	0	0	0	0	0	0	0
531103 Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531107 Supplies-Specialized Dept	0	0	444	521	500	500	500
531108 Supplies-Tires and Batteries	0	0	0	0	0	0	0
531109 Supplies-Vehicles and Equipment	0	0	0	0	0	0	0
531110 Communications Equipment	622	941	0	500	2,000	2,000	2,000
531111 Computer Equipment	0	7,256	0	1,098	2,100	2,100	2,100
531112 Computer Software	9,900	4,900	14,700	4,900	11,000	11,000	11,000
531113 Office Equipment and Furniture	0	0	0	248	1,000	1,000	8,500
531400 Books and Periodicals	3,530	0	0	0	250	250	250
531500 Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600 Small Equipment	0	0	0	0	0	0	0
531700 Uniforms and Protective Equipment	0	0	53	0	0	0	0
TOTAL SUPPLIES	14,052	13,547	15,197	7,317	17,350	17,350	24,850
TOTAL CAPITAL OUTLAY							
	0	0	0	0	0	0	0
581200 Lease Payment	0	0	0	0	0	0	0
582200 Interest	0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES	904,446	904,721	983,670	945,897	1,208,360	1,180,560	1,358,910
Proceeds from Capital Leases							
393501 Capital Lease Proceeds	0	0	0	0	0	0	0
391100 Transfers in	350,000	350,000	350,000	350,000	350,000	350,000	425,000
From Wireless Reserve							
Excess (deficiency) of revenues	91,621	26,640	(6,525)	26,930	(228,360)	(205,560)	(303,910)
ENDING FUND BALANCE	526,073	552,713	546,187	573,117	256,787	367,557	63,647



SOLID WASTE ENTERPRISE FUND (540-4520)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	SOLID WASTE FUND ACTUAL 2018-19	SOLID WASTE FUND ACTUAL 2019-20	SOLID WASTE FUND ACTUAL 2020-21	SOLID WASTE FUND ACTUAL 2021-22	SOLID WASTE FUND ESTIMATE 2022-23	SOLID WASTE FUND REVISED 2022-23	SOLID WASTE FUND ESTIMATE 2023-24
<i>Beginning Fund Balance</i>	616,731	1,032,603	1,273,340	1,552,434	1,436,084	1,645,823	1,300,213
REVENUES							
311193 Payment in Lieu of Taxes - DHA	59,623	60,559	0	0	0	0	0
313010 General Sales and Use Tax	31	31	3	7	0	0	0
334110 Intergovernmental-Federal/State	0	0	0	0	0	0	170,000
344000 Sanitation - Commercial	418,550	435,733	438,931	405,736	0	0	0
344121 2011 and Prior Years Sanitation Fees	290	300	(3,454)	(600)	0	0	0
344122 2012 Sanitation Fees	0	0	0	3,536	0	0	0
344123 2013 Sanitation Fees	0	0	0	0	0	0	0
344124 2014 Sanitation Fees	0	0	0	0	0	0	0
344125 2015 Sanitation Fees	5,440	0	0	0	0	0	0
344126 2016 Sanitation Fees	(220)	0	0	0	0	0	0
344127 2017 Sanitation Fees	2,056	(278)	0	0	0	0	0
344128 2018 Sanitation Fees	73,474	3,464	(754)	0	0	0	0
344129 2019 Sanitation Fees	1,766,205	80,332	3,799	0	0	0	0
344110 2020 Sanitation Fees	0	1,802,118	144,435	9,312	0	0	0
344111 2021 Sanitation Fees	0	0	1,797,670	97,268	3,000	3,000	0
344112 2022 Sanitation Fees	0	0	300	1,871,671	170,000	210,000	3,000
344113 2023 Sanitation Fees	0	0	0	0	2,257,000	2,278,000	210,000
344114 2024 Sanitation Fees	0	0	0	0	0	0	2,278,000
TOTAL FEE REVENUE	2,325,448	2,382,259	2,380,930	2,386,929	2,430,000	2,491,000	2,661,000
344150-344157 Solid Waste Bag Sales	424,886	474,687	486,259	494,013	485,000	478,000	478,000
344160 Recycling Income-Sanitation	11,180	9,974	21,975	14,170	10,000	5,000	5,000
344190 Other Revenues-Sanitation	250	250	960	0	100	100	100
383010 Insurance Reimbursement	0	33,950	0	0	0	0	0
392100 Sale of Fixed Assets	0	0	0	0	0	0	0
TOTAL REVENUES	2,761,764	2,901,119	2,890,663	2,895,112	2,925,100	2,974,100	3,144,100
EXPENDITURES							
511100 Regular Salaries & Wages	666,179	794,362	868,355	783,439	876,910	830,000	909,000
511200 Temp Salaries and Wages	29,604	24,649	26,094	14,830	30,000	30,000	35,000
511300 Overtime Wages	141,887	77,903	91,980	137,563	75,000	205,000	75,000
512100 Employer Group Insurance	262,080	237,647	248,784	266,161	331,400	330,000	317,550
512200 Social Security (FICA)	47,850	51,982	57,290	54,646	60,880	65,000	63,200
512300 Medicare	11,191	12,157	13,468	12,562	14,250	15,100	14,850
512400 Retirement Contributions	(36,752)	174,890	2,853	49,344	78,920	81,000	84,550
512401 GASB 68 Pension Expense	6,000	63,335	12,394	70,927	0	0	0
512403 HSA Contributions - Employer Provided	0	0	0	0	0	0	0
512600 Unemployment Insurance	0	0	0	0	1,330	1,330	1,330
512700 Workers Compensation	12,553	22,744	12,592	25,096	21,350	26,500	26,500
TOTAL PERSONNEL SERVICES	1,140,592	1,459,671	1,333,809	1,414,569	1,490,040	1,583,930	1,526,980
OTHER SERVICES AND CHARGES							
521200 Professional Services	6,113	6,044	6,190	6,985	8,500	8,500	8,500
522110 Solid Waste Disposal	424,512	329,804	431,405	344,464	380,000	380,000	380,000
522115 Recycling Services	1,090	0	0	63,034	154,000	154,000	154,000
522201 Repair and Maint-Bldg and Fixed Equipment	0	313	0	0	0	0	0
522202 Repair and Maint-Communication Equip	0	429	0	0	600	600	600
522205 Repair and Maint-Office Equipment	0	0	0	0	100	100	100
522206 Repair and Maint-Vehicles-Outside Labor	95,906	74,010	63,486	45,597	60,000	70,000	60,000
522310 Rental of Land & Buildings	0	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	105	0	0	0	400	400	400
522321 Auto Allowance	0	0	0	0	0	0	0
522322 Other Rentals	0	0	0	0	0	0	0
522500 Other Contractual Services	36,089	56,088	0	74	1,500	1,500	1,500
523101 Insurance-Awards	1,912	0	16,172	0	5,000	5,000	5,000
523102 Insurance-Legal Liability	0	0	0	0	0	0	0
523201 Postage	29	14	0	0	0	0	0
523202 Telephone	2,396	2,465	2,626	3,401	2,600	2,600	2,600
523300 Advertising	120	60	0	0	240	240	240
523400 Printing and Binding	330	684	0	319	5,000	5,000	5,000
523600 Dues and Fees	180	170	215	220	1,600	1,600	1,600
523700 Education and Training	738	1,206	0	0	12,000	12,000	12,000
523701 Business Meetings	0	0	0	0	3,700	2,000	3,700
523800 Licenses	1,126	850	800	1,083	880	880	880
523911 Bank Charges	0	0	0	0	0	0	0

SOLID WASTE ENTERPRISE FUND (540-4520) CONTINUED
2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	SOLID WASTE FUND ACTUAL 2018-19	SOLID WASTE FUND ACTUAL 2019-20	SOLID WASTE FUND ACTUAL 2020-21	SOLID WASTE FUND ACTUAL 2021-22	SOLID WASTE FUND ESTIMATE 2022-23	SOLID WASTE FUND REVISED 2022-23	SOLID WASTE FUND ESTIMATE 2023-24
TOTAL OTHER SVCS. AND CHARGES	570,643	472,136	520,895	465,175	636,120	644,420	636,120
SUPPLIES							
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102 Supplies-Janitorial	1,206	781	702	1,124	6,300	6,300	6,300
531106 Supplies-Pesticides and Herbicides	7	0	30	0	300	300	300
531107 Supplies-Specialized Dept	10,303	15,746	9,428	17,349	36,000	23,500	76,000
531108 Supplies-Tires and Batteries	18,010	22,746	20,777	23,838	46,500	46,500	46,500
531109 Supplies-Vehicles and Equipment	72,914	94,291	40,968	52,519	48,000	77,000	48,000
531110 Communications Equipment	0	0	0	0	0	0	0
531111 Computer Equipment	0	0	1,085	0	0	0	0
531112 Computer Software	0	0	0	0	0	0	0
531115 Supplies - Batteries	434	860	282	495	1,500	1,500	1,500
531270 Gasoline	77,682	53,006	54,572	92,562	63,000	80,000	73,000
531300 Food-Subsistence and Support	713	539	244	1,724	2,200	2,700	2,200
531400 Books and Periodicals	0	0	0	0	100	100	100
531501 8 Gallon Refuse Bags	23,806	22,597	23,184	28,928	24,000	32,000	24,000
531502 15 Gallon Refuse Bags	45,287	29,984	35,814	53,664	55,000	79,000	55,000
531503 33 Gallon Refuse Bags	37,073	44,546	23,333	42,607	48,000	67,000	48,000
531600 Small Equipment	665	166	0	120	1,100	1,200	1,100
531700 Uniforms and Protective Equipment	9,404	12,563	11,305	11,993	10,000	13,000	10,000
TOTAL SUPPLIES	297,504	297,824	221,723	326,923	342,000	430,100	392,000
CAPITAL OUTLAY							
542200 Capital Outlay-Vehicles	243,820	251,399	119,800	0	150,000	412,000	130,000
TOTAL CAPITAL OUTLAY	243,820	251,399	119,800	0	150,000	412,000	130,000
TOTAL OPERATING EXPENSES	2,252,560	2,481,031	2,196,227	2,206,667	2,618,160	3,070,450	2,685,100
NON-OPERATING EXPENSES							
561000 Depreciation	193,306	195,699	208,433	199,215	215,000	215,000	215,000
512850 Annual OPEB Cost	0	0	0	0	0	0	0
551540 Indirect Costs	150,380	231,440	275,880	367,180	368,580	376,000	436,600
574000 Bad Debt Expense	(6,532)	(7,914)	41,564	21,745	0	0	0
581200 Principal-Capital Leases	0	0	60,991	0	65,780	65,780	52,380
582200 Interest-Capital Leases	0	11,525	9,264	6,916	4,480	4,480	1,950
TOTAL NON-OPERATING EXPENSES	337,155	430,751	596,133	595,056	653,840	661,260	705,930
TOTAL EXPENSES	2,589,714	2,911,781	2,792,360	2,801,723	3,272,000	3,731,710	3,391,030
NON-OPERATING REVENUE							
982300 Capital Outlay to Balance Sheet	243,820	251,399	119,800	0	150,000	412,000	130,000
TOTAL NON-OPERATING REVENUE	243,820	251,399	180,791	0	150,000	412,000	130,000
TOTAL DIVISION	2,345,895	2,660,382	2,611,569	2,801,723	3,122,000	3,319,710	3,261,030
Retained Earnings	415,870	240,737	279,094	93,389	(196,900)	(345,610)	(116,930)
Accumulated Retained Earnings	1,032,603	1,273,340	1,552,434	1,645,823	1,239,184	1,300,213	1,183,283

FY 2022-2023 CAPITAL ITEMS

2017 Street Sweeper (5th of 5 Lease Payments) (\$43,720)
 2019 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (4th of 5 Lease Payments) (\$54,400)
 Recyclables Collection Vehicles (2) (4th of 4 Lease Payments) (\$16,000)
 2020 High Compaction Rear Loader for Residential Solid Waste Collection (4th of 5 Lease Payments) (\$52,000)
 Kubota Residential Collection Vehicles (4) (2nd of 4 Lease Payments) (\$30,000)

FY 2023-2024 CAPITAL ITEMS

Solid Waste: 2019 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (5th of 5 Lease Payments) (\$54,400)
 Solid Waste: 2020 High Compaction Rear Loader for Residential Solid Waste Collection (5th of 5 Lease Payments) (\$52,000)
 Solid Waste: Kubota Residential Collection Vehicles (4) (3rd of 4 Lease Payments) (\$30,000)
 Solid Waste: 2022 Rear Loader for Residential Solid Waste Collection (1st of 5 Lease Payments) (\$52,200)
 Solid Waste: Refurbished Street Sweeper (1st of 5 Lease Payments) (\$30,000)
 Solid Waste: Compost Collection Vehicle (1st of 5 Lease Payments) (\$26,000) (542200)



STORM WATER UTILITY FUND (505)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	STORMWATER UTILITY FUND ACTUAL 2018-19	STORMWATER UTILITY FUND ACTUAL 2019-20	STORMWATER UTILITY FUND ACTUAL 2020-21	STORMWATER UTILITY FUND ACTUAL 2021-22	STORMWATER UTILITY FUND ESTIMATE 2022-23	STORMWATER UTILITY FUND REVISED 2022-23	STORMWATER UTILITY FUND ESTIMATE 2023-24
BEGINNING FUND BALANCE	16,099,480	15,788,108	17,155,160	17,868,194	19,284,300	19,790,295	21,234,475
REVENUES							
334110 Intergovernmental Revenue	0	0	-	0	570,000	0	388,950
344142 Stormwater Utility Fees-2012	0	0	0	0	0	0	0
344143 Stormwater Utility Fees-2013	0	0	0	0	0	0	0
344144 Stormwater Utility Fees-2014	0	0	0	0	0	0	0
344145 Stormwater Utility Fees-2015	0	0	0	0	0	0	0
344146 Stormwater Utility Fees-2016	828	0	0	0	0	0	0
344147 Stormwater Utility Fees-2017	2,363	300	5,700	0	0	0	0
344148 Stormwater Utility Fees-2018	62,479	2,451	5,800	0	0	0	0
344149 Stormwater Utility Fees-2019	1,252,676	62,323	2,365	17	0	0	0
344260 Stormwater Utility Fees-2020	0	1,329,437	281,261	10,839	0	0	0
344261 Stormwater Utility Fees-2021	0	0	1,633,557	276,702	5,000	13,000	0
344262 Stormwater Utility Fees-2022	0	0	0	2,869,343	50,000	238,000	0
344263 Stormwater Utility Fees-2023	0	0	0	0	3,258,000	3,245,500	100,000
344264 Stormwater Utility Fees-2024	0	0	0	0	0	0	3,245,500
344166 Regional Stormwater Facility Fees	0	0	0	77,133	0	48,000	0
TOTAL REVENUES	1,318,345	1,394,511	1,927,323	3,233,668	3,883,000	3,544,500	3,734,450
EXPENDITURES							
511100 Regular Salaries & Wages	178,420	140,613	152,450	108,864	182,360	177,850	201,500
511200 Temp Salaries and Wages	2,622	1,610	0	0	4,200	0	0
511300 Overtime Wages	4,351	3,766	6,199	3,274	4,250	4,500	6,500
512100 Employer Group Insurance	74,730	56,276	77,047	73,558	91,800	84,500	83,400
512200 Social Security (FICA)	11,130	8,973	9,633	7,076	11,300	11,300	12,900
512300 Medicare	2,603	2,099	2,270	1,625	2,700	2,700	3,000
512400 Retirement Contributions	20,765	12,331	(24,690)	11,934	16,410	16,650	18,780
512401 GASB 68 Pension Expense	0	(16,590)	10,912	0	0	0	0
512403 HSA Contributions - Employer Provided	0	0	0	0	0	0	0
512600 Unemployment Insurance	0	0	0	0	350	350	350
512700 Workers Compensation	6,335	11,474	6,296	10,991	9,350	11,750	11,750
TOTAL PERSONNEL SERVICES	300,956	220,552	240,116	217,321	322,720	309,600	338,180
521200 Professional Services	398,186	281,009	109,051	23,389	642,700	642,700	650,000
522204 Repair and Maint.- Machines and Tools	328	0	40	281	2,000	2,000	2,000
522205 Repair and Maint.- Office Equipment	0	0	0	0	0	0	0
522206 Repair and Maint. - Vehicles	70	3,497	2,112	0	2,000	2,000	2,000
522210 Repair and Maint. - Infrastructure	96,819	1,095	46,848	154,511	200,000	150,000	200,000
522320 Rental of Equipment and Vehicles	1,758	1,559	0	0	3,000	3,000	3,000
522500 Contractual Services	21,580	3,365	912	19,197	20,000	65,000	50,000
523201 Postage	0	46	0	0	30	30	30
523202 Telephone	1,088	1,065	1,120	1,118	1,400	1,400	1,400
523300 Advertising	140	60	0	0	200	200	200
523400 Printing	0	763	607	0	500	500	500
523450 Signs	0	0	0	0	0	0	2,000
523600 Dues and Fees	587	570	175	1,230	600	600	600
523700 Education and Training	150	87	0	4,050	4,000	4,000	6,000
523701 Business Meetings	0	0	0	0	0	500	0
523800 Licenses	50	0	50	150	200	200	200
TOTAL OTHER SVCS. AND CHARGES	520,756	293,116	160,916	203,926	876,630	872,130	917,930

STORMWATER UTILITY FUND (505) continued ►

STORM WATER UTILITY FUND (505) CONTINUED
2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	STORMWATER UTILITY FUND ACTUAL 2018-19	STORMWATER UTILITY FUND ACTUAL 2019-20	STORMWATER UTILITY FUND ACTUAL 2020-21	STORMWATER UTILITY FUND ACTUAL 2021-22	STORMWATER UTILITY FUND ESTIMATE 2022-23	STORMWATER UTILITY FUND REVISED 2022-23	STORMWATER UTILITY FUND ESTIMATE 2023-24
531102 Janitorial & Cleaning Supplies	29	12	8	11	150	150	150
531103 Landscape Maintenance Supplies	0	0	0	0	0	0	0
531105 Office Supplies	91	50	30	95	250	250	250
531106 Pesticides, Herbicides, Chemicals	5	0	0	0	0	0	0
531107 Specialized Dept Supplies	3,464	2,380	6,769	4,240	15,000	15,000	15,000
531108 Tires and Batteries	0	349	1,760	237	2,000	2,000	2,000
531109 Vehicle and Equipment Maint Supplies	4,453	2,151	525	1,017	4,000	4,000	4,000
531110 Communications Equipment	0	8	0	33	0	0	100
531113 Office Equipment and Furniture	0	114	0	0	100	100	100
531115 Batteries	112	0	270	115	200	200	200
531270 Gasoline	7,993	4,945	8,287	9,489	10,000	10,000	10,000
531300 Food-Subsistence and Support	0	90	0	0	200	200	200
531400 Books and Periodicals	0	0	0	0	20	20	20
531600 Small Equipment	2,981	255	3,620	1,832	4,000	4,000	4,000
531700 Uniforms and Protective Equipment	1,857	1,562	1,150	831	2,400	2,400	2,400
TOTAL SUPPLIES	20,985	11,916	23,194	17,899	38,320	38,320	38,420
541100 Capital Outlay-Sites	0	0	0	0	190,000	0	200,000
541400 Capital Outlay-Infrastructure	20,500	418,775	1,068,468	0	1,700,000	1,100,000	1,750,000
542200 Capital Outlay-Vehicles	26,659	0	0	0	50,100	50,150	55,000
542301 Capital Outlay-Outdoor Furniture and Equipment	0	16,625	0	0	250,000	300,000	0
TOTAL CAPITAL OUTLAY	47,159	435,400	1,068,468	0	2,190,100	1,450,150	2,005,000
DIVISION TOTAL	889,856	960,984	1,492,694	439,146	3,427,770	2,670,200	3,299,530
Transfers to GO Bond Fund							
Transfer to Capital Improvements Fund	32,885	21,885	21,885	21,885	0	0	0
Transfer from Capital Improvements Fund	0	0	0	0	0	0	0
Transfer from Cemetery Cap. Imp. Fund	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Transfer from General Fund	0	(1,290,000)	0	0	0	0	0
Indirect Costs	330,400	375,590	372,760	436,190	463,390	441,630	498,000
Depreciation	407,325	405,389	402,870	426,452	405,000	430,000	430,000
Annual OPEB Cost	0	0	0	0	0	0	0
Bad Debt Expense	7,909	(3,402)	4,548	9,685	0	0	0
581200 Principal-Capital Leases	0	0	0	0	20,000	20,000	0
582200 Interest-Capital Leases	0	0	0	0	640	640	0
TOTAL EXPENSES	1,656,375	458,448	2,282,757	1,321,358	4,304,800	3,550,470	4,215,530
NON-OPERATING REVENUE							
392100 Sale of Fixed Assets	0	0	0	9,790	0	0	0
Capital to Balance Sheet	26,659	430,988	1,068,468	0	2,190,000	1,450,150	2,005,000
TOTAL NON-OPERATING REVENUE	26,659	430,988	1,068,468	9,790	2,190,000	1,450,150	2,005,000
TOTAL DIVISION	1,629,716	27,459	1,214,289	1,311,568	2,114,800	2,100,320	2,210,530
Retained Earnings	(311,371)	1,367,052	713,034	1,922,101	1,768,200	1,444,180	1,523,920
ENDING FUND BALANCE	15,788,109	17,155,160	17,868,194	19,790,295	21,052,500	21,234,475	22,758,395

FY 2022-2023 CAPITAL ITEMS

Stormwater: Drainage Dump Truck Replacement (5th of 5 Lease Payments) (\$22,000)
Stormwater: Roadway Milling (\$100,000) (522210)
Stormwater: S. Columbia Multi-use Path Bioswale Construction (\$50,000) (541400)
Stormwater: Additional Bioswale Construction Project (\$50,000) (541400)
Stormwater: Storm Water Capital Project Funding (\$1,000,000) (541400) (Park Drive, N. Decatur Road, Derrydown Way and/or Brower Street)
Stormwater: Ebster Vault Clean Out (\$300,000) (542301)

FY 2023-2024 CAPITAL ITEMS

Stormwater: F250 Crew Cab Truck (1st of 3 Lease Payments) (\$16,750)
Stormwater: F250 Crew Cab Truck (1st of 3 Lease Payments) (\$18,350) (542200)
Stormwater: Roadway Milling (\$100,000) (522210)
Stormwater: FEMA Grant Matching Funds (\$200,000) (541100)
Stormwater: S. Columbia Multi-use Path Bioswale Construction (\$150,000) (541400)
Stormwater: Additional Bioswale Construction Project (\$250,000) (541400)
Stormwater: Storm Water Capital Project Funding (\$1,400,000) (541400) (Park Drive, N. Decatur Road, Derrydown Way and/or Brower Street)



CONFERENCE CENTER/PARKING DECK FUND (555)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	CONF CTR/ DECK FUND ACTUAL 2018-19	CONF CTR/ DECK FUND ACTUAL 2019-20	CONF CTR/ DECK FUND ACTUAL 2020-21	CONF CTR/ DECK FUND ACTUAL 2021-2022	CONF CTR/ DECK FUND ESTIMATE 2022-2023	CONF CTR/ DECK FUND REVISED 2022-2023	CONF CTR/ DECK FUN ESTIMATE 2023-2024
REVENUES							
Taxes	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Service Fees	0	0	0	0	0	0	0
Monthly Revenue	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
EXPENDITURES							
R&M Building/Fixed Equipment	0	164,159	0	0	0	0	0
Depreciation/Amoritization	253,677	22,679	13,072	9,552	15,000	15,000	15,000
Total	253,677	186,838	13,072	9,552	15,000	15,000	15,000
OTHER USES							
Transfer to (from)							
Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(163,690)	(164,159)	(128,453)	(249,150)	(225,000)	(290,630)	(290,630)
Capital Improvements Fund	0	0	0	0	0	0	0
Principal to Balance Sheet	0	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	163,690	0	128,453	249,150	225,000	290,630	290,630
Sale of General Fixed Assets							
Total Net Assets	319,201	296,522	283,450	273,897	268,450	258,897	243,897

HOTEL/MOTEL TAX FUND (275)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2018-19	HOTEL/MOTEL TAX FUND ACTUAL 2019-20	HOTEL/MOTEL TAX FUND ACTUAL 2020-21	HOTEL/MOTEL TAX FUND ACTUAL 2021-22	HOTEL/MOTEL TAX FUND ESTIMATE 2022-23	HOTEL/MOTEL TAX FUND REVISED 2022-23	HOTEL/MOTEL TAX FUND ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	0	0	0	0	0	0	0
REVENUES							
Taxes	802,873	875,513	685,082	1,328,798	1,200,000	1,550,000	1,550,000
EXPENDITURES							
Decatur Tourism Bureau	330,962	383,037	299,723	581,349	525,000	678,120	678,120
Transfer to Conference Center/TPD	163,690	164,158	128,453	249,150	225,000	290,630	290,630
Transfer to General Fund	308,221	328,318	256,906	498,229	450,000	581,250	581,250
ENDING FUND BALANCE	0	0	0	0	0	0	0



TREE BANK FUND (260)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2018-19	TREE BANK FUND ACTUAL 2019-20	TREE BANK FUND ACTUAL 2020-21	TREE BANK FUND ACTUAL 2021-22	TREE BANK FUND ESTIMATE 2022-2023	TREE BANK FUND REVISED 2022-2023	TREE BANK FUND ESTIMATE 2023-2024
<i>BEGINNING FUND BALANCE</i>	62,151	62,674	63,154	57,258	47,968	48,508	18,688
REVENUES							
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	8,299	480	3,504	0	600	5,180	600
EXPENDITURES							
Cont. Services	66	0	0	8,750	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	0	0	9,400	0	0	35,000	6,000
R&M Machines & Tools	7,710	0	0	0	0	0	0
TOTAL EXPENDITURES	7,776	0	9,400	8,750	0	35,000	6,000
Reserve for Tree Plantings	34,783	481	29,187	481	29,247	0	600
Transfer to GO Bond Fund	0	0	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0	0	0
To (From) Unreserved Fund Balance	0	0	0	0	0	0	0
To (From) Reserved Fund Balance	589	480	28,706	(5,972)	25,846	0	0
ENDING FUND BALANCE	62,674	63,154	57,258	48,508	48,568	18,688	13,288
Reserved For Tree Plantings	34,783	481	29,187	481	29,247	0	600
Unreserved Fund Balance	27,891	62,673	28,071	48,027	19,321	18,688	12,688

CONFISCATED DRUG FUND (210)

2022-2023 Revised and 2023-2024 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2018-19	CONFISCATED DRUG FUND ACTUAL 2019-20	CONFISCATED DRUG FUND ACTUAL 2020-21	CONFISCATED DRUG FUND ACTUAL 2021-22	CONFISCATED DRUG FUND ESTIMATE 2022-23	CONFISCATED DRUG FUND REVISED 2022-23	CONFISCATED DRUG FUND ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	15,608	15,062	15,065	22,326	22,286	22,288	22,238
REVENUES							
Interest	7	3	1	2	0	0	0
Confiscated Currency	0	0	12,050	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES				0	0	0	0
Public Safety	553	0	63	0	0	0	0
Other Contractual Services	0	0	4,600	0	0	0	0
Supplies - Specialized Dept	0	0	127	0	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
Bank Charges	0	0	0	40	50	50	50
To Fund Balance	(546)	3	7,261	(38)	(50)	(50)	(50)
ENDING FUND BALANCE	15,062	15,065	22,326	22,288	22,236	22,238	22,188



COMMUNITY GRANTS FUND (220)

2023-2023 Revised and 2023-2024 Adopted Budget Estimates

	GRANT FUND ACTUAL 2018-19	GRANT FUND ACTUAL 2019-20	GRANT FUND ACTUAL 2020-21	GRANT FUND ACTUAL 2021-22	GRANT FUND ESTIMATE 2022-23	GRANT FUND REVISED 2022-23	GRANT FUND ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	75,451	65,496	65,496	65,496	294,496	294,496	250,996
REVENUES							
Intergovernmental	0	0	0	250,000	0	0	750,000
Interest	0	0	0	0	0	0	0
Misc. Revenues	0	0	0	0	0	0	0
21-C Program Fees	0	0	0	0	0	0	0
REVENUE TOTAL	0	0	0	250,000	0	0	750,000
EXPENDITURES							
PERSONNEL SERVICES							
511100 Regular Salaries & Wages	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0	0
OTHER SERVICES AND CHARGES							
521200 Professional Services	0	0	0	21,000	23,000	0	23,000
521300 Technical Services	0	0	0	0	0	0	0
522206 R & M Vehicles - Outside Labor	0	0	0	0	0	0	0
522500 Other Contractual Services	9,955	0	0	0	200,000	43,500	156,500
523400 Printing and Binding	0	0	0	0	0	0	0
523600 Dues & Fees	0	0	0	0	0	0	0
523700 Training Expenses	0	0	0	0	0	0	0
523701 Business Meetings Expenses	0	0	0	0	0	0	0
TOTAL OTHER SVS. AND CHARGES	9,955	0	0	21,000	223,000	43,500	179,500
SUPPLIES							
531102 Janitorial	0	0	0	0	0	0	0
531104 Supplies - Misc Maintenance	0	0	0	0	0	0	0
531105 Supplies - Office	0	0	0	0	0	0	0
531107 Specialized Departmental Supplies	0	0	0	0	0	0	0
531109 Supplies - Vehicles	0	0	0	0	0	0	0
531110 Supplies - Communications	0	0	0	0	0	0	0
531111 Supplies - Computer Equip.	0	0	0	0	0	0	0
531112 Supplies - Computer Software	0	0	0	0	0	0	0
531114 Outdoor Furniture & Equipment	0	0	0	0	0	0	0
TOTAL SUPPLIES	0	0	0	0	0	0	0
CAPITAL OUTLAY							
542200 Vehicles	0	0	0	0	0	0	0
542400 Computers	0	0	0	0	0	0	0
541100 Sites	0	0	0	0	0	0	0
541200 Site Improvements							750,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	750,000
EXPENDITURE TOTAL	9,955	0	0	21,000	223,000	43,500	929,500
OTHER USES							
Refunds	0	0	0	0	0	0	0
Transfer to Children & Youth Services Fund	0	0	0	0	0	0	0
Transfer from (to) General Fund	0	0	0	0	0	0	0
Transfer from Capital Improvement Fund	0	0	0	0	0	0	0
Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
OTHER USES TOTAL	0	0	0	0	0	0	0
To (From) Fund Balance	(9,955)	0	0	229,000	(223,000)	(43,500)	(179,500)
Ending Fund Balance	65,496	65,496	65,496	294,496	71,496	250,996	71,496
Reserved 21 C Sustainment Fund Balance							
UNRESERVED FUND BALANCE	65,496	65,496	65,496	294,496	71,496	250,996	71,496

FY 2023-24 ITEMS

Public Art at Sam's Crossing Shopping Center (\$250,000)
 Infrastructure Improvements-Legacy South Housing Village (\$750,000)



COMMUNITY ENERGY FUND

2023-2023 Revised and 2023-2024 Adopted Budget Estimates

	COMMUNITY ENERGY REVISED 2022-2023	COMMUNITY ENERGY PROPOSED 2023-2024
<i>BEGINNING FUND BALANCE</i>	0	0
REVENUES		
Intergovernmental	0	0
Interest	0	0
Misc. Revenues	0	0
Revenue Total	0	0
EXPENDITURES		
Total Personnel Services	0	0
OTHER SERVICES AND CHARGES		
521200 Professional Services		138,350
Total Other Svs. And Charges	0	138,350
Total Supplies	0	0
Total Capital Outlay	0	0
Expenditure Total	0	138,350
OTHER USES		
Transfer from General Fund		138,350
Other Uses Total	0	138,350
To (From) Fund Balance	0	0
Ending Fund Balance	0	0

SCHOOL ZONE SAFETY CAMERA PROGRAM FUND

2023-2024 Adopted Budget Estimates

	SCHOOL ZONE CAMERA SAFETY PROGRAM ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	0
REVENUES	
Fines & Forfeitures	500,000
Interest	0
TOTAL REVENUES	500,000
EXPENDITURES	
Professional Services	30,000
Supplies - Specialized Dept	353,500
Capital Outlay - Computer Software	19,650
Bank Charges	50
TOTAL EXPENDITURES	403,200
To Fund Balance	96,800
ENDING FUND BALANCE	96,800

