City of Decatur, Georgia

BUDGET

Fiscal Year July 1, 2021 to June 30, 2022



Patti Garrett, Mayor
Tony Powers, Mayor Pro Tem
George Dusenbury, Commissioner
Lesa Mayer, Commissioner
Kelly Walsh, Commissioner

City of Decatur®

I ♥ Decatur, by Adam Pinsley, 48” x 48”, aviation paint on dibond aluminum

City of Decatur®

BUDGET

Fiscal Year July 1, 2021 to June 30, 2022

City of Decatur, Georgia
509 North McDonough Street
P.O. Box 220
Decatur, GA 30031

404.370.4100 phone
678.553.6518 fax

www.decaturga.com

FISCAL YEAR 2021-2022

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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, 2020.

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.

City Manager's Office
509 North McDonough Street
P.O. Box 220
Decatur, Georgia 30031
404-370-4102 ▪ Fax 678-553-6518
info@decaturga.com ▪ www.decaturga.com

May 17, 2021

City Commissioners,

This year's proposed budget comes with a special symbol. The cover art, 'I "Heart" Decatur,' by local artist Adam Pinsley, symbolizes the compassion experienced within our community over the past year and the hope we have for the City of Decatur as we emerge from the pandemic even stronger than we were in March 2020. Decatur is a community that embraces the arts and many have found solace and inspiration through public art over the past months.

The past year has been trying on our employees, our residents and our business owners, who have shown strength and resilience through these tough times. Through it all, the public health and safety of our community has been the guiding priority. The City declared a public health state of emergency, issued a stay-at-home order, closed non-essential businesses and enacted a mask ordinance. As a result of these difficult decisions, the City organization had relatively few positive COVID-19 cases and community transmission was low, due to widespread adherence to public health guidelines and orders. Community members cared for each other in ways large and small; people made masks for strangers, neighbors delivered groceries to our more vulnerable residents, and public health workers and first responders were celebrated daily.

These community values of respect, compassion and courage help to guide the development of a proposed budget that:

1) Restores City services and programs that were suspended due to the pandemic,
2) Invests in City personnel and addresses organizational needs through a combination of additional resources and restructuring,
3) Funds an aggressive capital improvement program, and;
4) Promotes long-term investments in community priorities, including affordable housing, mobility, climate action, economic development, and civic trust – all through an equity lens.

The 2020-2021 Revised Budget Estimates and the 2021-2022 Proposed Budget Estimates, presented here for your review, were developed within the emergency management framework that includes four core phases: Mitigation, Preparedness, Response and Recovery. The budget estimates primarily reflect activities in the Recovery phase, yet recognize the City is still responding to the effects of the pandemic and that we will continuously refresh our Pandemic Response Plan to reflect the lessons we have learned and to be prepared in the event of a COVID-19 recurrence or new pandemic in the future.

The budget message identifies key priorities, highlights specific projects and initiatives, discusses principal issues that impact the budget and the City organization and acknowledges the challenges we will continue to face as a community and a local government over the next year.

These are highlights of the proposed budget:

- The Proposed 2021-2022 General Fund Budget Estimate is $29,993,970, which is $3,069,780 higher (11%) than the Revised 2020-2021 General Fund Budget Estimate; the Revised 2020-2021 General Fund Budget Estimate is $26,924,190, which is $1,795,870 lower (-6%) than the Adopted 2020-2021 General Fund Budget Estimate.
- No change to the overall millage rate of 13.92 mills.
- A recommended use of fund balance from the General Fund in the amount of $1,331,920 for the Revised 2020-2021 General Fund Budget, as compared to $2,289,200 in the Adopted 2020-2021 General Fund Budget; and a use of fund balance in the amount of $2,794,160 for the Proposed 2021-2022 General Fund Budget.
- An increase in the 2021 real property tax digest estimated at 5%.
- An increase of more than $228,000 (+10%) in health insurance costs over the 2020-2021 Adopted Budget.
- An updated 2021-2022 pay plan that supports a "living wage" for full-time employees; and 2.5% in-step, merit-based salary increases.
- Funding of planning efforts including the completion of the 2020 Strategic Plan, a Downtown Master Plan, a Greenspace and Facilities Master Plan and a Clean Energy Plan.
- Funding earmarked for the Affordable Housing Trust Fund.
- Creation and funding of the East Decatur Tax Allocation District (TAD) fund.

Recovery – Focus on the Future

In emergency management, the textbook Recovery phase involves efforts to restore to the previous state. The City's Recovery efforts strive to improve on the previous state. We will do that by envisioning a better future and dedicating resources to achieve that vision. The City's largest visioning exercise is the ten-year 2020 Strategic Plan. The 2010 strategic plan has guided all aspects of City operations and policy making since its adoption. The community engagement process for the 2020 plan was interrupted by the pandemic but the planning team persevered and created opportunities for virtual engagement including online 202 educational sessions that took a deep dive into core topics raised during the

roundtables process and provided opportunities for community participation through online forums. Soon the City will be hosting an in-person, outdoor open house. We are using all of the comments and data gathered through the variety of tools and formats to develop the guiding principles and specific goals and objectives to shape the future of our City over the next decade. The strategic planning process requires a significant financial investment in addition to staff time and energy. The results are impressive. Since adoption of the 2000 Strategic Plan and the City's commitment to it, important community goals have been achieved along with millions of dollars of public and private investment.

The strategic plan will be finalized in the fall of 2021 and other planning efforts will begin soon. The upcoming Downtown Master Plan will build upon the vibrant and livable downtown district – an American Planning Association Great American Neighborhood - and allow Decatur residents, businesses and other stakeholders to share their vision for its future. The Samuel L. Jones Boys and Girls Club facility was purchased in 2020 upon the termination of the Boys and Girls Clubs of Metro Atlanta activities at the site. The Greenspace and Facilities Master Plan will provide an opportunity to plan for the use of this property and to identify the future needs of the community around public facilities and outdoor space. A Clean Energy Plan will guide the transition to safe and sustainable resources for both City operations and the Decatur community. Focusing on improved energy efficiency, low- or zero-carbon transportation, and renewable energy production and procurement, the Plan will identify the most impactful actions the City and our community can take to reach its clean energy goals efficiently and equitably. A new storm water master plan was adopted in December 2020. Implementation of the storm water master plan will help with the City's resilience in the face of climate change.

The Affordable Housing Task Force report from February 2020 has provided a guide for the City's actions to support and promote affordable housing. The inclusionary housing ordinance adopted by the City Commission in July 2020 is a clear example of policy generated by the Affordable Housing Task Force. The City is a model in listening to the community, crafting plans based on community engagement and remaining focused implementation.

Supporting Our Most Important Resource: Our Employees

Our employees have been affected by the mental, social and economic effects of the pandemic as well as its impact on their physical health. Many of our employees did not have the option to work from home. Police officers, firefighters, public works staff, and other public-facing employees continued to report to work each day, facing uncertainty about exposure to the virus, finding care for their children and caring for sick family members. Employees remained courageous and unwavering in their dedication to the community we serve. Through funding from the Coronavirus Aid, Relief and Economic Security (CARES) Act, public safety employees were recognized for their efforts through a pandemic pay premium, and non-public safety employees received premium pay through an allotment from the General Fund. Many of our employees are still in the Response phase to the public health emergency as we work to get residents and employees vaccinated,

respond to COVID-19 medical calls, and make decisions about resuming services and activities that were suspended during the pandemic.

The future of our City and our ability to provide the high level of services our citizens expect are directly related to our ability to attract and retain quality employees. Competitive salaries are one of many tools that make it possible for the City to recruit and retain the most qualified talent. The 2021-2022 Proposed Budget includes a 5% shift in pay ranges to be more competitive with the Atlanta market and to get the City closer to offering a "living wage" to all full-time employees. The lowest hourly wage in the proposed pay plan for a full-time City employee will be $15.56. A living wage is the minimum employment earnings needed to meet a family's basic needs including food, childcare, health insurance, housing, transportation, and other basic necessities (see www.livingwage.mit.edu). While a living wage is normally higher than minimum wage or a poverty wage, it does not take into consideration income that would be needed for eating out, leisure activities and savings. The wage varies based on geography and family composition. In DeKalb County, the living hourly wage for one adult with no children is $16.72.

As listed in more detail in the All Funds Overview, a number of positions are recommended to be reclassified based on salary survey data, internal equity, and changes in job duties. A full-time Site Director position is being eliminated in the absence of the after-school program at Legacy Park. As a result of the recommendations from the Communications Audit, the part-time Digital Media Specialist position is recommended to be full-time. An Energy and Sustainability Manager position is needed as the City enhances its efforts to be more resilient and to combat climate change. A restructuring of the Public Works department to absorb the Design, Environment, and Construction division into a more unified department includes the addition of a Deputy Public Works Director position. These changes will improve customer service, better address community infrastructure needs, and make better use of resources across all Public Works divisions.

In addition to competitive salaries, the City offers health insurance coverage to all full-time employees. Details about health insurance costs can be found in the All Funds Summary. Claims are expected to remain within the budget for the current fiscal year but these claims are higher than the previous year. An increase in claims is anticipated next fiscal year based on current claims data. This will result in an overall health insurance increase of 10% over the current fiscal year. In response to this cost increase, the City is also increasing the employee contribution to the plan by 10%. The City continues to pay 80% of the overall premium equivalent rates while employees will continue to contribute 20%. The City also encourages participation in its wellness program based on the belief that healthy and active employees will be present and productive.

Competitive pay and benefits are important, but they are not the primary reasons that people remain committed to an organization. Decatur employees have opportunities to serve on cross-departmental teams, take part in professional development activities, participate in the E5 leadership academy, and influence the day to day operations of their work. Over the past year, employees have had limited opportunities for training and

professional development. Employees are eager to engage and learn with their peers and training budgets have been restored to their pre-pandemic levels. Key to the success of any organization is its sustained commitment to diversity, equity, and inclusion. Having a diverse workforce is not enough. Decatur has started down the path to a better understanding of issues such as institutional racism and identifying bias that may be built into our organization. Training has been and will continue to be held 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 City recently joined the Government Alliance for Race and Equity (GARE). Through GARE, the equity team performed an employee equity survey in 2021 which will be presented to all employees in early June and will help guide the work of the equity team to advance racial equity within the organization.

Supporting Our Community's Recovery

In September 2020, the City received $2,914,440 from DeKalb County from the Coronavirus Relief Fund (CRF) under the federal CARES Act. In partnership with the Decatur Downtown Development Authority and Legacy Decatur, the City distributed $1,200,000 in CARES funding to eligible small businesses and non-profits negatively impacted by the pandemic. For many of these businesses and non-profits, this funding was critical to their survival. The City has worked to support our small businesses during the pandemic through a variety of efforts including marketing campaigns, weekend events, and an open container ordinance.

The American Rescue Plan Act (ARPA) promises additional funds to local governments in response to the negative impacts of the global pandemic. The guidelines have just been released and there is still uncertainty about the eligible uses of the funds. However, there is the possibility that there may be additional funding for business support, replacement of the City's revenue losses due to the public health emergency, and funds for public works infrastructure.

The lack of quality, safe affordable housing is a national crisis to which the City has committed to responding. If the ARPA funds prove to be eligible for affordable housing, the City will have a tremendous opportunity to either preserve or produce additional affordable housing, including executing the affordable housing plan for Legacy Park.

Funding continues for the Affordable Housing Fellow to help implement the recommendations from the Affordable Housing Task Force report. The Affordable Housing Fellow will evaluate development codes and prepare amendments to the Unified Development Ordinance to allow small-scale, two to four unit dwellings within existing R-85 and R-60 zoning districts and to allow cottage courts as a viable option for small-scale residential development in the RS-17 townhouse zoning district. Through a Community Design Assistance Program award from the Atlanta Regional Commission, Decatur has an opportunity to expand its existing homeowner rehabilitation assistance effort during the

annual Martin Luther King, Jr. service weekend to a robust year-round program for low-income housing energy assistance. The program would offer weatherization, energy-efficiency improvements such as roof solar panels, accessibility upgrades, and similar improvements to help lower income residents stay in their homes. Funding is not included in the Proposed Fiscal Year 2021-2022 Budget but a future budget request is anticipated.

A transfer of $100,000 is being recommended to the housing trust fund which may be used in support of affordable housing. Possible uses within the next year may be to support the start of the Martin Luther King, Jr. service program or to support the Decatur Land Trust. The Decatur Land Trust was created in 2019 as a vehicle to preserve owner-occupied single-family homes at affordable prices, promote and finance the construction of accessory dwelling units as an aging-in-place affordable housing model, and partner with developers of for-sale units to keep them affordable to income-qualified households. To further the opportunities available to community land trusts, such as grants and the ability to acquire property, City staff will continue to support the work of the Decatur Land Trust for it to become its own 501(c)(3) non-profit organization during fiscal year 2021-2022.

Infrastructure and Capital Investments

The City's past investment in capital infrastructure has been impressive and is described in detail in the Capital Projects Narrative. In order to remain within the limited revenue generated by the levy for the capital improvements funds, we must defer some capital needs for the present.

However, there are investments in capital infrastructure to benefit current residents as well as future generations. During the public health emergency, community members have taken advantage of access to sidewalks, bike lanes, parks, and open space, including the 77-acre Decatur Legacy Park. The proposed budget includes additional sidewalks on South Columbia Drive, Shadowmoor Drive and Derrydown Way to support safe routes to school near the Talley Street Upper Elementary School. More bike lanes and intersection improvements are included in the proposed budget along Commerce Drive and Church Street. An upgrade to Ebster Field to include synthetic turf and lighting also is proposed for fiscal year 2021-2022.

An example of the City's strong community partnerships and progressive technology program is the underground fiber network project that connects all City and City Schools of Decatur facilities. This self-healing, high-speed network will limit the City's and school system's reliance on a local telecommunications provider and eliminate recurring fees for network services while enhancing network quality. The network will be activated this summer.

Other examples of partnerships for capital outlay include the Community Development Block Grant (CDBG) application through DeKalb County for inclusive playground equipment at Legacy Park in the amount of $145,000, which is still in the review phase, and the phase I and phase II grants from the Georgia Environmental Finance Authority which will provide a solar array and battery storage at the City's Public Works Building.

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 intersection project and have funds available for other improvements that benefit pedestrians and bicyclists.

Recovery Needs a Strong Financial Foundation

The priorities described above and in the subsequent Budget Narrative and other summaries are achievable because of the City's strong financial position even as we emerge from a global pandemic on a scale never before seen in our lifetime. The City takes a conservative approach to budgeting which includes such practices as fully funding all positions as though they will be filled throughout the whole fiscal year and using realistic collection rates when estimating property tax collections. Lower collection rates continue to be applied to property tax estimates for the revised and proposed budgets as the long term impacts of the pandemic are uncertain. Historically, 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 but not included in the budget.

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 is recommended in this budget. At the end of 2019-2020, the fund balance for the General Fund totaled $12,559,843 which is 46% of the 2020-2021 Revised Budget Estimate. The 2020-2021 Revised Budget anticipates using $1,331,920 in fund balance. This is $957,280 less than the amount originally estimated in the 2020-2021 adopted budget and will reduce fund balance to $11,227,923 or 42% of the 2020-2021 Revised Budget Estimate. This reduction in the use of fund balance was made possible primarily through the reimbursement of public safety payroll expenses from CARES funds. The 2021-2022 Proposed General Fund budget anticipates using $2,794,160 of fund balance and will leave a fund balance of $8,433,763 or 28% of the 2021-2022 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 funded by the use of fund balance include the 2020 Strategic Plan, Clean Energy Plan, Downtown Master Plan, Greenspace and Facilities Plan and a transfer of $500,000 to the capital improvement fund for two street repair projects and for affordable housing initiatives.

The remaining fund balance is well 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. In the absence of a tax digest report from DeKalb County, budgeted property tax revenue assumes a 5% 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.

A .12 mill reduction is recommended for the Debt Service Fund and a corresponding increase of .12 mill is recommended for the Capital Improvement Fund, resulting in no overall change to the combined tax rate of 13.92 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.

On the Road to Recovery

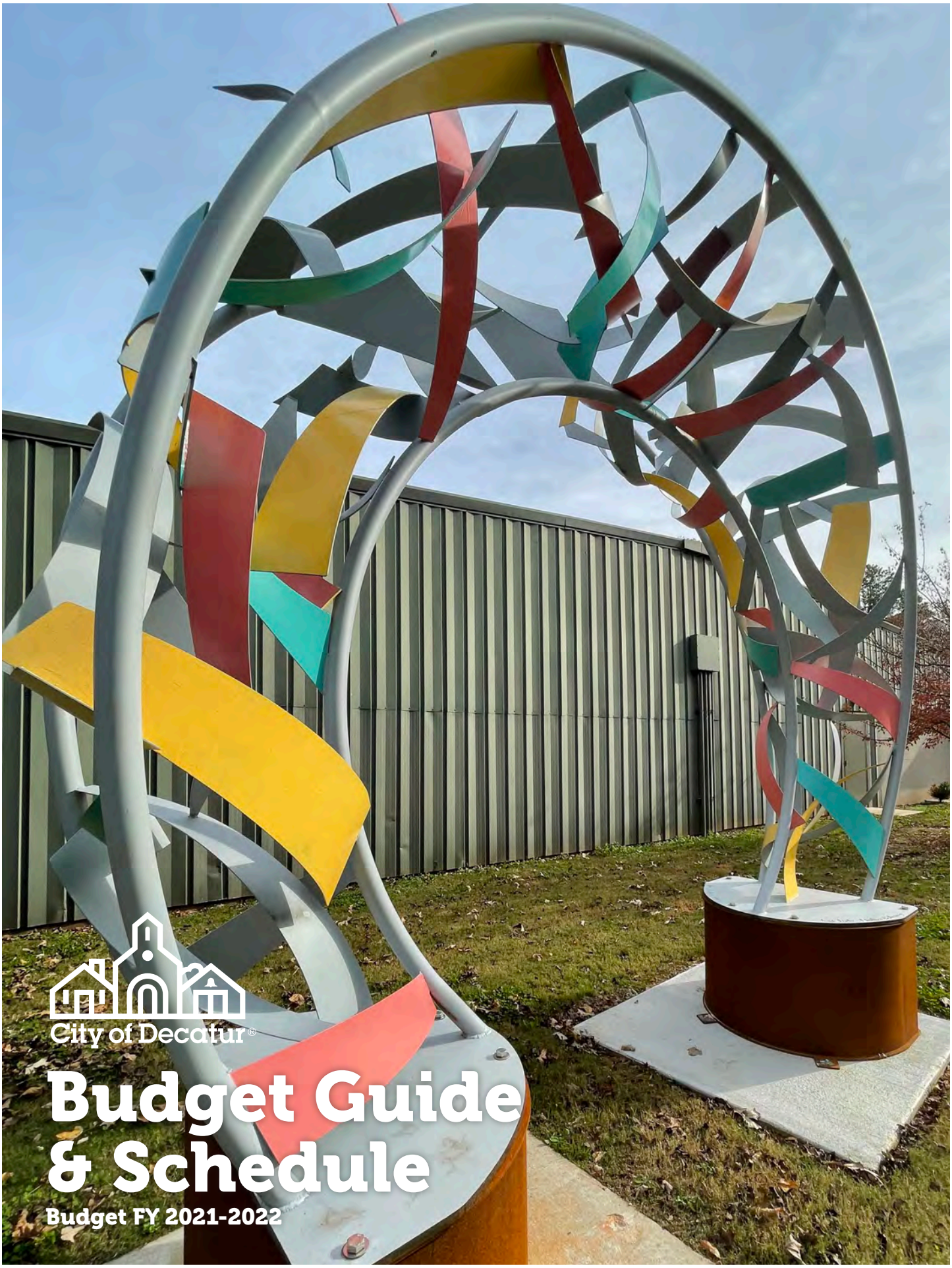
After withstanding the most challenging year in recent memory, the City is recovering and is poised to thrive as a community that is more equitable, just and welcoming than when we entered the pandemic. We have been changed and our future will continue to be shaped by the events of 2020, not only by the pandemic, but by the violence against racial minorities and demands for racial justice. We may be proud of the peaceful protests, the removal of oppressive and hateful symbols and the highlighting of civil rights history in our community, but these achievements should just be the catalyst for real and meaningful racial progress. We are a model for governance, management, planning and public policy, and we can be a model of racial equity and inclusion.