FY 2023-2024 PUBLIC SAFETY ITEMS

- Police Department Promotional Testing (\$30,000)
- Police Patrol Vehicle Equipment (\$97,100)
- Police Officer Safety Gear (\$52,300)
- Taser trade-in and upgrade (\$113,000)
- Police Policy Development Lexipol Software Implementation (\$19,650)
- E911 Netclock (\$14,100)
- Security Cameras for business district (\$77,000)



AMERICAN RESCUE PLAN ACT FUND (222)

2022-2023 Revised and 2023-2024 Adopted Budget

	ARPA FUND ACTUAL 2021-22	ARPA FUND ESTIMATE 2022-2023	ARPA FUND REVISED 2022-2023	ARPA FUND ESTIMATE 2023-24
<i>BEGINNING FUND BALANCE</i>	0	4,737,910	0	(170,000)
REVENUES				
Intergovernmental	44,353	4,797,910	803,360	8,571,260
Intergovernmental-CSOD	0	0	0	3,000,000
Interest	0	0	0	0
Misc. Revenues	0	0	0	0
REVENUE TOTAL	44,353	4,797,910	803,360	11,571,260
EXPENDITURES				
PERSONNEL SERVICES				
511100 Regular Salaries & Wages	0	0	0	0
511200 Temp Salaries & Wages	0	0	0	0
511300 Overtime - Salaries	0	0	0	0
511300 Group Insurance	0	0	0	0
511900 Pandemic Pay	0	0	486,430	0
512200 FICA	0	0	20,040	0
512300 Medicare	0	0	6,890	0
512400 Retirement	0	0	0	0
512600 Unemployment Insurance	0	0	0	0
512700 Workers' Comp	0	0	0	0
512901 CARES Public Safety Reimbursement	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	513,360	0
OTHER SERVICES AND CHARGES				
521200 Professional Services	525	0	0	0
TOTAL OTHER SVS. AND CHARGES	525	0	0	0
SUPPLIES				
531107 Specialized Departmental Supplies	22,489	35,000	5,000	0
TOTAL SUPPLIES	22,489	35,000	5,000	0
CAPITAL OUTLAY				
541200 Site Improvements	0	3,000,000	340,000	5,660,000
541301 Capital Outlay Buildings	0	0	0	0
541400 Infrastructure	0	5,741,260	0	5,741,260
542400 Computers	21,339	115,000	115,000	0
TOTAL CAPITAL OUTLAY	21,339	8,856,260	455,000	11,401,260
EXPENDITURE TOTAL	44,353	8,891,260	973,360	11,401,260
To (From) Fund Balance	0	(4,093,350)	(170,000)	170,000
Ending Fund Balance	0	644,560	(170,000)	0

FY 2022-23 CAPITAL ITEMS

ARPA: Athletic Field and Track at Legacy Park (\$170,000) (541200)
 ARPA: Hybrid Meeting Technology at Decatur Recreation Center (\$115,000) (542400)

FY 2023-24 CAPITAL ITEMS

ARPA: Athletic Field and Track at Legacy Park (\$2,830,000) (541200)
 ARPA: South Housing Village Public Infrastructure (\$3,741,260) (541400)
 ARPA: Storm Water Infrastructure Improvements (\$2,000,000) (541400)



Appendix A

Glossary

Budget FY 2023-2024

Glossary

The following is an abbreviated list of the specialized governmental budgeting and accounting terms used in this budget:

- ACCOUNT NUMBER** – A line item code defining an appropriation.
- ACCOUNTS PAYABLE** – A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.
- ACCOUNTS RECEIVABLE** – An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government.
- ACCRUAL ACCOUNTING** – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.
- AD VALOREM TAXES** – Commonly referred to as property taxes, are levied on both real and personal property according to the property’s valuation and the tax rate.
- AMORTIZATION** – The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.
- ANNUAL BUDGET** – A budget applicable to a single fiscal year.
- APPROPRIATION** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
- ASSESSED VALUATION** – A valuation set upon real estate or other property by a government as a basis for levying taxes.
- ASSETS** – Resources owned or held by a government which have monetary value.
- BALANCED BUDGET** – A budget in which planned revenues available equals planned expenditures.
- BASIS OF ACCOUNTING** – A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The City uses the modified accrual method.
- BASIS OF BUDGETING** – A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The City uses the modified accrual method.
- BOND** – A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.
- BONDED DEBT** – That portion of indebtedness represented by outstanding bonds.
- BUDGET** – A service plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

AAAG

ACRONYMS AT A GLANCE:

BVE	Budget variance explanation
CIP	Capital Improvement Program
CSOD	City Schools of Decatur
DEC	Design, Environment and Construction Division
DOT	Department of Transportation
FTE	Full-time equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GMA	Georgia Municipal Association
LCI	Liveable Centers Initiative
LMIG	Local Maintenance & Infrastructure Grant Program
OPEB	Other Post-employment benefits
PFA	Public Facilities Authority
SPLOST	Special Purpose Local Options Sales Tax
TAD	Tax Allocation District
URA	Urban Redevelopment Agency



BUDGET AMENDMENT – A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

BUDGET CALENDAR – The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET ORDINANCE – The governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD – The period for which a budget is proposed or a budget ordinance is adopted. Normally coincides with the fiscal year.

BUDGET TRANSFER – A procedure utilized by City Departments to revise budget appropriations within the departmental operating budget accounts. Transfers monies from one account to another and does not increase or decrease the overall budget appropriation for the department.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets for the City of Decatur have a purchase cost of \$5,000.00 or over and have a useful life of more than one year. See also Fixed Assets.

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

CAPITAL PROJECT – A project that results in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment.

CAPITAL IMPROVEMENTS FUND – A fund established to account for the receipt and expenditures of money from major capital projects.

CHART OF ACCOUNTS – A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Decatur utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs (DCA).

CIP – Capital Improvement Program.

COMPREHENSIVE ANNUAL FINANCIAL REPORT – The report that summarizes financial data for the previous fiscal year in a standardized format.

CSOD – City Schools of Decatur, the City's independent school district.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.

A. *General Obligation Debt* is secured by the pledge of the issuer's full faith, credit, and taxing power.

B. *Revenue Debt* is a bond, debt, or obligation for which principal and interest are payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

DEBT LIMIT – The maximum amounts of gross or net debt that is legally outstanding debt.

DEBT SERVICE – Payment of principal and interest to lenders or creditors on outstanding debt.

DEBT SERVICE FUND – A fund that is established to account for the accumulation of resources for the payment of long-term obligations.

DEFICIT – The excess of an entity’s liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DOT – Department of Transportation.

ENTERPRISE FUND – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Services accounted for in enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service consumers.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND – Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

FINANCIAL INDICATORS – Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

FISCAL YEAR (FY) – The accounting period for which an organization’s budget is termed the fiscal year. In Decatur, the fiscal year runs from July 1 to June 30 of the following year.

FIXED ASSETS – A financial resource that is tangible in nature, has a useful life of more than one year, is not a repair part or supply item and has a value equal to, or greater than, the capitalization threshold of \$5000. See also Capital Assets.

FTE – Full-time equivalent-in reference to personnel.

FUND – A fund is an independent financial and accounting entity. It has a balanced set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities with the financial records of a government, there need not be physical segregation of assets.

FUND ACCOUNTS – All accounts necessary to set forth the financial position and results of operations of a fund.

FUND BALANCE – The difference between assets and liabilities on the balance sheet.

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

GENERAL FUND – This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund. The General Fund provides general-purpose governmental services.



GENERAL OBLIGATION (GO) BONDS – Bonds that are secured by the issuer’s full faith and credit pledge. Most GO bonds are backed by the issuer’s ability to level an ad valorem tax in an amount sufficient to meet debt service requirements.

GENERAL REVENUE – The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in a Proprietary or Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

GMA – Georgia Municipal Association, organization representing municipalities in Georgia.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA) – Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

GRANTS – A financial gift, donation or award that is made from a funding source, usually a governmental entity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City’s responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

INTERNAL SERVICE FUNDS – A fund used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

INVESTMENTS – Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

LCI (Livable Centers Initiative) – A grant program sponsored by the Atlanta Regional Commission that incentivizes local jurisdictions to re-envision their communities as vibrant, walkable places that offer increased mobility options, encourage healthy lifestyles and provide improved access to jobs and services.

LEVY – To impose taxes, special assessments or service charges for the support of governmental activities.

LINE-ITEM BUDGET – A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

LMIG – Local Maintenance & Infrastructure Grant Program – Grant program sponsored by the Georgia Department of Transportation.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND – Funds with revenues, expenditures, assets or liabilities that make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds. The general fund is always considered a major fund.

MILLAGE RATE – The rate used in calculating taxes based upon the value of property,

expressed in mills per dollar of property value.

MISSION – The reason or purpose for the organizational unit’s existence.

NET INCOME – Enterprise Fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating transfers-out.

NON-MAJOR FUND – A fund in which the revenues, expenditures, assets or liabilities do not make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds.

OBJECTIVES – The specified end result expected and can include the time at which it will be achieved.

OPEB – Other Post-employment benefits.

OPERATING EXPENSES – Enterprise Fund expenses that are directly related to the fund’s primary service activities.

OPERATING INCOME – The excess of Enterprise Fund operating revenues over operating expenses.

OPERATING REVENUES – Enterprise Fund revenues that are directly related to the fund’s primary service activities. They consist of user charges for services.

PFA – Public Facilities Authority.

PROPRIETARY FUND – Used to account for a government’s ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government’s business and quasi-business activities – where net income and capital maintenance are measured – are accounted for through proprietary funds.

REVENUES – Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

SPLOST – Special Purpose Local Options Sales Tax.

TAX ALLOCATION DISTRICT – A TAD is a tool used to pay for infrastructure and other improvements in underdeveloped or blighted areas so that property becomes productive and enhances the surrounding neighborhoods

TAX DIGEST – The total assessed value of all real estate property, motor vehicles, mobile homes, timber and heavy-duty equipment in the City of Decatur, Georgia.

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state or local, having jurisdiction in a given area. Taxes are levied via a Tax Levy Ordinance.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

UNIFORM CHART OF ACCOUNTS – State mandated financial reporting format for governments. See “Chart of Accounts.”

URA – Urban Redevelopment Agency.



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Appendix B

Financial Policies

Budget FY 2023-2024

Financial Policies

I. Purpose and Objective

The City of Decatur has a responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. Sound financial policies are necessary to carry out these objectives responsibly and efficiently.

The City of Decatur’s financial policies set forth below are the basic framework for its overall financial management. These policies incorporate long-standing principles and traditions that have served the City well in maintaining a sound and stable financial condition.

The broad purpose of the following financial policies is to enable the City of Decatur to achieve and maintain a long-term positive financial condition. The key values of the City’s financial management include fiscal integrity, prudence, planning, accountability, honesty, and openness. Specifically, the purpose is to provide guidelines for planning, directing, and maintaining day-to-day financial affairs.

II. Operating Budget

A. Preparation

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The “operating budget” is the City’s annual financial operating plan. The annual budget includes the operating departments of the general fund, special revenue fund, debt service fund, capital project fund, enterprise funds, and other approved funds that may be established as needed. The budget encompasses a fiscal year that begins on July 1 and ends on June 30. The budget is prepared by the City Manager with the cooperation of all City departments, on a basis that is consistent with generally accepted accounting principles.

1. Proposed Budget – A proposed budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and state budget laws.
 - a. The budget shall include (1) revenues, (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs, and (5) capital and other (non-capital) costs.
 - b. The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Commission by the City Manager, a copy will be made available for public inspection at City Hall and advertised in a local newspaper of general circulation. No earlier than seven days after the proposed budget is transmitted to the City Commission and at least seven days in advance of budget adoption,



a public hearing takes place to give the public an opportunity to comment on the proposed budget. Notice of public hearing must be advertised at least seven days in advance of the public hearing.

- c. The City Commission, prior to the first day of the fiscal year, will adopt an annual budget at a public meeting. The annual budget shall be advertised at least one week prior to the meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Commission for its review with sufficient time given for the City Commission to address policy and fiscal issues.
2. Adoption – The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and for each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year’s budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

B. Balanced Budget

The operating budget will be balanced with anticipated revenues, including appropriated unencumbered surplus, equal to proposed expenditures. All funds within the budget shall also be balanced.

C. Planning

The City will utilize a decentralized budget process. All departments will be given an opportunity to participate in the budget process and submit funding requests to the City Manager.

D. Reporting

Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Manager to the City Commission monthly.

E. Control and Accountability

Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget. Failure to achieve budgetary control will be evaluated and investigated by the City Manager.

F. Performance Measures

The City integrates performance measures and objectives into the budget document. The City will also develop a system to monitor performance in meeting these objectives.

G. Budget Transfers

Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend budget transfers to the City Manager. Funds within departmental budget line items can be transferred upon the recommendation of the Department Head and with approval of the City Manager.

III. Capital Budget Policies and Capital Improvement Plan

A. Scope

A capital projects plan will be developed and updated annually. A five-year Capital Improvement Program will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 10 years and an estimated total cost of \$25,000 or more. Examples include parks improvements, streetscapes, computer systems, trucks, loaders, and expansion of facilities.

Major capital projects will be budgeted in the Capital Improvement Fund reflecting all available resources. With the involvement of responsible departments, the City Manager will prepare the capital budget annually. The City's capital budget will be adopted with the operating budget.

B. Control

All capital expenditures must be approved as part of each department budget or in the Capital Improvement Fund. Before committing to a capital improvement project, the City Manager or his/her designee must verify fund availability.

C. Program Planning

The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program (CIP). During the annual budget process, each department submits its budget request including operating and capital needs. Upon review of the requests, major capital projects are placed in the capital improvements fund. Other capital outlay is placed in the department's operating budget. Capital outlay is generally defined as an individual item of excess of \$5,000 with a life expectancy of more than two years but less than 10 years.

Citywide capital improvements are assessed and prioritized based on the City's objectives and goals, the City's comprehensive work plan, and the City's strategic plan.

D. Timing

At the beginning of the fiscal year, the City Manager or his/her designee will work with Department Heads to schedule the appropriate timing of capital purchases to ensure the availability of funds.

E. Reporting

Periodic financial reports will be provided to enable the City Manager to monitor and control the capital budget and to enable the Department Heads to manage their capital budgets.

IV. Debt

A. Policy Statement

Debt results when one borrows from an individual or an institution. The borrower receives funds to acquire resources for current use with an obligation for repayment later. The debt from borrowing generally must be repaid with interest.

The City of Decatur recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost structures, a debt management strategy is required. The City strives to balance service demands and the amount of debt incurred. The City realizes that failure to meet the demands of growth may



inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects as well.

The goal of the City's debt policy is to maintain a sound fiscal position and to protect the credit rating of the City. When the City of Decatur utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

B. Conditions for Using Debt

Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

1. When non-continuous projects (those not requiring continuous annual appropriations) are desired;
2. When it can be determined that future users will receive a benefit from the improvement;
3. When it is necessary to provide basic services to residents and taxpayers;
4. When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.

C. Sound Financing of Debt

When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

1. Taking a prudent and cautious stance toward debt, incurring debt only when necessary;
2. Conservatively projecting the revenue sources that will be used to pay the debt;
3. Insuring that the term of any long-term debt incurred by the City shall not exceed the expected useful life of the asset for which the debt is incurred and shall be limited to capital improvements only;
4. Determining that the benefits of the improvement exceed the costs, including interest costs;
5. Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;
6. Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued; and,
7. Maintaining total debt service for general obligation debt that does not exceed 10 percent of the net operating revenues. Net operating revenues are all general fund revenues available after accounting for transfers between other City funds.

D. Post-Issuance Tax Compliance for Tax-Exempt Debt

The City shall comply with all federal and state laws, rules and regulations related to the issuance of debt.

1. **Responsibility-** The City Manager shall be responsible for reviewing the requirements and responsibilities of the City under the Policy with bond counsel on or before the closing date of any Debt issued by the City to include preparation of disclosure documents such as the Preliminary Official Statement.

Proper personnel shall have the opportunity to review the Preliminary Official Statement for completeness and accuracy. Continuing disclosure obligations shall also be met.

2. **Dissemination and Training-** The policy shall be disseminated to all relevant personnel in the City and to the auditor. Appropriate training will be provided to all personnel directly involved in the administration of tax-exempt debt to ensure they comply with the provisions of the Policy. The City Manager shall consult as appropriate with qualified attorneys with respect to the content of such training.
3. **Review-** The policy shall be reviewed and revised annually by the City Manager and redistributed to all relevant personnel in the City and to the auditor as needed. The City Manager shall annually conduct a due diligence review of all Debt currently outstanding to ensure proper compliance with each of the provisions of the Policy. If the City Manager discovers non-compliance with any provisions of the Policy, steps necessary to correct the noncompliance will be taken within ten (10) business days of the conclusion of the annual due diligence review. Records of all corrective action taken shall be retained in accordance with the Policy.
4. **Provisions**
 - a. **Record Keeping** – All records relating to the Debt needed to comply with Section 6001 of the Internal Revenue Code of 1986, as amended (the “Code”) shall be maintained. These records shall be kept in paper or electronic form and shall include, among other things, (i) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (ii) documents evidencing the expenditure of the proceeds of the Debt, (iii) documentation evidencing the use of Debt-financed property by public and private entities (e.g., copies of management contracts, leases and research agreements) and (iv) documentation pertaining to any investment of Debt proceeds (including the purchase and sale of securities, SLG subscriptions, yield calculations for each class of investments, actual investment income received from the investment of the proceeds of the Debt, guaranteed investment contracts and rebate calculations. Such records must be maintained as long as the Debt is outstanding, plus three years after the final payment or redemption date of the respective Debt.
 - b. **Use of Proceeds** – A list of all property financed with the proceeds of the Debt shall be created and maintained. The use of such property shall be monitored to ensure that such use does not constitute “private business use” within the meaning of the Code. Without limiting the foregoing, each contract, including but not limited to management contracts and leases, relating to such property shall be reviewed by legal counsel prior to the execution of such contract. The list of property shall be reviewed at least annually to ensure that none of the property has been sold.
 - c. **Remedial Action** – In the event that property financed with the proceeds of the Debt is used in a manner that constitutes “private business use” or the property is sold, the remediation provisions of Treasury Regulation § 1.141-12 shall be carried out in consultation with bond counsel.
 - d. **Yield Restriction** – If bond counsel advises that a fund or account needs to be yield restricted (i.e., not invested at a yield in excess of the Debt),



the moneys on deposit in such fund or account shall be invested in United States Treasury Obligations – State and Local Government Series, appropriate “yield reduction payments” shall be made if permitted by the Code or the City Manager shall establish other procedures to ensure that such fund or account is yield restricted.

- e. Rebate – At the time the Debt is issued, the City Manager shall determine if he or she reasonably expects that one of the arbitrage rebate exceptions will be satisfied. If the arbitrage rebate exception relates to the time period over which the proceeds of the Debt are spent, the City Manager shall verify that the appropriate expenditures have been made at each milestone. If one of the milestones is not satisfied or the City Manager does not reasonably expect that one of the arbitrage rebate exceptions will be satisfied, an outside arbitrage rebate consultant shall be retained unless the City Manager has determined that positive arbitrage will not be earned.

V. Accounting, Audits, and Financial Reporting

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objective are met.

A. Accounting Records and Reporting

The City will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The City will report its financial condition and results of operations in accordance with state regulations and Generally Accepted Accounting Principles (GAAP) described in Governmental Accounting, Auditing, and Financial Reporting (GAAFR). The City’s accounts shall be kept in such a manner as to show fully the financial conditions of the City. In addition, the books shall be open to the public during business hours.

The City will maintain a Chart of Accounts that complies with requirements of the State of Georgia and is in accordance with generally accepted accounting principles.

B. Auditing

An independent auditor or auditing firm will annually perform the City’s financial audit. The auditor must be a Certified Public Accountant (CPA) that can demonstrate that s/he has the capability to conduct the City’s audit in accordance with generally accepted auditing standards. The auditor’s opinions will be supplemented in the City’s Comprehensive Annual Financial Report (CAFR). A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the City Commission in a timely manner.

C. Simplified Fund Structure

The City will attempt to minimize the number of funds. Funds will be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes.

D. Financial Reporting

As a part of the audit, the auditor shall assist with the preparation of the required Comprehensive Annual Financial Report (CAFR). The CAFR shall be prepared in

accordance with generally accepted accounting principles. The CAFR will be presented in a way to communicate effectively with citizens about the financial affairs of the City. The CAFR shall be made available to the elected officials, creditors, and citizens. In addition, two sets are maintained with the City's records.

Internal financial reports will be prepared that are sufficient to plan, monitor, and control the City's financial affairs. Monthly accounting reports are meant to transmit information regarding the financial situation of the City. These regular reports are made available to the City Commission, City Manager, Department Heads, and other staff as necessary.

VI. Revenues

A. Characteristics

The City shall strive for the following characteristics in its revenue structure:

1. **Simplicity** – The City shall strive to maintain a simple revenue structure in order to reduce compliance costs for the taxpayer and/or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay should result.
2. **Equity** – The City shall make every effort to maintain equity in its revenue system. The City shall seek to minimize subsidization between entities, funds, service, customer classes, and utilities.
3. **Adequacy** – The City shall require that a balance in the revenue system be achieved. The revenue structure's base shall have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
4. **Administration** – The benefits of a revenue source shall exceed the cost of levying and collecting that revenue. The price of collection shall be reviewed periodically for effectiveness as a part of the indirect cost of service analysis.
5. **Diversification and Stability** – The City shall maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any single revenue source. The revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
6. **Conservative Estimates** – Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. Conservative revenue estimates based on prior year collections may be used for revenue projections.
7. **Rigorous Collection Policy** – The City shall follow a rigorous and thorough policy of collecting revenues. As a last resort, real property will be sold to satisfy non-payment of property taxes.
 - a. **Pre-Collections.** Whenever possible, City staff shall record information from payers including name, mailing address, phone number, and email address in searchable databases for easier tracing of payers. Businesses shall provide all necessary contact information before receiving a business license, alcohol beverage license, or commercial sanitation service.
 - b. **Initial Notification.** Property tax payments are the responsibility of the property owner. Failure to receive a bill does not waive this responsibility. However, efforts shall be made by City staff to send tax bills to the most recent addresses available from County records to encourage timely



remittances. Initial notices shall also be sent to payers for other taxes, fees, and fines before collection activities are escalated. Invoices, tickets, or enclosures may reference the consequences of nonpayment such as penalties and interest.

- c. **Payment Arrangements.** Partial payment arrangements may be authorized by City staff. After the due date, waivers of penalties or interest may be authorized by management if the payer has provided required justification and meets eligibility criteria.
- d. **Enforcement Techniques.** Collection techniques shall include but are not limited to second notices, emails, follow-up letters, certified mailings, and phone campaigns. City staff may use skip-tracing tools to find alternate contact information for delinquent payers. Such tools shall be used only to support compliance with tax, licensing, or other legal requirements. Site visits are also authorized for delinquent commercial accounts and, if necessary, chronically delinquent residential accounts. Amounts that remain past due are subject to liens, levies, or citations depending on the category of the debt. The City does not impose padlock levies against businesses for delinquent taxes.

Multiple notifications and legal advertisements are required before delinquent properties may be auctioned during a tax sale in accordance with the State Revenue Code. Private debt collections agencies or third-party collections agencies may be used to collect certain debts.

- e. **Reporting.** Departments shall maintain printed or electronic reports of delinquent accounts including individual customer debts and a grand total. Such reports are periodically reviewed by management.

B. Issues

The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. **Non-Recurring Revenues** – One-time or non-recurring revenues shall not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and will not be used for budget balancing purposes.
2. **Property Tax Revenues** – All real and business personal property located within the City shall be valued at 50% of the fair market value for any given year based on the current appraisal supplied to the City by the DeKalb County Board of Tax Assessors.
3. **User-Based Fees and Service Charges** – For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset by a fee where possible. There will be an annual review of fees and charges to ensure that the fees provide adequate coverage of cost.

The City Commission shall set schedules of fees and charges.

4. **Intergovernmental Revenues (Federal/State/Local)** – These revenue sources will be expended only for the intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.

5. **Revenue Monitoring** – Revenues received shall be compared to budgeted revenues. Significant variances will be investigated by the City Manager or designee.

VII. Purchasing

A. Intent

The purpose of this policy is to provide guidance for the procurement of goods and services in compliance with procurement provisions of the City and the State of Georgia. The goal of this policy is to establish, foster, and maintain the following principles:

1. To consider the best interests of the City in all transactions;
2. To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards;
3. To subscribe to and work for honesty and truth in buying.

B. Vendors

The City will make every effort to obtain high quality goods and services at the best possible price. All procurement procedures will be conducted in a fair and impartial manner with avoidance of any impropriety. All qualified vendors have access to City business. No bidder will be arbitrarily or capriciously excluded. It is the intent of the City that competition be sought to the greatest practical degree. The conditions of the contract shall be made clear in advance of the competition. Specifications shall reflect the needs of the City.

1. **Solicitation of Vendors and Submission of Bids**

When a purchase for a single good is expected to exceed \$25,000, competition is required to the extent that it exists. Each department must attempt to obtain a minimum of three bids from different sources. If three sources are not possible, the seeker of the bid must attempt to obtain as many vendors as possible. Each department head shall document the competitive bidding process with records of the vendor and bids received.

Each department has full authority to determine and obtain professional and contractual services as provided for in the budget. When possible and practical, competitive quotes for professional and contractual services should be obtained. If competitive quotes are not possible, the City Manager must be notified in writing. Each department head shall document the process.

2. **Interest of City Officials in Expenditure of Public Funds**

No official of the City of Decatur will be interested directly or indirectly in any transaction with, sale to, work for, or contract of the City or any department of government or service involving the expenditure of public funds in violation of the City's "Ethics Ordinance." The City shall not use a vendor who is a member of the immediate family of a City Commissioner, City Attorney, City Manager, Assistant City Manager, a Department Head, Personnel Officer, or Payroll Clerk. The City shall not use a vendor for services in an operating department who is a member of the immediate family of an employee of that operating department.

3. **Request for Proposal**

It is suggested that, whenever appropriate, a Request For Proposal (RFP) process be used for procuring products and services. The RFP should specify the service, evaluation criteria, and terms and conditions required by the City.



Large purchases should be advertised in the legal organ and other venues as time and advertising funds allow.

4. **Award of Bids**

Bids are awarded to the lowest responsive and responsible bidder. A responsive bid is one that conforms in all material respects to the need of the City. Responsible means a bidder who has the capability to perform the requirements.

5. **Local Bidder Preference**

If all other relevant factors are met, each department is authorized to negotiate with and select a local vendor if the local vendor's bid is within 10% of the lowest offer. A current City of Decatur business license is required to be considered as a local vendor.

6. **Equal Opportunity**

The City of Decatur will provide an equal opportunity for all businesses to participate in City contracts regardless of actual or perceived race, color, religion, national origin, ancestry, sex, sexual orientation, gender identity, age, disability, marital status, familial status, or veteran/military status. The City will actively seek to ensure that minority-owned and operated firms have the opportunity to participate in the purchasing process, including bidding, negotiations and contract awards. The City will not knowingly conduct business with contractors who do not have a non-discrimination policy in place that prohibits discrimination based on actual or perceived race, color, religion, national origin, ancestry, sex, sexual orientation, gender identity, age, disability, marital status, familial status, or veteran/military status.

7. **Contractors to provide drug-free workplace**

Successful bidders must certify that they and their subcontractors provide a drug-free workplace for their employees.

8. **Ineligible Vendors**

Any person, firm, or corporation who is in arrears to the City for taxes, or otherwise, will not be qualified to bid on any purchase until their lien to the City has been cleared. No requisition will be approved for such vendors.

9. **State Contracts**

The City is authorized to use state contracts in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the City or deemed appropriate by the City Manager. The state contract price may be used to establish the maximum price for a good or service.

10. **Back-up Policy and Emergency Purchases**

The City should strive to decrease dependency on single-source vendors in order to achieve maximum efficiency in its purchases. In order to achieve the City's fiscal independence, it is strongly suggested that each department have back-up vendors for each recurring and/or large purchase.

In cases of emergency, a contract may be awarded without competitive bidding, but the procurement shall be made with as much competition as the circumstances allow (i.e., informal quotes). An emergency is defined as a threat to life or property, or an unforeseen situation that curtails or greatly diminishes an essential service as determined by the City Manager. In the event of an emergency, the City Manager shall be contacted.

C. Decentralization of Purchasing Authority

1. Purchasing of Goods

Each department head shall have the authority to purchase individual goods costing less than \$1,000 each as long as costs remain within the approved budget. Each department head is responsible to ensure that internal control procedures, including those issued by the City Manager, are followed.

For individual goods costing over \$1,000, the department shall make every effort to solicit a minimum of three competitive prices. To the extent that an emergency condition exists or an item is supplied by only one source, the Department Head shall inform the City Manager and make an appropriate notation.

2. **Monitoring of Purchases**

Although authority may be delegated, the ultimate responsibility rests with the City Manager. Purchases must be monitored to assure compliance with City policy.

D. Purchase Order (PO)

Purchase orders are not required by the City. If a vendor requires a purchase order, a PO cannot be issued unless sufficient funds are available in the budget.

The following is the established City procedure if a purchase order is required:

1. An item or service is required and sufficient funds exist in the approved budget to cover the cost of the item or service.
2. The item or service is ordered by a department.
3. The item or service is received and verified by the department.
4. The department is invoiced by a vendor for the required item or service.
5. A PO is prepared and the invoice is attached. The departmental purchasing authority must certify that funds are available to cover the cost of the purchase.
6. The PO is approved by the departmental purchasing authority.
7. The invoice and PO are reviewed by the bookkeeper or designee.
8. The invoice and PO are reviewed and authorized by the City Manager and/or the City Manager's designee.
9. Payment to the vendor is generated.

E. Petty Cash

Petty cash is used to make small cash disbursements for those purchases that must be made quickly and without prior notice on a contingency basis.

Each department has a petty cash expense account. Petty Cash is incurred as an expense for each department. Departments are monitored at least twice a year to verify account balances.

The following is the City's policy on petty cash distributions:

1. Under \$50 – cash is distributed at the department level with department head approval.
2. Over \$50 – cash distribution must be approved by the City Manager.

The following is the City's procedure for petty cash:

1. Petty cash request form is completed. The Petty Cash request form contains details of the request and documented account numbers.



2. The petty cash request is approved by the department head.
3. Petty cash is then received by the requesting party.
4. Once the purchase is made, a receipt must be obtained.
5. The receipt is then attached to the request form and returned to the petty cash box.
6. On a regular basis, a check request must be submitted for the department's purchases and cash box replenished and balanced.

F. City Credit Cards

1. General

For the purpose of this policy, the term 'credit card' equates to 'financial transaction card' as defined by O.C.G.A. § 16-9-30.

Each City Commissioner and the City Manager will be issued a city credit card. Per City Manager approval, management level employees will be issued a city credit card. The credit card is to be used for City business only to purchase goods, services, or for specific expenditures incurred under approved conditions. All purchases utilizing a city credit card must be in accordance with city policy and state law. The cardholder is the only person authorized use the credit card.

Before being issued a city credit card under this policy and state law, all authorized cardholders shall sign and accept an agreement with the city that the cardholder will use the city credit card only in accordance with the policies of the city.

2. Regulations of Use

The established monthly credit card limit per card for City Commissioners is \$3,000. The City Manager is authorized to approve credit limits for city employees.

City credit cards may not be used for the following:

- a. Any purchases for personal use.
- b. Cash refunds or advances.
- c. Items specifically restricted by this policy, unless a special exemption is granted by the City Manager.
- d. Purchases or transactions in violation of purchasing policy, transactional limits or state law.

City credit cards may be used for official city business to purchase goods and/or services that are not prohibited by this policy or state law.

3. Roles and Responsibilities

The City Clerk is designated as the administrator of the city's credit cards. The administrator's responsibilities are determined by the City Manager and shall include, but not be limited to:

- a. Serve as liaison between the city's cardholders and the issuer(s) of such cards.
- b. Maintain the cardholder agreement for all cardholders.
- c. Provide instruction, training, and assistance to cardholders.