The proposed budget is more than a work plan. It is a guide for advancing and achieving community priorities and provides the framework for us to ensure that all of our actions are considered through a racial lens.

Finally, let's always remember what we do and why we do it. Turn to the front page and be reminded that We "Heart" Decatur.



Andrea Arnold
City Manager



City of Decatur®

Budget Guide & Schedule

Budget FY 2021-2022

Key Hole Flutter Gateway, by Jim Galluchi

FISCAL YEAR 2021-2022

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 the City Clerk/Budget Director 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 traditionally 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 on 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.

Stormwater 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 the U.S. Department of Education.

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

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 participation fees and grants and expenditures related to the city's after-school and summer programs.

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.

Coronavirus Relief Fund: Established to account for the use of federal funds granted to municipalities during the COVID-19 pandemic for the period of March 2020 through December 2020.

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 an 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 C.

In the fiscal year ending June 30, 2020, the general fund balance totaled $12,559,843 or 42% of the 2020-2021 revised operating budget. This was an increase of $1,863,380 from the previous year's fund balance. In the Revised 2020-2021 budget estimates, the city has budgeted to use $1,331,920 of fund balance. In the FY 2021-2022 budget estimates, the city has budgeted to use $2,794,160 of fund balance. Fund balance is estimated to be $8,433,763 at the end of FY 21-22 or 28% 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. Funding for the 2020 Strategic Plan process is included in the fiscal year 2020-2021 proposed budget and the fiscal year 2019-2020 revised budget. 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.

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. However, due to COVID-19, the event was cancelled. Instead, interested residents were given the opportunity to share feedback on budget priorities identified by the City Commission during its annual planning retreat in January 2020 using the Open Town Hall forum.

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.

FISCAL YEAR 2021-2022
BUDGET SCHEDULE

January 22	Budget Memo and Schedule to Departments
February 19	DEPARTMENT PROPOSED BUDGET REQUESTS plus PROPOSED CIP Requests and PROPOSED BVE Worksheet(s) DUE BY 5 pm
February 26	REVISED BUDGET REQUESTS plus REVISED BVE Worksheet(s) and VBB-Strategic Plan Principles DUE BY 5 pm
March 1	City Commission Adopts Billing Ordinance
March 5	Budget Narrative drafting begins
March 10	BUDGET REVIEW MEETING-DEPARTMENT HEADS
March 12	Personnel Estimates and Health Insurance Estimates Due
March 19	Budget Request Follow-up
March 22	10 Year Capital Plan Drafting
April 1	Tax Bill Mailing Deadline
April 2	Revenue Projections Due
April 2	Prepare Notice for Decatur FOCUS
April 6	BUDGET NARRATIVE FINALIZED
April 16	Draft Proposal to City Manager (tentative)
April 23	Preliminary Budget Complete
May 12	Public Hearing Announcements to Legal Organ
May 14	Budget delivered in City Commission packet
May 17	Presentation of Budget to Commission and Adoption of Tentative 2021 Millage Rates
May 20	Public Hearing Ads Published in Legal Organ
May 27	Public Hearing Ads Published in Legal Organ
June 3	Public Hearing Ads Published in Legal Organ
June 7	Public Hearing on Budget and Millage Rates
June 9	Budget Work Session
June 14	Public Hearing on Budget and Millage Rates (if necessary)
June 21	Public Hearing on Budget and Millage Rates, Adoption of FY 2021-2022 Budgets and Revised 2020-2021 Budgets, and Adoption of Final 2021 Millage Rates



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double-page layouts



City of Decatur®

Budget Narrative

Budget FY 2021-2022

Design B, by Killamari
Living Walls Laura Calle Grant Mural

FISCAL YEAR 2021-2022

Budget Narrative

The City of Decatur will assure a high quality of life for its residents, businesses and visitors both today and in the future.

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. After decades of population decline, Decatur's population has been on the increase since 1990 and with more than 25,000 residents, it exceeds the previous high of 22,000 persons in 1960. The City currently occupies a land area of approximately 4.6 square miles, making it one of the most densely populated cities in the State of Georgia. However, the City's 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 creative/technology businesses. Decatur is home to educational institutions like 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 Heath. 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 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 that provides a link to the City's history. Downtown residents in mid-rise, mixed-use condominiums and apartments have created a new type of neighborhood providing an important 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 traditional, single-family neighborhoods by providing opportunities for residents to walk to a variety of shopping and dining options.

The City's local public school system continues to attract young families to the City's single-family neighborhoods. This influx of school-aged children has resulted in an increase in school enrollment and a long-term strategy to accommodate this growth. 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 to support its residents, businesses and visitors. These services include public safety, public works, planning and zoning, sanitation, engineering, municipal court, active living, children and youth services, 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 after-school 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 4.6 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 Go60+ Shuttle for senior citizens.

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 highly livable, small urban City that values its history and enjoys a sophistication and vibrancy similar to a college town along 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, incorporated on December 10, 1823, 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 across the United States bear his name and reflect the western migration of the country during the early half of the 19th century. 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 a successful example of transit-oriented development and is connected to the City's surrounding traditional, historic single-family neighborhoods by an expanding network of sidewalks, bicycle lanes and a regional trail system.

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 Commissioners provide leadership in identifying community needs and developing programs to meet community objectives. There are five City Commissioners, elected in nonpartisan elec-

tions, for overlapping 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 was sworn in in 2020; Lesa Mayer, who was sworn in in 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 Mayor 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, the Public Facilities Authority 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 Decatur City Commission (clockwise from bottom right); Mayor Patti Garrett, Mayor Pro Tem Tony Powers, and Commissioners George Dusenbury, Kelly Walsh, and Lesa Mayer.

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

The City of Decatur will assure a high quality of life for its residents, businesses and visitors both 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 residents 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 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 public infrastructure, both planned and unanticipated.

In April 2010, the City kicked off the planning process to create the 2010 Strategic Plan as a guide for the last decade. An extensive effort was made to ensure broad participation

by age, gender, race and geographical location in the planning process and participants generated over 8,000 ideas and comments about issues facing Decatur and their hopes and dreams for the City's future.

Using this information, a plan was developed containing goals and tasks grouped into four primary principles that capture a shared vision for our community. These principles are:

Principle A Manage Growth While Retaining Character

Principle B Encourage a Diverse and Engaged Community

Principle C Serve as Good Stewards of the Environment and Community Resources

Principle D Support a Safe, Healthy, Lifelong Community

Ultimately more than 1,500 residents participated in the planning process from general Round Table discussions to Community Academies exploring specific topics to Open Houses where drafts of the plan were presented. Every comment was captured, analyzed and is included in the final report that the City Commission adopted in March 2011. The entire plan is available at www.decaturnext.com and includes four principles, 16 goals and more than 80 tasks that are incorporated into the City's annual work program. Also, the City's budget is directly linked to the principles and goals of the Strategic Plan to show residents how city resources are allocated to meet the community's vision and goals.

The City kicked off the development of a new ten-year strategic plan in 2019 with expanded opportunities for community engagement and public input. The 2020 Strategic Plan known as Destination 2030 will be adopted in fall of 2021. From this process, an updated and refreshed vision statement, as well as new principles and goals, are expected to arise.

The City will be inducted into the National Civic League's All-America City Hall of Fame in 2021 in recognition of the 2020 strategic planning process as an outstanding civic engagement initiative.

Performance Management

A progressive organization needs to know how well it is doing towards achieving its vision and goals. The City has developed quantifiable measurements to track how efficiently and effectively the organization is meeting its objectives. Selective benchmarking is undertaken during the development of departmental budget requests. Performance measures are reviewed by an interdepartmental committee on a monthly 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. Even before the 2017 change to an internal program, the City was benchmarking itself against other localities similar to Decatur. Since 2014 a municipal benchmark study and report have been published as part of the budget document. COVID-19 made it difficult to publish last year but the report is making a return in 2021.

Budget

The annual budget serves as the foundation for the City's financial planning and control. All work groups submit departmental budget requests to the City Manager's Office by the first week of March. Utilizing the goals and tasks described in the Strategic Plan as well as the City Commission's annual work 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 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 we move toward the beginning of the 2020 Strategic Plan, the annual budget continues to 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 2020

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

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

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

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

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

GENERAL GOVERNMENT DEPARTMENT

City Commission and City Manager's Office

Department Mission

The City of Decatur will assure a high quality of life for its residents, businesses and visitors both today and in the future.

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!

Department Overview

The City of Decatur has operated under a commission-manager form of government since 1920. The Charter of the City of Decatur establishes the City Commission as the governing and legislative authority of the City government. The City Commissioners oversee the delivery of services to citizens and are responsible for the adoption of an annual budget and the levying of taxes or the imposition of charges necessary to finance the budget.

In the commission-manager form, the elected officials are the community leaders and policy makers who adopt a vision for their city, and who appoint the City Manager. 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 serving as the Commission's chief policy advisor. The City Manager coordinates the work of department heads and other employees, who help ensure the smooth and efficient delivery of services.

The City Commission's budget includes resources that support developing goals and policy objectives that impact the community as well as provide guidance to all other volunteer boards and commissions. The City Commission budget also provides grant funding to the DeKalb History Center and the DeKalb Library System.

In addition to general management services, the City Manager's budget includes expenses related to organizational emergency management services, capital construction and legal services. Emergency management oversees the coordination of all available city resources and skills to mitigate and plan for likely catastrophic events, to reduce the probability and impact of extreme circumstances and to bring about quick restoration of city services after a disaster by utilizing a comprehensive emergency management plan that was created over a decade ago. This living document acts as a general framework to plan for, respond to, recover from, and mitigate the likely hazards that face the City of Decatur. In fiscal year 2020-2021, the emergency management team met on a weekly basis to discuss the various aspects of city management that were affected by the COVID-19 pandemic and collaborated with community partners to ensure the continued delivery of services with minimal disruptions.

The Deputy City Manager serves as the project manager for all capital construction projects, which are included within the Capital Improvements Fund budget as well as funded through proceeds from various bond issuances. Activities are described in more detail on pages 121-125 .

The City Attorney reviews contracts and agreements, provides legal opinions, defends the City's interests in legal proceedings and serves as a resource for all City legal matters.

The City Manager's Office is also home to the City Clerk's Office. The City Clerk oversees records management, municipal elections, the budget process and works closely with the City Manager to provide administrative support to the City Commission.

Accomplishments

Accomplishments are made possible by the support of the entire organization.

- Received GFOA's Distinguished Budget Presentation Award for fiscal year 2020-2021.
- Established a new emergency grant program for non-profit organizations in the City utilizing federal CARES Act funding in partnership with the Downtown Development Authority.
- Purchased the Samuel L. Jones Boys and Girls Club property.
- Promoted Black Lives Matter street mural with community participation.
- Provided partial funding and support of students' effort to install historical marker at the corner of N. McDonough Street and Trinity Place commemorating the Reverend Martin Luther King Jr.
- Supported efforts to have the Confederate obelisk declared a public nuisance and removed from the grounds of the DeKalb County Courthouse.
- Approved a partnership with Trees Atlanta for a Front Yard Tree Program.
- Passed and implemented a mandatory face covering ordinance.

FY 2021-2022 Budget Summary and Priorities

Over the next fiscal year, the City Commission and City Manager's Office will work closely to continue to lead the City through the pandemic while pursuing major policy initiatives. The City will continue its disciplined approach to reopening with guidance from multiple public health data points. A phased approach to reopening is needed to ensure that the City is stronger and more resilient than prior to the pandemic.

The pandemic has exacerbated issues of racial inequity. The City Commission budget includes funding to continue the City's anti-racist, social justice and equity efforts, including training, education and racial equity planning and building upon the work and progress that was made in the current year.

Other policy matters that will be considered by the City Commission include a revised tree ordinance, an impact fee ordinance and amendments to the Unified Development Ordinance to promote affordable and inclusive housing.

The City Manager is responsible for the appointment of department heads, including the Police Chief position which is vacant due to the recent retirement of Chief Mike Booker. The City Manager will employ a firm to help manage the recruitment and selection process. This process will include extensive public involvement in identifying the community's needs through various means such as surveys, stakeholder meetings and community forums.

Volunteers on boards and commissions put in many hours in service to the City. These important community members were able to gather in person last March, just prior to the pandemic shutdown, for an educational and social event with Peter Kageyama, an author and community development consultant. We are hopeful that we will be able to host another event with the members of our boards and commissions within the next year.

It is the City Manager's responsibility to develop and present a sound budget for City Commission consideration each year. Upon the adoption of the 2020 strategic plan, City Manager's Office staff will develop the next year's budget in support of that plan. The budget is the primary tool used to ensure that the community's vision is implemented in a viable and financially-sound manner.

The City Manager's Office will be responsible for managing all funds received as a result of the American Rescue Plan Act of 2021. Information about the allowable uses of the funds

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

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



City of Decatur®

National Citizen Survey 2020

Sense of Community
(% rated excellent/good)

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

Quality of Economic Development
(% rated excellent/good)

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

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

Quality of public information services (% rated excellent/good)

2006	69
2008	82
2010	89
2012	85
2014	86
2016	89
2018	87
2020	86

is just being released. These funds will provide an opportunity to respond to the negative impacts of COVID-19 within the community and the organization. Once the U.S. Treasury releases details about the funding, the City Manager will develop a financial plan that will be presented to the City Commission for review.

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

Department Mission

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.

Department Overview

The Community and Economic Development (CED) Department has two distinct areas of focus. Community Development is responsible for programs related to maintaining a strong sense of community, providing accurate and accessible communication tools and providing opportunities for community interaction and civic engagement. Economic Development is responsible for programs which focus on the implementation the City's long-range plans for the redevelopment of the City's commercial districts, the recruitment and retention of retail, restaurant and service businesses, and major planning efforts, like the Strategic Plan. The department also includes the Active Living Division and the Children and Youth Services Division. Their activities are covered separately in this budget document.

Community Development: Quality of life programs are often cited by residents as their reason for moving to and remaining in the City of Decatur. References to the importance of these programs are included in the Strategic Plan and consistently receive high marks in the citizen satisfaction surveys sent out every two years. Additionally, benchmark numbers included in the citizen satisfaction survey show that the City of Decatur is well ahead of its peers in citizen rankings for quality of life and sense of community. During the past year as the pandemic forced the cancellation of annual festivals and events, the community rallied to continue to support safe, socially distanced outdoor activities designed specifically to promote our local shops and restaurants. Shops and restaurants pivoted to online sales and take-out meals. Key events such as the AJC Decatur Book Festival moved to an all-virtual festival, attracting the local community as well as readers all over the nation, providing them with a way to connect with their community in a different way thus making the investment in quality of life programs more important than ever.

The Season of Giving/Christmas Decatur program adapted to the pandemic by purchasing gift cards for families with children and using an online service to send seniors gift packages directly to their homes. The MLK, Jr. Weekend Service event had to be postponed and organizers are considering opportunities to provide expanded year-round services. During the COVID-19 pandemic, the community also found a way to volunteer by sewing and distributing hundreds of masks to first responders and seniors in the community, and delivering supplies to homebound seniors.

While annual festivals and events had to be canceled, many of the non-profit organizations working in partnership with the City changed course by offering a variety of other options such as an online wine tasting, Santa riding in a firetruck "parade" through neighborhoods, and more. The Better Together Advisory Board and the City launched a virtual

Anti-Racism Speaker Series with locally and nationally renowned speakers on topics such as education, community healing, and policies and procedures. The speakers convened to share their wisdom and knowledge as Decatur seeks to continue its commitment to racial justice and equity.

A commitment to developing an educated and connected citizenry has made the Decatur 101 program and the Decatur Focus newsletter popular and effective tools for communicating with residents and businesses in the City of Decatur. The 2020 Decatur 101 class was interrupted by the pandemic and participants signed on to return in 2021 and participated in the first virtual Decatur 101.

The Department engaged a firm to conduct a Communications Audit in 2020. The audit showed that the Decatur Focus is the primary city communication tool that people use regularly. The recommendations from the audit include multiple ways to create and streamline processes that will reinforce a continued commitment to a culture of communication. When the pandemic interrupted the planned civic engagement process for the 2020 Strategic Plan, staff made the move to online programming. Public participation stayed strong, if not stronger, as the City continued its Roundtable small group discussions, Decatur 202s and breakout "room" discussions and forums using digital and virtual tools. The 13-month public input phases have been completed. Through an iterative community input process, the 2020 Strategic Plan has given emphasis to racial justice and equity, climate change, housing, transportation, economic development and civic trust. The final plan is slated to be finished and adopted by the City Commission later in 2021.

Economic Development: Our economic development program continues to respond to specific elements of the City's Strategic Plan and focuses on the implementation of the various planning documents. The City's development strategy is based upon a commitment to higher density mid-rise development within clearly defined commercial districts centered on transit stations and an adherence to the te-nets of Smart Growth within these districts and throughout the community:

- Higher Density Development is limited within clearly defined central business districts and districts oriented around transit.
- Mix of uses within these commercial districts to encourage pedestrian activity and alternative transportation.
- Mix of housing types throughout the community to encourage diversity and respond to life cycle housing needs.
- Connected street networks.
- Range of transportation options.
- Protected greenspace by focusing higher density development within existing commercial districts and underutilized surface parking lots and out of single-family neighborhoods.

Decatur continues to be viewed as one of the few examples in metro-Atlanta for true Smart Growth. A review of important factors indicates that the City's long-term commitment to Smart Growth strategies is producing the desired results. The number of downtown residential units has increased, traffic counts on major corridors have decreased, foot traffic counts are up and the values of new developments added to the tax base has allowed the City to see an increase in the tax digest in spite of the effects of the pandemic.

Adopted in July 2020, a mandatory inclusionary housing ordinance was crafted in response to one of the recommendations of the Affordable Housing Task Force Report to increase the number of affordable residential units in the city by setting aside 10% of residential units

Opportunities to volunteer
(% rated excellent/good)

2006	n/a
2008	87
2010	90
2012	91
2014	92
2016	90
2018	90
2020	87

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



in all developments that create five or more new units. The city will continue to implement more recommendations enabled by the creation of a new two-year affordable housing fellowship started in November 2020. Recommendations to be accomplished in 2021 include an update on the Decatur Downtown Development Authority's cottage court pilot development project and a Downtown Master Plan.

CED staff continue to look for ways to improve community outreach, strengthen program offerings and actively interact with citizens as cost effectively as possible.

Accomplishments

- Supported the installation of the Decatur Artway VI, a series of professional artist sculptures installed throughout the city for a two-year period.
- Named a Visionary City by the Georgia Municipal Association.
- Collaborated with the Decatur Downtown Development Authority (DDA) to help manage the second round Small Business Emergency Grant program to distribute $750,000 of CARES Act local funds to the local business community.
- Celebrated the opening of the newest office building in Downtown Decatur, and its tenant, We Work in October 2020. It replaced a non-taxed, surface parking lot associated with a government agency with a tax-generating mixed-use office building.
- Introduced a temporary weekend open container ordinance and Fab Fridays promotional events to support restaurants and retail affected by the COVID-19 pandemic.
- Celebrated the Atlanta Regional Commission's 2020 Development of Excellence Award given to Columbia Residential, Decatur Downtown Development Authority and MARTA for "Decatur East." The award-winning project transformed a former parking lot at the Avondale MARTA station into a bustling, mixed-use, transit-oriented development, including 92 units of affordable senior living and 22,000 square feet of commercial space sized for start-ups and local businesses.
- Adopted a Mandatory Inclusionary Housing Ordinance to increase the number of affordable residential units in the city by setting aside 10% of residential units in all developments that create five or more new units.
- Created a new two-year affordable housing fellowship.
- Completed a 13-month public input phase of the 2020 Strategic Plan community engagement process using an online process, small group discussions, Decatur 202s, breakout "room" discussions, and forums using digital and virtual tools.
- Launched an online Anti-Racist Speaker Series.
- Completed a citywide Communications Audit.
- Supported a Black Lives Matter community mural project, the installation of pop-up "Look Up Decatur" signs and commissioned artists to paint two traffic signal boxes in honor of the Black Lives Matter movement.

FY 2021-2022 Budget Summary and Priorities

The work plan for this fiscal year is focused on long-range planning, improving the level of customer service provided by this Department, implementing adopted plans and projects and supporting the City's efforts in affordable housing. There will be a special emphasis on the completion of the 2020 Strategic Plan this year, followed by the kick-off of the Greenspace and Facilities Master Plan and the Downtown Master Plan. And there will be a continued focus on helping our local businesses navigate through the pandemic as we work together to continue to build a strong business community.

Additional text amendments to the Decatur Unified Development Ordinance will be initiated to support the implementation of affordable housing recommendations. The first of the updates to be recommended will be to the RS-17 zoning district to provide more flexibility for the construction of cottage courts and similar pocket neighborhoods to make them more financially feasible and competitive when compared to townhome developments. Second is to reverse long-held exclusionary housing policies within the City and to allow small-scale duplex, triplex, and quadplex units in addition to traditional single-family detached homes in certain zoning districts. Community outreach on these housing topics will play a major role as the City continues its work in the social justice and equity spaces.



We anticipate that 2021 will continue to be a difficult year for our existing retail and restaurant businesses and plan to give our attention to finding opportunities to support the businesses currently located here and help them find creative, cost effective ways to attract customers and survive the effects of the pandemic.

We will partner with a local organization and play host to a series of community-wide educational events that will investigate the balancing act faced by communities when considering development projects. The input and exchange of information during the events will help us further investigate how to mitigate the negative impact of development on quality of life.

We intend to begin implementation of recommendations made as part of the Communications Audit and continue our commitment to implementation of the Better Together Community Action Plan for Equity, Inclusion and Engagement in partnership with the Better Together Advisory Board and an internal cross-departmental employee equity team.

Arts and culture play a major role in the Decatur brand. We will seek to incorporate art into new commercial developments through the use of development codes. Research will be conducted to find successful public/private partnership models and bring for a proposed text amendment.

And finally, we will look for ways to support our non-profit organizations as they begin bringing back events and festivals as the pandemic eases and continue to strengthen and build our commitment to community building and helping to find new ways to celebrate our community.

Priority One: Complete the 2020 Strategic Plan followed by the kick-off of the Greenspace and Facilities Master Plan and the Downtown Master Plan. Staff revised its methods to complete the Strategic Plan community engagement process plan to have more input on the draft plan and adoption of the final plan before the end of 2021. We will then move into the kick-off of the Greenspace and Facilities Master Plan and the Downtown Master Plan.

Priority Two: Additional Text Amendments to the Decatur Unified Development Ordinance to support the implementation of Affordable Housing Recommendations. These text amendments will provide more flexibility for the construction of cottage courts and similar pocket neighborhoods and to reverse long-held exclusionary housing policies to allow small-scale duplex, triplex, and quadplex units as we continue our work in the social justice and equity spaces.

Priority Three: Begin implementing recommendations from the Communications Audit. In an effort to continue our commitment and successful communications strategies

National Citizen Survey 2020

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

Ease of walking (% rated excellent/good)

2006	79
2008	87
2010	87
2012	92
2014	88
2016	83
2018	88
2020	92

Quality of recreation programs and classes (% rated excellent/good)

2006	78
2008	87
2010	82
2012	84
2014	88
2016	89
2018	89
2020	88

Availability of parks and walking trails (% rated excellent/good)

2006	n/a
2008	66
2010	63
2012	69
2014	74
2016	63
2018	65
2020	75

we will begin to implement recommendations from the Communications Audit designed to augment our current efforts and increase and streamline our processes as we continue to reach out in a variety of ways to all audiences.

Priority Four: Host a series of community-wide educational events. In partnership with a local organization we will host a series of community-wide educational events that will investigate the balancing act faced by communities when considering development projects. The input and exchange of information during these events will help us further investigate how to mitigate the negative impacts of development on quality of life.

ACTIVE LIVING DIVISION

Division Mission

It is the mission of the Decatur Active Living Division to provide physical and educational opportunities that contribute to the quality of life of the citizens of Decatur. Decatur Active Living is committed to enhancing the lives of individuals and families by contributing to the City's economic development, preserving and promoting our greenspaces and celebrating diversity while bringing the community together.

Division Overview

Decatur Active Living makes it easy to be active in the community by providing a range of traditional activities, including: youth and adult athletics, tennis, sport camps, outdoor pickleball and swimming with classes and programs from pre-school to active adults. The division maintains the parks, dog parks, playgrounds, athletic fields, three outdoor pools, one indoor pool and the cross-country trail at Decatur Legacy Park. Division staff oversee the Decatur Recreation Center, Ebster Recreation Center, Decatur Legacy Park Gym, Glenlake Tennis Center and the Boys and Girls Club property which the City acquired in Fall 2020. Future plans for the Boys and Girls Club property will be fleshed out in the Greenspace and Facilities Master Plan which is expected to kick-off in Fall 2021.

Active Living also offers non-traditional opportunities to engage the community to adopt an active lifestyle including planting opportunities at Scott Park Garden located behind the Decatur Recreation Center, walking, running and cycling programs, and the Safe Routes to School program which encourages students and parents to walk or bike to school. The members of the Active Living Advisory Board (ALB) serve as advocates and advisors on projects and programs that help community members safely incorporate physical activity into their daily routines, supports efforts to improve pedestrian safety including installing a network of Walk There! Signage to encourage walking.

Active Living works closely with other city departments and divisions to meet the goals of the city on matters related to safety concerns, tree issues, sidewalk repairs, capital projects for bicyclists/pedestrians, accounting and strategic planning. Community partnerships include working with the City Schools of Decatur on athletic programs to share city facilities and fields while maintaining COVID-19 protocols. Those facilities include McKoy Park field for high school baseball, Decatur Legacy Park for cross-country meets and Oakhurst Park for softball. The division also partners with Agnes Scott College to offer girls softball to student athletes at Oakhurst Park.

Accomplishments:

- Kept parks open during the pandemic in an effort to give the community the opportunity to be active safely.
- Initiated the return of tennis programming in June 2020. Such programs have remained operational seven days a week since that time.
- Opened the outdoor pools in July 2020 with public health safety protocols and extended the summer swim season until September 2020.
- Awarded three honors by the Georgia Recreation and Park Association in 2020 - Marketing and Visibility, Volunteer of the Year Award and the Mike Daniel Award.
- Received media coverage for bubble soccer, classes on the Decatur Square, and Glenn Creek Nature Preserve (Old-Growth Forest Network).
- Imagined and created a Virtual Recreation Center and Mobile Recreation activities to offer activities to the community during the pandemic.
- Communicated with residents via newsletters, social media platforms and beactivedecatur.com which helped maintain critical connections while buildings were closed.
- Partnered with the Decatur Library to provide an outdoor Story Walk at Glenlake Park.
- Partnered with Decatur High School to safely host the Regional Cross Country meet at Legacy Park with 200 runners.
- Successfully submitted the Walk Friendly Communities application and received Gold status.
- Offered free, COVID-safe outdoor activities on the Square for the community.





FY 2021-2022 Budget Summary and Priorities

Active Living looks to begin re-opening facilities, scheduling programs and activities and bringing back part time staff in order to resume athletic programs, classes, swimming pools, and rental of facilities while at the same time keeping employees and participants safe and healthy during the COVID-19 pandemic. We will assist with the update of the Greenspace and Facilities Master Plan. We are in the process of transitioning to a new online registration platform in conjunction with Children and Youth Services which will provide an easier and more robust experience when registering for classes and other activities. We expect the transition to the new platform to be complete this fiscal year.

Annual expenses support the pool contract, building repairs, playground inspections and the field contract. Recreation services will support racial equity by providing subsidized programming to support youth in the community. We included funding to support special events such as Touch A Truck, Streets Alive, the Black History Program at Ebster and active adult events pending the status of the pandemic. And finally, we will play a key role in the implementation of the 2020 Strategic Plan.

Priority One: Begin re-opening facilities and scheduling programs. Being able to offer our regular athletic programs, classes, swimming pools, tennis and rental of facilities will increase community and staff wellness opportunities.

Priority Two: Annual maintenance. We will continue to fund annual contracts for athletic facilities and park maintenance to meet the high demand of patrons using the parks.

Priority Three: Continue with citywide capital projects implementation. This year's capital projects include installing turf and lighting at Ebster Field and overseeing the design and installation of an inclusive playground at Decatur Legacy Park as well as replacing well-loved and well-used playground equipment at other city parks.

City of Decatur®

National Citizen Survey 2020

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

2006	n/a
2008	n/a
2010	n/a
2012	n/a
2014	91
2016	88
2018	87
2020	86

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

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

CHILDREN AND YOUTH SERVICES

Division Mission

The mission of the Children and Youth Services Division is to work with community partners to promote the development of Decatur's children and youth into healthy, productive, lifelong learners.

Division Overview

The Children and Youth Services (CYS) Division is a part of the Community and Economic Development Department. CYS works closely with the Active Living division to provide excellent customer service to people of all ages across the City.

The primary work of CYS consists of providing out-of-school-time programming to children and youth. CYS has worked in partnership with City Schools of Decatur since 1984 to provide afterschool programming in schools for the Decatur community. CYS provides afterschool programs across the City's K-8th schools and provides programming for children when school is not in session as well as a wide variety of summer day camp programs during the summer season.

Program goals include promoting active lifestyles, leadership, social emotional responsibility and cultural competence. These core goal areas are embedded in a broad range of activity choices that encourage children and youth to make independent choices that meet their individual needs. The K-8th afterschool programs are structured around science, technology, engineering, arts and math (STEAM) activities as well.

Accomplishments

Planning was one of the highlights of CYS efforts in fiscal year 2020-2021. Instead of offering the normal outward facing services we typically provide to the community, we focused inward to proactively address long-range planning initiatives. We created an onboarding checklist for new hires at every level that will streamline that process and developed a COVID-19 Operations Guide for staff using guidelines from the State of Georgia, the Centers for Disease Control and the American Camp Association as references. Lesson plans for the next year were written so staff could focus more on service delivery and staff development when we begin operating programs.

Although we have a strong in-person training model we did not have an online component. That online component has been developed over the past year. Staff designed online modules with key components to being a successful youth development professional and wrote the script for how this looks. Filming will begin when in-person activities can resume.

CYS spearheaded a partnership with UNICEF USA to bring the Child Friendly Cities Initiative (CFCI) to the City of Decatur. In fiscal year 2020-2021, the City Commission approved a Memorandum of Understanding authorizing the City to pursue recognition as a Child-Friendly City with UNICEF through this multi-year project. In late 2020, the CFCI Leadership Team was formed with key partners including the Decatur Housing Authority, Decatur Education Foundation, the City Schools of Decatur, and Decatur Active Living Division. As a part of this effort, CYS worked with the Decatur Youth Council and the team developing the City's 2020 strategic plan to include input from children and youth in the strategic planning process.

The Child Friendly Cities Initiative has already inspired stakeholders and community members across Decatur to invest in the effort to make the community better for everyone, but

especially children. The project emphasizes "youth participation" which entails meaningful, consistent involvement of young people in all decision making that affects them. The goal is to shift our City's culture from a place where adults make decisions for children and youth to a place where adults make decisions in collaboration and partnership with children and youth and to promote children's rights and elevate the voices of all children and youth in our community. We believe that CFCI will be a valuable avenue for focusing on racial equity from the perspective of children and youth in Decatur. The initiative emphasizes identifying gaps in services and supports children and youth in our community. This allows for development of coordinated efforts to ensure all children and youth have equitable access to social services, safe places to play, safe living environments, and meaningful participation in their community as valued stakeholders.



In the fall of 2019, we launched a Professional Development Plan for Site Directors making it available to full-time staff in CYS. The plan consists of three distinct levels and requires staff to hone their craft by doing a deep dive into what it means to be a youth development professional. The pandemic year has afforded staff the time to progress on their professional development paths through various reading, written and reflective work required to move from Tier 1 to Tier 2. The benefits to our Division are yet to be realized but the potential in having well trained staff at the helm of our programs is exciting.
Planning time is precious to our staff who are actively engaged with children during the school year, school holidays, teacher workdays and summer. Having time to meet and coordinate quality lesson plans, hands-on projects and activities, and social-emotional opportunities for our participants will bring more depth to our programming.

CYS partnered with the Active Living and Finance Divisions to upgrade from an outdated registration software solution to CommunityPass, a fully web-hosted registration and facilities management system that will allow customers 24-hour self-service access to City facility reservations, programs and activities. The implementation required dedicated time to create new policies and procedures and staff training for staff members across Children and Youth Services, Active Living and Finance.

The CommunityPass software represents a significant upgrade in functionality, user-friendliness, and is significantly more feature-rich than the previous software. CommunityPass should improve the customer experience for Active Living and Children and Youth Services for many years to come.

The pandemic and the resulting loss of revenue due to city and school closings meant we moved from a thriving program to a complete shut down in one week. We planned, shifted and changed priorities, and we supported each other virtually. As the pandemic progressed, we prepared proactively for the return to programming while at the same time supported each other.

FY 2021-2022 Budget Summary and Priorities

In fiscal year 2021-2022, Children and Youth Services is excited to get back into schools and to providing in-person programming. CYS will offer nine afterschool programs across eight schools and Ebster Recreation Center serving 700 children per day throughout the school year in innovative, safe, enriching choice-based programs.

Ample data from the impacts of COVID-19 on children and youth suggest a wide range of issues and challenges young people are facing – especially as it relates to mental and behavioral health. The deliberate, supportive environment created by our afterschool programs allows for development of social skills, friendships and relationships with caring adults out-

side the family – all key aspects of holistic child development. Reestablishing this avenue for a sense of belonging and community for children and youth enrolled in afterschool will pay dividends for the physical and mental health of participants.

As we continue to provide quality afterschool, summer camp, and school break camp programming, the 2021-22 fiscal year also marks the first full year that the City of Decatur will be participating in the CFCI. Decatur is among the first handful of cities in the country to pursue recognition as a Child-Friendly City through UNICEF. This year CYS will work with partners including Decatur Education Foundation (DEF), Decatur Housing Authority (DHA), City Schools of Decatur (CSD), and Decatur Active Living Division to conduct a Situation Analysis to establish a baseline of the current condition of children and youth in Decatur. From that Situation Analysis, the City's CFCI Leadership Team and Taskforce will develop a Local Action Plan for Children and implement at least one youth-led community-engagement project.

The biggest change in the fiscal year 2021-2022 budget request is the reduction from ten afterschool programs to nine as the enrollment numbers in the previous fiscal year were not strong enough to offset the costs of running a tenth program site at Decatur Legacy Park. This resulted in a reduction in staffing for full-time and part-time staff in the CYS budget request.



The CYS budget in fiscal year 2021-2022 includes a partnership with Decatur Makers wherein Decatur Makers will train CYS site directors in the use of the organization's maker space and resources to allow site directors to guide STEAM activities at the Decatur Makers space and at City afterschool and camp programs.

The CYS Enrichment Camps (E Camps) continue to be the City's most popular summer camp offerings. As a result, CYS plans to expand the E Camp program to serve more campers each week in summer 2022. CYS also plans to continue to invest in its strategic planning process by engaging stakeholders in an input and feedback process.

The CYS budget plans for a small amount of funding for consulting services to support CFCI. The CYS leadership team is also committed to contributing its human resources to this program throughout the year. As the project matures, we hope to identify additional funding sources to expand the financial commitment the City and its partners make to this important project. In addition to its CFCI budget, Children and Youth Services contributes two employees to the Employee Equity Team.

Priority One: Training program equipment & Videography services. Lighting equipment, microphone and videographer for filming/editing online training modules content.

Priority Two: Leadership Conferences for K-2 and 3rd-8th grades. Supplies and lunch for Leadership Conference to promote leadership skills develop among interested Animal Crackers, Whiz Kids and Project REAL participants.

Priority Three: Child Friendly Cities Initiative. The CFCI project will emphasize Situation Analysis, Local Action Plan and Community Engagement Project through early 2022.

Priority Four: Strategic Planning. Focus groups and stakeholder engagement for CYS strategic planning process

ADMINISTRATIVE SERVICES DEPARTMENT

Department Mission

Members of the Administrative Services Department are committed to delivering exceptional services, consistent with the city's vision and values, in finance, human resources, court, records and technology management. We strive to promote a collaborative environment that cultivates progressive thinking, strategic planning and innovative practices.

Department Overview

The Administrative Services Department (ASD) provides finance, human resources, municipal court and additional support services to the City organization. The City's internal operations are directly supported by this Department. Most of the Department's work supports the goals of other city departments and the community which include recruitment, technology services and tax billing to name a few. Employees of this department provide a high level of customer service to people who call or visit City Hall. ASD also budgets for the City's property & liability insurance and utilities.

Finance: The Finance Division includes accounting and revenue services. Accounting staff coordinate vendor payables, account for all financial transactions involving public funds, manage treasury services, and are responsible for the City's comprehensive annual financial report. Revenue staff bill and collect over $70 million annually for real and personal property taxes, public utility taxes, occupation taxes, alcohol beverage licenses, storm water fees and commercial sanitation fees. Revenue staff promote homestead exemptions and provide tax-related information to the public through publications and visits to public meetings. The division works collaboratively to ensure any property tax refunds are issued in a timely manner.

Human Resources: This division provides general human resources functions for all departments including recruiting and hiring qualified employees, conducting new employee orientation, training and professional development, managing workers' compensation, health insurance and employee benefits programs, employee wellness initiatives, providing employee relations support and staffing the City's retirement board.

Municipal Court: The Municipal Court operation is included in the Administrative Services Department. The Municipal Court holds hearings related to traffic charges, misdemeanors, parking violations that occur within the city limits and any other violation of the City's Code of Ordinances. The City has one full-time Chief Court Clerk, two full-time Court Clerks and two part-time Court Clerks. Additionally, there are four regular judges serving in a part-time capacity as well as two substitute judges, all of whom are appointed by the City Commission.

Technology: The City contracts with a private company for technology services. The contract is managed within the Administrative Services Department. The City's technology committee governs the overall direction of technology policy, monitors the IT vendor's performance and ensures compliance with best practices and adherence to a recent IT strategic plan.

National Citizen Survey 2020

Value of services for taxes paid (% rated excellent/good)

2006	63
2008	64
2010	64
2012	73
2014	73
2016	66
2018	70
2020	74

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

Contacted Decatur for help or information (at least once in past year)

2006	53
2008	61
2010	57
2012	54
2014	51
2016	52
2018	55
2020	52

Employee job satisfaction* (rated positively)

2010	92
2013	96
2015	88
2017	84

City of Decatur is a good employer* (rated positively)

2010	96
2013	98
2015	96
2017	93

* National Employee Survey result



Accomplishments

Transitioned Municipal Court to a virtual platform in order to address case backlogs due to the COVID-19 pandemic.