- d. Upon receipt of information indicating fraudulent use or lost/stolen cards, report such incident to the appropriate parties, including the issuer, in a timely manner.
- e. Conduct monthly review and audit of credit card transactions.
- f. Recommend the credit card issuer and system for documenting credit card transactions by cardholders.
- g. Make available for public inspection those documents related to purchases using city credit cards in accordance with O.C.G.A. § 36-80-24(b).

Employees designated as credit card approvers are responsible for reviewing the monthly credit card statement of each employee for whom they have been assigned as an approver. Responsibilities include reviewing all transactions for compliance with the city policy and state law, ensuring each transaction is coded correctly and that receipts have been produced for each transaction.

The credit card holder is responsible for documentation and safekeeping of the credit card during the employee's issuance. A receipt for each transaction must be obtained by the employee when a purchase is made using the City credit card. This receipt shall be dated and a description of the service or item purchased and account codes shall be written on the back of every receipt or otherwise documented during the monthly statement reconciliation process. Each month, the credit card holder must submit on a timely basis documentation of credit card purchases with the credit card statement. Late submittal of credit card documentation may result in credit card privileges being cancelled.

The same standards for credit cards of receipts, documentation, reconciliation, and cancellation shall apply to membership/store cards offered by merchants such as warehouse clubs and hardware stores when an organizational account is maintained by the City.

4. Violations

Violation of the city's credit card policy or state law regarding the use of government-issued credit cards may result in suspension or revocation of city credit card privileges. Violation of the city's credit card policy may constitute a violation of the city's Personnel Rules and Regulations and cardholder may be subject to disciplinary action including, but not limited to, reprimand, suspension, demotion, or termination.

Nothing in this ordinance shall preclude the City Manager from referring misuse of a credit card for criminal prosecution.

In the event that a cardholder inadvertently makes a transaction in violation of city policy, the cardholder must report the transaction to the card administrator within 10 business days of receipt of the card transaction statement. The cardholder will be responsible for reimbursing the City the full amount of the unacceptable transaction.

G. Expense Reimbursements

Receipts for City business related expenses requiring reimbursement from the City of Decatur must be submitted to the accounting office with an expense reimbursement within 30 days of the date the expense was incurred. Each receipt shall be dated and contain a description of the service or item purchased and account codes shall be written on the back of every receipt. Each expense



reimbursement form must be approved by the appropriate departmental supervisor. Failure to submit the required documentation will result in forfeiture of the reimbursement.

H. Travel Expenses

When City business travel requires advance payment to the employee for estimated travel expenses, a travel expense/reimbursement form shall be submitted to the accounting office no less than two weeks before the travel date. Within 30 days of the final day of travel, all receipts with dates and a description of the service or item purchased will be submitted to accounting for verification purposes. If documented expenses exceed the travel advance, a reimbursement will be provided to the employee. If documented expenses are less than the travel advance, the employee will provide the City with the difference between the advance and actual expenses. Failure to provide the appropriate documentation will result in the advance being reported as income on the employee's W-2 and may result in disciplinary action. Fines such as parking violations or similar citations are not reimbursable.

VIII. Investments

A. Scope

This investment policy applies to all funds under the City of Decatur's control; excluding the City's pension funds which are invested at the direction of the City of Decatur Employees' Retirement System Board of Trustees.

B. Objectives

The following investment objectives shall be met with this policy:

1. Safety – Preservation of principal shall always be the foremost objective in any investment transaction involving City funds. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issues or backer. Interest risk is the risk that market value portfolios will fall due to an increase in general interest rates.
2. Liquidity – The second objective shall be the maintenance of sufficient liquidity within the investment portfolio. The City's investment portfolio shall be structured such that securities mature at the time when cash is needed to meet anticipated demands (static liquidity). Additionally, since all possible cash demands cannot be anticipated, the portfolio should maintain some securities with active secondary or resale markets (dynamic liquidity).
3. Return on Investment – The third objective shall be the realization of competitive investment rates, relative to the risk being assumed. However, yield on the City's investment portfolio is of secondary importance compared to the safety and liquidity objectives described above.

C. Delegation of Authority

The overall management of the investment program is the responsibility of the City Manager. Responsibility for the daily investment activities will be assigned by the City Manager. The City Manager may designate an employee or employees to assist with the management and implementation of the City's investment program.

Responsibilities to fulfill this authority include: opening accounts with banks, brokers, and dealers; arranging for the safekeeping of securities; and executing

necessary documents. A system of internal controls over investments is established and approved by the City's independent auditors. The controls are designed to prevent losses of public funds arising from fraud, error, misrepresentation by third parties, unanticipated changes in financial markets, and/or imprudent action by staff and City officials. No person may engage in an investment transaction except as provided for under the terms of the policy.

D. Authorized Investments

All investment activity is required to be in compliance with Chapter 83 of Title 36 of the Official Code of Georgia, which establishes guidelines for local government investment procedures.

The City of Decatur may invest funds subject to its control and jurisdiction in the following:

1. Certificates of Deposit (CD's) issued by banks insured by the Federal Deposit Insurance Corporation (FDIC). Deposits in excess of FDIC coverage must be collateralized by securities with a market value equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
2. Certificates of Deposit (CD's) issued by savings and loans associations issued by the Federal Savings and Loan Insurance Corporation (FSLIC). Deposits in excess of the FSLIC coverage must be collateralized by securities equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
3. Obligations issued by the United States government;
4. Obligations fully insured or guaranteed by the United States government or a United States government agency;
5. Obligation of any corporation of the United States government;
6. Obligation of the state of Georgia or of other states;
7. Obligation of other political subdivision of the state of Georgia;
8. The Local Government Investment Pool of the state of Georgia managed by the State Department of Administrative Services, Fiscal Division;
9. Repurchase agreements (REPO's) issued by commercial banks insured by the FDIC and collateralized by securities described in Georgia Code 50-17-59 with a market value equal to at least 103% of the Repurchase Agreements' maturity value;
10. Repurchase agreements (REPO's) issued by primary dealers supervised by the Federal Reserve Bank of New York and collateralized by securities described in Georgia Code 50-17-59 with a market value of at least 103% of the Repurchase Agreements' maturity value; and
11. Prime Banker's Acceptances.

E. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Under the "prudent person" standard, investments shall be made with judg-



ment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable revenue to be gained.

The City Manager and all designees acting in accordance with 1) written procedures, 2) this investment policy, and 3) exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse development

F. Diversification

The City of Decatur agrees with the premise that diversification is an important component of portfolio security. Therefore, the City shall endeavor to maintain an adequate level of diversification among its investments. The City shall not be over invested in any one type of instrument or financial institution. No more than 25% of the total investment portfolio shall be placed with a single issuer. This limitation shall not apply to the Local Government Investment Pool or direct obligations of the United States government.

G. Maturities

To achieve the aforementioned objective of adequate liquidity within City's portfolio, the City shall attempt to match investment maturities with anticipated cash flow requirements. Unless matched to a specific cash flow, the maximum maturity of any instrument in the City's portfolio may not exceed two years from the date of acquisition by the City. In order to preserve liquidity and to lessen market risk, not more than 25% of the total portfolio may mature more than one year beyond the date of calculation. The maturity of non-negotiable time deposits may not exceed one year.

H. Safekeeping and Custody

All investment securities purchased by the City of Decatur shall be delivered against payment and shall be held in a third-party safekeeping account by the trust department of a bank insured by the Federal Deposit Insurance Corporation. The City Manager, or his/her designee, shall be responsible for the selection of a financial institution for this purpose, as well as the execution of a written safekeeping agreement with the trustee.

I. Ethics and Conflicts of Interest

Officers and employees involved in the investment process will refrain from personal business activity that would conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the City Manager any material financial interests in financial institutions that conduct business with the City, and they will further disclose any large personal financial/investment positions that would be related to the performance of the City's portfolio. Employees and investment officials will subordinate their personal investment transactions to those of the City – particularly with regard to the time of purchases and sales.

J. Relationships with Banks and Brokers

The City of Decatur will select depositories through the City's banking services procurement process – including formal requests for proposals issued as needed. In selecting depositories, objective business criteria will be used. To the extent

possible, preference will be given to depositories located within the City of Decatur. The creditworthiness of the institutions will be a fundamental consideration.

K. Report on Deposits and Investments

Periodic investment reports will be submitted to the City Manager. Reports should include the following: an average daily balance of investment in each investment category; a current portfolio yield for each investment type and for the portfolio as a whole; an average daily balance of uninvested collected funds; an average daily balance of uncollected funds; and a percent of available funds invested. The report shall also provide a list of investments and accrued interest as of the last day of the quarter.

L. Performance Evaluation

The City Manager, or his/her designees, will seek to achieve a market average rate of return on the City's portfolio. Given the special safety and liquidity needs of the City, the basis used to determine whether market yields are being achieved shall be the six-month Treasury Bill.

IX. Grants

A. Scope

The purpose of this policy is to provide direction in the application, acceptance and administration of funds awarded through grants to the City from other local governments, the state or federal government, non-profit agencies, philanthropic organizations and the private sector.

B. Application and Acceptance of Grants.

1. The City Manager is given authority to make application for and accept grants that:
 - (a) are expected to be \$200,000 or less on an annual basis with no required City match; or,
 - (b) are expected to be \$100,000 or less on an annual basis with a required match of 20% or less; or,
 - (c) are expected to be \$50,000 or less on an annual basis with a required match of over 40%.
2. The City Commission must approve the application of and acceptance of any grants in excess of the limits established in Section 1 of this policy.
3. The City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore, no grant will be accepted that will incur management and reporting costs greater than the grant amount.

C. Grant Administration.

1. Each department must notify the City Clerk upon acceptance of any grant. Prior to the receipt or expenditure of grant revenues, the City Clerk must be provided with the following information prior to receiving grant revenues or making purchases against the grant:
 - a. Copy of grant application
 - b. Notification of grant award



- c. Financial reporting and accounting requirements including separate account codes and/or bank accounts.
 - d. Schedule of grant payments
2. Each department is responsible for the management of its grant funds and periodic reporting.

X. Fixed Assets

A. Fixed Asset Criteria

A fixed asset is defined as a financial resource meeting all of the following criteria:

1. It is tangible in nature.
2. It has a useful life of greater than one year.
3. It is not a repair part or supply item.
4. It has a value equal to, or greater than, the capitalization threshold of \$5,000

Keeping an accurate record of the City's fixed assets is important for a myriad of reasons. Some of the most important reasons that the City needs to keep a good record of fixed assets are: for financial statement information, for insurable values, for control and accountability, for maintenance scheduling and cost analysis, for estimating and accounting for depreciation, for preparation of capital and operating budgets, and for debt management.

B. General Policy

1. Each Department Head is ultimately responsible for the proper recording, acquisition, transfer, and disposal of all assets within their Department. City property may not be acquired, transferred, or disposed of without first providing proper documentation. A fixed asset information form must accompany each step.

2. Recording of Fixed Assets

Unless otherwise approved by the City Clerk, all recordable fixed assets must be recorded within 30 calendar days after receipt and acceptance of the asset.

A fixed asset form must be attached to the purchase order before submitting request for payment.

Assets will be capitalized at acquisition cost, including expenses incurred in preparing the asset for use.

Donated assets shall be recorded at fair market value as determined by the Department Head. Fair market value may be defined as, but is not limited to, an average of documented prices for equivalent items from three separate vendors.

The City will recognize acquisition costs based on extended pricing. For example, in acquiring equipment, if three personal computers (PC) were acquired simultaneously at \$2,000 each, this would be an asset of \$6,000 consisting of 3 PCs. It would not be 3 separate acquisitions of \$2,000.

For equipment purchases, title is considered to pass at the date the equipment is received. Similarly, for donated assets, title is considered to pass when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset.

Constructed assets are transferred from the construction in progress account

to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all the construction contracts.

3. Acquisition of Fixed Assets

There are various methods by which assets can be acquired. The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:

- New purchases
- Donations
- Transfers from other City departments
- City surplus
- Internal/external construction
- Lease purchases
- Trade-in
- Forfeiture or condemnation

4. Lease Purchases

Assets may be lease-purchased through installment purchases (an agreement in which title passes to the Department) or through lease financing arrangements (an agreement in which title may or may not pass).

Departments considering a lease purchase for greater than \$10,000 and other than from an established, City approved contract, must consult with the City Manager.

5. Transfer of Fixed Assets

An asset transfer between departments usually represents the sale of an item by one department to another and may be treated as a new purchase. A transfer between related departments under the same control (Police and Fire, for example) may, if desired, be treated as a transfer rather than sale. That is, the asset is recorded under the new Department with original acquired date and funding amount.

A fixed asset form must be sent to the finance office for all transfers.

6. Sale of Fixed Assets, Non-Fixed Assets, and Confiscated Goods

The City is interested in full realization of the value of goods it purchases.

The City policy is aimed at making sure all surplus is disposed to the economic advantage of the City.

Sale of fixed assets and other surplus goods by a department must be to the highest, responsible bidder and must be conducted by sealed bid or by auction, including online auctions .

Central Supply is responsible for receiving, storing, and safeguarding all auction materials before, during, and after the auction. Public Safety will be responsible for the storage and safeguarding of all small, high value items, such as jewelry.

Central Supply will also administer the sale of all surplus property including Fixed Assets, Non-Fixed Assets, and Confiscated Goods under the supervision of the Public Works Director.



Reporting

Central Supply will issue a request for surplus goods available for auction on a quarterly basis to each department.

The department head will submit a description form for each auction item. This form will include at minimum a description of the item, serial number, fixed assets number, estimate of value, date of sale, and amount of sale. Large quantities of similar items may be reported on one form, unless it is a Fixed Asset.

Accounting will keep the original fixed asset form and the description form in the same file after a fixed asset has been declared surplus.

Advertising

After each quarterly reporting period Central Supply will publish a list online of surplus items that are available for use by city departments. Departments will have ten (10) working days from the publication of the list online to request a transfer of the item to their department. Items will be distributed on a first-come, first-served basis. If the item is not claimed for departmental transfer within ten working days it will be auctioned to the highest, responsible bidder.

The auction must be publicized in accordance with GA Code 36-37-6 and other applicable state laws.

At the conclusion of an auction a list of unsold items will be published on the city's web site for donation to non-profit organizations on a first-come, first-served basis.

Sale of the Item

Eligibility. Members of the general public may participate as buyers at public sales, in sealed bids, and auctions. No employee whether full-time, part-time or temporary, of the City of Decatur, member of the employee's household and/or the employee's immediate family, or any person acting on the employee's behalf may participate in public sales if the employee has had any role in declaring the item surplus, processing the item or related paperwork, or offering it for sale. City Commissioners are also excluded from participating in city auctions.

The Central Supply manager will be responsible for managing the seller account with Ebay and posting items for bid. He will determine the most efficient communication and listing procedures in conjunction with the Director of Public Works. The costs associated with the auction will be paid from the advertising account in Division 4910.

Department heads or their designees are responsible for providing an estimate of the value of fixed assets and confiscated goods designated for auction. Pricing of an item will be determined by reviewing the same or similar items for sale on electric auction service. Vehicle estimates will be determined by using Kelly's Blue Book or a similar source. A reserve amount is required for all vehicle sales and estimates over \$500 dollars. Before listing an item for auction the estimated value or reserve amount must be approved by Central Supply and Accounting. The City is interested in realizing the highest possible value for its surplus items.

The buyer is responsible for pick-up and all shipping costs incurred. Vehicles

will not be shipped, but require pick-up at Central Supply or Public Safety.

The City will accept cash, money orders, and cashier checks.

The sale of certain Public Safety items requires a release form for public and/or non-emergency use. The Central Supply officer is responsible for ensuring the proper disposal according to state and federal laws regarding these items. A signed release form from the buyer acknowledging proper use is required at the time of pick-up. The release form will be kept with the description form.

The city may re-list an auction item up to two (2) times if it does not meet the reserve price in a particular auction.

Recording of the sale

The date of sale, amount of sale, and signature of the buyer will be recorded on the item description form.

The Accounting Department will have access to the seller account on Ebay. The City Clerk or his designee will compare the submitted description forms to the record of sale provided by electronic auction service. A quarterly report will be prepared by the accounting office including at minimum the list of items sold, the sale price, the buyer contact information, and listing fees paid.

Revenues from the sale of confiscated goods will be issued to the police department. Revenues from the sale of all other goods will be issued to the appropriate fund.

Central Supply will coordinate with the Finance Department to properly record the sale of surplus items.

Procedures for the recording of the sale will be in accordance with GAAP.

7. Disposal of Fixed Assets, Non-Fixed Assets, and Confiscated Goods

When an asset is disposed of, its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal information, remains on file in hardcopy form for three years, in the City Clerk's Office, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items, and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an asset's useful life than those provided by the Internal Revenue Service (IRS) or other guidelines initially used.

A disposal action is appropriate only when certain conditions occur resulting in an asset no longer being in the possession of the agency. Assets no longer in use, which remain in the possession of the department, are considered surplus property and not a disposal.

Fixed assets may be disposed of in any one of seven ways:

- a. Sale or trade-in
- b. Abandonment/Retirement
- c. Lost or stolen
- d. Transfer
- e. Cannibalization (taking parts and employing them for like uses within the department, such as is often the practice in computer or vehicle maintenance).



- f. Casualty loss
- g. Donation to a 501 (c3) non-profit organization

The city should try to obtain the highest value out of the disposed item. If another city department does not need the item then it should be put up for auction or sealed bid. If the item is not suitable for sale or does not meet reserve requirements then it can be donated to a non-profit organization.

Only when the asset is no longer in possession of the department, due to one of the seven reasons listed above, is disposal action appropriate.

Assets are “abandoned” or “retired” when there is no longer any use for them in the Department, they are of no use to any other City department, they cannot be repaired, transferred, cannibalized, sold, or traded-in. Thus meaning that, there is no safe and appropriate use for the abandoned goods to the City or for others.

Stolen items must be reported to Decatur Police and a police report filed. A copy of this report must accompany the disposal record.

Casualty losses must be documented within 24 hours of loss and reported to the City’s Administrative Services Director immediately for follow-up with the City’s insurance carrier.

Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Ideally, this method will allow departments to look at cannibalized items on the disposal report and assess what surplus parts may be available. Departments will send documentation of items cannibalized to the City Clerk’s Office, and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts in the general fixed asset fund.

All assets no longer in the possession of the department, due to one of these six qualifying conditions and after submission of all appropriate documentation to the City Clerk’s Office, will be removed from the master departmental asset file and considered disposed.

Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, inefficiencies, and/or the incurrence of unnecessary cost.

The Sanitation and Facilities Maintenance Department will not take City property for disposal without the accompaniment of proper documentation.

Disposal of Items of De Minimus Value

In accordance with O.G.G.A. 36-37-6(b), the City may dispose of property with an estimated value of \$500 or less without advertisement or the acceptance of bids. The City Manager or his/her designee is authorized to approve the disposal of property with an individual value not exceeding \$500 in such manner as he/she judges appropriate. Such disposal may include recycling or transfer to a waste collection site in addition to any of the options described in section B (7) of this policy. In such cases, the department will document the property to be disposed of through a physical log and photographs; and, when practical, provide an estimated value of the property, either individually or as a lot.

8. Physical Inventory

An annual physical inventory of all fixed assets will be performed by the City Clerk's Office. The inventory will be conducted with the least amount of interruption possible to the department's daily operation. A full report of the results of the inventory will be sent, within 30 days of completion, to all departments for verification and acceptance.

XI. Fund Balance Policy

- A. Fund balance is the cumulative difference between revenues and expenditures at the end of the City's fiscal year. It is also understood to be the difference between assets and liabilities on the balance sheet. The practice of conservative revenue estimates and carefully monitored expenditures may result in a fund balance. The City intends to maintain an unreserved unassigned fund balance in the general fund between twenty and thirty percent of the operating budget or an amount equal to 3-4 months' operating expenses. The City does not budget for contingencies and therefore, must rely on the fund balance for emergency expenditures. In some years, the City may budget to use fund balance for one-time expenditures while remaining within the acceptable level for fund balance. Fund balance may not be used to support long-term, recurring operating expenditures.

If fund balance is used to support one-time capital and one-time non-operating expenditures, the City Commission must appropriate the funds.

If, at the end of the fiscal year, the fund balance falls below the targeted range, City staff will present a plan to the City Commission for aligning the fund balance with the policy.

- B. Fund Balance Classifications. In accordance with the Governmental Accounting Standards Board (GASB) Statement 54, the City recognizes the following five classifications of fund balance for financial reporting purposes:
- a. Nonspendable – non-cash assets such as inventories or prepaid items.
 - b. Restricted – funds legally restricted for specific purposes, such as grant funds.
 - c. Committed – amounts that can only be used for specific purposes pursuant to a formal vote of the City Commission.
 - d. Assigned – amounts intended to be used for specific purposes. The City Commission can choose to delegate this authority.
 - e. Unassigned – residual spendable fund balance after subtracting all above amounts and are available for any legal purpose.
- C. Spending Prioritizations.
- a) When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
 - b) When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order: 1) Committed, 2) Assigned, and 3) Unassigned.



- D. Committed Fund Balance. The City Commission may commit fund balance by a formal vote prior to the government's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the City Commission prior to fiscal year-end.
- E. Pursuant to the requirements of Accounting Statement 54 of the Governmental Accounting Standards Board (GASB), the City Commission hereby commits all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures:

Special Revenue Fund	Committed Revenue Source
Children & Youth Services	Attendance and registration fees
Economic Development	Tree bank account fees

- F. Assigned Fund Balance. The City Commission expressly delegates to the City Manager the authority under this policy to assign funds for particular purposes.



Appendix C Position Classification Plan

Budget FY 2023-2024

ASSIGNMENT OF CLASSES TO SALARY RANGES

Effective July 3, 2023

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
1	36,005	58,968	Crew Worker Sanitation Equipment Operator I
2	37,814	61,963	Administrative Services Assistant Building Maintenance Specialist Equipment Operator Recreation Coordinator
3	39,728	65,083	Communications Officer I Sanitation Equipment Operator II Support Services Technician
4	41,746	68,370	Accounting Specialist Administrative Assistant Automotive Mechanic Communications Officer II Court Clerk Crew Leader Revenue Officer
5	43,846	71,822	Communications Team Leader
6	46,072	75,442	Cemetery Specialist Codes Enforcement Officer Office Manager Permit & Zoning Technician
7	48,402	79,269	Firefighter I
8	50,856	83,283	Firefighter II Motor Maintenance Supervisor Recreation Supervisor Tennis Pro
9	53,435	87,506	Arborist Building Inspector Communications Coordinator Engineering Inspector Fire Apparatus Operator HR Generalist Police Officer Planner Security Planner & Procurement Administrator Special Events Coordinator Volunteer Coordinator
10	56,139	91,936	Fire Inspector Master Police Officer Police Investigator
11	58,968	96,595	Business Development Manager Crew Superintendent Motor Maintenance Superintendent Energy & Sustainability Manager Facilities Operations Manager Lifelong Community Program Manager

continued ►



SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
			Operations Analyst Out-Of-School Time Manager Project Manager Recreation Center Operations Manager Revenue Manager Urban Naturalist
12	61,963	101,483	Fire Sergeant Police Sergeant
13	65,083	106,621	Accreditation Manager/Police Open Records Custodian Communications Manager/PIO E911 Communications Manager Project Civil Engineer Tourism Manager
14	68,370	112,008	Community Education & Information Officer Fire Lieutenant Police Lieutenant
15	71,822	117,686	Accountant Court Administrator
16	75,442	123,635	Asst. Parks & Recreation Director Asst. Public Works Director Building Official Development Services Manager Fire Captain Planning & Zoning Manager Police Captain
17	79,269	129,896	Asst. Fire Chief Senior Engineer Senior Transportation Engineer
18	83,283	136,469	Chief Of Staff (City Clerk) Deputy Parks & Recreation Director Deputy Public Works Director Equity & Engagement Director Innovation & Strategy Director
19	87,506	143,374	Deputy Fire Chief Deputy Police Chief
20	91,936	150,634	Human Resources Director Parks & Recreation Director
21	96,595	158,267	Finance Director Planning & Economic Development Director
22	101,483	166,275	Fire Chief Police Chief
23	106,621	174,699	Assistant City Manager
24	112,008	185,539	
25	117,686	192,837	Deputy City Manager

CITY OF DECATUR SALARY RATE TABLE Effective July 3, 2023

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 01																					
Position Titles: Crew Worker, Sanitation Equipment Operator I																					
ANNUAL	36,005	36,899	37,814	38,750	39,728	40,726	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968
WEEKLY	692.40	709.60	727.20	745.20	764.00	783.20	802.80	822.80	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00
HRLY	17.31	17.74	18.18	18.63	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35
MTHLY	3,000	3,075	3,151	3,229	3,311	3,394	3,479	3,565	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914
RANGE: 02																					
Position Titles: Admin. Services Asst., Building Maintenance Specialist, Equipment Operator, Recreation Coordinator																					
ANNUAL	37,814	38,750	39,728	40,726	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963
WEEKLY	727.20	745.20	764.00	783.20	802.80	822.80	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60
HRLY	18.18	18.63	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79
MTHLY	3,151	3,229	3,311	3,394	3,479	3,565	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164
RANGE: 03																					
Position Titles: Communications Officer I, Sanitation Equipment Operator II, Support Services Technician																					
ANNUAL	39,728	40,726	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083
WEEKLY	764.00	783.20	802.80	822.80	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60
HRLY	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29
MTHLY	3,311	3,394	3,479	3,565	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424
RANGE: 04																					
Position Titles: Accounting Specialist, Administrative Asst, Automotive Mechanic, Communications Officer II, Court Clerk, Crew Leader, Revenue Officer																					
ANNUAL	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370
WEEKLY	802.80	822.80	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80
HRLY	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87
MTHLY	3,479	3,565	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697
RANGE: 05																					
Position Titles: Communications Team Leader																					
ANNUAL	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822
WEEKLY	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20
HRLY	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53
MTHLY	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985
RANGE: 06																					
Position Titles: Cemetery Specialist, Codes Enforcement Officer, Office Manager, Permit & Zoning Tech																					
ANNUAL	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442
WEEKLY	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80
HRLY	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27
MTHLY	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287
RANGE: 07																					
Position Titles: Firefighter I*																					
ANNUAL	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269
WEEKLY	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40
HRLY	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11
MTHLY	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606
RANGE: 08																					
Position Titles: Firefighter II*, Recreation Supervisor, Tennis Pro																					
ANNUAL	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283
WEEKLY	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60
HRLY	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04
MTHLY	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940

*Some positions in the Fire Department work 56 hours rather than 40 hours each week. The hourly rate for these positions is different; however, the annual rate remains the same.

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 9	Position Titles: Arborist, Building Inspector, Communications Coordinator, Engineering Inspector, Fire Apparatus Operator*, HR Generalist, Police Officer, Planner, Security Planner & Procurement Administrator, Special Events Coordinator, Volunteer Coordinator																				
ANNUAL	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506
WEEKLY	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80
HRLY	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07
MTHLY	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292
RANGE: 10	Position Titles: Fire Inspector*, Master Police Officer, Police Investigator																				
ANNUAL	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936
WEEKLY	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00
HRLY	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20
MTHLY	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661
RANGE: 11	Position Titles: Business Development Manager, Crew Superintendent, Energy & Sustainability Manager, Facilities Operations Manager, Lifelong Community Program Manager, Motor Maintenance Superintendent, Operations Analyst, Out-of-School Time Manager, Project Manager, Recreation Center Operations Manager, Revenue Manager, Urban Naturalist																				
ANNUAL	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595
WEEKLY	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60
HRLY	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44
MTHLY	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050
RANGE: 12	Position Titles: Fire Sergeant*, Police Sergeant																				
ANNUAL	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483
WEEKLY	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60
HRLY	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79
MTHLY	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457
RANGE: 13	Position Titles: Accreditation Manager, Communications Manager/PIO, E911 Communications Manager, Project Civil Engineer, Tourism Manager																				
ANNUAL	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621
WEEKLY	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40
HRLY	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26
MTHLY	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885
RANGE: 14	Position Titles: Community Education & Information Officer, Fire Lieutenant*, Police Lieutenant																				
ANNUAL	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008
WEEKLY	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00
HRLY	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85
MTHLY	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334
RANGE: 15	Position Titles: Accountant, Court Administrator																				
ANNUAL	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686
WEEKLY	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20
HRLY	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58
MTHLY	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807
RANGE 16	Position Titles: Assistant Parks & Recreation Director, Assistant Public Works Director, Building Official, Development Services Manager, Fire Captain*, Planning & Zoning Manager, Police Captain																				
ANNUAL	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635
WEEKLY	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60
HRLY	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44
MTHLY	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303

RANGE 17 Position Titles: Assistant Fire Chief, Senior Engineer, Senior Transportation Engineer

ANNUAL	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896
WEEKLY	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00
HRLY	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45
MTHLY	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825

RANGE 18 Position Titles: Chief of Staff (City Clerk), Deputy Parks & Recreation Director, Deputy Public Works Director, Equity & Engagement Director, Innovation & Strategy Director

ANNUAL	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	
WEEKLY	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40
HRLY	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61
MTHLY	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372

RANGE 19 Position Titles: Deputy Fire Chief, Deputy Police Chief

ANNUAL	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	143,374	
WEEKLY	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20
HRLY	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93
MTHLY	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	11,372	11,657	11,948	12,246	12,553

RANGE 20 Position Titles: Human Resources Director, Parks & Recreation Director

ANNUAL	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634
WEEKLY	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80
HRLY	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42
MTHLY	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553

RANGE 21 Position Titles: Finance Director, Planning & Economic Development Director

ANNUAL	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267
WEEKLY	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60
HRLY	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09
MTHLY	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189

RANGE 22 Position Titles: Fire Chief, Police Chief

ANNUAL	101,483	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267	162,219	166,275	
WEEKLY	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60	3,119.60	3,197.60	3,277.60
HRLY	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09	77.99	79.94	81,94
MTHLY	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189	13,518	13,856

RANGE 23 Position Titles: Assistant City Manager

ANNUAL	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267	162,219	166,275	170,435	174,699
WEEKLY	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60	3,119.60	3,197.60	3,277.60	3,359.60
HRLY	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09	77.99	79.94	81.94	83.99
MTHLY	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189	13,518	13,856	14,203	14,558

RANGE 24 Position Titles: None

ANNUAL	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267	162,219	166,275	170,435	174,699	179,067	183,539
WEEKLY	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60	3,119.60	3,197.60	3,277.60	3,359.60	3,443.60	3,529.60
HRLY	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09	77.99	79.94	81.94	83.99	86.09	88.24
MTHLY	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189	13,518	13,856	14,203	14,558	14,922	15,295

RANGE 25 Position Titles: Deputy City Manager

ANNUAL	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267	162,219	166,275	170,435	174,699	179,067	183,539	188,136	192,837
WEEKLY	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60	3,119.60	3,197.60	3,277.60	3,359.60	3,443.60	3,529.60	3,618.00	3,708.40
HRLY	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09	77.99	79.94	81.94	83.99	86.09	88.24	90.45	92.71
MTHLY	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189	13,518	13,856	14,203	14,558	14,922	15,295	15,678	16,070





AUTHORIZED PERSONNEL

CITY OF DECATUR 2023-2024 ADOPTED BUDGET

	FY 21-22		FY 22-23		FY 23-24	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GOVERNMENTAL CONTROL						
City Manager	1		1		1	
Deputy City Manager	1		1		1	
Chief of Staff (City Clerk)	1		1		1	
Office Manager	1		1		1	
Operations Analyst	1		1		1	
Energy & Sustainability Manager	-		-		1	
Equity & Engagement Director	-		1		1	
Communications Manager/PIO	-		1		1	
Communications Coordinator	-				2	
Digital Media Specialist			1		-	
City Attorney		1		1		1
Capital Projects Manager		-		-		1
Graduate Intern/Local Government Management Fellow		1		1		1
Records Specialist		1		1		1
Content Editor/Writer				1		-
	5	3	8	4	10	4
ADMINISTRATIVE SERVICES						
Assistant City Manager	1		1		1	
HR Director	1		1		1	
HR Generalist	2		3		3	
Administrative Assistant	1		1		1	
Innovation & Strategy Director	-		-		1	
Finance Director	1		1		1	
Revenue Supervisor	1		1		1	
Revenue Officer	3		3		3	
Accountant	1		1		1	
Accounting Specialist	2		2		2	
Court Administrator	-		-		1	
Chief Court Clerk	1		1		-	
Court Clerk	2		2		3	
Graduate Intern		1		1		1
Payroll Clerk		1		1		1
Customer Service Clerk		2		2		2
Intern		2		2		2
Chief Judge		1		1		1
Judge		4		4		4
Marshall		1		1		1

	FY 21-22		FY 22-23		FY 23-24	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	16	15	17	15	19	15
FIRE & RESCUE						
Fire Chief	1		1		1	
Deputy Fire Chief	1		1		1	
Assistant Fire Chief	1		1		1	
Administrative Captain	-		1		1	
Station Captain	3		3		3	
Fire Lieutenant	3		3		3	
Fire Sergeant	3		3		3	
Fire Inspector	3		3		3	
Firefighter-Driver	12		12		12	
Firefighter	12	15	12	15	12	15
	39	15	40	15	40	15
COMMUNITY & ECONOMIC DEVELOPMENT						
Assistant City Manager	1		1		1	
Planning & Economic Development Director	1		1		1	
Planning & Zoning Manager	-		-		1	
Senior Planner	1		-		-	
Planner	1		3		2	
Lifelong Community Program Coordinator	1		1		1	
Building Official	-		-		1	
Building Inspector	-		-		1	
Engineering Inspector	-		-		1	
Arborist	-		-		2	
Planning & Zoning Technician	-		-		1	
Codes Enforcement Officer	-		-		1	
Business Development Manager	-		1		1	
Downtown Programs Manager	1		-		-	
Tourism Manager	-		1		1	
Community Information Services & Volunteer Coordinator	1		-		-	
Special Events Coordinator	1		1		1	
Volunteer Coordinator	-		-		1	
Communications Manager/PIO	1		-		-	
Digital Media Specialist	1		-		-	
Operations Analyst	1		1		1	
Administrative Assistant	-		-		2	
Administrative Services Assistant	1		1		-	
Parking Attendant	-	4	-	4	-	4
Special Events Coordinator		1		1		



	FY 21-22		FY 22-23		FY 23-24	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Digital Media Specialist		-		-		-
Content Writer		1		-		-
Planning Intern		1		1		1
	12	7	11	6	20	5
PARKS & RECREATION*						
Parks & Recreation Director					1	
Parks & Recreation Deputy Director					1	
Parks & Recreation Assistant Director					2	
Facilities Operations Manager					1	
Center Operations Manager					1	
Out-of-School Time Manager					1	
Recreation Supervisor					8	
Recreation Coordinator					13	
Tennis Pro					1	
Administrative Assistant					2	
Recreation Specialist						82
Tennis Instructors						10
Swim Team Coach						5
					31	97
ACTIVE LIVING						
Active Living Director		1		1		
Assistant Active Living Director	1		1			
Facilities Operations Manager	-		1			
Program Supervisor	5		6			
Program Assistant	3		3			
Administrative Assistant	1		1			
Aquatics Director		1		1		
Program Leader		16		19		
Specialized Instructor		40		38		
Receptionist		3		3		
Front Desk Attendant		10		6		
	11	70	13	67		
CHILDREN & YOUTH SERVICES						
Children & Youth Services Director	1		1			
Assistant CYS Director	1		1			
Program Supervisor	2		2			
Site Director	9		9			

* The Parks & Recreation Department was established in FY23-24 by combining the Active Living Division and the Children & Youth Services Division.

	FY 21-22		FY 22-23		FY 23-24	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Administrative Assistant	1		1			
After-School Counselor		49		43		
Instructor		34		34		
Junior Counselor		3		3		
Lead Counselor		10		8		
Summer Camp Counselor		22		22		
Technology Support Staff		1		1		
Technology Instructor		8				
Technology Coordinator		-	1			
	14	128	14	111		
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Deputy Public Works Director	1		1		1	
Assistant Public Works Director	-		-		2	
Sanitation Services Superintendent	1		1		-	
Facilities Maintenance Superintendent	1		1		-	
Energy & Sustainability Manager	1		1		-	
Urban Naturalist	-		1		1	
Project Manager	1		1		1	
Development Services Manager	1		1		1	
Senior Engineer	1		1		1	
Senior Transportation Engineer	1		1		1	
Project Civil Engineer	1		1		1	
Building Official	1		1		-	
Building Inspector	1		1		-	
Engineering Inspector	1		1		-	
Arborist	2		2		-	
Planning & Zoning Technician	1		1		-	
Codes Enforcement Officer	1		1		-	
Crew Superintendent	-		-		5	
Crew Supervisor	5		5		-	
Crew Leader	2		2		2	
Crew Worker	19		20		21	
Equipment Operator	7		7		6	
Building Specialist	4		4		4	
Motor Maintenance Supervisor	1		1		1	
Automotive Mechanic	2		2		2	
Office Manager	1		1		1	
Administrative Assistant	1		1		-	
Sanitation Equipment Operator II	5		5		5	



	FY 21-22		FY 22-23		FY 23-24	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Sanitation Equipment Operator I	11		11		12	
Facilities Security & Procurement Officer	1		1		1	
Cemetery Specialist	1		1		1	
Plan Reviewer		1		1		1
Facility Monitor		2		2		2
Crew Worker		3		3		3
Seasonal Laborer		10		10		10
	77	16	79	16	71	16
POLICE						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	5		5		4	
Police Sergeant	7		7		7	
Police Investigator	4		4		4	
Community Education & Information Manager	1		1		1	
Police Officer, MPO	25		25		25	
Accreditation Manager and Open Records Custodian	-		-		1	
E911 Communications Manager	-		-		1	
Communications Team Leader	2		2		2	
Communications Officer	9		10		10	
Support Services Technician	1		1		1	
Administrative Assistant	1		1		1	
Animal Control Officer		1		1		1
Technical Services Manager		-		-		1
Administrative Investigator/Permit Clerk		1		1		1
Fingerprint Examiner		1		1		1
Evidence Custodian		-		1		1
School Crossing Guard Manager		-		1		1
School Crossing Guard		40		40		44
	60	43	61	45	62	50
TOTAL	234	297	243	279	254	202



Appendix D 2023 Compensation Study Results

Budget FY 2023-2024

In January 2023, the City contracted with Slavin Management Consultants to conduct an analysis of the current pay system to determine if it provided fair and equitable pay internally and was competitive externally. As part of the analysis, a compensation survey questionnaire was designed to solicit information about salaries and pay practices and it was sent to 18 comparable jurisdictions in February 2023.

Appendix D Salary Survey

The following data was collected during that process by Slavin Management Consultants.

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Marietta	Accountant	\$47,549	\$47,549	\$74,298
Woodstock	Accountant	\$50,092	\$48,591	\$76,263
Athens-Clarke	Accountant	\$53,270	\$44,869	\$69,541
Stockbridge	Accountant	\$55,000	\$52,288	\$81,046
Roswell	Accountant	\$60,356	\$49,046	\$78,416
Alpharetta	Accountant	\$61,562	\$51,780	\$90,098
Brookhaven	Accountant	\$64,189	\$56,333	\$90,132
Suwanee	Accountant	\$68,134	\$50,822	\$93,918
Sandy Springs	Accountant	\$79,200	\$65,835	\$110,602
Johns Creek	Accountant	\$89,780	\$67,031	\$89,780
Gainesville	Accountant		\$46,904	\$75,026
Douglasville	Accountant		\$61,531	\$98,467
	Average Pay	\$62,913		
Decatur FY23-24			\$71,822	\$117,686
Decatur FY22-23			\$67,912	\$111,301

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Gainesville	Accounting Specialist	\$44,748	\$39,333	\$60,944
Woodstock	Accounting Specialist	\$45,760	\$44,678	\$69,659
Brookhaven	Accounting Specialist	\$47,882	\$44,102	\$70,564
Suwanee	Accounting Specialist	\$63,627	\$48,401	\$77,442
Sandy Springs	Accounting Specialist	\$65,452	\$42,438	\$67,900
Johns Creek	Accounting Specialist	\$72,400	\$54,055	\$72,400
Doraville	Accounting Specialist		\$42,640	\$64,480
Douglasville	Accounting Specialist		\$36,400	\$57,364
	Average Pay	\$56,645		
Decatur FY23-24			\$41,746	\$68,370
Decatur FY22-23			\$39,437	\$64,626

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	Assistant City Manager	\$123,215	\$104,751	\$164,463
Brookhaven	Assistant City Manager	\$132,204	\$109,781	\$175,650
Athens-Clarke	Assistant City Manager	\$134,242		
Chamblee	Assistant City Manager	\$147,852	\$117,362	\$175,905
Suwanee	Assistant City Manager	\$149,468	\$114,387	\$183,020
Alpharetta	Assistant City Manager	\$156,951		
Sandy Springs	Assistant City Manager	\$168,000		
Gainesville	Assistant City Manager	\$175,000	\$108,222	\$178,485
Johns Creek	Assistant City Manager	\$187,910	\$146,566	\$196,307
Douglasville	Assistant City Manager		\$116,252	\$191,802
	Average Pay	\$152,760		
Decatur FY23-24			\$106,621	\$174,699
Decatur FY22-23			\$100,838	\$165,235



Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Athens-Clarke	Administrative Assistant	\$44,038	\$33,482	\$60,072
Stockbridge	Administrative Assistant	\$47,000	\$39,820	\$61,722
Brookhaven	Administrative Assistant	\$49,187	\$37,464	\$59,942
Woodstock	Administrative Assistant	\$51,147	\$41,600	\$63,107
Suwanee	Administrative Assistant	\$51,854	\$39,820	\$63,712
Sandy Springs	Administrative Assistant	\$52,504	\$44,560	\$78,603
Johns Creek	Administrative Assistant	\$53,581	\$43,243	\$57,907
Roswell	Administrative Assistant	\$54,549	\$38,938	\$62,254
Alpharetta	Administrative Assistant	\$63,542	\$38,903	\$68,081
Dunwoody	Administrative Assistant	\$74,256	\$47,312	\$75,698
Douglasville	Administrative Assistant		\$36,400	\$57,364
	Average Pay	\$54,166		
Decatur FY23-24			\$41,746	\$68,370
Decatur FY22-23			\$39,437	\$64,626

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Athens-Clarke	Fire Captain	\$84,112	\$68,091	\$92,123
Gainesville	Fire Captain	\$85,561	\$63,471	\$101,614
Roswell	Fire Captain	\$89,598	\$66,706	\$106,725
Sandy Springs	Fire Captain	\$110,440	\$95,003	\$147,254
Johns Creek	Fire Captain	\$121,149	\$90,452	\$121,149
Alpharetta	Fire Captain	\$120,710	\$75,811	\$131,154
	Average Pay	\$101,928		
Decatur FY23-24			\$75,442	\$123,635
Decatur FY22-23			\$67,912	\$111,301

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Athens-Clarke	Building Inspector	\$38,760	\$38,760	\$66,229
Woodstock	Building Inspector	\$48,173	\$46,925	\$73,154
Roswell	Building Inspector	\$51,396	\$42,037	\$67,246
Suwanee	Building Inspector	\$53,372	\$50,822	\$81,314
Alpharetta	Building Inspector	\$55,463	\$47,073	\$81,436
Lawrenceville	Building Inspector	\$57,826		
Gainesville	Building Inspector	\$65,884	\$47,798	\$74,048
Sandy Springs	Building Inspector	\$76,891	\$59,714	\$100,320
Johns Creek	Building Inspector		\$57,200	\$76,627
Douglasville	Building Inspector		\$48,149	\$77,033
	Average Pay	\$55,971		
Decatur FY23-24			\$53,435	\$87,506
Decatur FY22-23			\$50,482	\$82,763

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
DeKalb	Building Maintenance Specialist	\$35,752	\$35,752	\$55,414
Woodstock	Building Maintenance Specialist	\$44,075	\$41,600	\$64,896
Suwanee	Building Maintenance Specialist	\$46,363	\$43,902	\$70,242
Gainesville	Building Maintenance Specialist	\$46,717	\$39,333	\$60,944
Athens-Clarke	Building Maintenance Specialist	\$48,706	\$40,697	\$63,076
Stockbridge	Building Maintenance Specialist	\$50,000	\$39,830	\$50,779
Chamblee	Building Maintenance Specialist	\$50,378	\$46,765	\$65,230
Sandy Springs	Building Maintenance Specialist	\$55,779	\$46,788	\$82,533
Johns Creek	Building Maintenance Specialist	\$68,078	\$65,894	\$88,254
	Average Pay	\$49,539		
Decatur FY23-24			\$37,814	\$61,693
Decatur FY22-23			\$35,734	\$58,552

Appendix D Salary Survey

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Suwanee	Building Official	\$84,718	\$71,026	\$113,641
Woodstock	Building Official	\$86,666	\$71,540	\$112,342
Gainesville	Building Official	\$89,946	\$57,013	\$91,270
Alpharetta	Building Official	\$100,804	\$75,811	\$131,154
DeKalb	Building Official	\$103,976	\$81,551	\$126,407
Johns Creek	Building Official	\$112,284	\$95,459	\$127,855
Sandy Springs	Building Official	\$115,000	\$103,740	\$165,984
Roswell	Building Official	\$116,813	\$76,482	\$122,345
Athens-Clarke	Building Official	\$142,141	\$97,943	\$151,799
Douglasville	Building Official		\$72,394	\$119,453
	Average Pay	\$105,816		
Decatur FY23-24			\$75,442	\$123,635
Decatur FY22-23			\$71,365	\$116,938

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	Chief Court Clerk	\$49,296	\$49,296	\$76,898
Gainesville	Chief Court Clerk	\$55,648	\$46,904	\$75,026
Roswell	Chief Court Clerk	\$72,467		
Brookhaven	Chief Court Clerk	\$73,290	\$68,623	\$109,797
Suwanee	Chief Court Clerk	\$83,512	\$58,699	\$93,918
Dunwoody	Chief Court Clerk	\$90,372	\$75,077	\$123,878
Chamblee	Chief Court Clerk	\$93,952	\$75,826	\$112,078
Lawrenceville	Chief Court Clerk	\$100,901		
Johns Creek	Chief Court Clerk	\$104,075	\$77,704	\$104,075
Marietta	Chief Court Clerk	\$111,841	\$91,853	\$146,702
DeKalb	Chief Court Clerk	\$116,875	\$98,795	\$159,060
Alpharetta	Chief Court Clerk	\$131,758		
Athens-Clarke	Chief Court Clerk	\$141,701		
Doraville	Chief Court Clerk		\$60,320	\$92,560
Sandy Springs	Chief Court Clerk	\$152,250		
Douglasville	Chief Court Clerk		\$51,032	\$81,656
	Average Pay	\$98,424		
Decatur FY23-24			\$71,822	\$117,686
Decatur FY22-23			\$53,040	\$86,944

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	City Clerk	\$82,735	\$78,712	\$123,574
Suwanee	City Clerk	\$83,262	\$71,026	\$113,641
Gainesville	City Clerk	\$86,948	\$54,309	\$86,882
Marietta	City Clerk	\$87,381		
Alpharetta	City Clerk	\$90,346		
Athens-Clarke	City Clerk	\$93,501	\$73,087	\$113,275
Stockbridge	City Clerk	\$100,000	\$84,919	\$131,624
Johns Creek	City Clerk	\$100,646	\$83,675	\$112,072
Lawrenceville	City Clerk	\$103,381		
Chamblee	City Clerk	\$104,257	\$83,695	\$124,818
Roswell	City Clerk	\$107,994	\$72,051	\$115,232
Brookhaven	City Clerk	\$113,272	\$73,290	\$117,262
Sandy Springs	City Clerk	\$136,500		
Dunwoody	City Clerk	\$141,764	\$87,570	\$144,490
DeKalb	City Clerk			
Doraville	City Clerk		\$71,760	\$110,240
Douglasville	City Clerk		\$77,456	\$127,807
	Average Pay	\$102,285		
Decatur FY23-24			\$83,283	\$136,469
Decatur FY22-23			\$78,770	\$129,085



Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	Code Enforcement Officer	\$41,600	\$41,600	\$63,107
DeKalb	Code Enforcement Officer	\$44,722	\$41,140	\$63,767
Stockbridge	Code Enforcement Officer	\$47,000	\$43,902	\$68,048
Roswell	Code Enforcement Officer	\$52,790	\$45,406	\$72,613
Lawrenceville	Code Enforcement Officer	\$53,491		
Alpharetta	Code Enforcement Officer	\$55,106	\$47,073	\$81,436
Suwanee	Code Enforcement Officer	\$55,390	\$48,401	\$77,422
Chamblee	Code Enforcement Officer	\$56,451	\$56,929	\$79,910
Athens-Clarke	Code Enforcement Officer	\$57,002	\$40,697	\$73,018
Gainesville	Code Enforcement Officer	\$59,847	\$43,805	\$67,954
Sandy Springs	Code Enforcement Officer	\$64,112	\$49,127	\$82,533
Johns Creek	Code Enforcement Officer	\$65,853	\$49,171	\$65,853
Doraville	Code Enforcement Officer		\$39,520	\$60,320
Douglasville	Code Enforcement Officer		\$38,864	\$60,249
	Average Pay	\$54,447		
Decatur FY23-24			\$46,072	\$75,442
Decatur FY22-23			\$43,534	\$71,365

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	Communication Manager	\$69,836	\$58,411	\$91,687
Suwanee	Communication Manager	\$85,342	\$64,569	\$103,310
Gainesville	Communication Manager	\$85,800	\$98,363	\$162,302
Marietta	Communication Manager	\$91,998		
Brookhaven	Communication Manager	\$92,770	\$64,222	\$102,536
Athens-Clarke	Communication Manager	\$98,223	\$73,087	\$113,275
Johns Creek	Communication Manager	\$104,405	\$83,180	\$111,409
Sandy Springs	Communication Manager	\$129,641	\$96,953	\$155,126
Dunwoody	Communication Manager	\$136,768	\$102,142	\$168,534
DeKalb	Communication Manager	\$161,299	\$106,957	\$172,200
Douglasville	Communication Manager		\$61,531	\$98,467
	Average Pay	\$105,608		
Decatur FY23-24			\$65,083	\$106,621
Decatur FY22-23			\$61,506	\$100,383

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Roswell	Communications Officer I, II	\$39,912	\$36,046	\$57,658
DeKalb	Communications Officer I, II	\$42,241	\$41,140	\$63,767
Suwanee	Communications Officer I, II	\$42,588	\$41,808	\$66,898
Athens-Clarke	Communications Officer I, II	\$43,150	\$38,760	\$63,076
Chamblee	Communications Officer I, II	\$51,230	\$46,765	\$65,230
Alpharetta	Communications Officer I, II	\$56,206	\$42,794	\$74,033
Doraville	Communications Officer I, II		\$39,520	\$60,320
Woodstock	Communications Officer I, II			
	Average Pay	\$45,888		
Decatur FY23-24			\$39,728	\$68,370
Decatur FY22-23			\$37,544	\$64,626

Appendix D Salary Survey

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Sandy Springs	Court Clerk	\$46,788	\$46,788	\$74,860
Dunwoody	Court Clerk	\$53,851	\$43,806	\$70,091
Lawrenceville	Court Clerk	\$54,511		
Chamblee	Court Clerk	\$54,725	\$54,607	\$74,681
Johns Creek	Court Clerk	\$57,859	\$45,469	\$60,902
Suwanee	Court Clerk	\$61,443	\$48,401	\$77,422
Stockbridge	Court Clerk	\$65,000	\$58,751	\$91,064
Doraville	Court Clerk		\$34,320	\$54,080
Douglasville	Court Clerk		\$36,400	\$57,364
	Average Pay	\$56,311		
Decatur FY23-24			\$41,746	\$68,370
Decatur FY22-23			\$39,437	\$64,626

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
DeKalb	Crew Worker	\$35,717	\$30,364	\$47,065
Athens-Clarke	Crew Worker	\$37,104	\$32,448	\$51,893
Roswell	Crew Worker	\$38,474		
Brookhaven	Crew Worker	\$38,948	\$36,068	\$46,928
Suwanee	Crew Worker	\$40,218	\$36,118	\$57,789
Woodstock	Crew Worker	\$42,058	\$41,600	\$64,896
Stockbridge	Crew Worker	\$45,000	\$41,811	\$64,808
Chamblee	Crew Worker	\$49,483	\$41,990	\$56,973
Douglasville	Crew Worker		\$36,400	\$57,364
	Average Pay	\$40,875		
Decatur FY23-24			\$36,005	\$58,968
Decatur FY22-23			\$32,365	\$53,040

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Gainesville	Deputy Fire Chief	\$94,500	\$71,427	\$117,853
Athens-Clarke	Deputy Fire Chief	\$106,242	\$90,306	\$122,178
Roswell	Deputy Fire Chief	\$109,366		
DeKalb	Deputy Fire Chief	\$124,489	\$121,084	\$194,945
Johns Creek	Deputy Fire Chief	\$128,276	\$95,773	\$128,276
	Average Pay	\$112,575		
Decatur FY23-24			\$87,506	\$143,374
Decatur FY22-23			\$78,770	\$129,085

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	Deputy Police Chief	\$101,088	\$86,568	\$135,931
Athens-Clarke	Deputy Police Chief	\$108,197	\$104,114	\$140,860
Gainesville	Deputy Police Chief	\$112,273	\$71,427	\$117,853
Chamblee	Deputy Police Chief	\$116,500	\$87,078	\$135,375
Roswell	Deputy Police Chief	\$124,156	\$108,368	\$176,093
Brookhaven	Deputy Police Chief	\$127,000	\$101,920	\$156,918
Dunwoody	Deputy Police Chief	\$131,096	\$102,142	\$168,534
DeKalb	Deputy Police Chief	\$136,751	\$121,084	\$194,945
Sandy Springs	Deputy Police Chief	\$168,000	\$139,033	\$225,929
Doraville	Deputy Police Chief		\$93,600	\$145,600
Douglasville	Deputy Police Chief		\$101,542	\$167,534
	Average Pay	\$125,007		
Decatur FY23-24			\$87,506	\$143,374
Decatur FY22-23			\$78,770	\$129,085



Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Gainesville	Equipment Operator	\$33,821	\$30,826	\$47,757
DeKalb	Equipment Operator	\$36,383	\$32,158	\$49,848
Marietta	Equipment Operator	\$38,307		
Athens-Clarke	Equipment Operator	\$43,084	\$35,156	\$60,072
Roswell	Equipment Operator	\$45,289		
Woodstock	Equipment Operator	\$45,635	\$43,285	\$67,517
Chamblee	Equipment Operator	\$57,540	\$44,457	\$60,693
Doraville	Equipment Operator		\$42,640	\$64,480
Douglasville	Equipment Operator		\$40,817	\$65,288
	Average Pay	\$42,866		
Decatur FY23-24			\$37,814	\$61,963
Decatur FY22-23			\$35,734	\$58,552

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	Facilities Operation Manager	\$53,539	\$49,691	\$77,730
Sandy Springs	Facilities Operation Manager	\$54,162	\$54,162	\$86,660
DeKalb	Facilities Operation Manager	\$58,210	\$52,815	\$81,863
Gainesville	Facilities Operation Manager	\$63,233	\$46,904	\$75,026
Athens-Clarke	Facilities Operation Manager	\$68,584	\$54,539	\$69,533
Brookhaven	Facilities Operation Manager	\$77,868	\$56,333	\$90,132
Suwanee	Facilities Operation Manager	\$85,321	\$64,569	\$103,310
	Average Pay	\$65,845		
Decatur FY23-24			\$58,968	\$96,595
Decatur FY22-23			\$53,040	\$86,944

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Gainesville	Fire Apparatus Operator	\$54,889	\$47,651	\$73,888
Athens-Clarke	Fire Apparatus Operator	\$61,117	\$49,475	\$66,937
DeKalb	Fire Apparatus Operator	\$62,385	\$52,715	\$81,708
Marietta	Fire Apparatus Operator	\$65,283	\$56,479	\$88,107
Sandy Springs	Fire Apparatus Operator	\$68,836	\$67,582	\$104,752
Alpharetta	Fire Apparatus Operator	\$69,350	\$47,073	\$81,436
Johns Creek	Fire Apparatus Operator	\$76,289	\$57,888	\$77,511
Woodstock	Fire Apparatus Operator	\$101,974	\$71,540	\$112,342
	Average Pay	\$70,015		
Decatur FY23-24			\$53,435	\$87,506
Decatur FY22-23			\$48,048	\$78,770

Appendix D Salary Survey

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Chamblee	Finance Director	\$122,074	\$97,416	\$146,731
Woodstock	Finance Director	\$123,022	\$95,240	\$149,524
Athens-Clarke	Finance Director	\$128,801	\$107,982	\$167,359
Brookhaven	Finance Director	\$131,250	\$109,781	\$175,650
Gainesville	Finance Director	\$136,500	\$98,363	\$162,302
Roswell	Finance Director	\$139,277	\$97,940	\$155,334
Marietta	Finance Director	\$142,854		
Dunwoody	Finance Director	\$143,500	\$119,138	\$196,578
Suwanee	Finance Director	\$152,318	\$103,989	\$166,382
Lawrenceville	Finance Director	\$167,104		
Johns Creek	Finance Director	\$184,678	\$146,566	\$196,307
Sandy Springs	Finance Director	\$185,000		
Alpharetta	Finance Director	\$215,046		
DeKalb	Finance Director	\$224,890	\$147,779	\$229,058
Doraville	Finance Director		\$93,600	\$145,600
Douglasville	Finance Director		\$94,891	\$156,343
	Average Pay	\$156,880		
Decatur FY23-24			\$96,595	\$158,267
Decatur FY22-23			\$91,353	\$149,328

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Gainesville	Fire Captain	\$70,708	\$57,821	\$92,491
Athens-Clarke	Fire Captain	\$72,304	\$59,847	\$80,971
DeKalb	Fire Captain	\$75,118	\$63,106	\$97,815
Sandy Springs	Fire Captain	\$86,084	\$83,600	\$129,580
Woodstock	Fire Captain	\$88,408	\$63,394	\$103,842
Johns Creek	Fire Captain	\$105,703	\$79,834	\$106,902
Marietta	Fire Captain (LT)	\$84,950	\$72,649	\$116,204
Alpharetta	Fire Captain (LT)	\$97,738	\$62,654	\$109,018
	Average Pay	\$85,127		
Decatur FY23-24			\$75,442	\$123,635
Decatur FY22-23			\$67,912	\$111,301

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Stockbridge	Fire Chief	\$92,000	\$97,224	\$150,697
Gainesville	Fire Chief	\$105,023	\$91,125	\$150,363
Athens-Clarke	Fire Chief	\$128,911	\$106,575	\$156,729
Woodstock	Fire Chief	\$128,922	\$95,240	\$149,524
Marietta	Fire Chief	\$142,002		
Johns Creek	Fire Chief	\$154,211	\$128,607	\$172,253
Roswell	Fire Chief	\$154,378	\$97,094	\$155,334
DeKalb	Fire Chief	\$175,426	\$146,845	\$236,420
Sandy Springs	Fire Chief	\$197,431		
	Average Pay	\$142,034		
Decatur FY23-24			\$101,483	\$166,275
Decatur FY22-23			\$91,353	\$149,328

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	Fire SGT	\$44,429	\$52,067	\$83,196
Athens-Clarke	Fire SGT	\$67,286	\$53,114	\$71,861
Johns Creek	Fire SGT	\$75,844	\$61,193	\$81,978
DeKalb	Fire SGT			
	Average Pay	\$62,520		
Decatur FY23-24			\$61,963	\$101,483
Decatur FY22-23			\$55,723	\$91,354



Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Gainesville	Firefighter I,II	\$46,943	\$43,297	\$67,026
Marietta	Firefighter I,II	\$48,752	\$45,020	\$70,425
DeKalb	Firefighter I,II	\$48,919	\$45,161	\$69,998
Woodstock	Firefighter I,II	\$50,611	\$47,174	\$75,392
Athens-Clarke	Firefighter I,II	\$51,698	\$46,028	\$62,273
Alpharetta	Firefighter I,II	\$57,487	\$47,073	\$81,436
Johns Creek	Firefighter I,II	\$61,083	\$43,118	\$66,821
Sandy Springs	Firefighter I,II	\$61,974	\$50,600	\$78,430
	Average Pay	\$53,433		
Decatur FY23-24			\$48,402	\$83,283
Decatur FY22-23			\$41,434	\$71,365

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Stockbridge	HR Director	\$90,000	\$84,919	\$131,624
Suwanee	HR Director	\$96,740	\$71,026	\$113,641
Woodstock	HR Director	\$106,118	\$86,568	\$135,931
Marietta	HR Director	\$115,523	\$91,853	\$146,702
Chamblee	HR Director	\$116,787	\$87,078	\$135,375
Roswell	HR Director	\$118,019	\$91,458	\$146,328
Lawrenceville	HR Director	\$122,000		
Athens-Clarke	HR Director	\$131,590	\$107,982	\$167,359
Alpharetta	HR Director	\$136,111		
Gainesville	HR Director	\$141,750	\$98,363	\$162,302
Dunwoody	HR Director	\$144,108	\$102,142	\$168,534
Brookhaven	HR Director	\$146,002	\$103,762	\$166,021
Sandy Springs	HR Director	\$152,250		
Johns Creek	HR Director	\$152,453	\$121,225	\$162,366
DeKalb	HR Director	\$186,428	\$139,613	\$224,778
Doraville	HR Director		\$79,040	\$120,640
Douglasville	HR Director		\$94,891	\$156,343
	Average Pay	\$130,392		
Decatur FY23-24			\$91,936	\$150,634
Decatur FY22-23			\$82,762	\$135,616

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	HR Generalist	\$45,760		
Gainesville	HR Generalist	\$46,301	\$39,333	\$60,944
Stockbridge	HR Generalist	\$53,000	\$46,596	\$72,131
Athens-Clarke	HR Generalist	\$53,146	\$47,112	\$73,018
Suwanee	HR Generalist	\$57,075	\$43,902	\$70,242
Brookhaven	HR Generalist	\$60,000	\$44,102	\$70,564
Johns Creek	HR Generalist	\$64,965	\$58,936	\$78,938
Sandy Springs	HR Generalist	\$66,607	\$59,714	\$77,628
DeKalb	HR Generalist	\$67,496	\$50,119	\$77,684
Lawrenceville	HR Generalist	\$70,723		
Dunwoody	HR Generalist	\$75,712	\$51,096	\$81,754
Roswell	HR Generalist	\$106,785	\$66,706	\$106,725
Douglasville	HR Generalist		\$48,149	\$77,033
	Average Pay	\$63,964		
Decatur FY23-24			\$53,435	\$87,506
Decatur FY22-23			\$50,482	\$82,763

Appendix D Salary Survey

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
DeKalb	Permit and Zoning Tech	\$43,238	\$37,546	\$58,200
Woodstock	Permit and Zoning Tech	\$43,680	\$41,600	\$54,413
Athens-Clarke	Permit and Zoning Tech	\$45,744	\$33,482	\$54,488
Stockbridge	Permit and Zoning Tech	\$49,000	\$46,536	\$72,131
Chamblee	Permit and Zoning Tech	\$49,920	\$47,784	\$67,716
Gainesville	Permit and Zoning Tech	\$51,626	\$41,288	\$63,960
Roswell	Permit and Zoning Tech	\$51,715	\$38,938	\$42,254
Alpharetta	Permit and Zoning Tech	\$52,047	\$42,794	\$74,033
Johns Creek	Permit and Zoning Tech	\$58,989	\$45,469	\$60,902
Suwanee	Permit and Zoning Tech	\$62,358	\$41,811	\$66,898
Sandy Springs	Permit and Zoning Tech	\$63,850	\$62,700	\$100,320
Doraville	Permit and Zoning Tech		\$39,520	\$60,320
Douglasville	Permit and Zoning Tech		\$38,864	\$60,249
	Average Pay	\$52,015		
Decatur FY23-24			\$46,072	\$75,442
Decatur FY22-23			\$43,534	\$71,365