- Administered benefits under the Emergency Family Medical Leave Act (EFMLA) and Emergency Paid Sick Leave (EPSL) to provide time off to employees affected by the COVID-19 pandemic.
- Conducted a passive open enrollment process that allowed employees to keep their current benefits without re-enrolling.
- Conducted on-site clinics to administer the COVID-19 vaccine and flu shot to give employees easy access to the vaccines at work.
- Launched an online excise tax filing program and began accepting senior homestead exemption applications electronically, allowing contactless options for customers.
- Assisted with the administration of the City's pandemic grant programs by verifying eligibility and disbursing the grant amounts to local nonprofits as well as verifying eligibility for small business grants on behalf of the Downtown Development Authority.
- Provided all necessary financial documents from fiscal year 2019-2020 to the City's independent auditors electronically, avoiding the need for onsite inspection. The auditors issued an unmodified opinion (clean audit) and identified no material weaknesses or significant deficiencies for the year.
- Completed construction of an underground fiber network to provide better and faster connectivity to all city and City Schools of Decatur buildings.

FY 2021-2022 Budget Summary and Priorities

For the fiscal year 2021-2022 budget, the Administrative Services Department will continue its support of existing services and programs while improving customer service to other city departments and the public as well as enhancing efficiencies through the use of technology.

Priority One: High-tech and High-touch. The City is committed to finding efficient and cost-effective ways of doing business. The City has been successful in making deliberate and selective technology improvements that streamline operations and enhance service to the community. In 2019, the City began construction of a self-healing fiber optic ring that will provide uninterrupted communications service for all city facilities. The fiscal year 2021-2022 budget includes upgrades to the City's network equipment to make best use of the fiber network. The fiber network will give us the bandwidth to keep up with future technologies. The City will work with a consulting group to focus on sharing this connectivity with our residents through Wi-Fi in public spaces and city parks. Cyber-security is also an important concern when focusing on investing in more technology. The budget includes the addition of a next-generation antiviral program and the completion of an incident response plan.



Priority Two: Continuous Improvement. The Human Resources Division will focus on training and providing all employees with the tools to be successful at their jobs. The City has historically focused on training and professional development for employees, through each department's budget. The Human Resources Division has budgeted for city-wide training programs and will be developing training programs and a training calendar for new employees and supervisors.

Additionally, the City will continue defensive driving training to reduce the number of claims. The Human Resources Division will also work to review and updated the entire recruitment, hiring and evaluation process to ensure that the process aligns with the City's core values. The division will use the Predictive Index behavioral assessment in the hiring process to help find the best behavioral fit.

Priority Three: Adjusting to Challenges. Since 2020, the Administrative Services Department has worked diligently to adjust to challenges created by the COVID-19 pandemic. The Municipal Court switched to offering court services virtually and plans to continue this offering in fiscal year 2021-2022. The division has budgeted to use a software to handle electronic signatures of court documents. Additionally, when it is safe to reopen the city buildings, the Municipal Court plans to use a reservation software to limit the number of defendants in the courtroom. Human Resources has also adapted to this challenge by using an electronic training portal to assign trainings electronically until it is safe to return to in person training. The fiscal year 2021-2022 budget includes preparations for the anticipated challenges that will come with the school system's senior homestead exemption extension should it pass in a local referendum to be held in November 2021. Two temporary revenue clerks will be hired to work full time for a three month period on senior school exemptions and the need to create a temporary satellite office may arise.

FIRE AND RESCUE DEPARTMENT

Department Mission

The mission of the City of Decatur Fire and 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.

Department Overview

The Decatur Fire Department is a multifaceted proactive team committed to delivering the highest quality of public safety services. The department staff consists of 39 full-time and 15 part-time sworn employees, operating two stations that are strategically located within the City. The department is responsible for fire suppression, emergency medical services, emergency management, rescue services, hazardous emergency response, enforcement of fire and life safety codes, investigation of fire cause, and other emergency events. The department has an ISO 2 Classification that allows residents and businesses to receive lower insurance premiums.

Accomplishments

- Implemented a policy management system that provides state-specific policy and training solutions.
- Developed pandemic response policies and procedures for stakeholders.
- Placed a new fire apparatus (Quint) in service.
- Developed and implemented virtual community risk reduction programs.
- Provided online training to all public and private schools.
- Created wellness education programs for the community that were shared on a national platform.
- Purchased Spark Hire – a platform for recruitment that includes virtual interviews.

National Citizen Survey 2020

Fire services (% rated as excellent/good)

2006	96
2008	97
2010	96
2012	97
2014	98
2016	97
2018	99
2020	96

Fire prevention and education (% rated as excellent/good)

2006	75
2008	87
2010	83
2012	88
2014	89
2016	92
2018	90
2020	88

Emergency medical services (% rated as excellent/good)

2006	n/a
2008	n/a
2010	n/a
2012	n/a
2014	n/a
2016	n/a
2018	n/a
2020	91



City of Decatur®

FY 2021-2022 Budget Summary and Priorities

The Fire Department's number one goal is readiness and response. To meet this goal, the department must anticipate the needs of the community during emergencies and assure that trained personnel and necessary equipment are available to meet these needs through its standards of operation and professional service. The proposed budget focuses on daily operations that include pandemic response, training, maintenance, and equipment.

The Fire rescue response portfolio has diversified over the last few years to include various types of incidents. Effective response mitigation requires additional training and program development and equipment to ensure an efficient state of readiness. As a result, firefighters undergo more than 250 training hours per employee each year on topics related electrical lines, elevator entrapment, environmental hazards, train derailment, mental illness, drugs, poisons, utility lines, fire hydrants, code enforcement, animal rescue, drone operations, extrication, electric vehicle safety, trauma, assisting persons with different abilities, structural collapse, building construction, harassment and bullying, domestic abuse to name a few.



The budget includes essential items needed for fire operations, annual preventative maintenance, equipment testing and certifications to meet national requirements. A new fire inspections software called APX is proposed in the budget. The platform incorporates inspections, pre-planning and plan reviews into one system that is accessible for fire operations and building officials.

Fire will continue to maintain Automated External Defibrillators (AEDs) located in all city facilities and provide regular CPR and first aid training to city employees and community members. The budget includes community risk reduction programs designed to reduce the number of fire and other emergency events in the community, and allow the department to respond efficiently to emergency situations.

The department's future capital improvement funds include an updated communication system. The current radio system is obsolete and needs to be replaced. Enhanced communications equipment ensures continuity and accountability on emergency incidents.

Priority One: Maintain Safe Operations. Requires the acquisition of equipment, supplies, and contracts. Increased costs associated with the pandemic and modification of city safety procedures/policies for employees and community with alterations to education, training, and community engagement. Stations, equipment and supply maintenance, testing, repair, and replacement to ensure the ability to be ready for all types of incidents.



Priority Two: Training, Recruitment and Staffing. Training will address supervision/management, officer development, computer skills, disaster operations, fire prevention/public education and specialized training. The department must keep up with performance measurements, incident information, expiration dates, certification dates, educational credits, statistics while analyzing the data to improve procedures and make changes to prevention and education.

Priority Three: Radio communications. To replace outdated radio system with updated models and enhanced systems. The current radio system is obsolete. Enhanced communications equipment ensures continuity and accountability on emergency incidents. New communication equipment will reduce equipment failure during emergencies.

POLICE DEPARTMENT

Department Mission

The mission of the Decatur Police Department is to promote the quality of life in Decatur by providing police services with integrity and a spirit of excellence, in cooperation with the community.

Department Overview

The Decatur Police Department is responsible for providing protection and police services to the community. The Decatur Police Department is a full-service law enforcement agency and consists of 47 full-time sworn officers, 13 full-time non-sworn employees, one part-time sworn officer and 40 part-time school crossing guards. The Department is organized into five divisions which include General Administration, Uniform Patrol, Criminal Investigations & Special Units, Administrative Services, and Communications.

The Decatur Police Department strives to maintain its level and quality of service to members of the community by embodying the following values:

Approachability - We will treat all those we serve with kindness, respect and dignity. We will be receptive and attentive to the needs and concerns of the community and we will behave in a manner, which encourages positive interactions with those we serve.

Integrity - We are honest and trustworthy, and our actions are beyond reproach. We will strive to do the right thing in all circumstances.

Adaptability - We embrace new ideas and innovative strategies in finding solutions to complex problems. We support our employees to seek out training and embrace technology to further the advancement of our organization.

Collaboration – We will work together with the community and other city departments to carry out our mission. Effective teamwork focuses on open relationships, communication and respect.

Empathy – We will strive to serve the community and each other and to make the best decisions possible while seeking to understand their feelings and circumstances.

In fiscal year 2020-2021, the Department partnered with the Human Resources Division and made great strides towards filling vacant positions. In the Spring 2020, the department was fully staffed. This achievement was made without compromising hiring standards, and this was accomplished by leveraging social media, being responsive and flexible in recruiting efforts, and streamlining the application process.

Accomplishments

- Became fully staffed in the Spring 2020 for the first time in several years.
- Implemented COVID-19 procedures that changed the way the Department has historically handled calls for service.
- Adjusted how the Criminal Investigations Division (CID) conducted investigations, held meetings, sought warrants and attended training due to the COVID-19 pandemic.
- Adjusted how the Special Units officers performed in their duties due to COVID-19 and worked to provide resource information and face coverings to the growing homeless population in the downtown area.
- Collaborated with the Emergency Management Team on how the Special Units officers

National Citizen Survey 2020

Overall feeling of safety in Decatur
(% rated very/somewhat safe)

2006	n/a
2008	n/a
2010	n/a
2012	n/a
2014	86
2016	88
2018	84
2020	85

Feeling of safety in Decatur's downtown/commercial area during the day (% rated very/somewhat safe)

2006	96
2008	96
2010	97
2012	98
2014	96
2016	97
2018	94
2020	94

Police services
(% rated as excellent/good)

2006	84
2008	91
2010	90
2012	89
2014	92
2016	90
2018	94
2020	92

Crime prevention
(% rated as excellent/good)

2006	73
2008	78
2010	79
2012	86
2014	78
2016	83
2018	80
2020	83





patrolled and provided diligent location checks to the closed businesses, emphasizing education and then enforcement as businesses reopened.

- Added interoperability channels to our radio system to communicate directly with other jurisdictions.
- Experienced decreases in the number of Part 1 crimes such as murder, manslaughter, sex offenses, robbery, aggravated assault, burglary, motor vehicle theft, and arson from the previous fiscal year.
- Implemented new internal affairs software for better accountability.
- Implemented new software for State Accreditation to better track our adherence to the 139 State standards to comply with professional standards.
- Implemented new background investigations software.
- Became one of 174 agencies across the State of Georgia that have been credentialed and are eligible to submit grant requests for discretionary grants from the U. S. Department of Justice.
- Purchased its first electric bike to be utilized in the Downtown Business District.
- Continued to maintain high standards and great customer service by being responsive to the community's concerns.

COVID-19 presented many challenges for the Police Department. The department has always prided itself on its community policing efforts. However, COVID-19 restricted officers from participating in community events, classes, visits and the one-on-one contact and conversations they are accustomed to having with community members. In fiscal year 2021-2022 we plan to reestablish those relationships we worked to so hard to build with the community. We plan to attend community meetings, Downtown Business District meetings and hold community education classes. We are most proud of the way the employees reacted during the COVID-19 pandemic and were still able to deliver the same quality of service to the community while keeping themselves and the community safe.

FY 2021-2022 Budget Summary and Priorities

The Police Department's goal when developing the fiscal year 2021-2022 budget request was to secure funding that would allow us to continue to provide excellent customer service to the community, use technology for better accountability, and provide a safe working environment for our employees.

Our goal during this fiscal year is to reestablish the level of service to the community that we have previously provided while constantly seeking ways to reduce expenditures. During the difficult economic period we are experiencing, we will strive to be as efficient as possible. We want to maintain an adequate workforce to continue providing excellent services to our community. The recruitment of qualified personnel continues to be a major emphasis in the Department.

Once COVID-19 restrictions are lifted, we will resume working on our departmental strategic plan. We will evaluate the input given by community members as well as our employees. We will create action items to address their needs over the next three years.

In fiscal year 2021-2022, we plan to resume our education programs once COVID-19 restrictions are lifted. Our Citizen's Public Safety Academy remains one of our most successful programs. This year will be our 28th session, and we are in the planning stages for the curriculum. Our Junior Police Academy (JPA) is popular among middle school-aged residents. The JPA is conducted in the summer and fall. Another successful program we offer is the R.A.D. (Rape Aggression Defense) women's self-defense course. To date, we

have taught 27 R.A.D. courses. The department consistently exceeds standards for in-service trainings, and we will continue to concentrate on trainings that focus on interactions with community members experiencing mental health-related issues and crises in fiscal year 2021-2022. We will also be conducting community member trainings and community education programs targeted towards the elderly population, youth and clergy.

Pedestrian safety continues to be a growing concern in the downtown area. The COVID-19 pandemic has prevented the department from participating in crosswalk enforcement programs in the downtown area during the past year. However, the department plans to continue these efforts in the coming year. The department has two officers assigned to its traffic unit. The unit now consists of one motorcycle officer and one in a traditional police vehicle. A new motorcycle will be purchased this fiscal year as the current motorcycle is over ten years old and in need of repairs.

Addressing quality of life issues in the downtown area will continue to be an area of focus in fiscal year 2021-2022. The City has established a formal relationship with Frontline Response to conduct homeless outreach, and we will continue our relationship with them. We will also explore other resources that can assist the department in addressing quality of life issues. We will continue to research the use of mental health professionals to assist police officers on calls for service. We are currently assessing opportunities for partnership with community health organizations to assist with intervention and case management for individuals and families grappling with mental health-related issues.

This budget reflects an effort to reduce expected expenditures in both supplies and services and current expenditures in personnel costs.

We have budgeted for departmental promotional exams for all ranks. The department hires a private company to conduct the assessments. The candidates are observed and evaluated by experts in policing, supervision and management. The scores are then calculated by the company giving every candidate an opportunity to do their best.

The department has also budgeted to increase its training budget to what it was before the pandemic. Having a well-trained officer benefits the department as well as the community. Having a robust training budget allows all employees to receive advanced training. Furthermore, a robust training budget will allow the department to continue education classes to all community members.

The department will continue to partner with the community to build trust and relationships to address public safety issues and police legitimacy.

Priority One: Purchase three patrol vehicles. This will allow the continued replacement of vehicles to ensure the patrol fleet maintains safe and reliable vehicles. The replacement of three vehicles a year has proven to be the most cost-efficient means of maintaining a reliable fleet.

Priority Two: Replacement of the 911-phone system. The existing 911-phone system and interface was purchased in 2012. This puts the system at nine years old, which is old for any computer type generated system and has passed its life cycle. The new system will include enhancements to video and text capabilities as well as newer tracking enhancements for phone numbers on 911 hang-up calls.

Priority Three: Continue marketing and recruiting efforts to hire qualified employees. Staffing continues to be a top priority for the Department. We will continue to market the Department through social media outlets as well as at job fairs.





City of Decatur®

National Citizen Survey 2020

Quality of recycling services
(% rated excellent/good)

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

Quality of garbage collection
(% rated excellent/good)

2006	85
2008	90
2010	88
2012	91
2014	91
2016	87
2018	92
2020	90

Quality of utility infrastructure
(% rated excellent/good)

2006	n/a
2008	n/a
2010	n/a
2012	n/a
2014	n/a
2016	n/a
2018	n/a
2020	67

Quality of storm water management
(% rated excellent/good)

2006	40
2008	61
2010	56
2012	59
2014	68
2016	50
2018	64
2020	65

PUBLIC WORKS

Department Mission

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 through our 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, innovation, teamwork and coordination with other departments and community partners.

Department Overview

The Public Works Department includes buildings and grounds maintenance, fleet maintenance, operation of the Decatur Cemetery, engineering and environmental services, roadway maintenance and zoning administration. The department also operates the storm water utility. The Public Works Department also includes the Solid Waste Division which is made up of four different operations: residential refuse collection, commercial refuse collection, recycling collection and street sweeping. Our goal is to collect solid waste from residential and commercial properties at the least possible cost and still provide the best service to all of our customers. The Solid Waste Division provides services to all residential properties and many of the commercial properties in the City and it strives to provide dependable, transparent, and sustainable waste collection service. Consistently, 80% of surveyed residents rate service as "excellent" or "good." In order to continue achieving that level of service in dynamic recycling and waste markets while also mitigating its climate impacts, the City needs to address its recycling program.

The City of Decatur recycling program currently includes paper, plastics #1-7, glass, and metal. Due to changes in recycling markets, some materials currently sent to our recycling processor are not recovered, including plastics #3-7. Based on a recent materials audit, we believe approximately 20% of recyclable material collected cannot be recycled either due to lack of market demand or contamination. To address this situation, the Public Works Department and the Environmental Sustainability Board (ESB) have developed a plan for improving recycling service. The plan includes: 1) educating the community on the recycling guidelines and what is contamination, 2) cleaning up the recyclables collected by developing an awareness campaign to address contamination placed into recycling bins, 3) providing alternatives for disposing of hard to recycle materials, such as plastics #3-7. In the spring of 2021, the City of Decatur will perform a waste characterization study of the waste stream. The goal of the study is to understand the current composition of our waste and recycling streams, including the volume and types of contamination. With this information, the ESB will be able to target their education and outreach efforts with residents. The study will also identify how much recyclable material is ending up in the Pay-As-You-Throw garbage stream instead of diverted to the commingled recycling collection. The ESB will also help develop strategies to improve our community's recycling recovery rate.

Accomplishments

- Adopted the Storm Water Master Plan (SWMP) in December 2020. The 2020 SWMP Plan is an update to the original 2004 Plan. The update included two years of public engagement and a model of the City's storm water infrastructure to identify and provide solutions for areas of concern throughout the City. Key recommendations to mitigate these concerns focus on new infrastructure in residential neighborhoods where the existing storm water system is not meeting current needs, new drainage requirements for all

developments, and policies for use of green infrastructure to control the quantity and quality of storm water runoff.

- Completed construction of the South Candler Street Rectangular Rapid Flashing Beacon near Agnes Scott College at the Charis Bookstore.
- Completed construction of the "separator" island /median on South Candler Street at Midway Road.
- Completed construction of the first phase of the Parkwood Neighborhood traffic calming project.
- Completed the 2021 road resurfacing project on South Columbia Drive.
- Completed the partial paving of Hampton Lane and a public alley off of Gordon Street between Second Avenue and Third Avenue.
- Received a grant from the Arbor Day Foundation for the planting and maintenance of 89 trees.
- Created and held a free Tree Drive Through event at Decatur Legacy Park to give away trees for our "200 Trees for 2023 Celebration."

FY 2021-2022 Budget Summary and Priorities

Beginning with the fiscal year 2021-2022 budget, the Design, Environment & Construction (DEC) Division will be folded into the Public Works Department operations. All of the DEC functions (street maintenance, permitting, code enforcement and storm water) will be reflected in the Public Works Department budget. This should be a seamless transition with an emphasis on improving external and internal responsiveness, enhanced customer service, greater collaboration within the department and opportunities for professional development and succession planning in advance of a number of key retirements anticipated in the coming years.

The City has committed to investing in its future by implementing the Storm Water Master Plan. The plan is directed toward mitigating flooding, solving drainage problems, improving water quality and quality of life in the City. This plan aligns with one of the four primary principles of the 2010 Decatur Strategic Plan: Serve as Good Stewards of the Environment and Community Resources. It also implements the vision of the City's Environmental Sustainability Plan to create a community relationship with the environment that will protect and enhance natural resources and ensure that future generations will be able to share in the benefits of those resources.

Capital Improvements recommendations were prioritized into 76 infrastructure projects with a 20-yr implementation period. An estimated $38 million needed to fund this work can be generated by changes using a tiered storm water fee system which was approved on March 1, 2021.

The phase-one storm water utility fee schedule for 2021 reduces the proposed fees by 25% while minimizing the negative impact on the 20 year revenue projection, assuming the 2022 fee schedule includes the full amount recommended by the plan. The plan also included development standards to address runoff reduction (infiltration of 1 inch of rainfall/storm water) for addition or replacement of impervious surfaces in excess of 500 square feet which is a significant reduction of the existing single-family exemption that allowed up to 4,058 square feet of impervious surface without mitigation. Runoff reduction is expected to be accomplished with standard practices such as rain gardens, flow-wells, and pervious pavers. The development of a Decatur-specific prescriptive green infrastructure toolbox will also be completed in fiscal year 2021-2022 to help residents implement the new standards at a reasonable cost and potential eligible to apply for a credit towards the storm water utility fee.