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Woodstock	Planner	\$45,833	\$45,833	\$71,960
DeKalb	Planner	\$48,323	\$48,323	\$74,905
Suwanee	Planner	\$50,003	\$48,401	\$77,442
Stockbridge	Planner	\$53,000	\$55,425	\$85,909
Athens-Clarke	Planner	\$56,523	\$44,869	\$80,502
Gainesville	Planner	\$60,236	\$51,834	\$82,930
Brookhaven	Planner	\$65,023	\$51,922	\$83,070
Sandy Springs	Planner	\$66,607	\$59,714	\$105,336
Lawrenceville	Planner	\$66,799		
Johns Creek	Planner	\$74,901	\$58,936	\$89,780
Chamblee	Planner	\$80,617	\$64,227	\$95,871
Doraville	Planner		\$49,920	\$76,960
Douglasville	Planner		\$48,149	\$77,033
	Average Pay	\$60,715		
Decatur FY23-24			\$53,435	\$84,506
Decatur FY22-23			\$50,482	\$82,763

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Stockbridge	Planning And Economic Development Director	\$85,000	\$74,171	\$114,966
Suwanee	Planning And Economic Development Director	\$96,439	\$58,699	\$151,256
Woodstock	Planning And Economic Development Director	\$106,566	\$86,568	\$135,931
Brookhaven	Planning And Economic Development Director	\$107,427	\$103,762	\$166,021
Lawrenceville	Planning And Economic Development Director	\$110,789		
Johns Creek	Planning And Economic Development Director	\$114,476	\$110,819	\$148,428
Marietta	Planning And Economic Development Director	\$119,704	\$102,835	\$164,217
Roswell	Planning And Economic Development Director	\$134,929	\$97,940	\$155,334
Gainesville	Planning And Economic Development Director	\$137,258	\$98,363	\$162,302
Athens-Clarke	Planning And Economic Development Director	\$144,818	\$97,943	\$151,799
Dunwoody	Planning And Economic Development Director	\$152,405	\$102,142	\$168,534
Sandy Springs	Planning And Economic Development Director	\$162,750		
DeKalb	Planning And Economic Development Director			
Doraville	Planning And Economic Development Director		\$86,320	\$132,080
Douglasville	Planning And Economic Development Director		\$94,891	\$156,343
	Average Pay	\$122,713		
Decatur FY23-24			\$96,595	\$158,267
Decatur FY22-23			\$91,353	\$149,328



Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Stockbridge	Police Captain	\$90,000	\$74,171	\$114,966
Athens-Clarke	Police Captain	\$90,509	\$77,579	\$104,961
Gainesville	Police Captain	\$91,152	\$75,304	\$116,735
DeKalb	Police Captain	\$95,613	\$78,218	\$121,237
Suwanee	Police Captain	\$95,669	\$78,128	\$125,005
Lawrenceville	Police Captain	\$96,293		
Woodstock	Police Captain	\$97,028	\$62,493	\$98,109
Chamblee	Police Captain	\$109,247	\$83,695	\$124,818
Brookhaven	Police Captain	\$115,098	\$87,121	\$131,040
Dunwoody	Police Captain	\$119,579	\$87,570	\$144,490
Alpharetta	Police Captain	\$120,722	\$75,811	\$131,154
Johns Creek	Police Captain	\$123,778	\$92,414	\$123,778
Sandy Springs	Police Captain	\$127,629	\$109,873	\$178,740
Doraville	Police Captain		\$79,040	\$120,640
Douglasville	Police Captain		\$77,456	\$127,807
	Average Pay	\$105,563		
Decatur FY23-24			\$75,442	\$123,635
Decatur FY22-23			\$67,912	\$111,301

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Gainesville	Police Chief	\$121,654	\$91,125	\$150,363
Athens-Clarke	Police Chief	\$128,915	\$106,575	\$156,729
Woodstock	Police Chief	\$129,709	\$95,240	\$149,524
Stockbridge	Police Chief	\$140,000	\$111,311	\$172,533
Suwanee	Police Chief	\$140,379	\$103,989	\$166,382
Brookhaven	Police Chief	\$142,418	\$103,762	\$166,021
Lawrenceville	Police Chief	\$151,637		
Johns Creek	Police Chief	\$161,736	\$128,607	\$172,253
Roswell	Police Chief	\$180,419	\$143,021	\$232,419
Dunwoody	Police Chief	\$192,372	\$119,138	\$196,578
Sandy Springs	Police Chief	\$208,950		
DeKalb	Police Chief	\$249,950	\$155,429	\$250,240
Chamblee	Police Chief		\$117,362	\$175,905
Doraville	Police Chief		\$102,960	\$158,080
Douglasville	Police Chief		\$108,648	\$179,249
	Average Pay	\$162,345		
Decatur FY23-24			\$101,483	\$166,275
Decatur FY22-23			\$91,353	\$149,328

Appendix D Salary Survey

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Athens-Clarke	Police LT	\$80,116	\$69,116	\$93,510
Gainesville	Police LT	\$80,324	\$68,337	\$105,924
Marietta	Police LT	\$82,196	\$67,896	\$108,599
Stockbridge	Police LT	\$85,000	\$69,973	\$108,458
Lawrenceville	Police LT	\$86,210		
Brookhaven	Police LT	\$87,363	\$72,598	\$109,200
DeKalb	Police LT	\$89,493	\$70,661	\$109,526
Woodstock	Police LT	\$89,552	\$70,345	\$106,926
Suwanee	Police LT	\$89,556	\$64,569	\$103,310
Chamblee	Police LT	\$95,179	\$72,308	\$112,077
Dunwoody	Police LT	\$97,630	\$69,515	\$114,702
Alpharetta	Police LT	\$101,455	\$62,654	\$109,018
Roswell	Police LT	\$110,183	\$87,714	\$142,542
Johns Creek	Police LT	\$110,925	\$86,600	\$115,994
Sandy Springs	Police LT	\$117,595	\$96,494	\$156,803
Douglasville	Police LT		\$64,425	\$103,086
	Average Pay	\$93,518		
Decatur FY23-24			\$68,370	\$112,008
Decatur FY22-23			\$61,506	\$100,838

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Marietta	Police Officer	\$48,157	\$45,011	\$70,443
Gainesville	Police Officer	\$49,997	\$48,660	\$75,479
Suwanee	Police Officer	\$50,799	\$48,401	\$77,442
Athens-Clarke	Police Officer	\$51,137	\$50,218	\$53,172
DeKalb	Police Officer	\$52,739	\$47,048	\$72,924
Stockbridge	Police Officer	\$53,000	\$49,328	\$76,459
Woodstock	Police Officer	\$56,548	\$52,591	\$79,937
Lawrenceville	Police Officer	\$60,675		
Dunwoody	Police Officer	\$60,685	\$51,096	\$81,754
Johns Creek	Police Officer	\$62,943	\$52,395	\$70,151
Roswell	Police Officer	\$63,554	\$55,765	\$90,626
Chamblee	Police Officer	\$65,738	\$55,779	\$79,910
Brookhaven	Police Officer	\$65,920	\$50,440	\$74,664
Alpharetta	Police Officer	\$68,752	\$51,780	\$90,098
Sandy Springs	Police Officer	\$74,268	\$61,341	\$118,421
	Average Pay	\$58,994		
Decatur FY23-24			\$53,435	\$91,936
Decatur FY22-23			\$48,048	\$82,763

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Suwanee	Police SGT	\$64,497	\$58,699	\$93,918
Stockbridge	Police SGT	\$65,000	\$66,012	\$102,319
Marietta	Police SGT	\$67,345	\$56,479	\$88,107
Athens-Clarke	Police SGT	\$69,048	\$59,434	\$80,411
Lawrenceville	Police SGT	\$71,515		
Gainesville	Police SGT	\$72,268	\$61,982	\$96,052
Woodstock	Police SGT	\$74,526	\$64,419	\$97,914
DeKalb	Police SGT	\$77,579	\$63,106	\$97,815
Dunwoody	Police SGT	\$79,080	\$64,367	\$102,986
Chamblee	Police SGT	\$79,476	\$62,568	\$91,489
Brookhaven	Police SGT	\$82,409	\$63,519	\$95,680
Alpharetta	Police SGT	\$84,843	\$56,958	\$99,107
Johns Creek	Police SGT	\$90,964	\$74,046	\$99,155
Roswell	Police SGT	\$98,401	\$75,524	\$122,720
Sandy Springs	Police SGT	\$100,815	\$83,070	\$134,989
Douglasville	Police SGT		\$61,531	\$98,467
	Average Pay	\$78,518		
Decatur FY23-24			\$61,963	\$101,483
Decatur FY22-23			\$55,723	\$91,354



Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Gainesville	Program Supervisor	\$40,955	\$40,955	\$64,293
DeKalb	Program Supervisor	\$48,027	\$46,529	\$72,119
Woodstock	Program Supervisor	\$54,766	\$49,296	\$76,898
Brookhaven	Program Supervisor	\$55,000	\$44,102	\$70,564
Athens-Clarke	Program Supervisor	\$55,256	\$47,112	\$73,018
Roswell	Program Supervisor	\$58,781		
Chamblee	Program Supervisor	\$64,503	\$58,524	\$83,712
Sandy Springs	Program Supervisor	\$72,000	\$65,835	\$105,336
Douglasville	Program Supervisor		\$51,032	\$81,656
	Average Pay	\$56,161		
Decatur FY23-24			\$50,856	\$83,283
Decatur FY22-23			\$48,048	\$78,770

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
DeKalb	Sanitation Equipment Operator 1	\$39,755	\$35,752	\$55,414
Gainesville	Sanitation Equipment Operator 1	\$41,153	\$33,946	\$52,666
Athens-Clarke	Sanitation Equipment Operator 1	\$41,356	\$32,448	\$57,211
Woodstock	Sanitation Equipment Operator 1	\$42,099	\$41,600	\$64,896
Roswell	Sanitation Equipment Operator 1	\$43,141		
Chamblee	Sanitation Equipment Operator 1	\$53,227	\$44,457	\$60,693
Douglasville	Sanitation Equipment Operator 1		\$40,817	\$65,288
	Average Pay	\$43,455		
Decatur FY23-24			\$36,005	\$58,968
Decatur FY22-23			\$32,365	\$53,040

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Athens-Clarke	Sr. Engineer	\$74,037	\$73,087	\$113,275
DeKalb	Sr. Engineer	\$80,580	\$67,183	\$104,133
Woodstock	Sr. Engineer	\$84,813	\$78,712	\$123,574
Gainesville	Sr. Engineer	\$91,745	\$79,477	\$119,226
Suwanee	Sr. Engineer	\$93,017	\$64,569	\$103,310
	Average Pay	\$84,838		
Decatur FY23-24			\$79,269	\$129,896
Decatur FY22-23			\$74,984	\$122,866

Participant	Job Title	Average Salary	Range Minimum	Range Maximum
Sandy Springs	Transportation Engineer	\$74,970	\$69,126	\$110,602
DeKalb	Transportation Engineer	\$78,942	\$67,183	\$104,133
Gainesville	Transportation Engineer	\$79,952	\$75,670	\$113,526
Roswell	Transportation Engineer	\$110,531		
Athens-Clarke	Transportation Engineer	\$126,033	\$113,381	\$175,727
Woodstock	Transportation Engineer			
	Average Pay	\$94,086		
Decatur FY23-24			\$79,269	\$129,896
Decatur FY22-23			\$74,984	\$122,866



Appendix E Demographic & Statistical Information

Budget FY 2023-2024

Demographic & Statistical Information

The City of Decatur government is a commission-manager style of government with a city manager. The Five City Commissioners are elected in nonpartisan elections for overlapping four-year terms. Each January, Commissioners elect two of their fellow members to serve as Mayor and Mayor Pro Tem. The City Commissioners determine the policies of the City and enact the local laws necessary for the protection of the public health, safety, and welfare. They provide leadership in identifying community needs and developing programs to meet community objectives. They oversee the delivery of services to citizens and are responsible for adoption of an annual budget and the levying of taxes necessary to finance local government operations.

City Commission meetings are held the first and third Mondays of a month in the City Commission meeting room of the Decatur City Hall, 509 North McDonough Street. In addition to the City Commission, various boards and commissions assist in carrying out established policies.

Active Living Advisory Board meets the 1st Tuesday of the month, 8 am

Better Together Advisory Board meets the 1st Tuesday of the month, 6:30 pm

Decatur Development Authorities meets the 2nd Friday of the month, 8 am

Decatur Youth Council meets the first Wednesday of the month, May-September, 4 pm

Environmental Sustainability Board meets the 4th Friday of the month, 9 am

Lifelong Community Advisory Board meets the 4th Monday of the month, 6:30 pm

Historic Preservation Commission meets the 3rd Tuesday of the month, 6:30 pm

Planning Commission meets the 2nd Tuesday of the month, 7 pm

Zoning Board of Appeals meets the 2nd Monday of the month, 7:30 pm

**Date of
Incorporation:**
1823

**Date First
Charter Adopted:**
1909

**Date Present
Charter Adopted:**
2001

Location:
6 miles east of Atlanta, Ga.

Form of Government:
Commission-Manager



**Area –
square miles:**
4.7

**Number of
Registered Voters:**
20,626

From the 2020 Census and 2017-2021 American Community Survey

Total Estimated Population:	24,569	
Population Composition:	White	69.4%
	Black	15.6%
	Hispanic	6.9%
	Other	8.1%
Population by Age:	Under 19	8,438
	20 to 24	775
	25 to 34	1,844
	35 to 54	7,622
	55 to 64	2,869
	65 & over	2,786
Median Age:	38.6	
Educational Attainment:	High school graduate	9.1%
	Some college, no degree	12.2%
	Bachelor's degree	31.5%
	Graduate degree	43.1%
Median household income:	\$123,617	
Mean household income:	\$170,591	
Per capita income:	\$63,021	
Occupations:	Management	78%
	Service	5%
	Sales	14%
	Construction & Maintenance	1%
	Production & Transportation	2%
Housing:	Total Number of Units	10,064
	Occupied Units	8,906
	Single-family houses	54.3%
	Multi-family units	45.7%
	Owner Occupied Units	67.2%
	Renter Occupied Units	32.8%

**From the City's Annual Comprehensive Financial Report
(FY Ended June 30, 2022)**

2022 assessed valuation:	\$2,743,113
Net Bonded Debt per capita:	\$3,916
Ratio of Net Bonded Debt to Assessed Value:	4%
City Bond Rating:	Aa1/AA+

Major Employers	1. DeKalb County Government	1,345
	2. City Schools of Decatur	896
	3. Emory Healthcare	864
	4. Agnes Scott College	400
	5. KW Commercial	250
	6. City of Decatur	230
	7. US Postal Service	176
	8. Task Force for Global Health	136
	9. Utility Associates	108
	10. Pathways Transition Program	95

FROM CITY STAFF

Number of Full-Time Employees: 254

Fire Protection

Number of Stations	2	Number of Fire Apparatus	7
Number of FT Employees	40	ISO Classification	II

Police Protection

Number of Stations:	1
Number of FT Employees:	61
Number of Police Vehicles:	40

Municipal Sanitation Service

Number of Residential Consumers:	6,100	Number of Employees:	18
Number of Commercial Consumers:	222	Number of Vehicles:	11

Active Living

Number of Parks & Playgrounds:	20	Number of Tennis Courts:	9
Acreage in Parks & Playgrounds:	193	Number of Athletic Fields:	8
Number of Swimming Pools:	5	Number of Recreation Buildings:	4

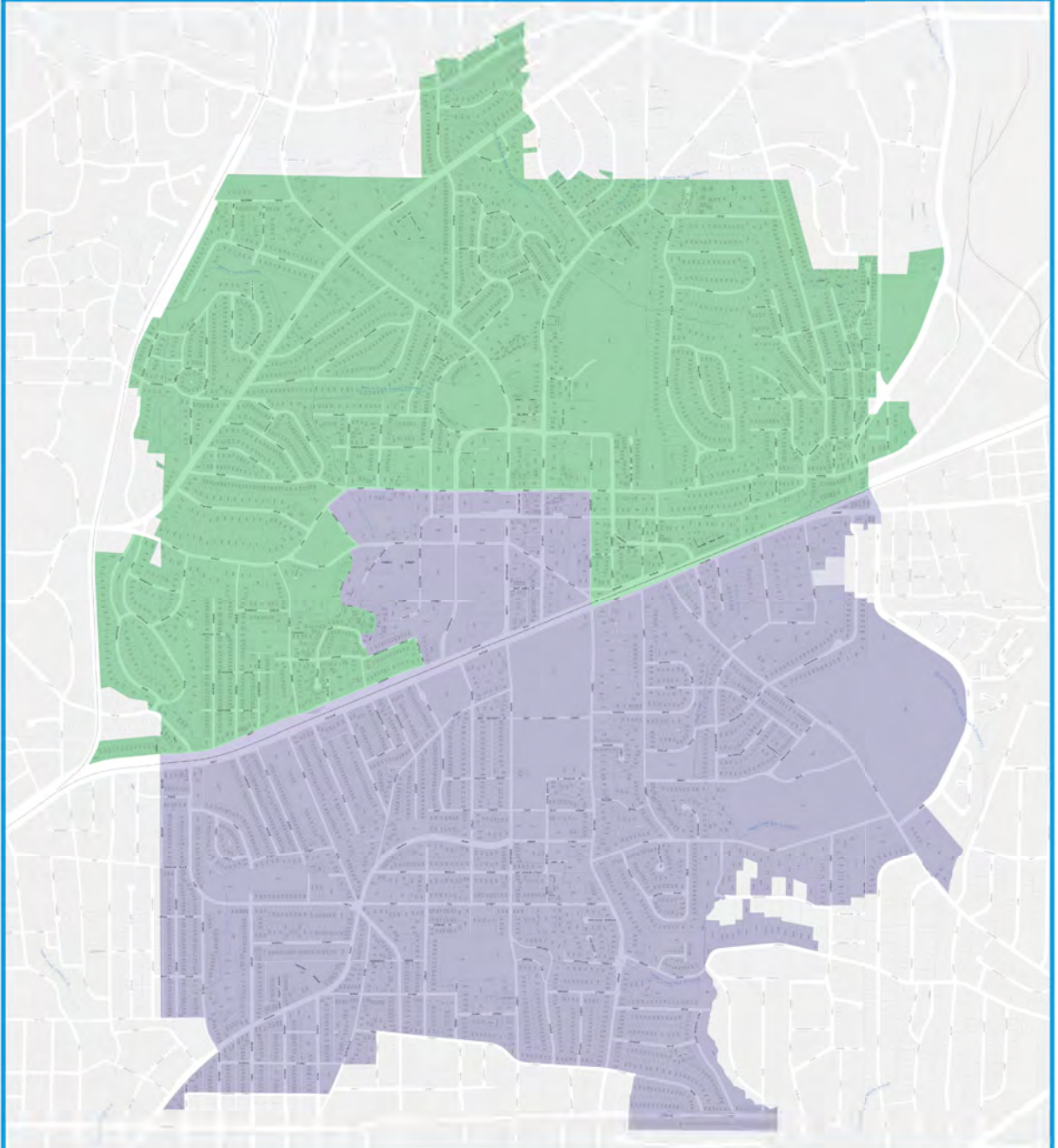
Miles of Streets, Sidewalks

Streets paved:	69.6
Sidewalks paved:	82.4



City of Decatur Election Districts

Jan 2023



■ District 1 ■ District 2





Appendix F **CITIZEN SURVEY RESULTS**

Budget FY 2023-2024

Decatur, GA

The National Community Survey

Report of Results

2022

Report by:



POWERED BY POLCO



Visit us online!
www.polco.us

About The NCS™

The National Community Survey™ (The NCS™) report is about the “livability” of Decatur. A livable community is a place that is not simply habitable, but that is desirable. It is not only where people do live, but where they want to live. The survey was developed by the experts from National Research Center at Polco.

Great communities are partnerships of the government, private sector, community-based organizations and residents, all geographically connected. The NCS captures residents’ opinions considering ten central facets of a community:

- Economy
- Mobility
- Community Design
- Utilities
- Safety
- Natural Environment
- Parks and Recreation
- Health and Wellness
- Education, Arts, and Culture
- Inclusivity and Engagement

The report provides the opinions of a representative sample of 573 residents of the City of Decatur collected from March 21, 2022 to May 9, 2022. The margin of error around any reported percentage is 4% for all respondents and the response rate for the 2022 survey was 21%. Survey results were weighted so that the demographic profile of respondents was representative of the demographic profile of adults in Decatur.

How the results are reported

For the most part, the percentages presented in the following tabs represent the “percent positive.” Most commonly, the percent positive is the combination of the top two most positive response options (i.e., excellent/good, very safe/somewhat safe, etc.). On many of the questions in the survey respondents may answer “don’t know.” The proportion of respondents giving this reply is shown in the full set of responses included in the tab “Complete data.” However, these responses have been removed from the analyses presented in most of the tabs. In other words, the tables and graphs display the responses from respondents who had an opinion about a specific item.

Comparisons to benchmarks

NRC’s database of comparative resident opinion is comprised of resident perspectives gathered in surveys from over 600 communities whose residents evaluated the same kinds of topics on The National Community Survey. The comparison evaluations are from the most recent survey completed in each community in the last five years. NRC adds the latest results quickly upon survey completion, keeping the benchmark data fresh and relevant. The communities in the database represent a wide geographic and population range. In each tab, Decatur’s results are noted as being “higher” than the benchmark, “lower” than the benchmark, or “similar” to the benchmark, meaning that the average rating given by Decatur residents is statistically similar to or different (greater or lesser) than the benchmark. Being rated as “higher” or “lower” than the benchmark means that Decatur’s average rating for a particular item was more than 10 points different than the benchmark. If a rating was “much higher” or “much lower,” then Decatur’s average rating was more than 20 points different when compared to the benchmark.

The survey was administered during the COVID-19 pandemic, a time of challenge for many local governments. While we provide comparisons to national benchmarks, it is important to note that much of the benchmark data was collected prior to the pandemic. This may impact how your City’s 2022 ratings compare to other communities’ ratings from the past five years.



Trends over time

Trend data for Decatur represent important comparison data and should be examined for improvements or declines*. Deviations from stable trends over time represent opportunities for understanding how local policies, programs, or public information may have affected residents' opinions. Changes between survey years have been noted with an arrow and the percent difference. If the difference is greater than 6 percentage points between the 2020 and 2022 surveys, the change is statistically significant.

* In 2020, The NCS survey was updated to include new and refreshed items. Consequently, some of the trends may be impacted due to wording modifications that could have potentially altered the meaning of the item for the respondent.

Methods

Selecting survey recipients

All households within the City of Decatur were eligible to participate in the survey. A list of all households within the zip codes serving Decatur was purchased from Go-Dog Direct based on updated listings from the United States Postal Service. Since some of the zip codes that serve the City of Decatur households may also serve addresses that lie outside of the community, the exact geographic location of each housing unit was compared to community boundaries using the most current municipal boundary file. Addresses located outside of the City of Decatur boundaries were removed from the list of potential households to survey. Each address identified as being within city boundaries was further identified as being within one of the two districts. From that list, addresses were randomly selected as survey recipients, with multi-family housing units (defined as those with a unit number) sampled at a rate of 5:3 compared to single family housing units.

An individual within each household was selected using the birthday method. The birthday method selects a person within the household by asking the “person whose birthday has most recently passed” to complete the questionnaire. The underlying assumption in this method is that day of birth has no relationship to the way people respond to surveys. This instruction was contained in the introduction of the survey.

Conducting the survey

The 2,800 randomly selected households received mailings beginning on March 21, 2021 and the survey remained open for 7 weeks. The first mailing was a postcard inviting the household to participate in the survey. The next mailing contained a cover letter with instructions, the survey questionnaire, and a postage-paid return envelope. All mailings included a web link to give residents the opportunity to respond to the survey online. All follow-up mailings asked those who had not completed the survey to do so and those who had already done so to refrain from completing the survey again.

About 3% of the 2800 mailed invitations or surveys were returned because the household address was vacant or the postal service was unable to deliver the survey as addressed. Of the remaining 2721 households that received the invitations to participate, 573 completed the survey, providing an overall response rate of 21%. The response rate was calculated using AAPOR’s response rate #2* for mailed surveys of unnamed persons.

It is customary to describe the precision of estimates made from surveys by a “level of confidence” and accompanying “confidence interval” (or margin of error). A traditional level of confidence, and the one used here, is 95%. The 95% confidence interval can be any size and quantifies the sampling error or imprecision of the survey results because some residents’ opinions are relied on to estimate all residents’ opinions. The margin of error for the City of Decatur survey is no greater than plus or minus 4 percentage points around any given percent reported for all respondents (573 completed surveys).

In addition to the randomly selected “probability sample” of households, a link to an online open participation survey was publicized by the City of Decatur. The open participation survey was identical to the probability sample survey with two small updates; it included a map at the beginning asking where the respondent lives and a question about where they heard about the survey. The open participation survey was open to all city residents and became available on April 25, 2022. The survey remained open for 2 weeks. The data presented in the following tabs exclude the open participation survey data, but a tab at the end provides the complete frequency of responses to questions by the open participation respondents.

Analyzing the data

Responses from mailed surveys were entered into an electronic dataset using a “key and verify” method, where all responses are entered twice and compared to each other. Any discrepancies were resolved in comparison to the original survey form. Range checks as well as other forms of quality control were also performed. Responses from surveys completed on Polco were downloaded and merged with the mailed survey responses.

The demographics of the survey respondents were compared to those found in the 2010 Census and 2019 American Community Survey estimates for adults in the City of Decatur. The primary objective of weighting survey data is to make the survey respondents reflective of the larger population of the community. The characteristics used for weighting were age, sex, race, Hispanic origin, housing type, housing tenure, and area. No adjustments were made for design effects. Weights were calculated using an iterative, multiplicative raking model known as the ANES Weighting Algorithm.* The results of the weighting scheme for the probability sample are presented in the following table.

NRC aligns demographic labels with those used by the U.S. Census for reporting purposes, when possible. Some categories (e.g., age, race/Hispanic origin, housing type, and length of residency) are combined into smaller subgroups.

		Unweighted	Weighted	Target*
Age	18-34	8%	22%	22%
	35-54	42%	46%	46%
	55+	50%	32%	31%
Area	District 1	64%	57%	57%
	District 2	36%	43%	43%
Hispanic origin	No, not Spanish, Hispanic, or Latino	96%	96%	96%
	Spanish, Hispanic, or Latino	4%	4%	4%
Housing tenure	Own	83%	66%	66%
	Rent	17%	34%	34%
Housing type	Attached	38%	47%	47%
	Detached	62%	53%	53%
Race & Hispanic origin	Not white alone	21%	30%	30%
	White alone, not Hispanic or Latino	79%	70%	70%
Sex	Female	61%	59%	59%
	Male	39%	41%	41%
Sex/age	Female 18-34	5%	16%	16%
	Female 35-54	26%	25%	25%
	Female 55+	30%	18%	18%
	Male 18-34	3%	6%	6%
	Male 35-54	16%	21%	21%
	Male 55+	20%	13%	13%

The survey datasets were analyzed using all or some of a combination of the Statistical Package for the Social Sciences (SPSS), R, Python and Tableau. For the most part, the percentages presented in the reports represent the “percent positive.” The percent positive is the combination of the top two most positive response options (i.e., excellent/good, very safe/somewhat safe, essential/very important, etc.), or, in the case of resident behaviors/participation, the percent positive represents the proportion of respondents indicating “yes” or participating in an activity at least once a month.

On many of the questions in the survey respondents may answer “don’t know.” The proportion of respondents giving this reply is shown in the full set of responses included in the tab “Complete data”. However, these responses have been removed from the analyses presented in the reports. In other words, the tables and graphs display the responses from respondents who had an opinion about a specific item.

Contact

The City of Decatur funded this research. Please contact Meredith Roark of the City of Decatur at Meredith.Roark@decaturga.com if you have any questions about the survey.

Survey Validity

See the Polco Knowledge Base article on survey validity at <https://info.polco.us/knowledge/statistical-vali>

* See AAPOR’s Standard Definitions for more information at

<https://www.aapor.org/Publications-Media/AAPOR-Journals/Standard-Definitions.aspx>

* Pasek, J. (2010). ANES Weighting Algorithm. Retrieved from

<https://web.stanford.edu/group/iriss/cgi-bin/anesrake/resources/RakingDescription.pdf>

* Targets come from the 2010 Census and 2019 American Community Survey

Highlights

Decatur residents continue to experience a high quality of life.

All items relating to the quality of life in Decatur received high marks and were largely similar to the previous iteration of The NCS. About 9 in 10 survey participants gave positive ratings to Decatur as a place to live, the overall quality of life in the city, and the overall image or reputation of Decatur. These were all higher than the national comparisons. A strong majority of residents reported that they would recommend living in Decatur to someone who asks (94% very or somewhat likely) and also planned to remain in Decatur for the next five years (84%). Both of these were similar to ratings given in comparison communities nationwide; however, the proportion of respondents who planned to remain in Decatur for the next five years declined slightly since the previous survey, dropping from 93% to 84%.

Residents report widespread use of alternate forms of transportation, while other areas of mobility present opportunities for growth.

Decatur residents show continued support and use of alternate forms of transportation in the city. This is highlighted by strong evaluations of the ease of walking in Decatur, rated positively by 90% of residents, which was higher than the national benchmark. About 6 in 10 gave excellent or good marks to the ease of travel by bicycle, on par with peer comparison communities. A similarly high proportion approved of the ease of travel by public transportation (58%) and favorably reviewed the city's bus or transit services (70%), both of which exceeded the national averages. These positive ratings aligned with the demonstrated use of these alternate modes of transportation. Nearly 9 in 10 residents indicated they had walked or biked instead of driving in the past 12 months, and around 6 in 10 reported using public transportation. Each of these was much higher than other communities across the nation. Additionally, about half of residents had also carpooled with others instead of driving alone, which was also higher than the benchmark.

Other aspects of mobility in Decatur received mixed reviews. Nearly half of residents approved of the ease of travel by car, which held steady from previous survey results but was lower than in comparison communities. Evaluations of traffic signal timing (49% excellent or good) and traffic flow on major streets (39%) both increased over the 2020 survey and were on par with national benchmarks, while the ease of public parking also improved since 2020 but remained lower than the national average (with 35% excellent or good ratings).

The economy in Decatur remains strong, despite challenges posed by the COVID-19 pandemic.

The economy is a bright spot for Decatur, with a number of items in this facet receiving higher ratings than the national benchmark comparisons. Residents gave above-average evaluations to Decatur as a place to work (82% excellent or good) and as a place to visit (89%). The overall quality of business and service establishments (90%), the vibrancy of the city's downtown and commercial area (86%), and the variety of business and service establishments in Decatur (78%) also surpassed ratings given in comparison communities across the nation. Two-thirds of residents approved of shopping opportunities in the city, and at least half felt favorably about Decatur's employment opportunities, both of which were on par with the benchmarks. Although the cost of living remains a potential area of focus, with only 21% positive ratings, results indicate that residents were generally more optimistic about the economy's effect on their own finances. When asked what impact the economy would likely have on their family income in the next six months, 28% of respondents anticipated a very or somewhat positive impact this year, rebounding from a brief but steep decline in 2020.

Residents raise concerns about community design and housing.

Survey items within the facet of community design received mixed results, with a few aspects declining since the 2020 survey iteration. The highest-rated areas included residents' evaluations of their neighborhood as a place to live (95% excellent or good, higher than national benchmarks), the overall appearance of Decatur (85%, similar to comparison communities), and public places where people want to spend time (82%, also higher than average). Aside from these, however, many other areas received less support from respondents. Well-planned commercial growth, well-planned residential growth, and quality of new development garnered positive scores from roughly half of residents, and ratings for both the quality of new development and well-planned residential growth decreased since the previous survey results. Land use, planning and zoning, and code enforcement also received similar ratings and experienced notable declines from the 2020 iteration of The NCS. Consistent with resident views toward the cost of living, about 40% felt favorably about the variety of housing options in the city. In addition, only 15% offered excellent or good ratings for the availability of affordable quality housing, which was lower than the national average.

Decatur residents feel a strong sense of community.

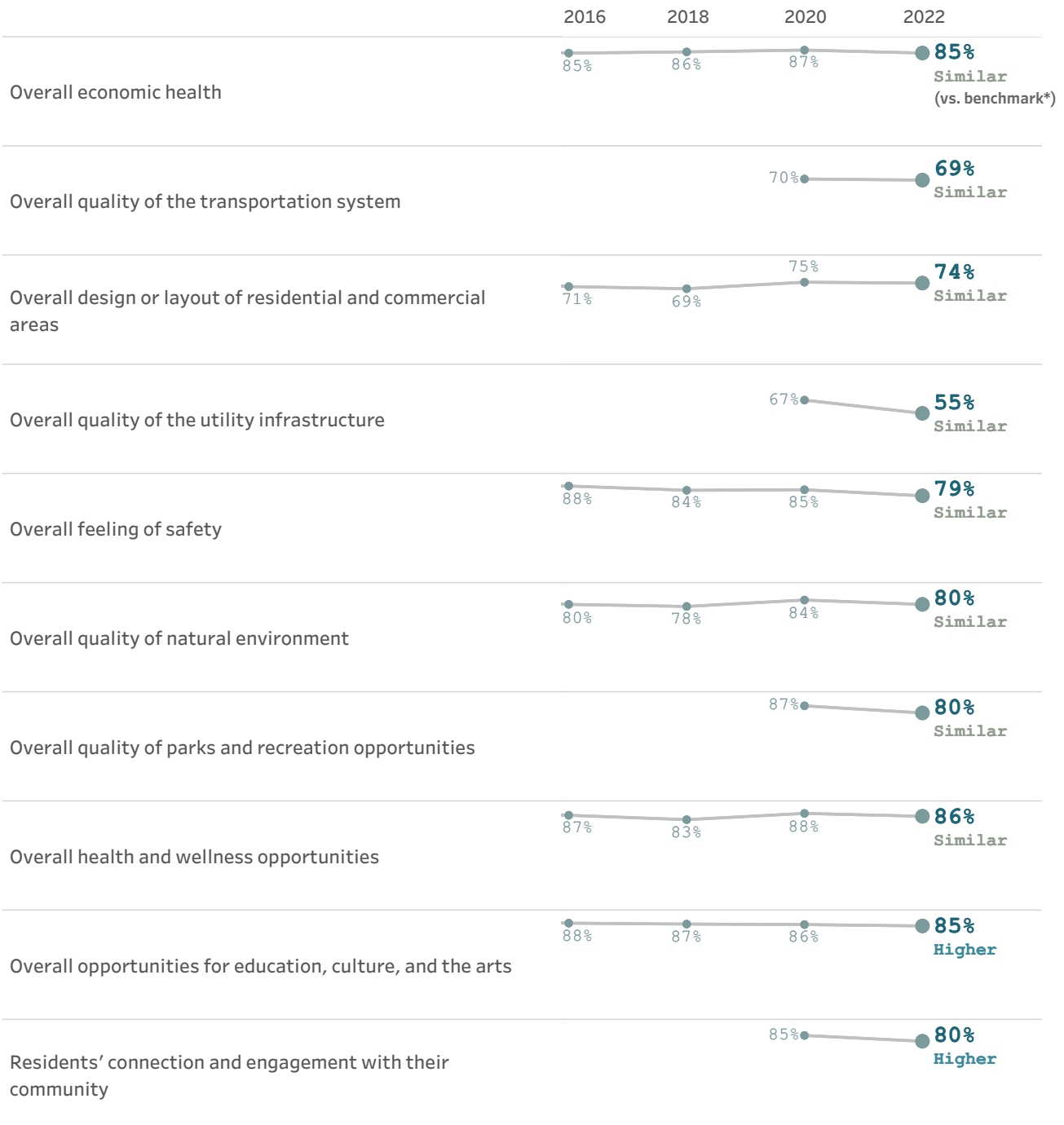
Decatur received high marks on nearly all survey items related to community engagement, indicating that this is a strength for the city. Nearly 9 in 10 positively evaluated the sense of civic/community pride and opportunities to volunteer in Decatur. About 8 in 10 gave excellent or good ratings to the neighborliness of residents, opportunities to participate in social events and activities, opportunities to participate in community matters, openness and acceptance of the community toward people of diverse backgrounds, sense of community, and residents' connection and engagement with their community. Although the sense of community experienced a slight decline from 2020, this item was still reviewed favorably by a strong majority of residents (79%). All of these aspects of community engagement were rated higher than the national benchmarks.

Facets of livability

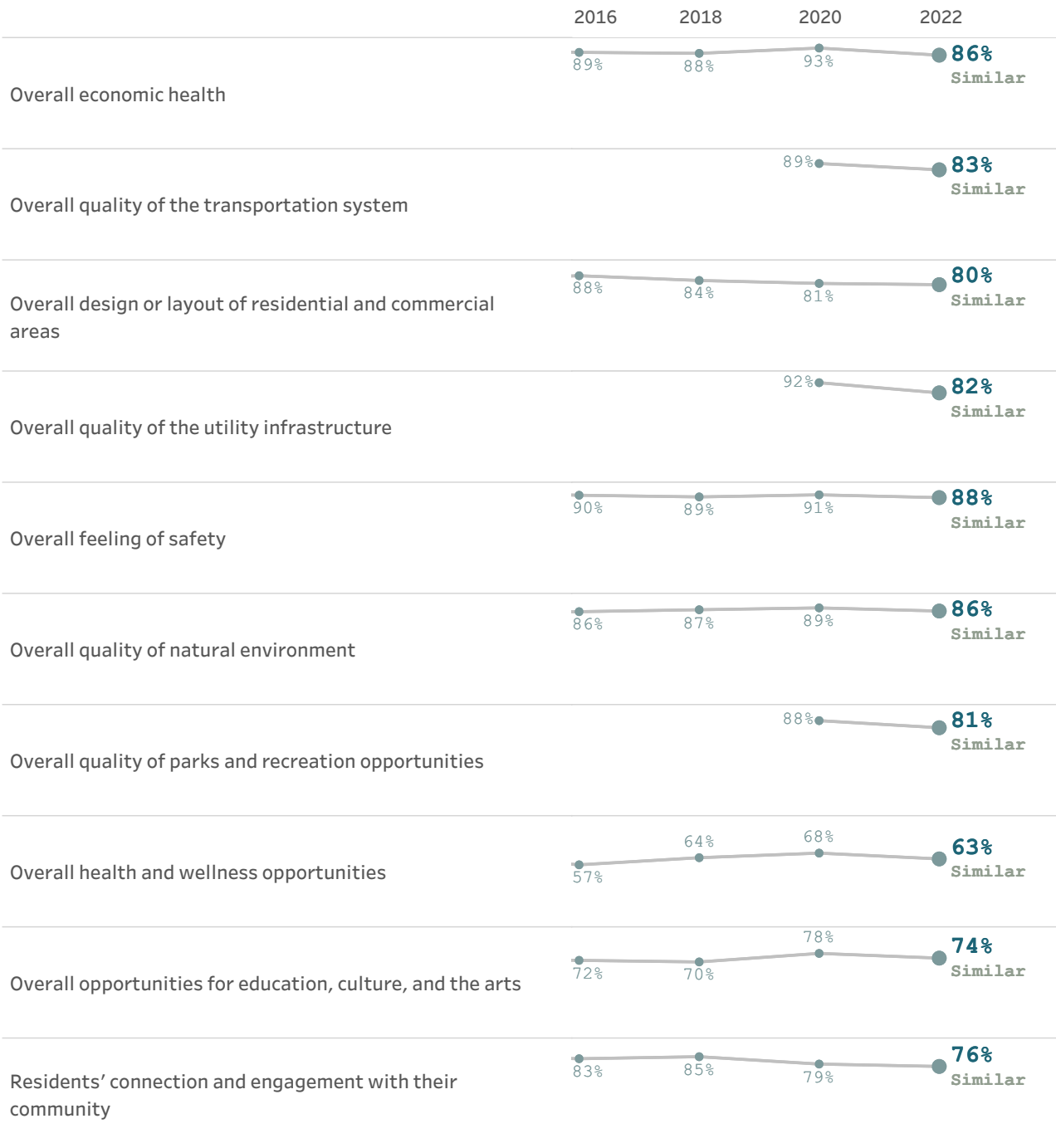
Resident perceptions of quality and importance for each of the facets of community livability provide an overview of community strengths and challenges that are useful for planning, budgeting and performance evaluation.

The charts below show the proportion of residents who rated the community facets positively for quality and the priority (importance) placed on each. Also displayed is whether local ratings were lower, similar, or higher than communities across the country (the national benchmark).

Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)



Please rate how important, if at all, you think it is for the Decatur community to focus on each of the following in the coming two years.
 (% essential or very important)



* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

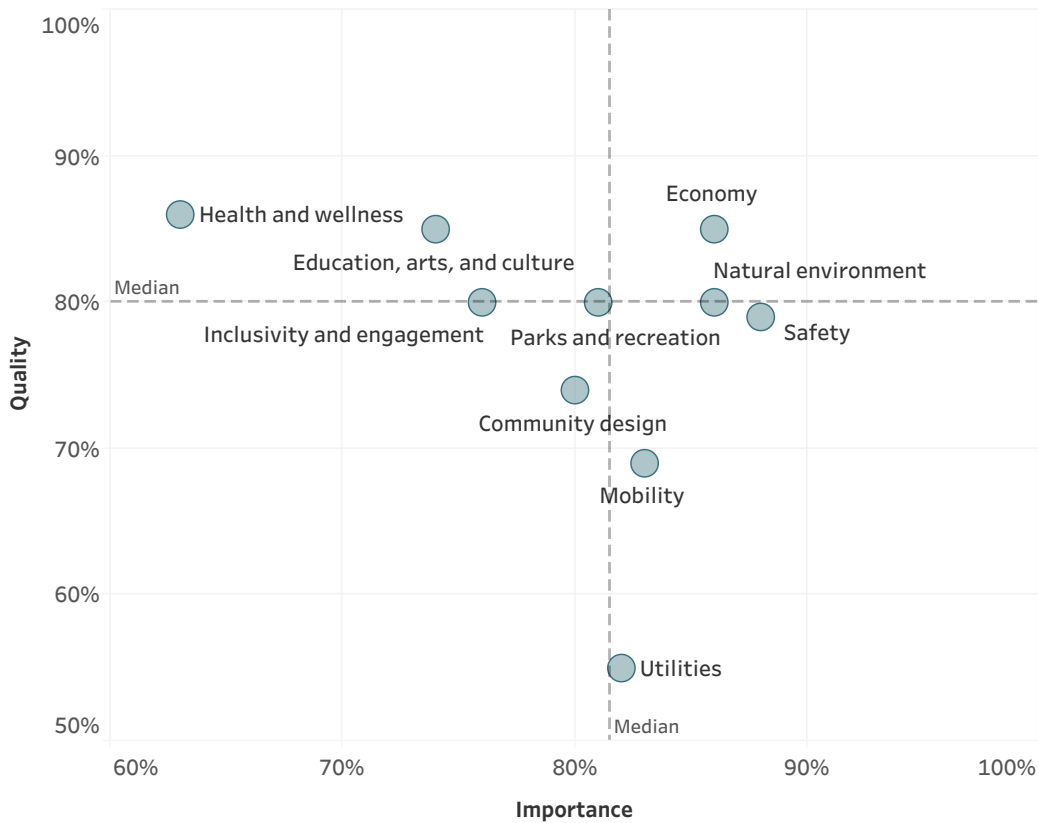
Balancing performance and importance

Every jurisdiction must balance limited resources while meeting resident needs and striving to optimize community livability. To this end, it is helpful to know what aspects of the community are most important to residents and which they perceive as being of higher or lower quality. It is especially helpful to know when a facet of livability is considered of high importance but rated as lower quality, as this should be a top priority to address.

To help guide City staff and officials with decisions on future resource allocation, resident ratings of the importance of services were compared to their ratings of the quality of these services. To identify the services perceived by residents to have relatively lower quality at the same time as relatively higher importance, all services were ranked from highest perceived quality to lowest perceived quality and from highest perceived importance to lowest perceived importance. Some services were in the top half of both lists (higher quality and higher importance); some were in the top half of one list but the bottom half of the other (higher quality and lower importance or lower quality and higher importance); and some services were in the bottom half of both lists.

Services receiving quality ratings of excellent or good by 80% or more of respondents were considered of “higher quality” and those with ratings lower than 80% were considered to be of “lower quality.” Services were classified as “more important” if they were rated as essential or very important by 82% or more of respondents. Services were rated as “less important” if they received a rating of less than 82%. This classification uses the median ratings for quality and importance to divide the services in half.

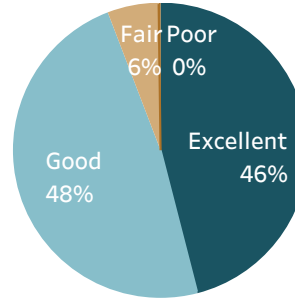
The quadrants in the figure below show which community facets were given higher or lower importance ratings (right-left) and which had higher or lower quality ratings (up-down). Facets of livability falling closer to a diagonal line from the lower left to the upper right are those where performance ratings are more commensurate with resident priorities. Facets scoring closest to the lower right hand corner of the matrix (higher in importance and lower in quality) are those that may warrant further investigation to see if changes to their delivery are necessary to improve their performance. This is the key part of this chart on which to focus. Facets falling in the top left hand corner of the chart (lower in importance but higher in quality) are areas where performance may outscore resident priorities, and may be a consideration for lower resource allocation.



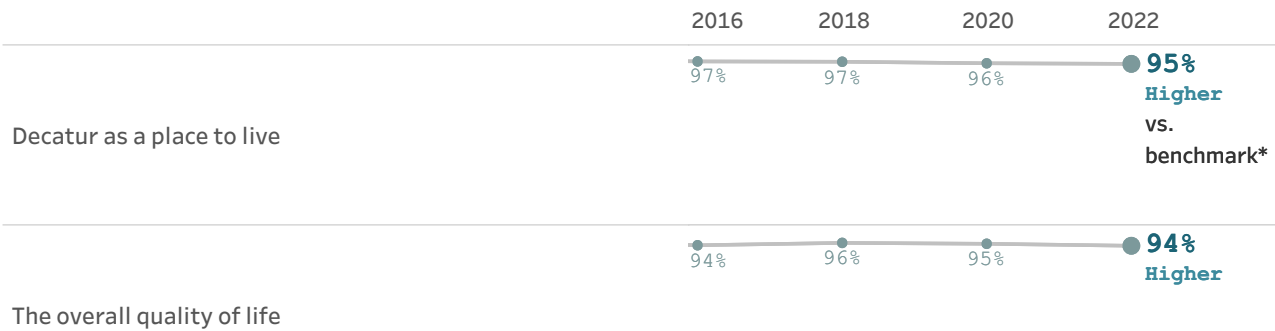
Quality of life

Measuring community livability starts with assessing the quality of life of those who live there, and ensuring that the community is attractive, accessible, and welcoming to all.

The overall quality of life in Decatur, 2022



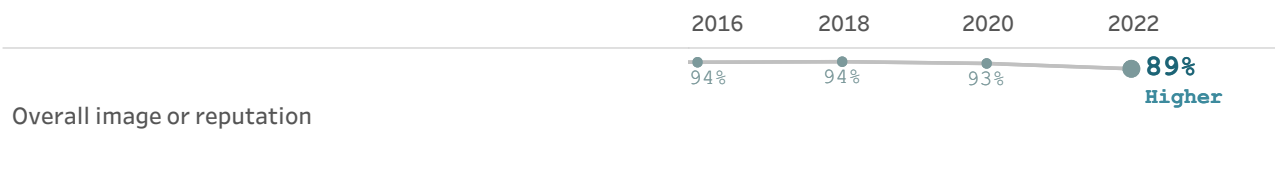
Please rate each of the following aspects of quality of life in Decatur. (% excellent or good)



Please indicate how likely or unlikely you are to do each of the following. (% very or somewhat likely)



Please rate each of the following in the Decatur community. (% excellent or good)

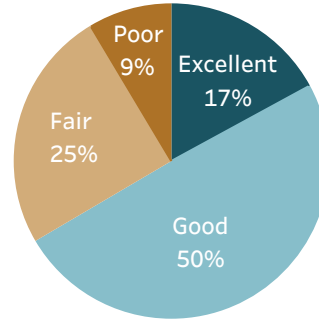


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

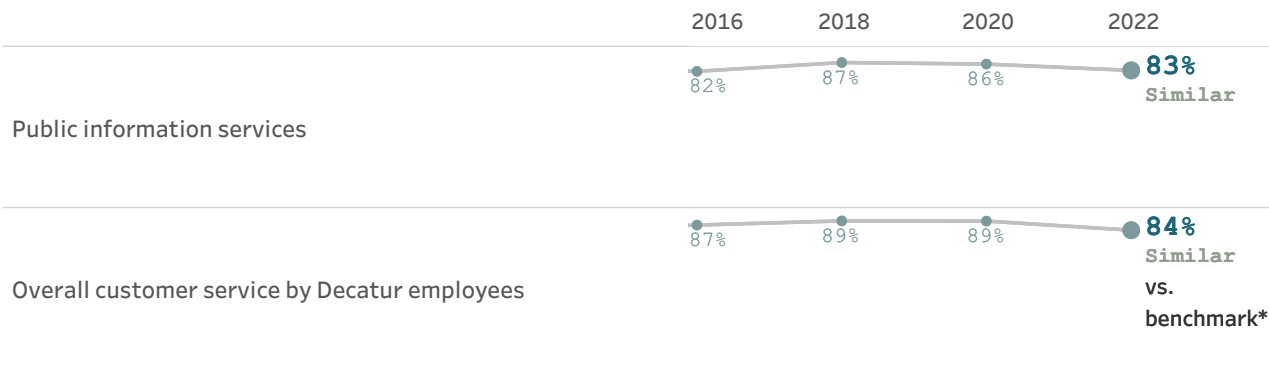
Governance

Strong local governments produce results that meet the needs of residents while making the best use of available resources, and are responsive to the present and future needs of the community as a whole.

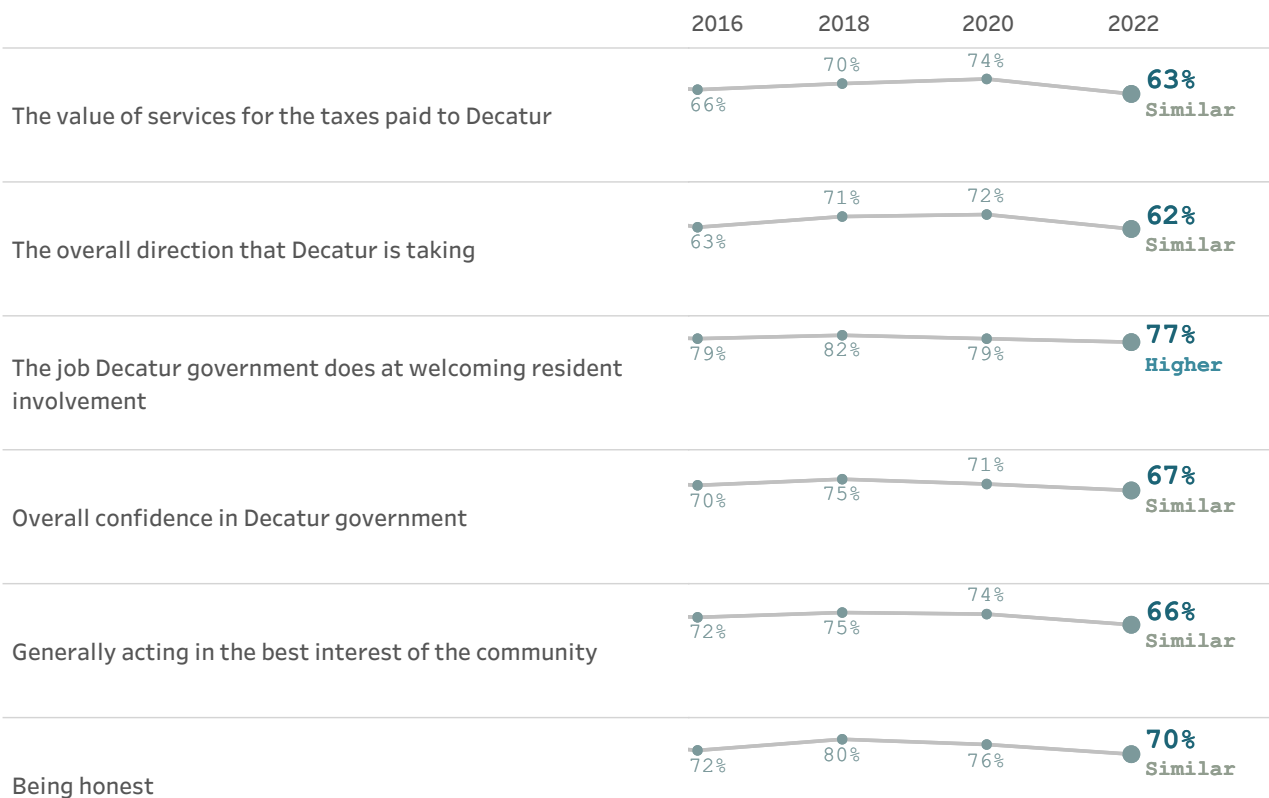
Overall confidence in Decatur government, 2022

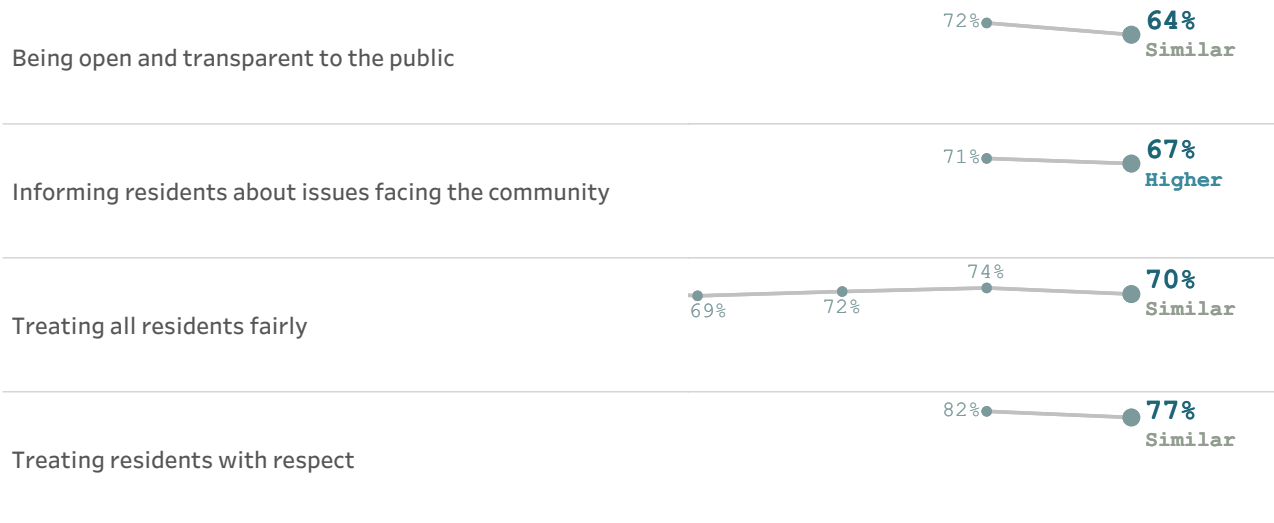


Please rate the quality of each of the following services in Decatur. (% excellent or good)

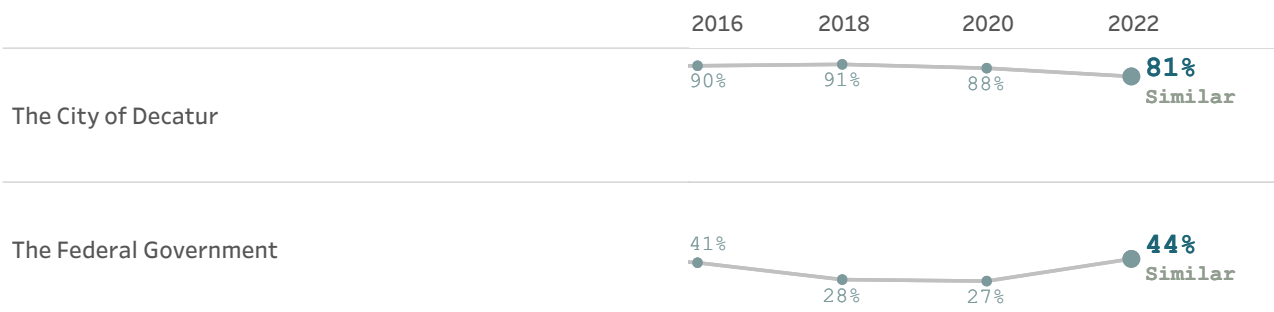


Please rate the following categories of Decatur government performance. (% excellent or good)





**Overall, how would you rate the quality of the services provided by each of the following?
(% excellent or good)**

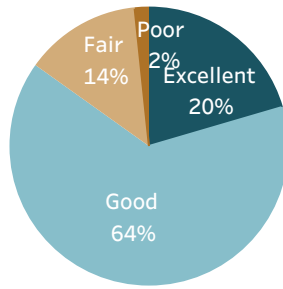


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

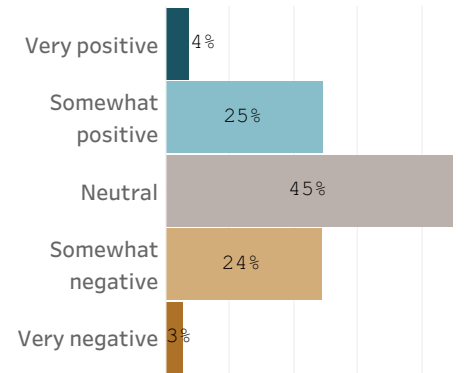
Economy

Local governments work together with private and nonprofit businesses, and with the community at large, to foster sustainable growth, create jobs, and promote a thriving local economy.

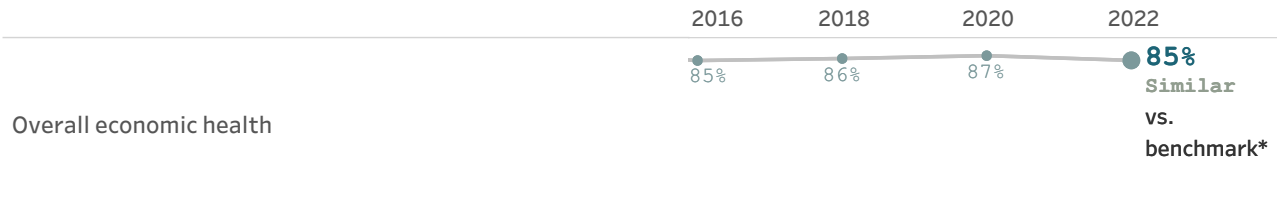
Overall economic health of Decatur, 2022



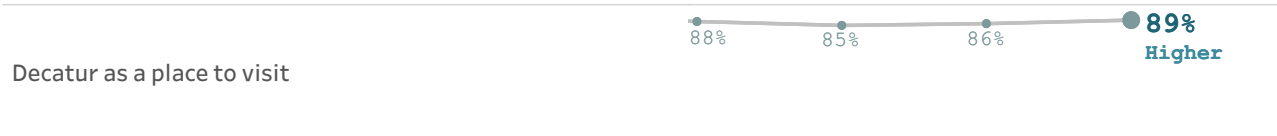
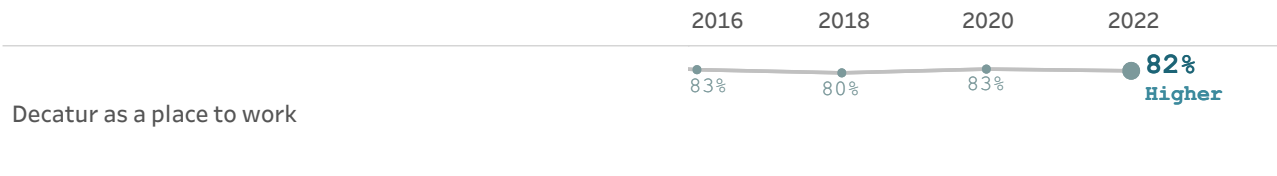
What impact, if any, do you think the economy will have on your family income in the next 6 months? Do you think the impact will be:



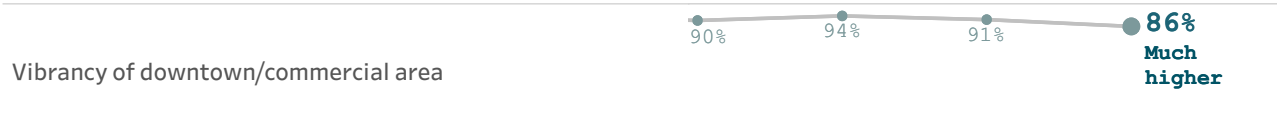
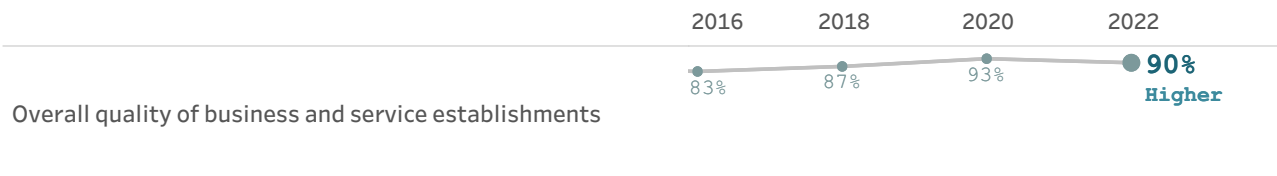
Please rate each of the following characteristics as they relate to Decatur as a whole. (% excellent or good)

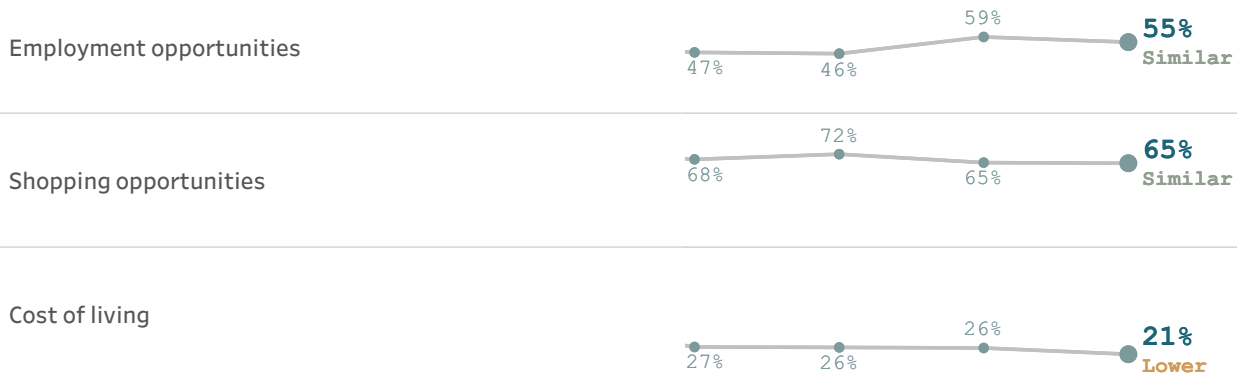


Please rate each of the following aspects of quality of life in Decatur. (% excellent or good)

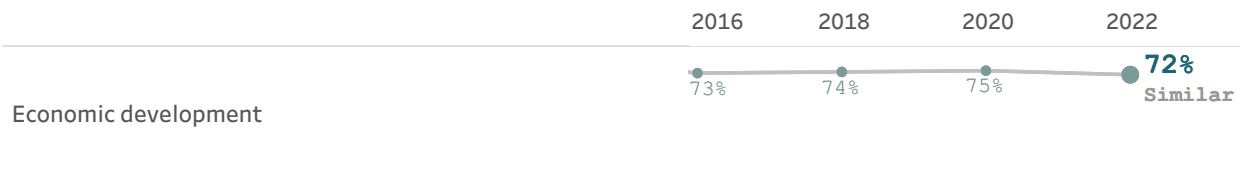


Please rate each of the following in the Decatur community. (% excellent or good)

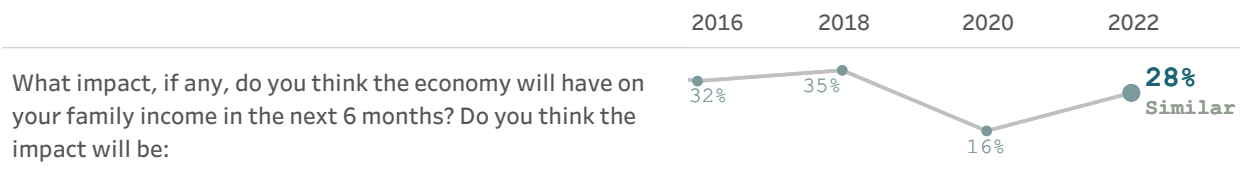




Please rate the quality of each of the following services in Decatur.
 (% excellent or good)



What impact, if any, do you think the economy will have on your family income in the next 6 months? Do you think the impact will be:
 (% very or somewhat positive)

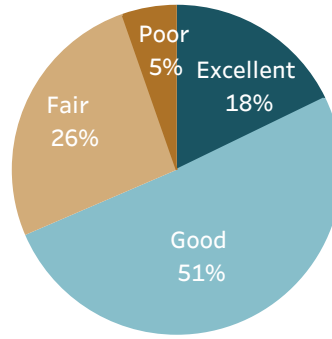


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

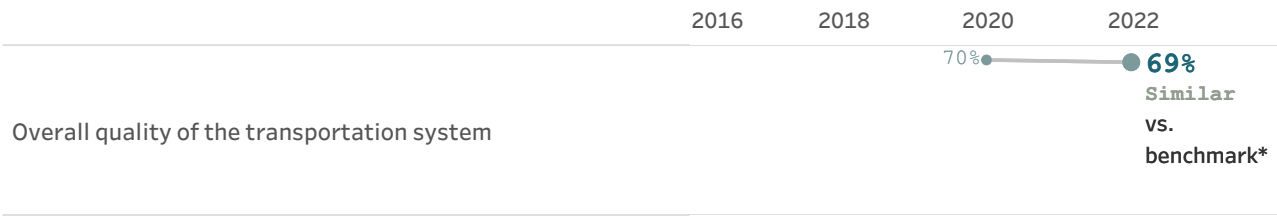
Mobility

The ease with which residents can move about their communities, whether for commuting, leisure, or recreation, plays a major role in the quality of life for all who live, work, and play in the community.