Quality of street repair
(% rated excellent/good)

2006	37
2008	51
2010	44
2012	50
2014	46
2016	42
2018	34
2020	37

Quality of sidewalk maintenance
(% rated excellent/good)

2006	44
2008	58
2010	53
2012	55
2014	51
2016	42
2018	45
2020	50





The City was awarded a Phase I Grant in the GEFA (Georgia Environmental Finance Authority) Solar + Storage Resilience Program to determine the suitability for solar and battery installations at key city facilities. The City was approved for the Phase II Grant for partial funding for the installation of a solar and storage system. This system will improve the resilience of the City during crises and support the City's response during a power disruption.

Transportation infrastructure continues to be a focus of capital improvements in the City. The Parkwood neighborhood traffic calming recommendations where implemented with the exception of improvements at the intersection of East Lake Road and Parkwood Road. Funding has been allocated in this budget for the technical design and bid specifications for the approved concept design.

The City is finalizing the construction documents for the second phase of the South Columbia multi-use path. Once completed, the path will connect Talley Street Upper Elementary School to Decatur Legacy Park and eventually to the East Decatur Greenway.

Pedestrian infrastructure continues to be a budget priority. The City has an ongoing contract with a local contractor to remove vertical separations and bumps in the existing sidewalk network, creating a smooth, ADA-compliant surface for pedestrians.

The City of Decatur Building Maintenance Division completed the installation of ultraviolet (UV) air treatment systems in city facilities including the Police Department, Fire Department, both recreation Centers, Decatur Legacy Park Administration Building, Public Works and City Hall. These systems were installed to improve the quality and sustainability of indoor environments, while helping to reduce equipment maintenance issues. UV air treatment systems have been used in heating and air applications since 1990 to complement filtration to reduce air contaminants. Through this application, UV systems will help reduce employee and visitor exposure to airborne bacteria and viruses.

Priority One: Addressing climate change. Addressing climate change was prioritized in the fiscal year 2020-2021 Budget and will continue in the coming year. In fiscal year 2021-2022, Decatur's climate action will focus on mitigating contributions to climate change and adapting to its impacts.

In the revised 2020-2021 Budget, the City Commission allocated funding for the completion of a Clean Energy Plan. Supported by additional funding in fiscal year 2021-2022, this plan will lay out the roadmap for an efficient and equitable transition to clean energy for City operations and the Decatur community. This will include the electrification of the City's fleet, the installation of energy-efficient equipment, and the installation of roof-top and ground-mounted solar photovoltaic (PV) arrays across City facilities. By the end of the calendar year, an estimated 100 kW solar array and 35 kW lithium-ion battery will be installed at Public Works, partially offsetting the building's energy use with on-site renewables and preparing the facility for emergency scenarios.

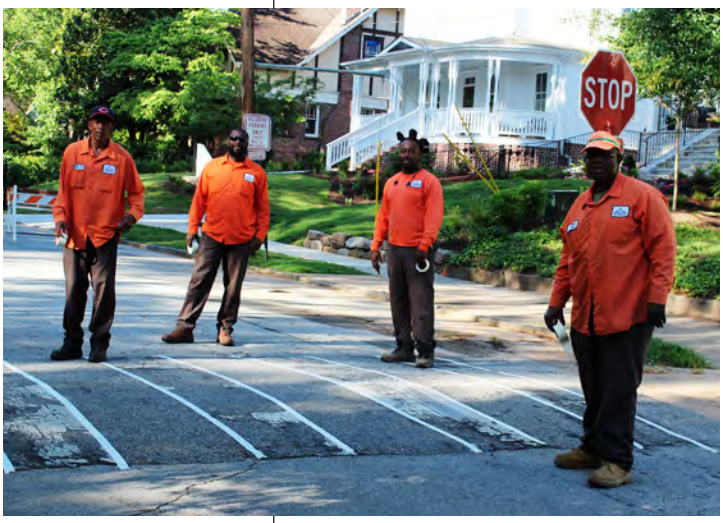
One of the biggest climate impacts on cities like Decatur is increased temperatures caused by a warming planet and the accumulation of heat-absorbing materials like asphalt. To understand where this impact is the greatest, and what interventions might help protect the health of city employees and residents, the City plans to install a citywide heat and humidity sensor network. These sensors will provide staff with data to conduct baseline and recurring analyses of local climate conditions in Decatur, to be completed in fiscal year 2021-2022.

Priority Two: Recovering Resources and Reducing Waste. In the fiscal year 2019-2020 Budget, funding was provided for the completion of a Composting Feasibility Study to assess the possibility of adding curbside organics collection to City sanitation services. To

continue this assessment, the City conducted a Waste Characterization study, completed in Spring 2021.

This analysis of the City's waste streams will help maximize resource recovery and inform waste reduction efforts. By measuring amounts of potentially compostable materials, the City can move forward in exploring a citywide composting program and combating avoidable waste-related greenhouse gas emissions. Finally, the study will also identify the amount of contaminants in the recycling stream in order to focus community education efforts in order to maximize our recyclable recovery rate. After reviewing results of the study and conducting education and enforcement campaigns, the City plans to complete a follow-up Waste Characterization study in Fall 2021 to determine its success and further inform its operations.

The Waste Characterization study will be completed in the Spring 2021. An analysis of the City's waste streams will help maximize resource diversion and inform waste reduction efforts; measure amounts of potentially compostable materials to move toward a citywide composting program and avoidable waste-related greenhouse gas emissions. The study will also identify the amount of contaminants in the recycling stream in order to focus community education efforts in order to maximize our recyclable recovery rate.



Priority Three: Curbing Noise Pollution. The Public Works Department is committed to reducing noise and equipment pollution from landscape maintenance equipment.

The Public Works Grounds Division will be researching and testing battery powered landscape maintenance equipment beginning with a battery-powered blower for use in maintaining the Decatur Downtown Square. More research and development is taking place in this area of landscape maintenance and the City of Decatur will be evaluating alternatives to the traditional gas powered equipment including zero turn mowers and blowers.

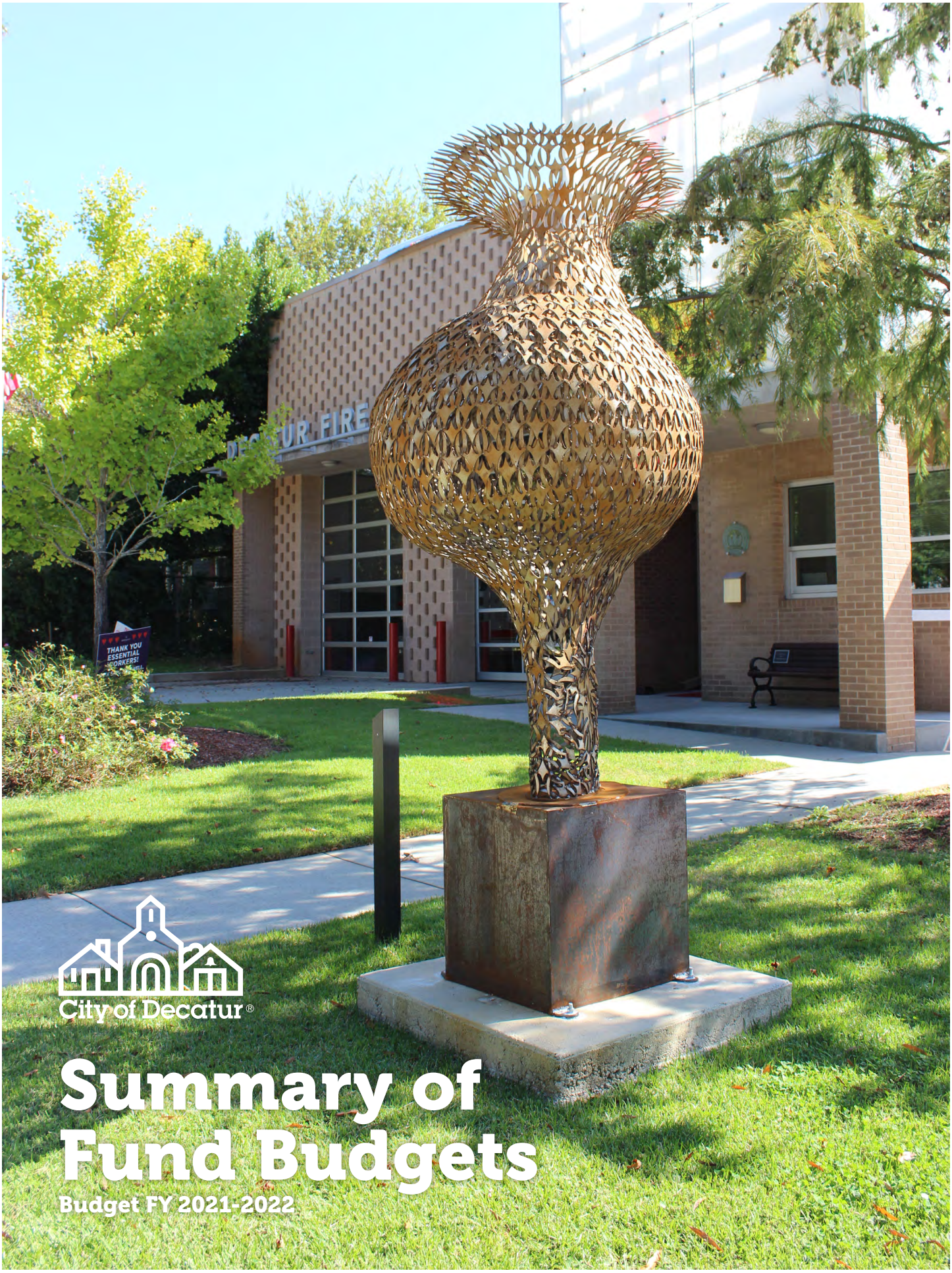
Priority Four: Sidewalk Improvement Program and Multi-Use Paths. The City Commission continues to appropriate funding each year for improvements to the City's sidewalk, pedestrian and bicycle facilities and for traffic calming improvements to discourage speeding and make walking and biking safer in Decatur. Recent sidewalk and traffic calming efforts include sidewalk improvements on Midway Road and South Columbia Drive. On-going projects include the final technical design of a sidewalk on Shadowmoor Drive and Hilldale Drive.

- Construction of the second phase of the South Columbia Multi-Use Path.
- Design the third phase of the South Columbia Drive Multi-Use Path.
- Design sidewalk on Derrydown Way east of South Columbia Drive.
- Improve the Agnes Scott mid-block crosswalk with the construction of a pedestrian refuge and rectangular rapid flash beacons.

Priority Five: 2021 City Commission Priority Work Program Projects. The Public Works Department will take the lead in some of the 2021 City Commission Priority Work Program items including – 1) completion of the tree ordinance revisions, 2) completion of the Impact Fee Study and possible implementation of the City's first Impact Fee Program, and 3) completion of investigation of how to mitigate negative impacts of development on quality of life, and 4) completion of a noise ordinance review.



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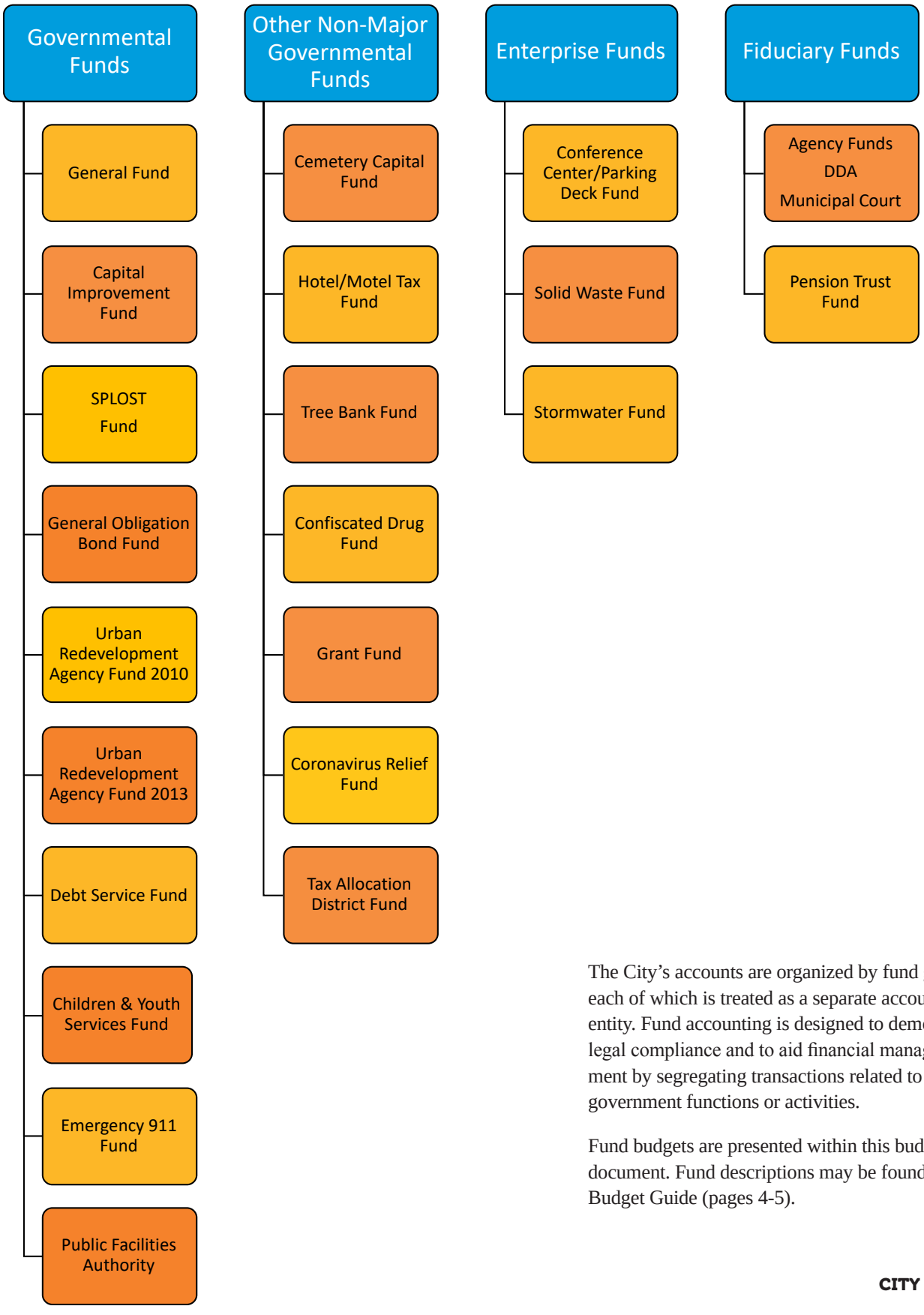
City of Decatur®

Summary of Fund Budgets

Budget FY 2021-2022

Trinity 2, by Bob Doster

City of Decatur
Fund Organizational Chart

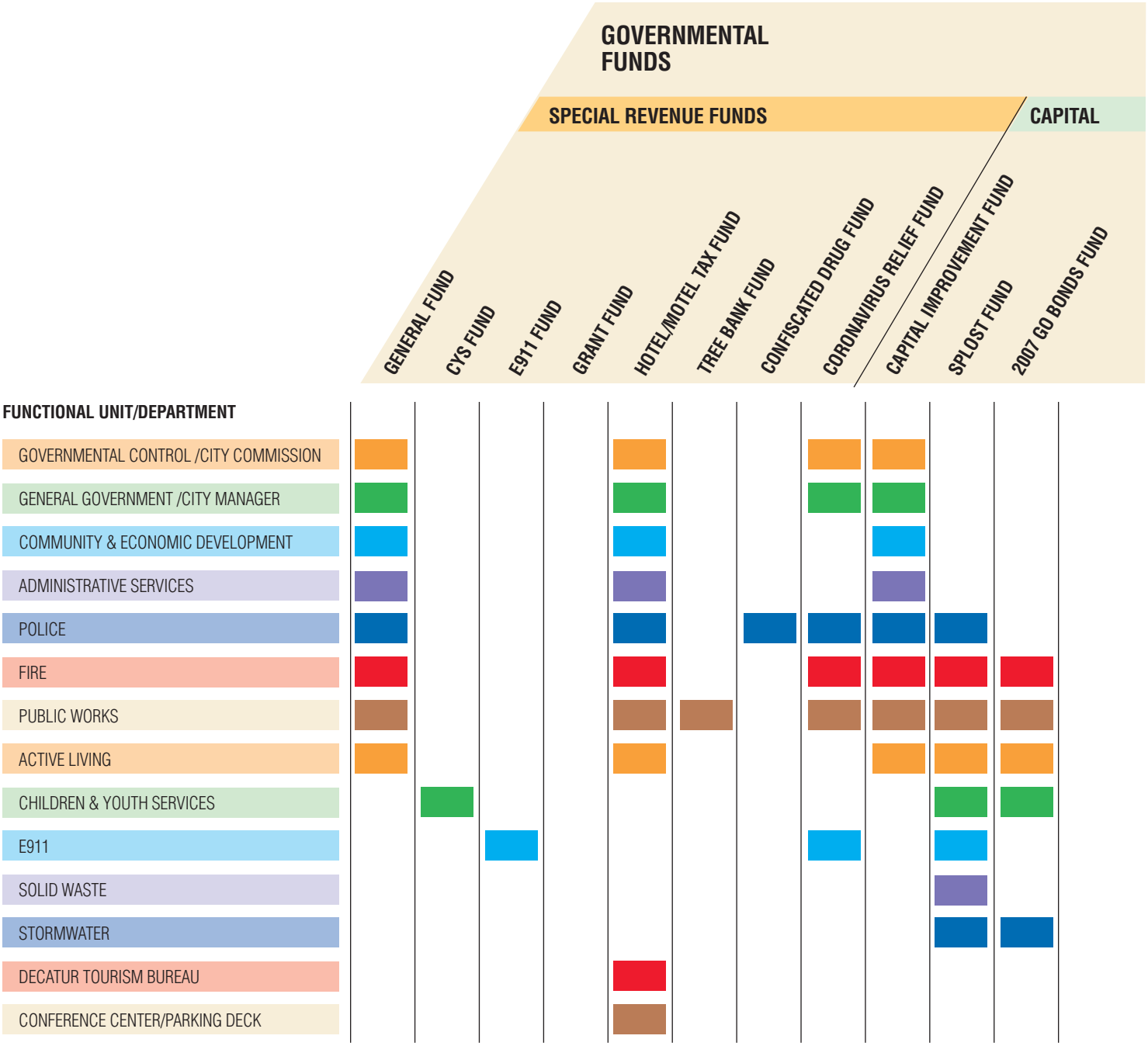


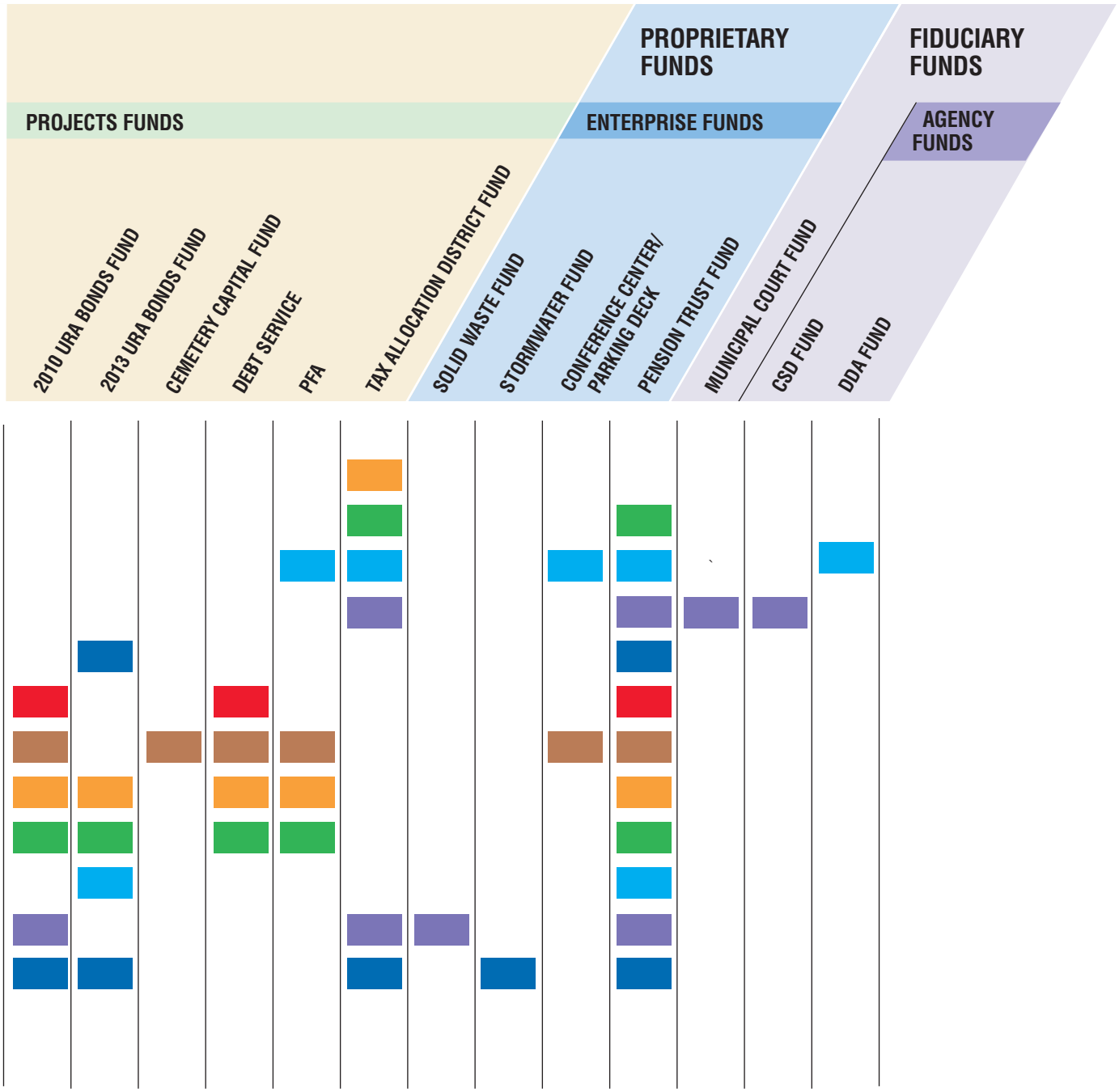
The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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 relationsips between functional units/departments and all funds.




PROPRIETARY FUNDS
FIDUCIARY FUNDS
PROJECTS FUNDS
ENTERPRISE FUNDS
AGENCY FUNDS
2010 URA BONDS FUND
2013 URA BONDS FUND
CEMETERY CAPITAL FUND
DEBT SERVICE
PFA
TAX ALLOCATION DISTRICT FUND
SOLID WASTE FUND
STORMWATER FUND
CONFERENCE CENTER/ PARKING DECK
PENSION TRUST FUND
MUNICIPAL COURT FUND
CSD FUND
DDA FUND

Fund Balance Summary - All Funds

Fund Balance, end of FY 16-17	*$9,716,342*	*$8,027,153*	*$410,355*	*$4,539,829*	*$337,580*	*$1,193,219*	*$15,882,485*	*$40,106,963*
Fund Balance, end of FY 17-18	*$10,530,950*	*$13,157,539*	*$321,665*	*$4,057,859*	*$434,451*	*$1,368,502*	*$17,289,095*	*$47,160,061*
Fund Balance, end of FY 18-19	*$10,696,463*	*$17,444,985*	*$287,146*	*$4,254,829*	*$526,072*	*$1,308,929*	*$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*	*$865,351*	*$18,725,022*	*$52,789,344*
Fund Balance, beginning of FY 21-22 (est)	*$11,227,923*	*$10,543,522*	*$1,164,815*	*$4,614,625*	*$227,673*	*$72,781*	*$19,164,052*	*$47,015,840*

REVENUES	General Fund	Capital Project Funds	Non-Major Governmental Funds	Debt Service Fund	E911 Fund	Children & Youth Services Fund	Enterprise Funds	Total Revenues
Taxes	24,261,800	8,660,000	700,000	5,699,000	0	0	0	$39,320,800
Licenses and permits	1,064,700	0	0	0	0	0	0	$1,064,700
Fines and forfeitures	687,000	0	0	0	0	0	0	$687,000
Interest income	10,000	0	0	0	0	0	0	$10,000
Charges for services	1,067,750	0	18,600	0	625,000	2,478,500	6,088,100	$10,277,950
Intergovernmental	430,990	2,676,190	0	0	0	0	0	$3,107,180
Contributions	0	0	0	0	0	0	0	$0
Sale of Assets	0	0	0	0	0	0	0	$0
Miscellaneous	141,700	17,000	0	0	0	0	0	$158,700
Transfers	(464,130)	0	0	0	0	0	0	($464,130)
Total Revenues	**$27,199,810**	**$11,353,190**	**$718,600**	**$5,699,000**	**$625,000**	**$2,478,500**	**$6,088,100**	**$54,162,200**
EXPENDITURES								
Personnel Services	18,571,760	0	0	0	933,480	1,939,720	1,784,360	$23,229,320
Other Services and Charges	8,262,970	2,865,800	0	0	116,720	448,670	1,136,650	$12,830,810
Supplies	3,159,240	463,000	0	0	15,850	362,500	342,320	$4,342,910
Capital Outlay	0	9,245,200	92,000	0	170,000	0	1,470,000	$10,977,200
Indirect Costs	0	0	0	0	0	0	803,370	$803,370
Debt Services	0	6,790,760	0	0	0	0	0	$6,790,760
Lease Payments	0	0	0	0	34,000	0	92,190	$126,190
Depreciation/Amortization	0	0	0	0	0	0	732,050	$732,050
OPEB Costs	0	0	0	0	0	0	0	$0
Bond Principal and Interest	0	0	0	5,941,760	0	0	0	$5,941,760
Cost of Asset Sale	0	0	0	0	0	0	0	$0
Transfers	0	0	0	0	0	0	0	$0
Total Expenditures	**$29,993,970**	**$19,364,760**	**$92,000**	**$5,941,760**	**$1,270,050**	**$2,750,890**	**$6,360,940**	**$65,774,370**
Excess (deficinecy) of revenues over (under) expenditures	**($2,794,160)**	**($8,011,570)**	**$626,600**	**($242,760)**	**($645,050)**	**($272,390)**	**($272,840)**	**($11,612,170)**
Other Financing Sources (Uses)								
Proceeds from Capital Lease/Debt Issuance	0	1,500,000	0	0	170,000	0	1,470,000	$3,140,000
Transfers In	0	4,663,900	485,000	0	350,000	200,000	(119,250)	$5,579,650
Transfers Out	0	(4,365,900)	730,000	0	0	0	131,250	($3,504,650)
Reserved for Bond Projects	0	0	0	0	0	0	0	$0
Use of Reserves	0	0	0	0	0	0	0	$0
Total Other Financing Sources	**$0**	**$1,798,000**	**$1,215,000**	**$0**	**$520,000**	**$200,000**	**$1,482,000**	**5,215,000**
Fund Balance, end of year	**$8,433,763**	**$4,329,952**	**$1,546,415**	**$4,371,865**	**$102,623**	**$391**	**$20,373,662**	**$40,618,670**
Assigned for Health Insurance	**$287,354**	**$0**	**$0**	**$0**	**$13,756**	**$17,508**	**$25,012**	**$343,630**
Unassigned	**$8,146,409**	**$4,329,952**	**$1,546,415**	**$4,371,865**	**$88,867**	**($17,117)**	**$20,348,650**	**$40,275,040**

CITY OF DECATUR 2021-2022 ADOPTED BUDGET

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2016-2017	ACTUAL EXPENDITURE 2017-2018	ACTUAL EXPENDITURE 2018-2019	ACTUAL EXPENDITURE 2019-2020	BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2021-2022
DEPARTMENT							
GOVERNMENTAL CONTROL	144,998	195,063	238,447	268,440	277,990	348,320	361,780
GENERAL GOVERNMENT	1,879,187	1,361,003	1,411,777	1,288,644	1,375,330	1,408,410	1,428,890
COMMUNITY & ECONOMIC DEVELOPMENT	1,711,022	1,987,667	1,983,855	1,937,672	2,490,340	2,135,160	2,679,080
ADMINISTRATIVE SERVICES	3,479,685	4,113,256	4,302,696	4,393,975	5,005,130	5,049,620	5,440,700
POLICE	5,105,355	5,327,777	5,578,653	5,526,544	6,352,460	5,662,860	6,606,580
FIRE	3,460,409	3,434,672	3,589,662	3,479,389	3,815,490	3,370,910	3,884,810
PUBLIC WORKS	2,919,006	3,154,490	3,710,123	3,562,456	3,923,380	4,117,360	6,949,340
DESIGN, ENVIRONMENT & CONSTRUCTION	2,315,303	2,281,036	1,806,689	1,838,576	2,084,740	2,608,100	—
ACTIVE LIVING	1,996,181	2,089,816	2,669,073	2,193,562	2,687,950	2,223,450	2,642,790
GENERAL FUND TOTAL EXPENDITURES	**23,011,146**	**23,944,780**	**25,290,975**	**24,489,259**	**28,012,810**	**26,924,190**	**29,993,970**
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	6,993,539	4,416,549	6,268,613	6,967,029	7,464,930	5,942,740	10,851,900
SPLOST FUND (320)**	—	0	1,020,799	1,080,072	1,956,030	1,055,600	3,106,980
GENERAL OBLIGATION BOND FUND (310)	354,832	72,635	—	—	—	—	—
URA 2010 BONDS FUND (340)	1,174,428	1,169,691	1,162,828	1,154,045	1,144,910	920,910	752,020
URA 2013 BONDS FUND (345)	1,891,256	1,885,700	1,880,750	1,883,550	1,887,260	1,691,070	1,628,300
DEBT SERVICE FUND (410)	6,016,968	6,314,525	5,626,427	5,728,325	5,831,750	5,831,750	5,941,760
CHILDREN & YOUTH SERVICES FUND (225)	1,904,566	1,961,396	2,142,307	1,983,540	2,810,820	1,253,570	2,750,890
EMERGENCY TELEPHONE (E911) (215)	936,022	911,720	904,446	904,721	1,089,090	1,053,640	1,271,550
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	122,738	11,677	12,693	25,765	70,000	25,000	92,000
HOTEL MOTEL TAX FUND (275)	643,195	643,963	802,873	875,513	650,000	560,000	700,000
TREE BANK FUND (260)	37,650	134,524	7,776	0	28,330	0	0
CONFISCATED DRUG FUND (210)	500	561	553	0	7,000	4,600	0
COMMUNITY GRANTS FUND (220)	16,594	146,563	9,955	0	15,000	0	0
CORONAVIRUS RELIEF FUNDS FUND (221)	—	—	—	—	2,014,450	519,660	0
TAX ALLOCATION DISTRICT FUND (357)	—	—	—	—	0	916,250	485,000
URA-CALLAWAY FUND (347)	5,636,148	0	0	0	0	0	0
PUBLIC FACILITIES AUTHORITY (344)*	0	42,031,050	2,076,233	2,349,044	2,701,100	2,645,570	3,025,560
CONFERENCE CTR/PARKING DECK FUND (555)	296,791	296,791	253,677	186,838	300,000	70,150	70,150
SOLID WASTE ENTERPRISE (540-4520)	2,477,152	2,585,149	2,252,560	2,481,031	2,421,800	2,515,840	2,609,560
STORMWATER UTILITY FUND (505)	2,360,941	1,573,129	1,656,375	458,448	3,350,080	2,538,810	3,016,750
OTHER FUNDS TOTAL EXPENDITURES	**30,863,320**	**64,155,623**	**26,078,865**	**26,077,921**	**33,742,550**	**27,545,160**	**36,302,420**
TOTAL EXPENDITURES	**53,874,466**	**88,100,403**	**51,369,840**	**50,567,179**	**61,755,360**	**54,469,350**	**66,296,390**

* City of Decatur Public Facilities Authority was created in 2017 by the Georgia General Assembly.

** Special Purpose Local Option Sales Tax (SPLOST) was approved by voters in November 2017.

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

CITY OF DECATUR 2021-2022 ADOPTED BUDGET

Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance: ***$11,227,923***

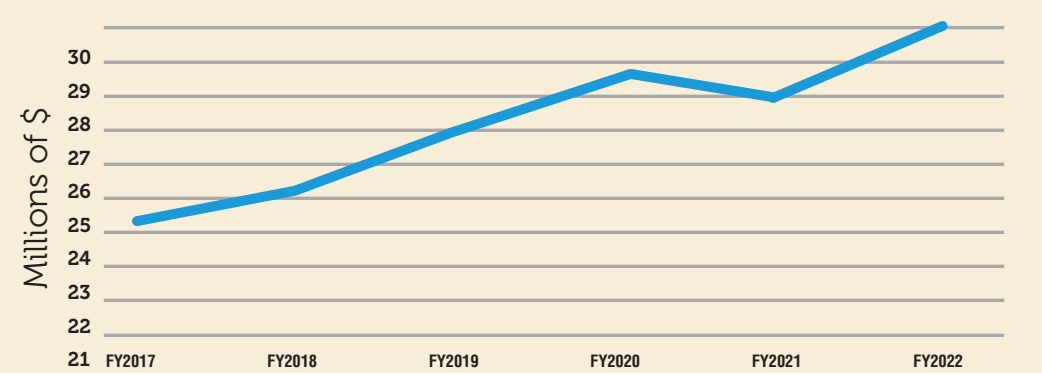
	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ADOPTED	FY 20-21 REVISED*	FY 21-22 ADOPTED
REVENUES							
Taxes	19,413,506	20,898,367	22,051,931	23,358,383	22,294,000	23,972,240	24,261,800
Licenses and permits	1,711,793	1,218,030	605,710	807,711	733,050	1,435,550	1,064,700
Fines and forfeitures	1,003,766	855,061	944,160	978,692	721,000	347,500	687,000
Interest income	0	2,271	14,446	19,870	15,000	4,500	10,000
Charges for services	1,827,237	1,770,909	1,848,541	1,296,661	1,191,250	598,800	1,097,950
Intergovernmental	408,771	504,430	350,598	382,480	376,910	408,360	430,990
Contributions	125,439	129,476	162,099	83,201	76,500	200	51,500
Miscellaneous	24,122	23,191	39,618	129,412	10,000	65,000	60,000
Transfers In	(207,616)	(642,346)	(560,616)	(703,771)	305,900	(1,239,880)	(464,130)
Current Year Revenues	$24,307,018	$24,759,388	$25,456,487	$26,352,639	$25,723,610	$25,592,270	$27,199,810
Fund balance appropriation - Use of Reserves	(1,295,872)	(814,608)	(165,513)	(1,863,380)	2,289,200	1,331,920	2,794,160
Total Revenues	**$23,011,146**	**$23,944,780**	**$25,290,974**	**$24,489,259**	**$28,012,810**	**$26,924,190**	**$29,993,970**
EXPENDITURES							
Governmental Control	144,998	195,063	238,447	268,440	277,990	348,320	361,780
General Government	1,879,187	1,361,003	1,411,777	1,288,644	1,375,330	1,408,410	1,428,890
Community and Economic Development	1,711,022	1,987,667	1,983,855	1,937,672	2,490,340	2,135,160	2,679,080
Administrative Services	3,479,685	4,113,256	4,302,696	4,393,975	5,005,130	5,049,620	5,440,700
Police	5,105,355	5,327,777	5,578,653	5,526,544	6,352,460	5,662,860	6,606,580
Fire	3,460,409	3,434,672	3,589,662	3,479,389	3,815,490	3,370,910	3,884,810
Public Works	2,919,006	3,154,490	3,710,123	3,562,456	3,923,380	4,117,360	6,949,340
Design, Environment & Construction**	2,315,303	2,281,036	1,806,689	1,838,576	2,084,740	2,608,100	
Active Living	1,996,181	2,089,816	2,669,073	2,193,562	2,687,950	2,223,450	2,642,790
Non-department expenses	0	0	0	0	0	0	0
Miscellaneous & transfer accounts	0	0	0	0	0	0	0
Total Expenditures	**$23,011,146**	**$23,944,780**	**$25,290,975**	**$24,489,259**	**$28,012,810**	**$26,924,190**	**$29,993,970**

Estimated Ending Fund Balance: ***$8,433,763***

* In December 2020, the City Commission amended the budget to include $150,000 for a clean energy plan, $498,000 for a one-time merit-based pay adjustment for full-time employees in lieu of salary increases, $25,000 to continue anti-racist training and activities through June 2021, approximately $21,000 to fund the local government management fellow position for one-half year and $17,000 for public safety supplies including Fire hazmat supplies and a two e-bikes for Police. These expenditures were funded through the use of fund balance and have been incorporated into the FY 2020-2021 revised budget estimates.

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

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 2021-2022 budget uses just under $2,800,000 from fund balance. This will result in a fund balance of $8,433,763 which is 28% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.

All Funds Overview

2020-2021 REVISED GENERAL FUND BUDGET ESTIMATE

The 2020-2021 Revised General Fund Budget Estimate is $1,795,870 less than the approved 2020-2021 Budget Estimate, a 6% decrease, and totals $26,924,190. Overall, personnel services expenditures increase in the revised estimate by $281,460. While there were salary savings due to vacancies and the furloughing of part-time positions, the City Commission amended the approved budget in December 2020 to include a one-time merit-based pay adjustment. A pandemic premium payment for frontline employees was also authorized in February 2021. A portion of the pandemic premium pay was funded by the Coronavirus Relief Fund (CRF) through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The remainder of the premium payment was taken from the General Fund fund balance. However, there are areas in the revised budget that experienced significant savings and they include contractual services, business meetings, training, uniforms and motor fuels. Savings of over $200,000 are anticipated in contractual services due in part to competitive pricing for the communications audit process and savings in the current year's pool contract due to a shortened pool season in 2020.

Overtime increases approximately $141,500 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 COVID-19 due to employees on leave for child care, caring for sick family members, and quarantining due to possible exposures. While overtime increases, there are offsetting reductions in regular, full-time salaries due to vacancies and special events overtime. The City is reimbursed when police officers work overtime for non-City sponsored special events such as road races though due to COVID-19, no special events were held in 2020 and the trend is likely to continue until mid-summer 2021. 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 2020-2021 revised budget for the Fire department exceed what was anticipated in than the approved 2020-2021 budget, the costs are budgeted to return to typical levels in 2021-2022.

Professional services increase by $739,690 primarily due to an increase in the costs 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 positions of Senior Engineer and Building Official have been vacant for over a year and Safebuilt has been providing these services as well in the interim.

Group insurance remains stable in the revised budget as the actual claims experience has been consistent with budgeted expectations. This trend is expected to continue through the end of the fiscal year. As of March 2021, five participants exceeded the $85,000 specific stop-loss deductible compared to four at this time last year and 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 more than $1,075,000 for claims over the stop-loss limit. The represents extremely high claims for a small number of claimants which translates into a challenging renewal.

Utility usage was reduced during the pandemic since several city facilities were closed to the public and have yet to re-open. The exception to this is the City's storm water budget. This budget is increasing by $27,900 to $400,000 in the revised estimates to account for the service at Decatur Legacy Park which was annexed by the city in March 2019 as well as an increase in the storm water utility rates.