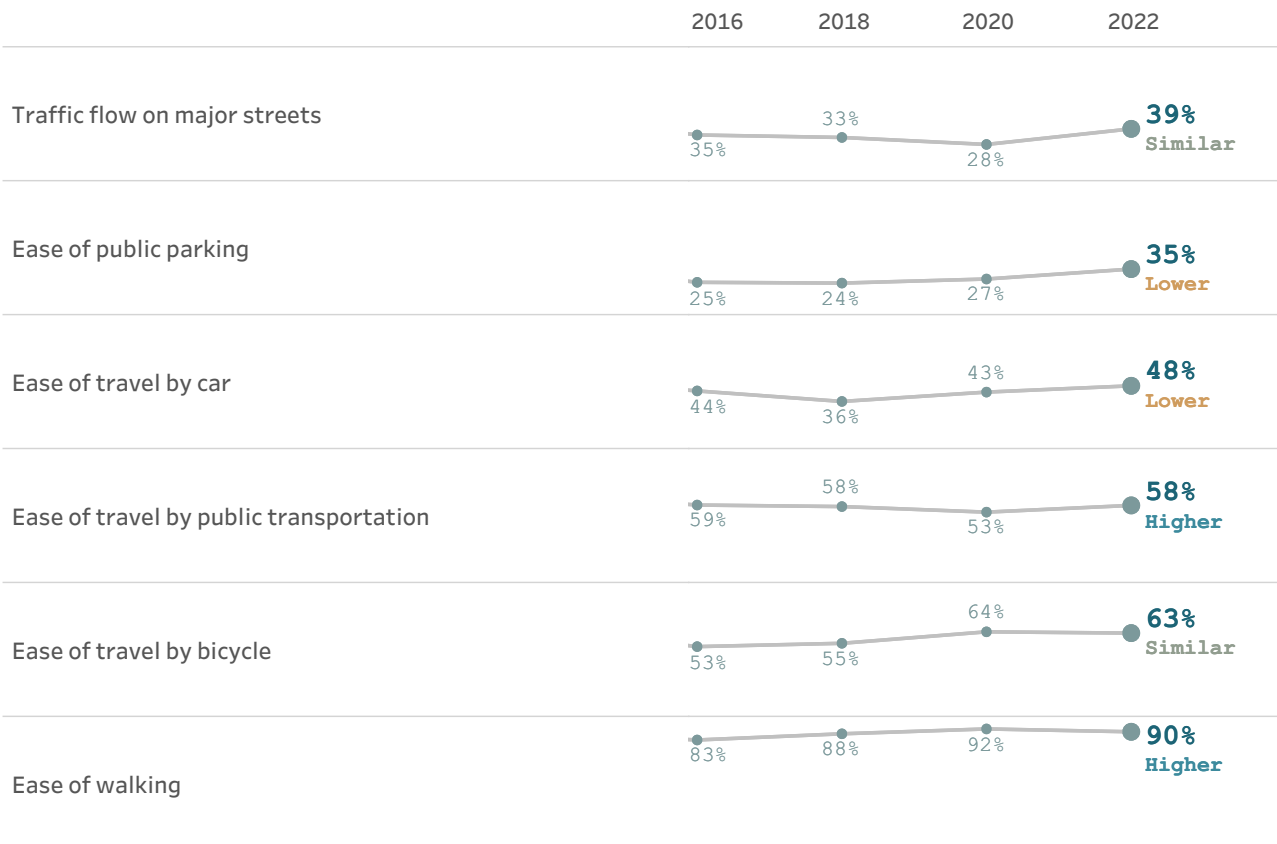
Overall quality of the transportation system in Decatur, 2022



Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

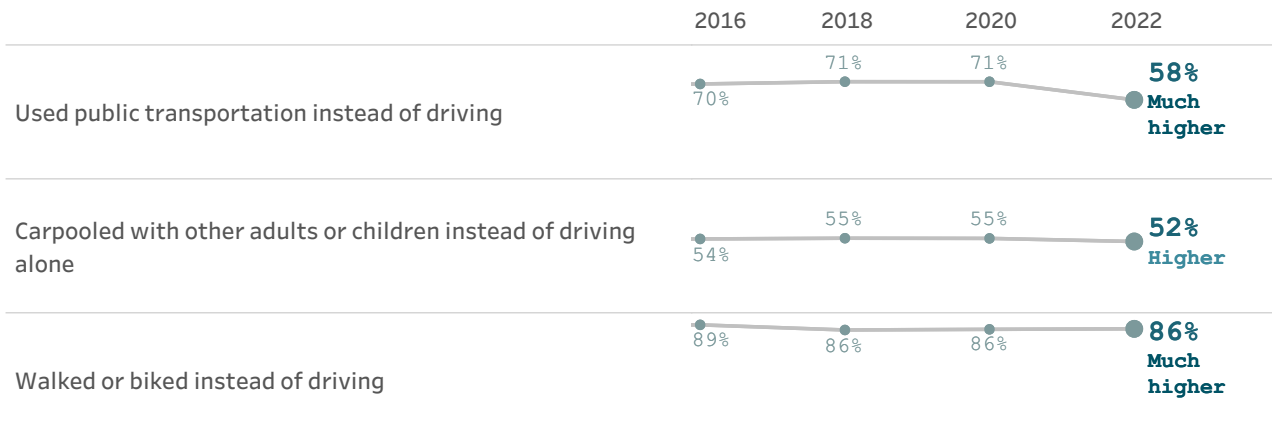


Please also rate each of the following in the Decatur community.
(% excellent or good)



Please indicate whether or not you have done each of the following in the last 12 months.

(% yes)



Please rate the quality of each of the following services in Decatur.

(% excellent or good)

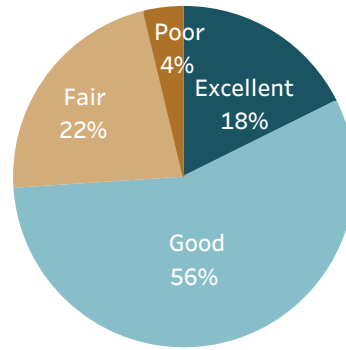


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

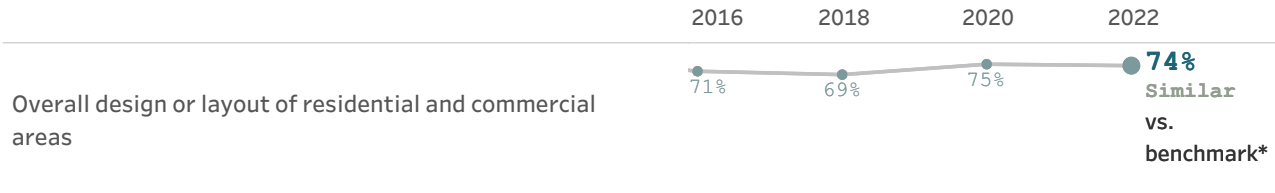
Overall design or layout of Decatur's residential and commercial areas, 2022

Community design

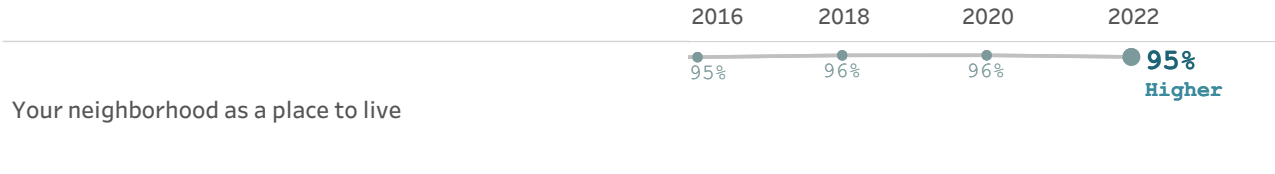
A well-designed community enhances the quality of life for its residents by encouraging smart land use and zoning, ensuring that affordable housing is accessible to all, and providing access to parks and other green spaces.



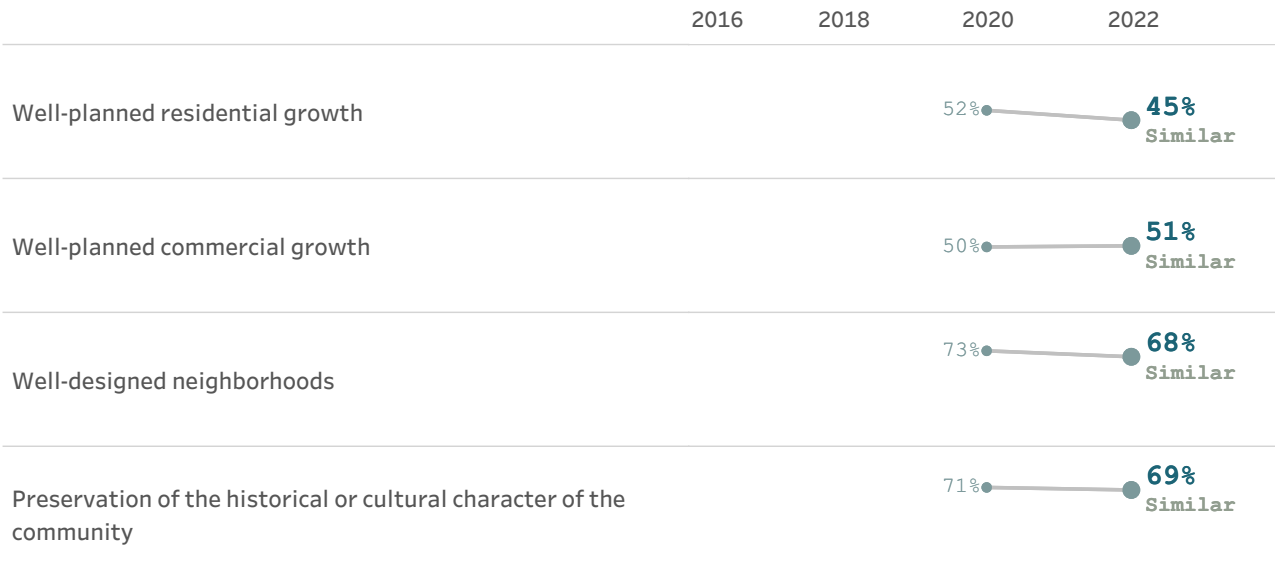
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)



Please rate each of the following aspects of quality of life in Decatur.
(% excellent or good)

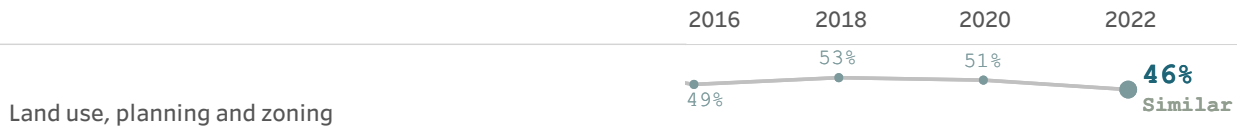


Please also rate each of the following in the Decatur community.
(% excellent or good)



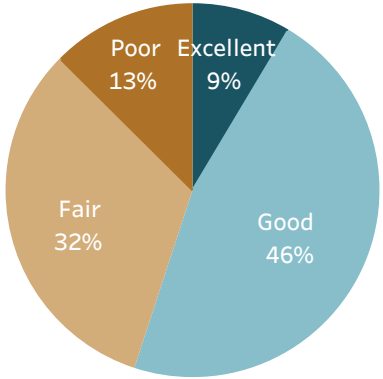


Please rate the quality of each of the following services in Decatur.
(% excellent or good)



* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

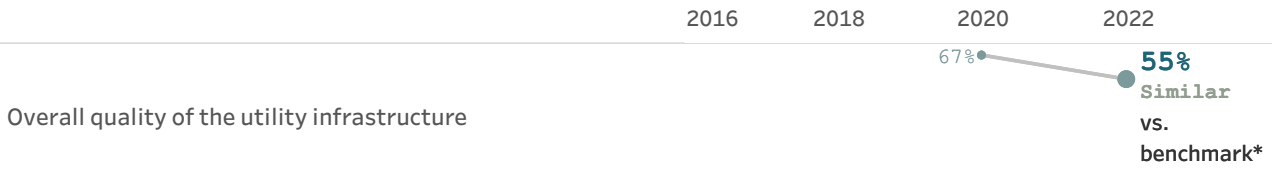
Overall quality of the utility infrastructure in Decatur, 2022



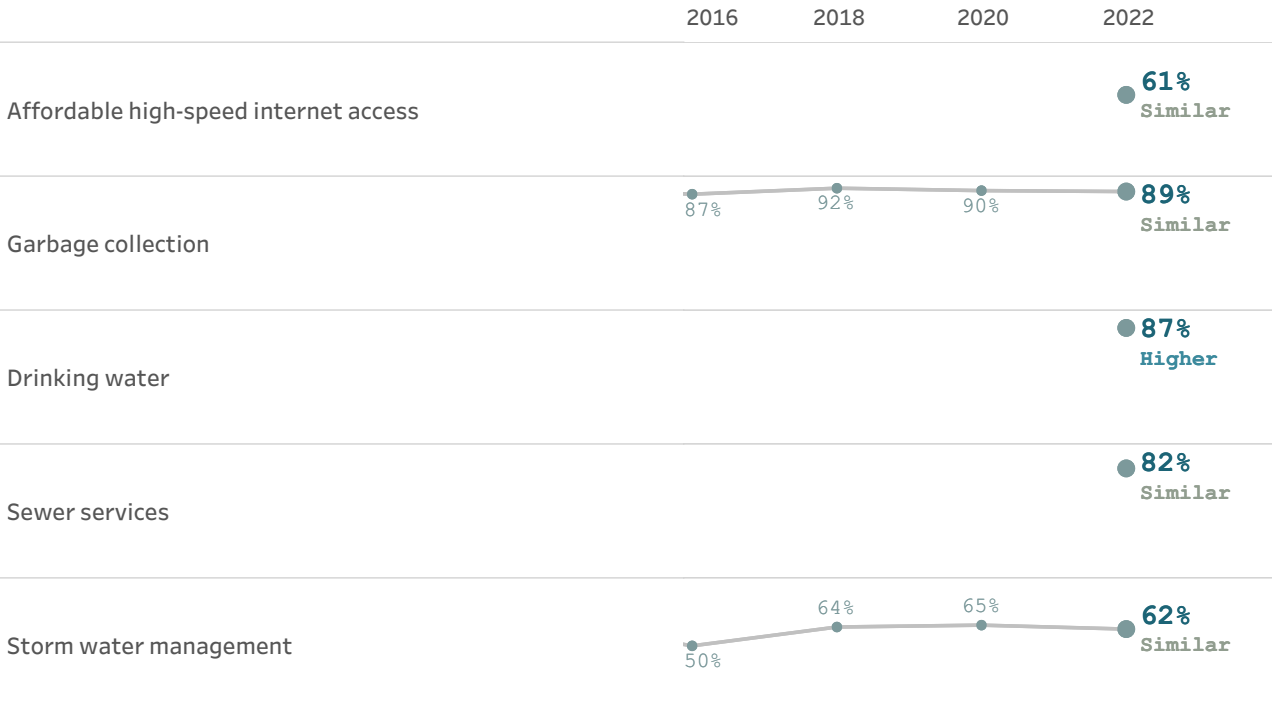
Utilities

Services such as water, gas, electricity, and internet access play a vital role in ensuring the physical and economic health and well-being of the communities they serve.

Please rate each of the following characteristics as they relate to Decatur as a whole. (% excellent or good)



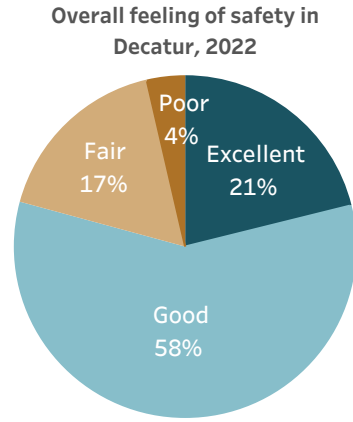
Please rate the quality of each of the following services in Decatur. (% excellent or good)



* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Safety

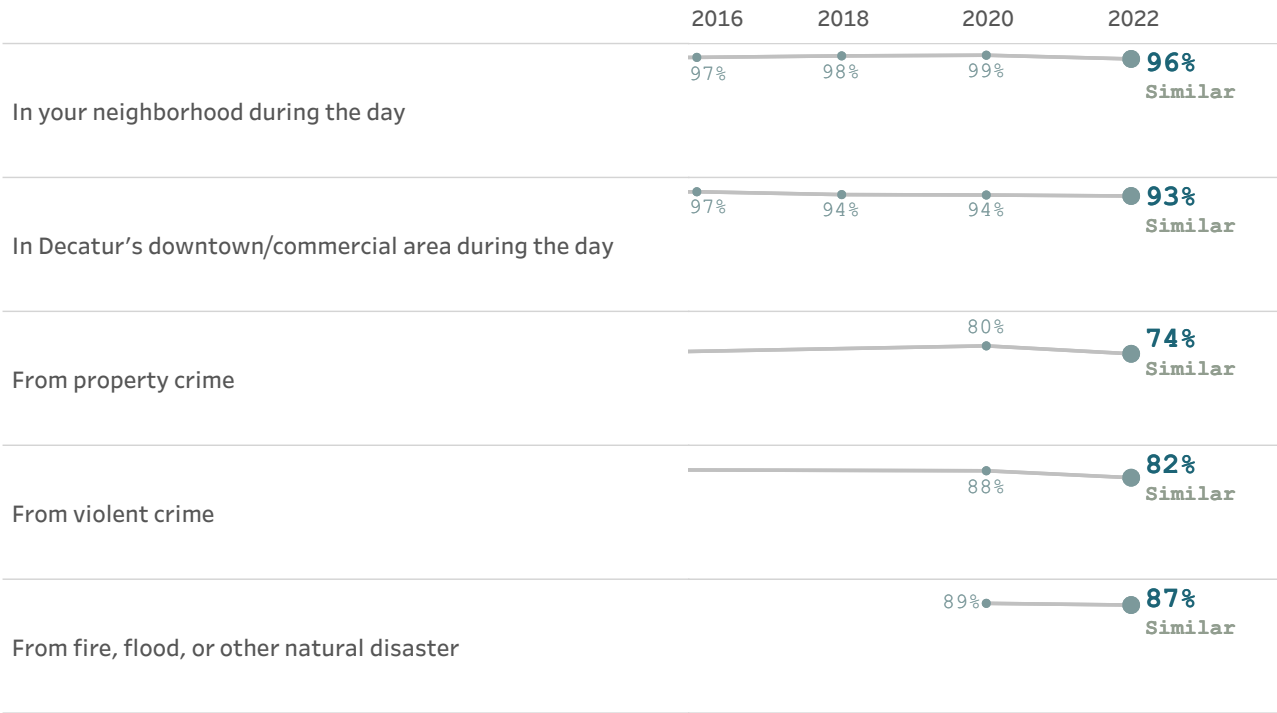
Public safety is often the most important task facing local governments. All residents should feel safe and secure in their neighborhoods and in the greater community, and providing robust safety-related services is essential to residents' quality of life.



Please rate each of the following characteristics as they relate to Decatur as a whole. (% excellent or good)



Please rate how safe or unsafe you feel: (% very or somewhat safe)

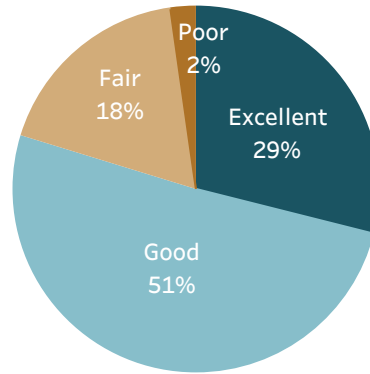


Please rate the quality of each of the following services in Decatur.
 (% excellent or good)



* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

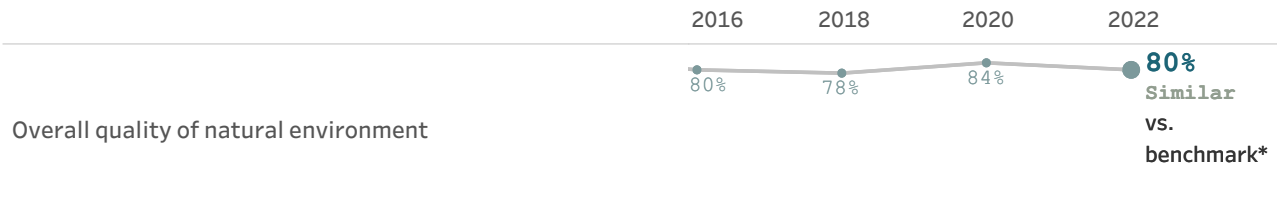
Overall quality of natural environment in Decatur, 2022



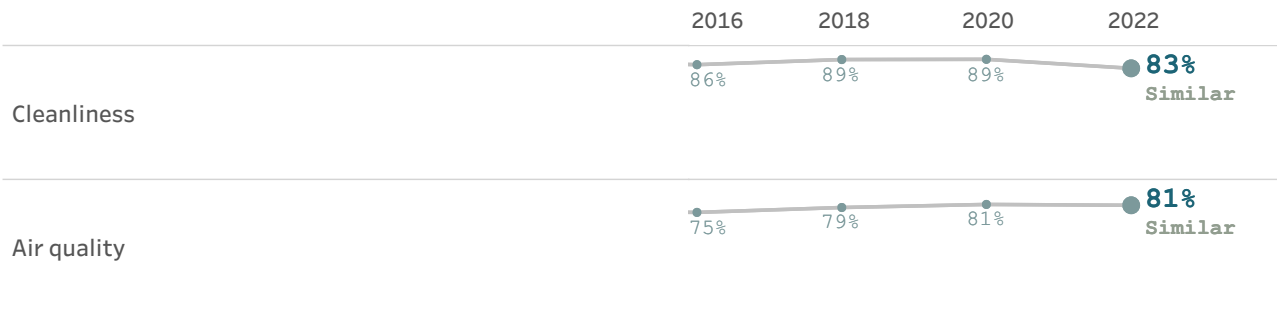
Natural environment

The natural environment plays a vital role in the health and well-being of residents. The natural spaces in which residents live and experience their communities has a direct and profound effect on quality of life.

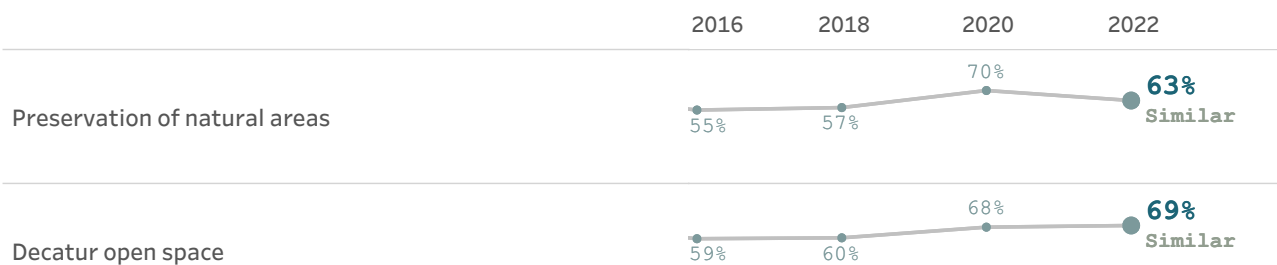
Please rate each of the following characteristics as they relate to Decatur as a whole. (% excellent or good)

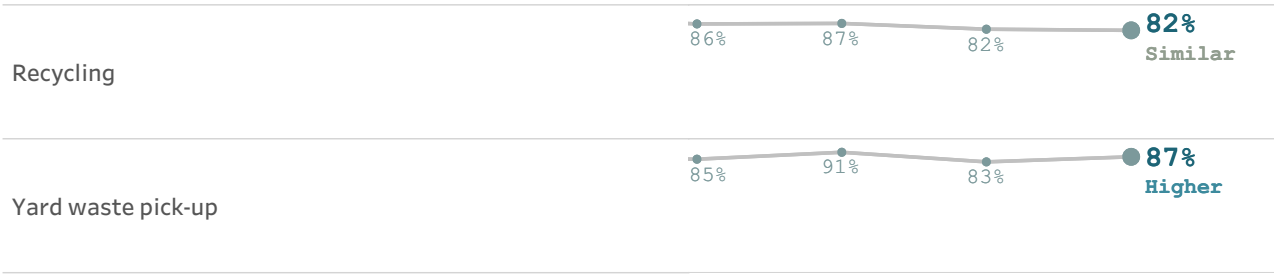


Please also rate each of the following in the Decatur community. (% excellent or good)



Please rate the quality of each of the following services in Decatur. (% excellent or good)





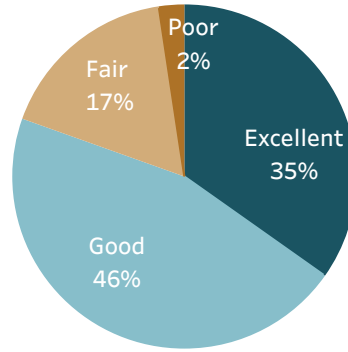
* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Overall quality of parks and recreation opportunities, 2022

Parks and recreation

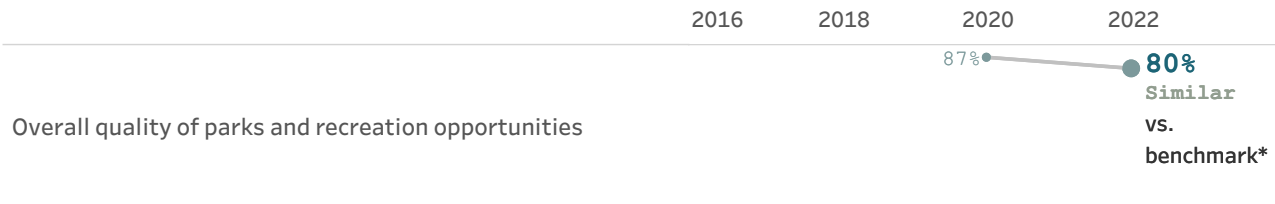
“There are no communities that pride themselves on their quality of life, promote themselves as a desirable location for businesses to relocate, or maintain that they are environmental stewards of their natural resources, without such communities having a robust, active system of parks and recreation programs for public use and enjoyment.”

- National Recreation and Park Association



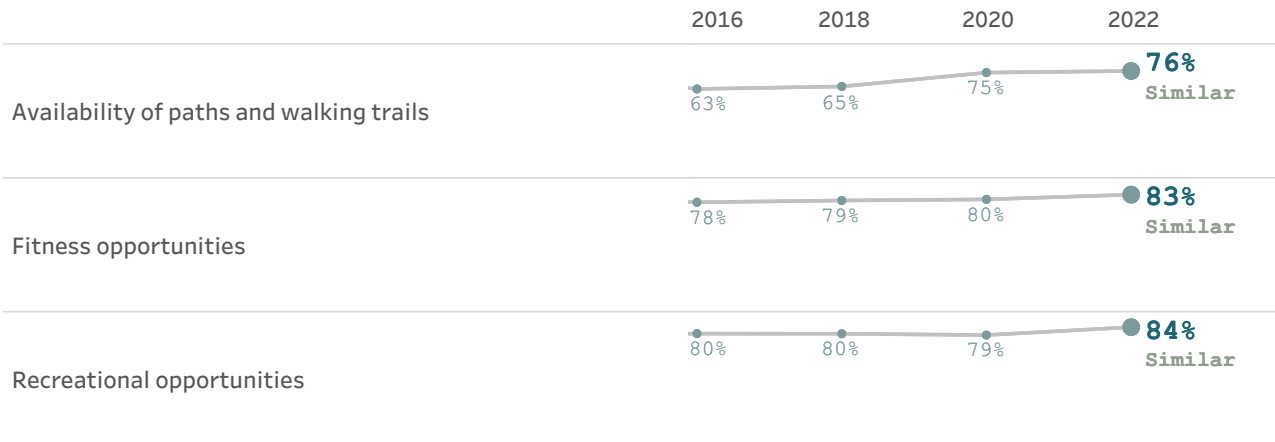
Please rate each of the following characteristics as they relate to Decatur as a whole.

(% excellent or good)



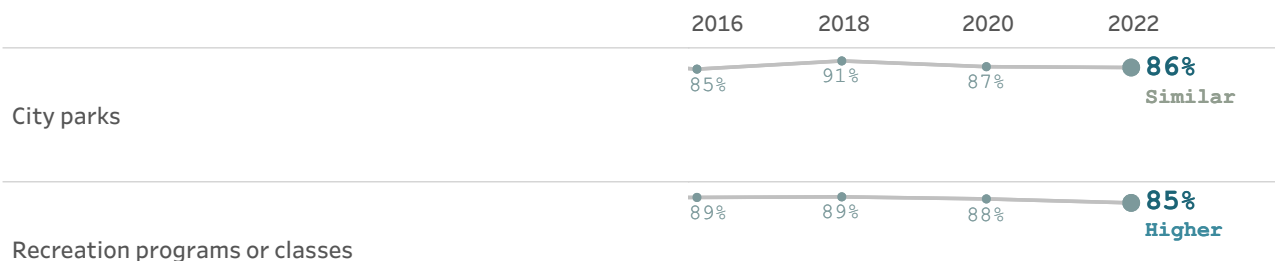
Please also rate each of the following in the Decatur community.

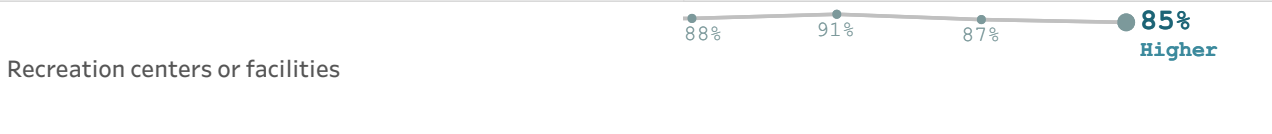
(% excellent or good)



Please rate the quality of each of the following services in Decatur.