The 2020-2021 Revised General Fund revenue estimates decrease $1,088,620 from the approved 2020-2021 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $1,414,440 or almost 5% more than the approved 2020-2021 revenue estimates. Real estate property taxes increase by $1,255,000 primarily due to an increased billing after appeals were settled and prior year balances paid in fiscal year 2020-2021. There are increases in other revenue categories including an increase of $672,150 in development-related fees, an increase of $156,000 in the insurance premiums tax, an increase of $150,000 in the intangibles tax, and an increase of $100,000 in motor vehicle tax. Other revenue variations include reductions as a direct result of the global pandemic. For example, the revised budget anticipates a reduction of $470,000 in parking meter fees, a decrease of $370,000 in court-related fines and forfeitures, $100,000 less in recreation service fees, $54,560 less in the electricity utility franchise, and a decrease of $15,000 for public safety overtime reimbursements. Most of these impacted revenue categories are expected to rebound, either in full or partially, in the next fiscal year.

Other adjustments are shown for transfers between the 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 Stormwater Funds reflect revised overhead costs. The anticipated revenue from the Hotel/Motel Tax Fund drops by $33,760 based on lower occupancy rates at the city's four hotels due to COVID-19. The transfer to the Children and Youth Services Fund was increased from $100,000 to $250,000 due to a lack of programming as a result of COVID-19 closing schools and camps. Until last year, that operation had reduced its financial dependency on the General Fund. The E911 Fund transfer remains at $350,000 for fiscal year 2020-2021. There is a transfer of $723,000 to fund the East Decatur Tax Allocation District (TAD) Fund for the tax increment received since the TAD's inception in 2015. In an effort to support Decatur's small businesses that have been impacted by the pandemic, the City Commission appropriated $225,000 for the Emergency Small Business Loan Fund. Additionally, a transfer of $100,000 was earmarked for the Affordable Housing Trust Fund. A transfer of $450,000 is budgeted to the Capital Improvement Fund for the previously approved purchase of greenspace.

There is a decrease in the amount needed from the fund balance. The 2020-2021 Adopted General Fund Budget anticipated using $2,289,200 of fund balance. The 2020-2021 Revised General Fund Budget anticipates using $1,331,920 in fund balance after significant adjustments to revised revenues and expenditures. This will result in a fund balance of approximately $11,227,923 or 42% of the 2021-2022 Adopted General Fund Budget expenditures.

2021-2022 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2021-2022 Adopted General Fund Budget Estimate of $29,993,970 is $1,981,160 or 4% more than the initial 2020-2021 Adopted General Fund Budget Estimate and $3,069,700 or 11% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $1,976,800 in the 2021-2020 Proposed General Fund Budget Estimate over the 2020-2021 Adopted General Fund Budget Estimate. Within that category, full-time salaries decrease $76,150 and part-time salaries increase $448,470, primarily due to planning for the return of part-time staff in Active Living and having school crossing guards working the full school year. Much of the overall increase is due to the difference created by the credit of $1,494,788 from the CRF applied to Police and Fire salaries. Also, the full funding for all authorized positions, an increase in group insurance and the additional of two full-time positions contribute to the increase.

COVID-19 continues to have an impact on the City's operations and financial condition. As a result, the 2020-2021 Adopted Budget did not include any salary increases for employees, regardless of full-time or part-time status. On May 23, 2020, the City implemented temporary furlough of certain nonessential, part-time, year-round positions. At this time, the furloughs remain in place but are expected to be lifted as we move into 2021-2022. Even during these uncertain times, 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.

A comprehensive salary survey was conducted in March 2021 which includes data from cities in the metro-Atlanta region. Overall, a small number of position was at least 5% below the market median rate. In a continued effort to improve the City's competiveness with salaries in the Atlanta area, a 5% shift upward in salary rates is proposed. This shift changes the pay scale and makes salaries more attractive from a recruitment perspective. It also makes it possible for us to offer at least a $15 per hour minimum wage for full-time employees, which still lags behind the "living wage" for DeKalb County. Regular, full-time employees who are not at the top of their salary range are eligible for a 2.5% in-step merit-based increase on their anniversary date within fiscal year 2021-2022.

Some positions are being reclassified from one pay range to another based on the salary survey results, internal equity issues or both. Those are: Engineering Inspector – range 11 to range 10; Project Manager – range 14 to range 12; Operations Analyst – range 10 to range 12; Facilities Superintendent – range 16 to range 17; Sanitations Services Superintendent – range 16 to range 17; Finance Director – range 19 to range 20; and, Planning & Economic Development Director – range 19 to range 20.

There are three reclassifications being recommend based on job duties. A Revenue Supervisor to Revenue Manager – range 9 to range 10; Accounting Director to Accountant – range 17 to range 16 and Design, Environment & Construction Director to Development Services Manager – range 18 to range 17. One Site Director in the Children & Youth Services Division is being eliminated as the site at Legacy Park is no longer needed. The part-time Digital Media Specialist is recommended to be made a full-time position at range 7 and the inclusion of a part-time Content Editor in the Community & Economic Development Department is proposed. An Energy & Sustainability Manager position and a Deputy Public Works Director position are being proposed to assist with work load in the Public Works Department. Additionally, the Public Works Department will be undergoing a reorganiza-

tion that brings the work units currently housed in the Design, Environment and Construction Division entirely under the Public Works umbrella.

After salaries, group insurance is the single largest personnel services expenditure in the General Fund budget at $3,335,110 or 11% of the overall budget. This is an increase of $228,300 or 7%. Group insurance includes health claims, prescription drug costs, specific and aggregate stop-loss fees, claims handling fees, dental and vision claims and fees, life insurance and short term disability insurance, State mandated firefighter cancer policy and wellness program fees. After five years with a fully-insured health plan, the City returned to a partially self-insured health plan in fiscal year 2014-2015. The partially self-insured plan includes specific and aggregate stop loss coverage to limit the city's maximum liability.

In the revised 2020-2021 estimates, the City's general fund contribution towards health costs remained flat from the original budget. For the fiscal year 2021-2022 plan year, claims administration costs for Anthem, formerly Blue Cross Blue Shield of Georgia (BCBSGA), remain flat at approximately $275,000. The specific stop-loss, which will be close to $764,000, increases 27% due to the large claims that have exceeded the stop-loss limit. The aggregate stop-loss increases about $13,000 but reduces the City's claims liability by $165,375. In addition to the specific stop-loss, the primary budget driver is the increase in 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 remains at $85,000. In the current fiscal year, the maximum claims liability is just over $3,600,000 compared to over $3,900,000 in fiscal year 2021-2022 based on current and anticipated claims, a 9% increase. The City is budgeting to spend up to 90% of the maximum claims liability, or close to $3,626,000 across all funds.

To put this data in perspective, the City's actual expenditures on health claims were 80% of the maximum claims liability in fiscal year 2017-2018, the City's actual expenditures on health claims exceeded the maximum claims liability in fiscal year 2018-2019, expenditures were 67% of the maximum claims liability or $780,000 under budget in fiscal year 2019-2020, and expenditures are expected to be about 90% of the maximum claims liability in the current fiscal 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 2021-2022 budget uses $250,000 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 will participate in a prescription assistance program to control prescription drug costs.

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 the proposed budget, employee-only contributions increase 10%. 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 20 employees paying the surcharge. There are limited plan changes proposed for the next year.

Employees have the opportunity to reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 10th 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 $180,000.

The City's required contribution to the City of Decatur Employees' Retirement System is proposed to remain at 9% of payroll, which equates to about $984,300 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, 2020) resulted in a slightly lower employer contribution to the plan from 8.89% to 8.73%, primarily due to the increased accuracy of data provided by city staff.

After salaries and health insurance, professional services is the next largest expenditure, totaling $3,151,710 in the adopted budget, an increase of $592,460. 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, an urban heat island assessment, police chief recruitment process and a community-wide development educational activity. Contractual services total $2,458,610, an increase of $235,010. Included in this category are a number of non-recurring projects including completion of the 2020 strategic plan, a greenspace and facilities master plan, a clean energy plan, a fleet electrification study and a downtown master plan.

COVID-19 continues to have an impact on expenditures in the adopted 2021-2022 fiscal year. However, 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 Active Living 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.

2021-2022 ADOPTED GENERAL FUND BUDGET REVENUES

The 2021-2022 Adopted General Fund revenue estimates are $3,069,780 or 11% higher than the revised 2020-2021 General Fund revenue estimates.

The 2021-2022 Adopted General Fund real property tax estimate is $270,000 more than the revised 2020-2021 budget. The estimate assumes a 5% increase in the real property digest for 2021, a conservative tax collection rate due to the continued economic impact of COVID-19 on property owners and the general fund millage rate remaining at 8.81 mills. The total estimate for real property tax revenue is $19,305,000 which is 64% of total anticipated revenues and 1.4% higher than the revised 2020-2021 real property tax revenues budget.

After real property taxes, the largest revenue category is the insurance premiums tax which is expected to produce $1,576,500 in General Fund revenue. After that, franchise taxes are the next largest category and are expected to produce $1,560,000 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 lower and closer to fiscal year 2019-2020 levels although current development activity remains strong. The revised 2020-2021 development-related fees are budgeted at just over $1,300,000; a significant increase over the $900,564 received in fiscal year 2019-2020. The estimate for fiscal year 2021-2022 is a bit more conservative at $952,500. Additional permitting that could impact construction permit fee revenue is for construction at the Bank

of America site, the Gateway/Publix development at North Arcadia Avenue and East Ponce de Leon Avenue, and the townhome development at Talley Street and New Street. Fines and forfeitures are expected to be close to $592,000, an increase of $359,500. 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 $300,000, an increase of $220,000.

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 2019-2020, the actual transfer to the school system was close to $305,800. Alcohol related revenues are estimated to be flat compared to the revised fiscal year 2020-2021 budget, with slight increases in alcohol excise taxes.

Other business-related revenues are expected to see greater declines. Occupation tax revenue is estimated to remain stable and may not return to fiscal year 2019-2020 estimates for another year or more.

Even though the future for recreation-related activities including youth sports remains uncertain, recreation fees are budgeted to increase $202,000 from the revised budget and be $132,750 more than the actual amount received in fiscal year 2019-2020. It is expected that the pools will open on schedule and many outdoor activities have resumed safely.

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 Stormwater 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 $262,500 or $52,500 more than the revised 2020-2021 transfer. This change reflects the slightly better than anticipated occupancy rates at the City's largest hotels due to COVID-19, thanks in part to the Georgia National Guard which stationed soldiers here while they performed COVID-19 clean-up work in surrounding counties.

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 2021-2022 Adopted General Fund estimate shows a $350,000 transfer to the E-911 fund, which is the same as the 2020-2021 Revised budget.

Children and Youth Services expenditures and revenues are budgeted in a special revenue fund that combines annual city support, grant revenues and fees to support the program. The original 2020-2021 budget estimate of $100,000 is increased to $250,000 in the revised budget due to a severe reduction in revenues caused by COVID-19. For 2021-2022, there is a transfer from the General Fund to the Children and Youth Services Fund of $200,000.

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 $380,000 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 $500,000 is recommended

for two pressing infrastructure repair projects at Swanton Way and Jefferson Place, for which there is not adequate funding in the Capital Improvement Fund.

Enterprise Funds

The City Commission Adopted 2020-2021 Revised and 2021-2022 Proposed 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. It was expected that revenue for facility maintenance and capital improvements would decline due to the impacts of COVID-19.

The 2020-2021 Revised Budget includes a transfer of $105,000 from the Hotel/Motel Tax Fund to cover maintenance costs. This is approximately $16,000 less than the prior year.

The 2021-2022 Adopted Budget revenues include a transfer of $131,250 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.

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 $275,880 will be made from the 2020-2021 Revised Solid Waste Fund to the 2020-2021 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 $367,180 will be made from the 2021-2022 Adopted Solid Waste Fund to the 2021-2022 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 2021-2022 Adopted Budget, the 2021 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 $300 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 of $1,200 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 $1.35 per 30-gallon bag, $0.65 per 15-gallon bag, and $0.38 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 2021-2022 are estimated to be $2,753,100 and expenses prior to non-operating expenses like depreciation are estimated to be $2,609,550. Revenues are estimated using a conservative collection rate.

Capital expenditures in fiscal year 2021-2022 for solid waste operations includes a new rear loader for residential solid waste collections.

Stormwater 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 2022, the fee is expected to increase to $285, which is the fee recommended to fund the capital projects in the plan.

Revenue from fees for the 2020-2021 Revised Storm Water Utility is $2,209,700. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post-employment benefits (OPEB) are estimated to be $2,538,810. Revenue from fees for the 2021-2022 Adopted Stormwater Utility is $3,335,000 and expenses are estimated to be $3,016,750. In the 2021-2022 Adopted Stormwater Utility Fund, $100,000 is budgeted for capital repairs, $170,000 for a FEMA grant match to remove a flood prone property, $600,000 for bioswale projects and $500,000 for the construction of a Storm Water Master Plan project.

A transfer of $372,240 will be made from the 2020-2021 Revised Stormwater Utility Fund to the 2020-2021 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $436,190 will be made from the 2021-2022 Stormwater Fund to the 2021-2022 Proposed General Fund Budget to cover the indirect costs.

OTHER FUNDS

The City Commission adopted 2020-2021 Revised and 2021-2022 Proposed Budgets for the Capital Improvement Fund, the SPLOST fund, the 2007 General Obligation Bond Fund, the 2010 and 2013 Urban Redevelopment Agency Funds, the Cemetery Capital Im-

provement 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 Coronavirus Relief Fund and the East Decatur Tax Allocation District (TAD) Fund.

Capital Improvement Fund

The 2020-2021 Revised Capital Improvement Fund budget includes $5,050,000 in tax revenue and $708,570 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, PATH Foundation funding for the Commerce Drive cycle track and funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program. The contribution from the City Schools of Decatur reflects the school system's portion of the citywide fiber network.

Examples of capital outlay projects in the 2020-2021 Revised Capital Improvement Fund Budget Estimate include:

- City Commission Meeting Room A/V Technology upgrade
- Clairemont/Church/Commerce Pedestrian & Bike Improvements
- Commerce Drive cycle track
- Fiber Network upgrade
- Playground equipment replacement
- Public Works and Public Safety Vehicles
- Self-contained Breathing Apparatus replacement
- South Columbia Drive Multi-Use Path
- Street patching, repair and paving

The 2020-2021 Revised Capital Improvement Fund budget includes expenditures of $810,660 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.

In the 2020-2021 Revised Capital Improvement Fund budget, HOST funds are designated for projects including Clairemont/Church/Commerce Bike & Pedestrian Improvements ($133,800) and Sidewalk Construction and Repair ($200,000) and Public Art ($10,000).

The 2021-2022 Adopted Capital Improvement Fund budget includes $5,260,000 in tax revenue and $2,191,770 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 and from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant

(LMIG) program. The balance of the school system's contribution for the citywide fiber network is reflected here.

Examples of capital outlay projects in the 2021-2022 Capital Improvement Fund Budget Estimate include:

- Ebster Field turf and lighting
- Clairemont/Church/Commerce Pedestrian & Bike Improvements
- Commerce Drive cycle track
- Fiber Network upgrade
- Playground equipment replacement
- Public Works and Public Safety Vehicles
- Fire Portable Radio Replacement
- South Columbia Drive Multi-Use Path
- Street patching, repair and paving

The 2021-2022 Capital Improvement Fund budget estimate funds the fourth 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 2021-2022 Adopted Capital Improvement Fund budget includes expenditures of $1,381,900 for debt service to cover payments for previously purchased equipment plus anticipated debt service for financing Ebster Field improvements. HOST funded projects include Clairemont/Church/Commerce Bike & Pedestrian Improvements ($300,000) and Sidewalk Construction and Repair ($400,000), Traffic Calming Projects ($250,000), Mobility Counters ($70,000), Access Control and Security Upgrades at Park facilities ($285,000) 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. It is anticipated that those revenue sources will continue to be impacted by COVID-19. 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 increase from 2.15 mills 2.27 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, fiscal year 2020-2021 revenues have been stronger than expected, most likely aided by the collection of online sales taxes since July 2020. Revenues of $12,05,000 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. Another $5,600,000 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 2020-2021 Revised SPLOST Fund budget estimates $3,300,000 in tax revenue, up from the original budget of $2,400,000, an overall increase of 27%. Transfers of $586,760 and $1,310,160 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 2021-2022 Adopted SPLOST Fund budget estimates $3,400,000 in tax revenue; this is 7% more than actual 2019-2020 SPLOST revenues. Transfers of $630,420 and $1,265,480 will be made to the 2010 URA and 2013 URA Funds, respectively. Debt service on the SPLOST bonds will total $956,980 for 2021-2022.

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 2020-2021 Revised 2010 URA Fund budget includes a federal rebate of $212,550 on the interest paid on the bonds. Other revenues include $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 2020-2021 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 ($586,760).

The 2021-2022 Adopted URA Fund budget includes no revenue for the federal rebate on the interest paid by the City on the bonds because the bonds were refinanced with tax-exempt bonds in October 2020. Other revenues include $121,600 from the City Schools of Decatur for rent for their use of the joint maintenance facility on Talley Street.

Expenditures for the 2021-2022 Adopted URA Fund budget include debt service payments in the amount of $752,020 prior to the interest rebate, 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 2020-2021 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 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 $1,310,160 for debt service. The school system is responsible for $380,900 in debt service.

The 2021-2022 Adopted URA Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals $1,265,480 for the Series 2013A/2020B bonds and $362,820 for the Series 2013B/2020B bonds, the latter of which is the financial responsibility of the school system. A transfer of $1,480,680 will be made from the SPLOST Fund proceeds for the City's portion of the debt service.

Cemetery Capital Improvement Fund

The 2020-2021 Revised Cemetery Capital Improvement Fund reflects revenue of $31,500 that is mainly revenue from sales of lots. Expenditures are estimated at $25,000 for improvements to the entrance and landscape maintenance.

The 2021-2022 Adopted Budget includes $18,000 in revenues from lot sales which reflects the limited supply of available grave sites. Proposed expenditures total $92,000 and include completion of improvements to the entrance and interior driveway repairs. 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 General Obligation Bond 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 Stormwater Fund. In FY 2020-2021 and FY 2021-2022 transfers of $18,000 to the Capital Improvement Fund and $12,000 to the Stormwater Utility Fund are budgeted. At the end of fiscal year 2021-2022 the ending fund balance is expected to be $2,049.

Debt Service Fund

The 2020-2021 Revised Debt Service Fund budget shows $995,000 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 $995,300 interest payment and a $1,955,000 principal payment for the bonded debt. At June 30, 2021 it is estimated that there will be approximately $1,012,908 in fund balance for debt service for the City's 2007 general obligation bonds.

The 2021-2022 Adopted Debt Service Fund budget shows $1,955,000 in tax revenue to retire debt on the 2007 bond issue. There is a $976,190 interest payment and a $1,005,000 principal payment for bonded debt included in the 2021-2022 Adopted Debt Service Fund budget. At June 30, 2022 it is estimated that there will be approximately $1,026,718 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 2020-2021 Revised Debt Service Fund budget

shows $4,164,000 in tax revenue for debt service on the 2016 school general obligation bonds. At June 30, 2021 it is estimated that there will be approximately $3,601,938 in the 2016 school general obligation bonds fund balance.

The 2021-2022 Adopted Debt Service Fund budget shows revenues of $3,704,000 in tax revenue for debt service on the 2016 school general obligation bonds. A $2,365,570 interest payment and a principal payment of $1,595,000 for bonded debt are included in the 2021-2022 Adopted Debt Service Fund budget for debt service on the 2016 school general obligation bonds. At June 30, 2022 it is estimated that there will be approximately $3,345,368 in fund balance for the 2016 school general obligation bonds.