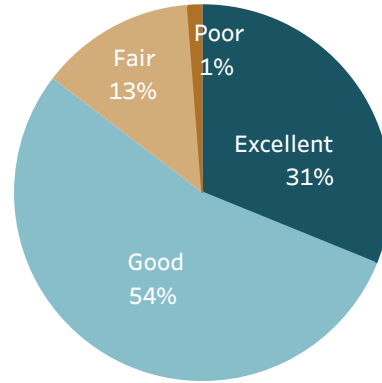
(% excellent or good)





* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

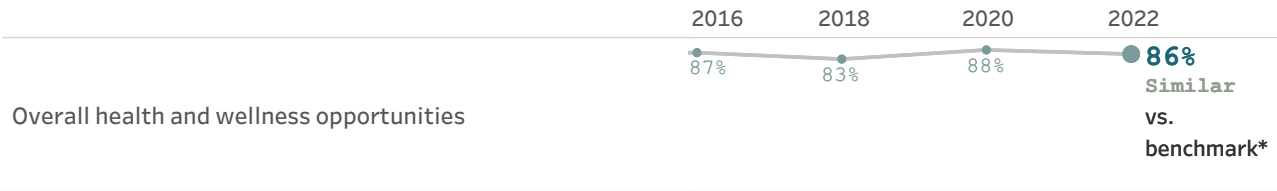
Overall health and wellness opportunities in Decatur, 2022



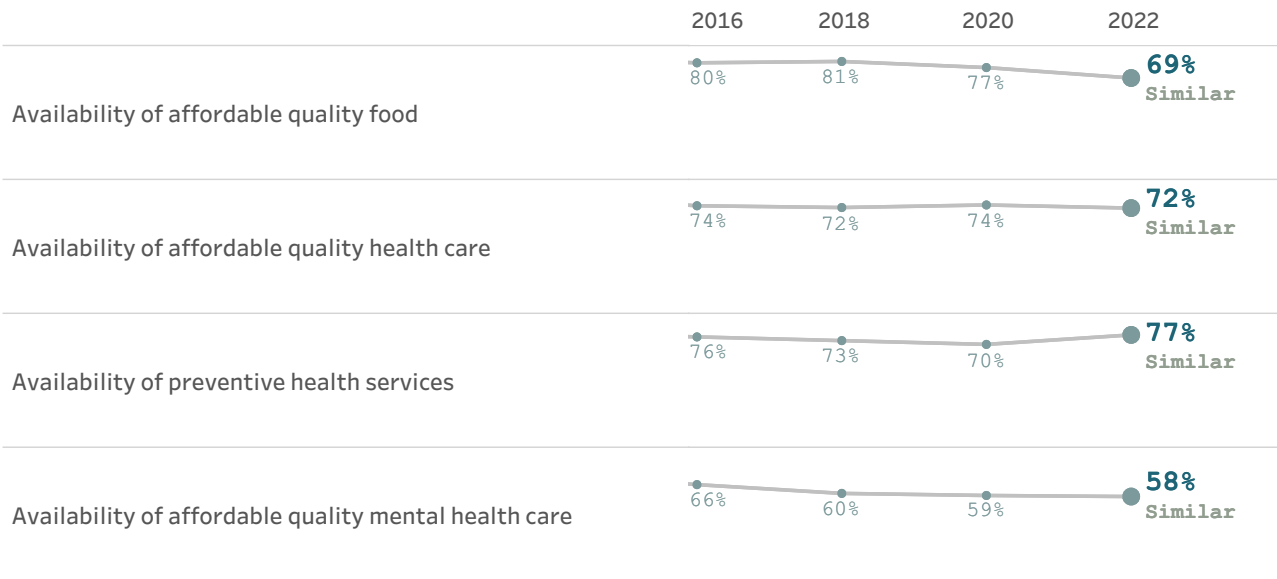
Health and wellness

The characteristics of and amenities available in the communities in which people live has a direct impact on the health and wellness of residents, and thus, on their quality of life overall.

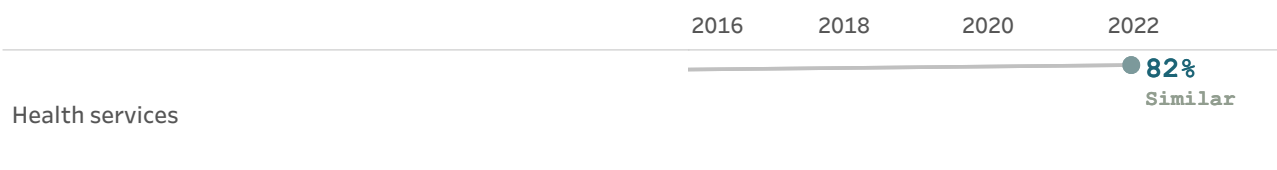
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)



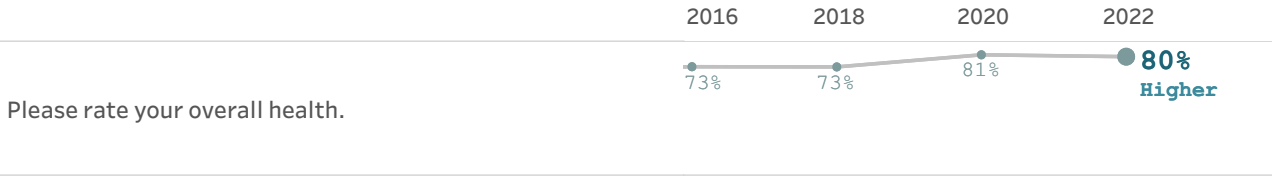
Please also rate each of the following in the Decatur community.
(% excellent or good)



Please rate the quality of each of the following services in Decatur.
(% excellent or good)

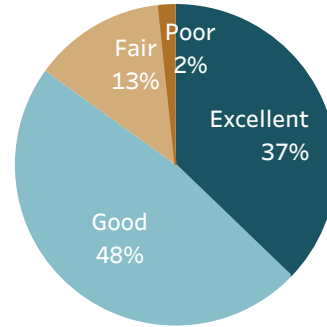


Please rate your overall health.
(% excellent or very good)



* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

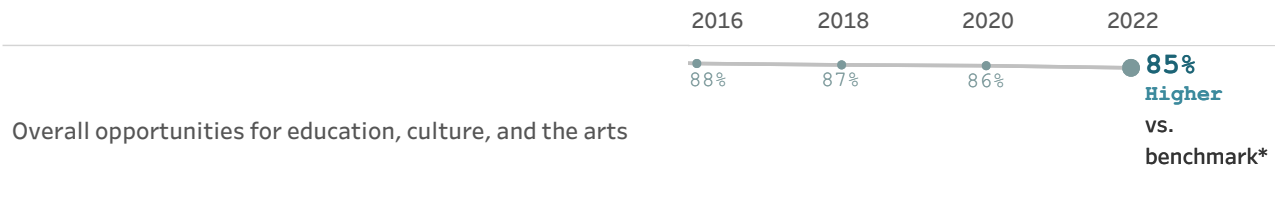
Overall opportunities for education, culture and the arts, 2022



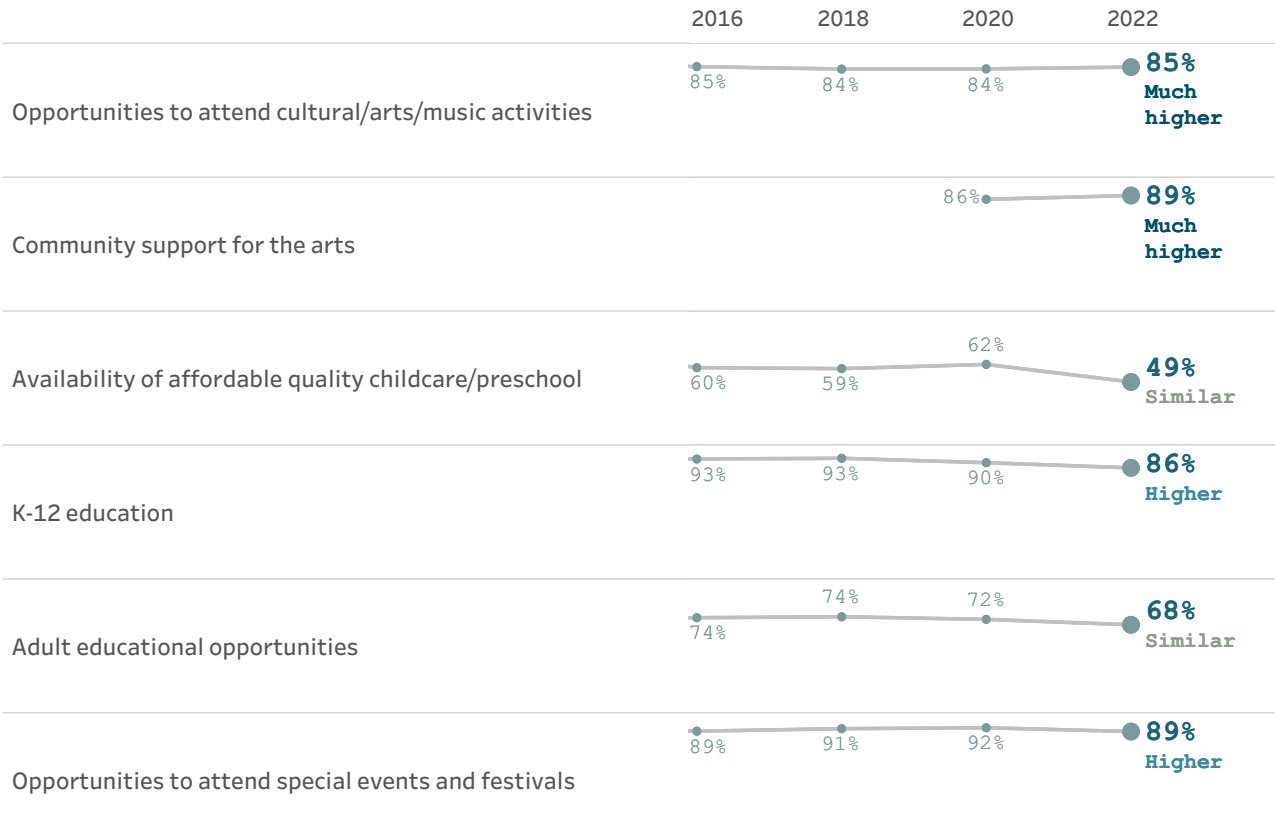
Education, arts, and culture

Participation in the arts, in educational opportunities, and in cultural activities is linked to increased civic engagement, greater social tolerance, and enhanced enjoyment of the local community.

Please rate each of the following characteristics as they relate to Decatur as a whole. (% excellent or good)

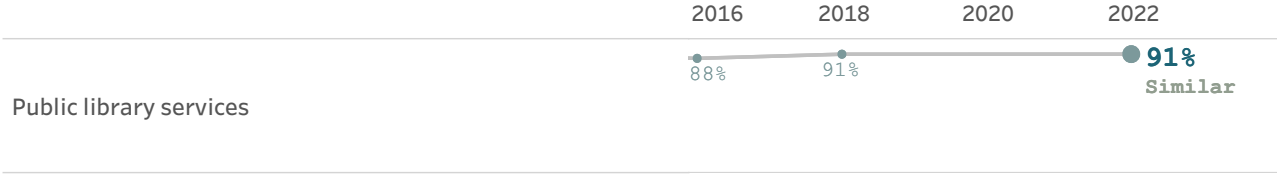


Please also rate each of the following in the Decatur community. (% excellent or good)



Please rate the quality of each of the following services in Decatur.

(% excellent or good)

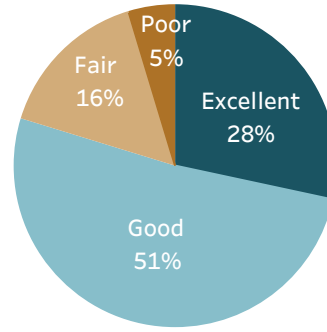


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

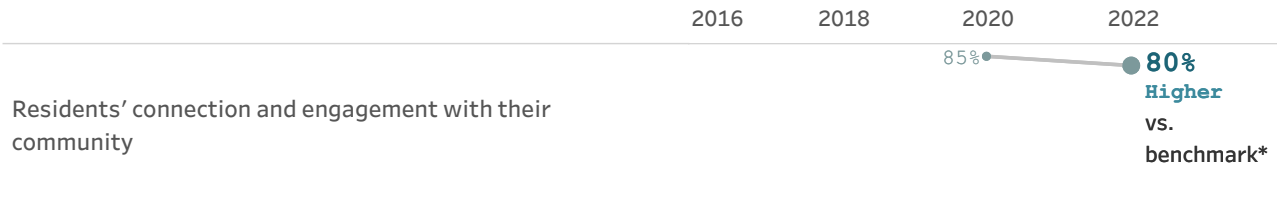
Residents' connection and engagement with their community, 2022

Inclusivity and engagement

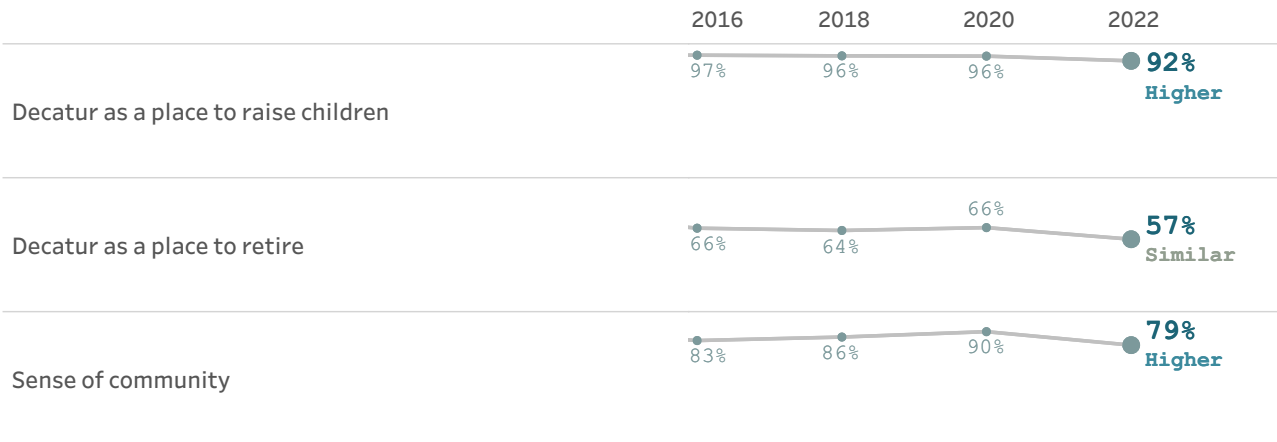
Inclusivity refers to a cultural and environmental feeling of belonging; residents who feel invited to participate within their communities feel more included, involved, and engaged than those who do not.



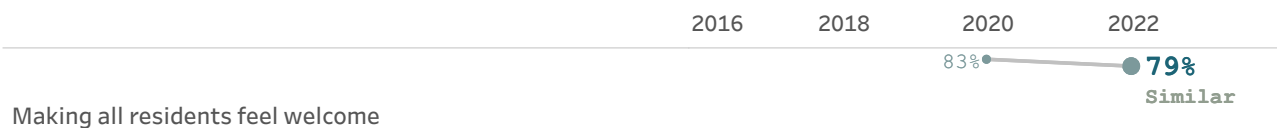
Please rate each of the following characteristics as they relate to Decatur as a whole. (% excellent or good)

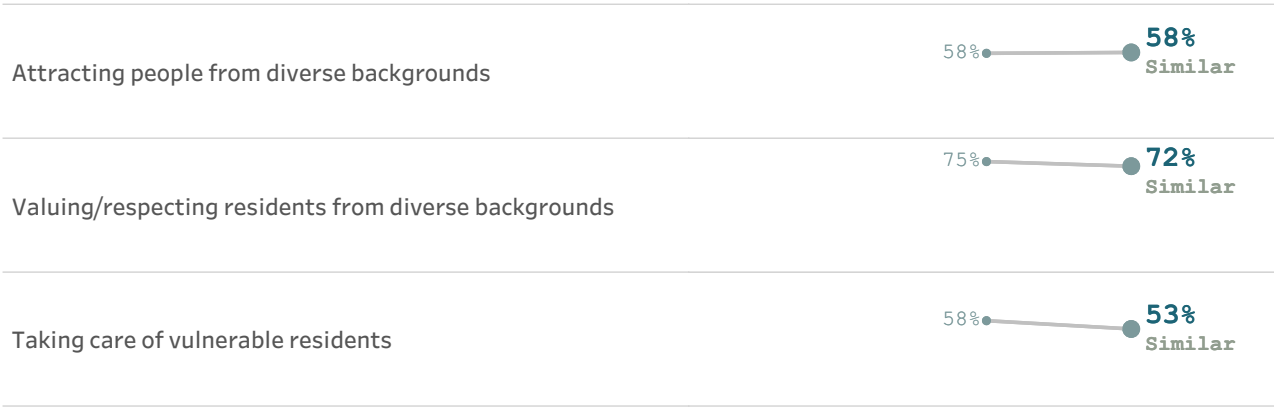


Please rate each of the following aspects of quality of life in Decatur. (% excellent or good)

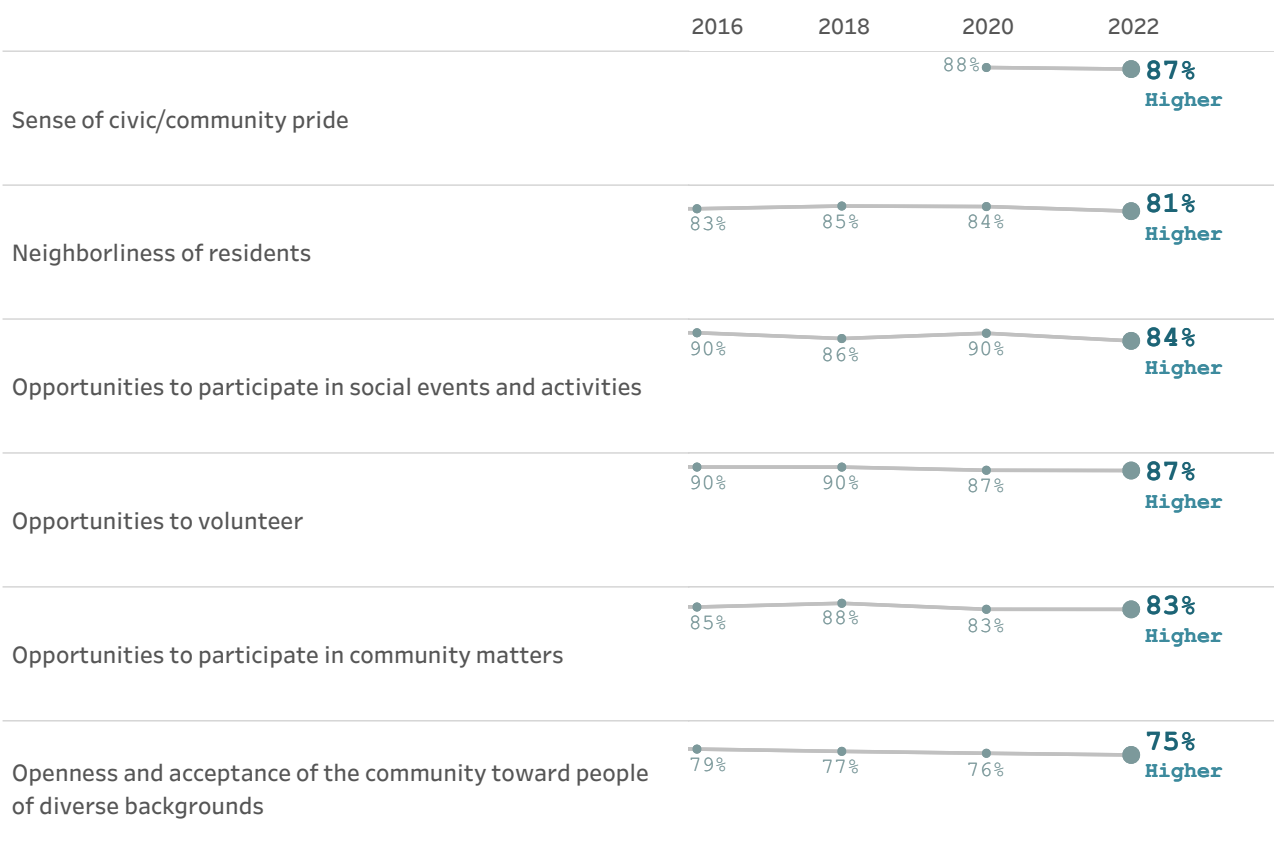


Please rate the job you feel the Decatur community does at each of the following. (% excellent or good)





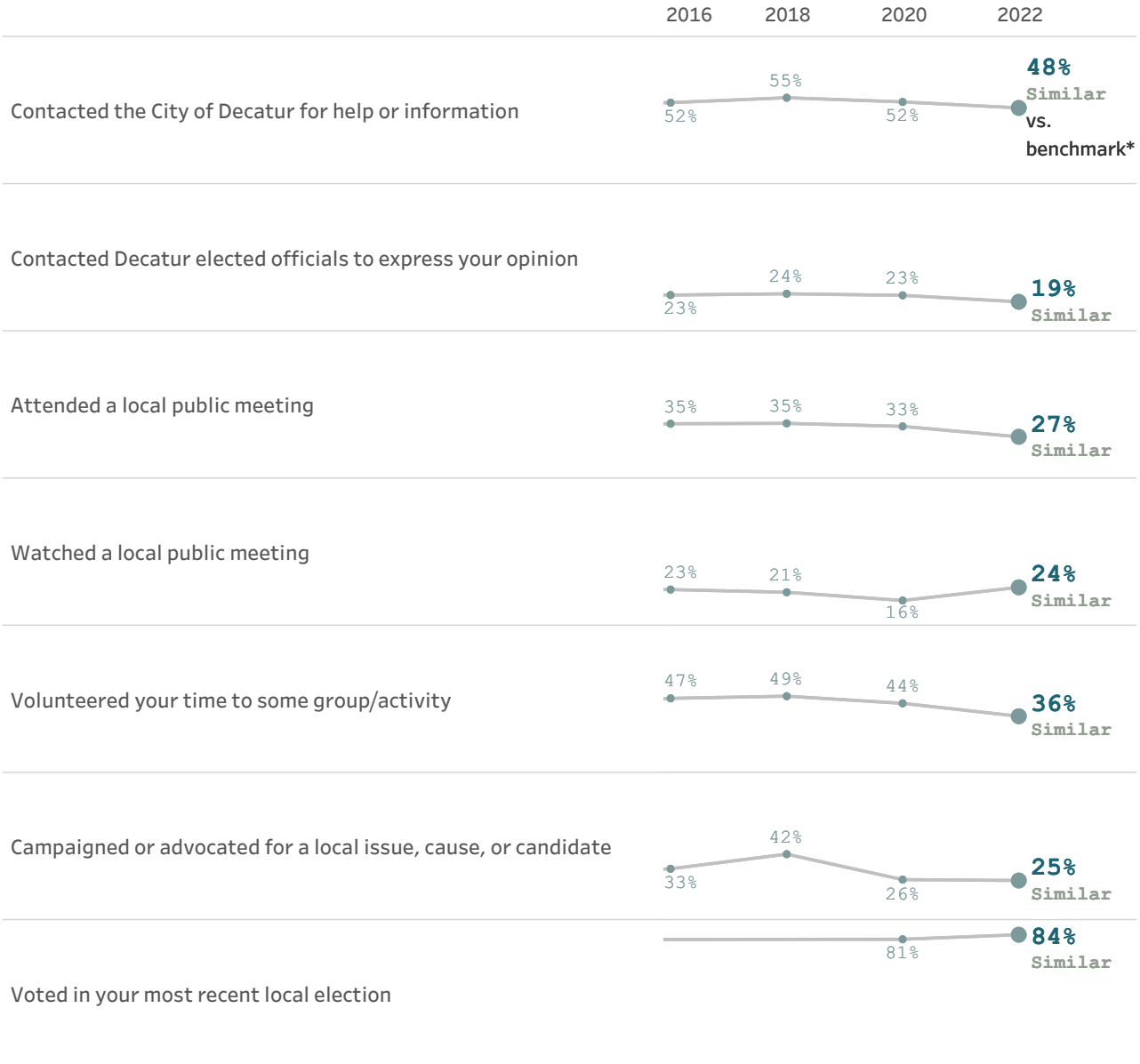
**Please also rate each of the following in the Decatur community.
(% excellent or good)**



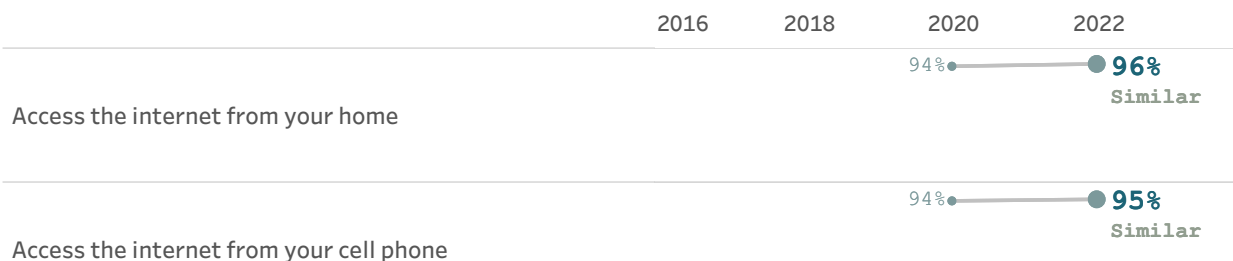
* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

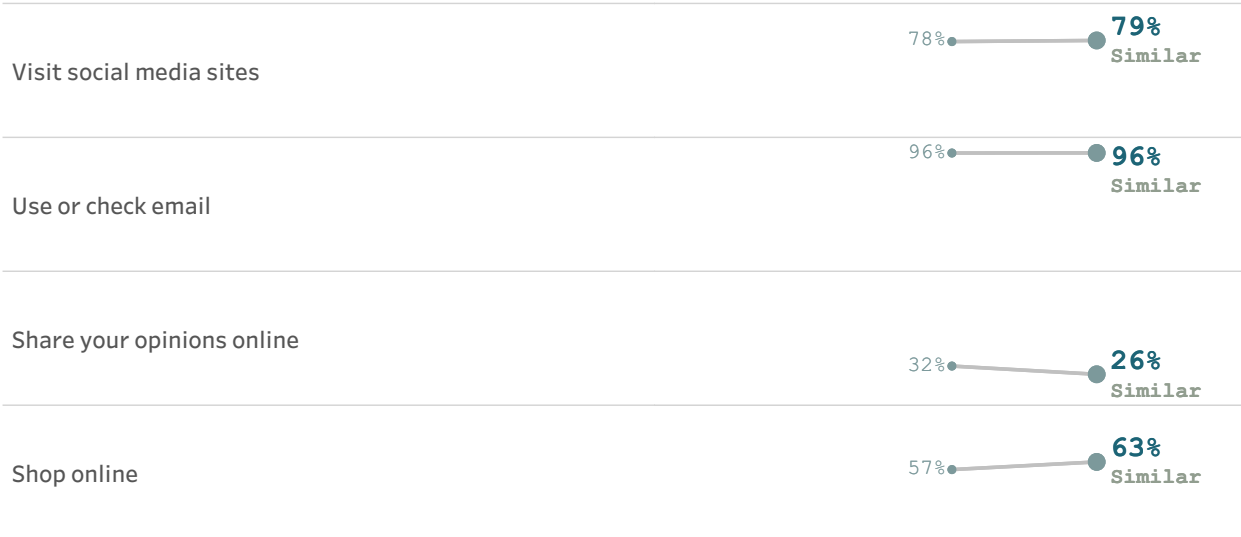
Residents' participation levels

Please indicate whether or not you have done each of the following in the last 12 months.
(% yes)



In general, how many times do you:
(% a few times a week or more)

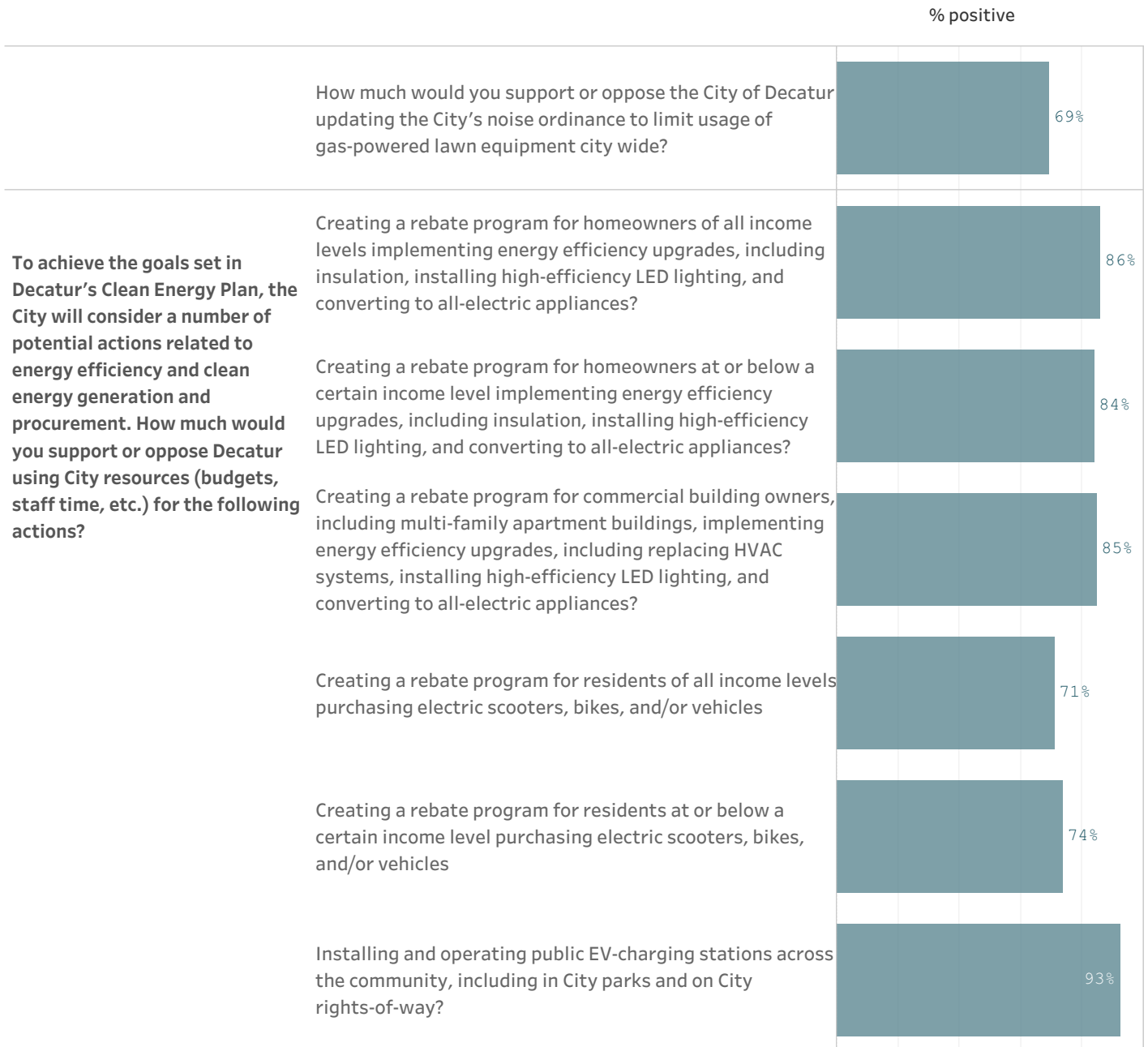




* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Custom questions

Below are the results of each custom question on the survey. The percentage of positive responses (Strongly/Somewhat support) is shown.





Patti Garrett, Mayor

Tony Powers, Mayor pro tem

George Dusenbury, Commissioner

Lesa Mayer, Commissioner

Kelly Walsh, Commissioner

Andrea Arnold, City Manager

David Junger, Deputy City Manager

Linda Harris, Assistant City Manager

Teresa de Castro, Assistant City Manager

Meredith Roark, City Clerk

**BUDGET
AS ART
COLLECTION**

LIMITED EDITION