It is recommended that the levy for the 2016 school general obligation bonds decrease 1.74 mills to 1.63 mills and that the levy for the 2007 general obligation bonds decrease from .84 mills to .83 mills for a total debt service levy of 2.46 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 2020-2021 Revised Tree Bank Fund budget shows $3,400 in revenues and no expenditures. The balance in the tree bank as of June 30, 2020, was $63,154. At the end of fiscal year 2020-2021, the Tree Bank Account balance is estimated to be $66,554.

The 2021-2022 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. At the end of fiscal year 2021-2022, the Tree Bank Account balance is estimated to be $67,154.

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 2020-2021 Revised Emergency Telephone System Fund total $611,000 and expenditures are estimated to be $1,053,640. Revenues for the 2021-2022 Adopted

Emergency Telephone System Fund total $625,000 and expenditures are estimated to be $1,270,050. The 2021-2022 budget includes $170,000 to purchase and finance a new phone system for the E-911 call center.

A transfer of $350,000 will be made to the 2020-2021 Revised Emergency Telephone System Fund from the 2020-2021 Revised General Fund budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of $350,000 is estimated from the 2021-2022 Adopted General Fund budget to the 2021-2022 Adopted Emergency Telephone Fund for the same purpose. In the absence of additional revenues and/or reduced expenditures, the E911 fund balance will be depleted in a year.

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 2020-2021 Revised Children and Youth Services Fund is anticipated to be $211,000 and expenditures are estimated to be $1,253,570. The revised budget includes an adjustment in expenditures due to the City's decision to not host summer camps last summer nor afterschool activities during the 2020-2021 school year because of the pandemic. Part-time staff were placed on furlough until programming resumes. While a $100,000 transfer from the General Fund was originally budgeted to cover the cost of providing children and youth services not covered by other revenue sources, a larger transfer of $250,000 will be needed in the 2020-2021 revised budget. At the end of 2020-2021, the fund balance is expected to be $72,781.

Revenue for the 2021-2022 Adopted Children and Youth Services Fund is expected to be $2,478,500 and expenditures are estimated to be $2,750,890. The adopted budget includes funding for summer camp at Decatur Recreation Center and Decatur Legacy Park as well as afterschool programming at nine sites. A transfer of $200,000 is budgeted from the 2021-2022 Adopted General Fund budget to cover the costs of providing children and youth services not covered by other revenue sources. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $391. This budget is subject to change based on guidance from public health officials about the safe operation of summer camps as well as decisions about school operations in the fall.

The transfer from the general fund has decreased from a high of $450,000 in 2008-2009 to $0 in 2019-2020. The goal is for the program to be financially self-supporting while remaining affordable and accessible. While we are awaiting additional information, this fund may be eligible for funding as revenue replacement from the American Rescue Plan Act (ARPA) due to the impact of COVID-19 on operating revenues.

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 2020-2021 Revised Confiscated Drug Fund Budget shows revenues of $0 and expenditures of $4,600 for an electric bike for patrol. It is estimated that the fund balance at June 30, 2021 will be $10,465. The 2021-2022 Adopted Confiscated Drug Fund Budget Estimate

shows no revenues or expenditures. It is estimated that the fund balance at June 30, 2022 will be $10,465.

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.

The 2021-2022 Revised Hotel/Motel Tax Fund budget shows revenues of $560,000 and expenditures of $245,000 for the support of the Decatur Tourism Bureau, a transfer of $105,000 to the Conference Center Fund and a $210,000 transfer to the General Fund. This is a reduction of 16% from the original budget of $650,000 and is based on occupancy through March 2021.

The 2021-2022 Adopted Hotel/Motel Tax Fund budget estimate shows revenues of $700,000. Expenditures include $306,250 for the support of the Decatur Tourism Bureau; a $131,250 to the Conference Center Fund; and a transfer of $262,500 to the General Fund.

COVID-19 continues to have a negative impact on occupancy rates and this impact is expected to continue into the foreseeable future.

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 $514,000 remains 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.

At the end of fiscal year 2020-2021, the Capital Account will end with a fund balance of approximately $364,980 restricted for property improvements and the Operating Account will end with a fund balance of approximately $1,012,275 of which $741,500 is restricted for conservation area improvements and $270,775 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 fiscal year 2021-2022 Adopted Public Facilities Authority Fund budget estimate anticipates spending $365,000 from the Capital Account for facility improvements around

the property. The fiscal year 2021-2022 Adopted Public Facilities Authority Fund budget estimate for the Operating Account reflects $17,000 in revenue from rent and $100,000 in expenditures from the DeKalb County grant towards improvements in the conservation area. Additional capital expenses include wayfinding signage ($20,000), invasive species removal ($200,000), HVAC system repairs at Gillespie Cottage ($14,500) and ADA/life-safety upgrades to the Chapel & Dining Hall ($45,000). These improvements will allow for more rental opportunities. 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.

Debt service payments will total $2,071,560 which include $984,450 in principal and $1,087,110 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 2021-2021, the Operating Account is anticipated to end with a fund balance of $618,715, of which $541,500 is restricted for conservation area improvements and $77,215 is restricted for future debt service.

Coronavirus Relief Fund-CARES Act Fund

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.

The 2020-2021 Revised Budget included expenditures of $1,200,000 for grants to small business and local non-profits, $205,000 for upgrades to the HVAC system in city facilities and $13,740 for protective equipment, cleaning supplies and other items required due to COVID-19. On December 20, 2020, the remaining $1,494,778 in funds were transferred to the General Fund to reimburse the City for public safety payroll expenses incurred from March 2020 to December 2020. No funds remain in the CRF-CARES Act Fund.

East Decatur Tax Allocation District (TAD) Fund

In December 2015, the Decatur City Commission established Tax Allocation District (TAD) No. – 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 is being established in the current fiscal year. The transfer into the fund in fiscal year 2020-2021 reflects the tax increment received from 2016-2020, in the amount of $916,250. The tax increment for fiscal year 2021-2022 is estimated at $485,000.

FY 2021-2022 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
2010 STRATEGIC PLAN	Serves as long-range guide for city policy, funding, and programming decisions to support: • Urban Living • Engaged Neighborhoods • A Vibrant Downtown and Business Community • Great Recreation Facilities • Clear Communication with Citizens	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. • 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.
2016 COMPREHENSIVE PLAN	A midterm check-in to assess the progress of the 2010 Strategic Plan.	The City's general fund and capital budgets increase as a result of the projects identified in the Comprehensive Plan.
BETTER TOGETHER COMMUNITY ACTION PLAN	Identifies specific actions for individuals, organizations, and the city to undertake in order to encourage a more welcoming, inclusive, and equitable city.	Operating budget includes funding for training costs identified in the plan.
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.

City of Decatur®

FY 2021-2022 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
ENVIRONMENTAL SUSTAINABILITY PLAN	Identifies tasks for individuals, organizations, businesses and the city to reduce their environmental impact on: • 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.
CITY OF DECATUR LIVABLE CITIES INITIATIVE (LCI) STUDY	Provides recommendations on land use, zoning, transportation, economic development, urban design, historic resources, environment and open space and public facilities in order to enhance the city's existing spaces.	As funds are available, the City's general fund and capital improvements fund budgets increase due to improvement projects included in the plan.
2018 COMMUNITY TRANSPORTATION PLAN	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 • Bicycle and Pedestrian Improvements • Key Intersection Improvements • Circulation	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. • Funding from the PATH Foundation will impact construction of the Commerce Drive cycle track.
EAST LAKE MARTA STATION LCI STUDY	Addresses the underutilized and aging area surrounding the East Lake MARTA station and makes recommendations with regard to transportation, land use, urban design, and economic development.	The adopted budget is not impacted by the recommendations of the plan.

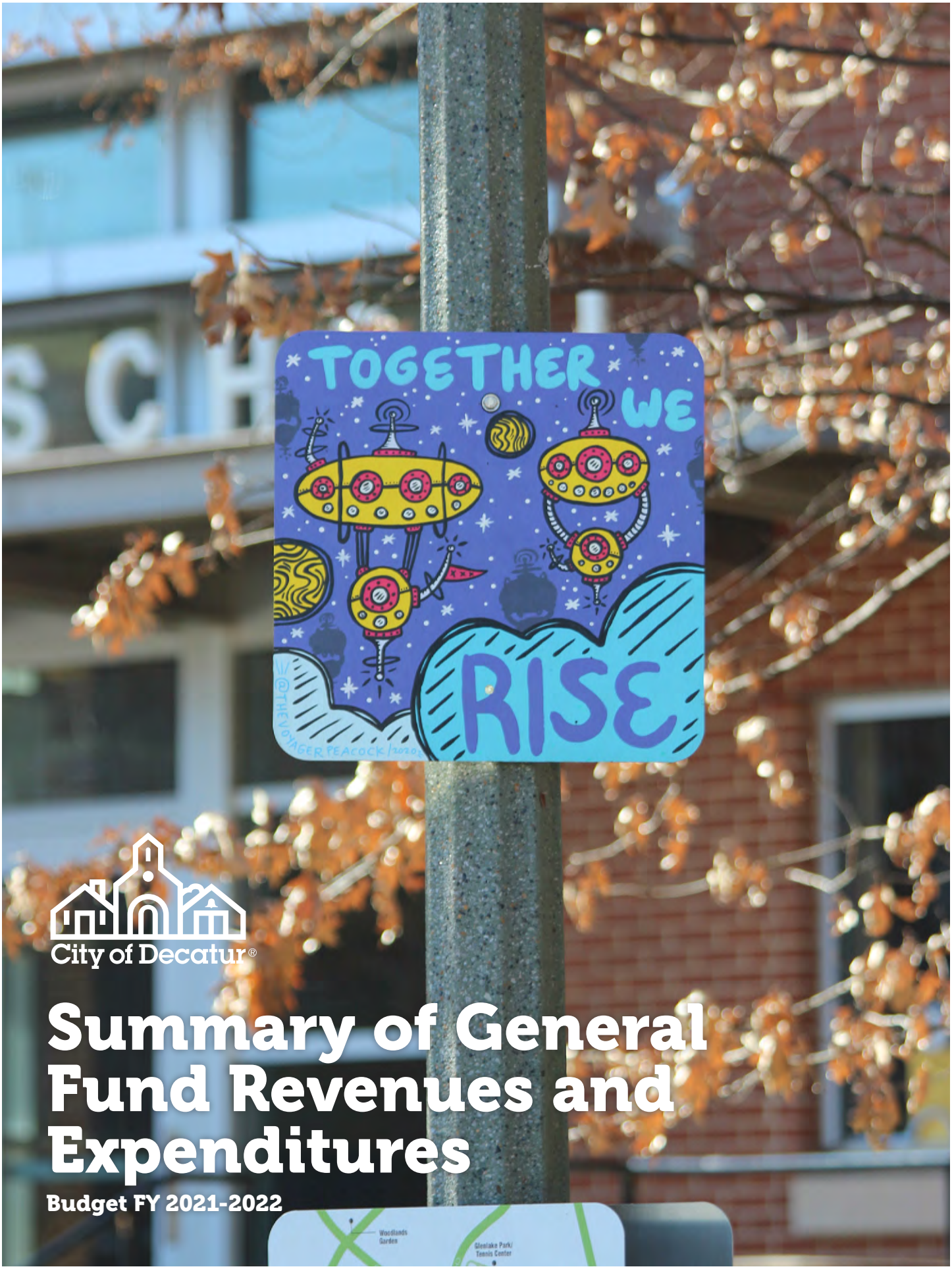
FY 2021-2022 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
DECATUR PATH CONNECTIVITY IMPLEMENTATION PLAN	Identifies 9.2 miles of bicycle and pedestrian trail connectivity opportunities primarily within the city limits and achieves the goal of linking the downtown business district, city parks, neighborhoods, and visitor and employment centers.	Based on service level expectations and available funds, capital improvements and associated operational costs identified in the plan are included in the City's general fund and capital budgets.
DECATUR LEGACY PARK MASTER PLAN	Guides the development of the former United Methodist Children's Home property, which was recently purchased by the city.	Funding for the Decatur Legacy Park improvements would be funded by partnerships based on particular development needs. For now, the City's general fund, capital improvements fund and public facilities authority fund budgets will experience impact from development projects.
2020 AFFORDABLE HOUSING TASK FORCE REPORT	Reports findings of existing affordable housing issues and recommends strategies that reflect community expectations on how to preserve existing workforce and affordable housing and to create new housing opportunities in the city of Decatur to address affordability issues.	As funds are available, the City's general fund and capital improvements fund budgets increase due to improvement projects included in the plan.
STORM WATER MASTER PLAN	Provides direction for mitigating flooding, solving existing drainage problems, improving water quality and quality of life in the city of Decatur.	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. 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. Projects will be funded in a pay-as-you go fashion over the next 20 years.
2021-2024 FIRE DEPARTMENT STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Fire Department projects are included in the City's general fund and capital improvements fund budgets.

City of Decatur®

FY 2021-2022 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
2021-2021 POLICE DEPARTMENT STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Police Department projects are included in the City's general fund and capital improvements fund budgets.
INFORMATION TECHNOLOGY STRATEGIC PLAN	A cross-departmental strategic plan.	Based on funding availability and service needs, IT projects are included in the City's general fund and capital improvements fund budgets.



City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2021-2022

Together We Rise, by Pam Peacock, part of the Look Up Decatur project

FISCAL YEAR 2021-2022

General Fund Revenue Summary

The City of Decatur has 6 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. The fiscal year 2020-2021 revised revenue estimates reflect the known impacts of the COVID-19 public health emergency and the fiscal year 2021-2022 revenue estimates anticipate lingering impacts from COVID-19 in specific revenue categories.

Taxes

Taxes are the city's largest revenue category, accounting for $24,261,800 or 88% of total general fund revenues, excluding transfers. This percentage has remained consistent over the past ten years with slight variations from year to year. 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 80% of all taxes collected by the city and are expected to total over $19 million in the next fiscal year. Real property tax revenue is budgeted to increase just over 1% from the revised budget primarily due to an assumption of conservative collection rates due to the economic impacts of COVID-19. The anticipated negative impact on real property tax collections has not been realized in the last or current fiscal year. As property tax revenue is slower to react to the market, the potential impact of mortgage and rent defaults still needs to be part of the revenue projections. The real property tax revenue for fiscal year 2021 is based on an assumption of a 5% increase in the 2021 tax digest. The assessed values of real property within the city are determined by the DeKalb County Property Appraisal department. Residential and commercial values as a percentage of the overall property values total 80% and 20%, respectively. This represents a slow, slight, but steady increase in commercial values as a percentage of the overall digest. In fact, the last time that the commercial digest was over 20% was in 1997. The City bills and collects real property taxes in two annual installments. The 2019 collection rate for real property taxes was 99.8% by October 2020. The 2021 preliminary real property digest increased 5.5% over the 2020 digest, for a total of $128,074,200. This increase is consistent with the City's data about

new construction, redevelopment and property sales over the past year. Thirty-eight percent of the increase is attributed to new construction and redevelopment and 62% represents market revaluation. Historically, real property taxes have not been significantly impacted by recessions and other negative economic events. 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 more catastrophic 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 the franchise agreement is the amount paid by the utility for use of the right of way. The city collects over $1.5 million in franchise taxes from electric, natural gas, cable and telephone utilities and this amount reflects about 6.5% of all general fund revenues. No change is budgeted for fiscal year 2022. The revised budget for fiscal year 2021 is about $120,000 less than the actual amount received in fiscal year 2020 due to a reduction in the electric franchise disbursement presumably due to reduced electricity usage during the pandemic.

Insurance Premiums Tax

One of the largest single revenue categories for the city is the insurance premiums tax. The tax generated $1,494,000 in fiscal year 2020 and $1,576,000 in fiscal year 2021. 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: From fiscal years 2008 to 2009, the revenue from construction permits dropped by 50% to around $300,000. Revenues have rebounded and reached $1,597,979 at the end of fiscal year 2017, the highest amount recorded in this category. Based on current revenues and construction activities, revenues are expected to be just over $1,300,000 for fiscal year 2021 which is significantly higher than original estimates for the current fiscal year and 46% higher than actual revenues in fiscal year 2020. Construction permits in fiscal year 2021 are projected to be more consistent with actual revenues in fiscal year 2020. Current activity reflects robust single-family residential improvements and the continuation of commercial and multi-family housing developments including the Bank of America site, the grocery store and multi-family housing development at E. Ponce de Leon Avenue and Arcadia Avenue and a townhome development on Talley Street and New Street. 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, the city expects to collect just over $230,000 in code violations which are mostly traffic related. This decrease is a result of the closure of municipal court during the COVID-19 pandemic. Court has recently resumed hearings in a virtual format and it is anticipated that hearings will be scheduled in-person after the beginning of the upcoming fiscal year based on the City's COVID-19 reopening plan. Revenues are conservatively estimated to reach $592,000 in fiscal year 2022. 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. This revenue also experienced a reduction due to the closure of school facilities since March 2020.

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 and use of a smartphone app. 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 2021, parking meter fees are expected to generate approximately $80,000, compared to actual revenues of $512,312 in fiscal year 2020, and parking violations may generate another $27,000, compared to $47,933 in fiscal year 2020. The impact of the public health emergency on parking revenues was immediate as businesses closed and residents adhered to stay-at-home orders. As vaccinations rates increase and public health restrictions are lifted, a moderate but not full recovery of the parking meter revenue budget is estimated at $300,000 for fiscal year 2022.

Recreation Fees

Fees are charged for a variety of recreation activities ranging from team sports to special-interest classes. The re-opening of the Decatur Recreation Center in February 2013 allowed for increased programming within the facility. The re-opening of Ebster Recreation Center, gym, and pool at the Beacon Municipal Center offers even more opportunities for recreation activities. Additional revenue is being generated through the year-round operation of the Boys and Girls Club indoor pool which started in fiscal year 2018. Since mid-March 2020, all Active Living programs were suspended resulting in a significant decline in revenues. In the current fiscal year, the suspension of recreation programs has resulted in a projected decrease in current fiscal year revenues of $69,000, for an anticipated total of $258,000. For reference, the actual revenues in fiscal year 2019 totaled $706,350. The Active Living division is expected to generate around $460,000 during the next fiscal year with an assumption that most recreation programs will resume safely during fiscal year 2022. Currently, some outdoor programming has resumed including team sports.

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 $400,000 annually from the ad valorem tax or about 1.4% 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 close to 80% since fiscal year 2009 and historically has not been negatively impacted during economic downturns. In the current fiscal year, revenues from alcohol excise are predicted to be $200,000, a reduction of about 27% from the previous year because of the suspension of on-premises dining at restaurants and other public health restrictions.

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 $305,000 was distributed to the school system in fiscal year 2020.

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 2022 for penalties and interest is $95,000 and this is about 21% less than the amount budget in fiscal year 2021 as the assumptions are for more timely payments of property taxes.

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 since fiscal year 2009. The fiscal year 2021 occupation tax revenues are projected to exceed the original budget by $45,000 but are still 16% less than the actual revenue from fiscal year 2020. The City anticipates revenues from occupation taxes to remain flat in fiscal year 2022 as businesses continue to weather the impacts of the pandemic.

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%). A new downtown hotel opened in April 2019. Fiscal year 2020 is the first full year with revenues from the new hotel. Through February 2020, revenues were on track to meet the budget of $1,100,000 until the pandemic resulted in a near shutdown of the hotels. April 2020 hotel/motel taxes averaged 92% less than February 2020 for the two downtown hotels. Revenues for fiscal year 2020 totaled $875,513. Revenues are estimated to be $560,000 for fiscal year 2021 and $700,000 for fiscal year 2022 which assumes occupancy below pre-pandemic rates through December 2021 and slowly increasing through June 2022.

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. In 2021, the single-family residential fee remained at $300 per unit. Commercial rates were also unchanged in 2021. The rate for 95 gallon carts remained at $800 per cart for weekly service; the annual charge for 3 cubic yard containers stayed at $1,200; and the per cubic yard fee for dumpsters remained at $4.25. There was no change to the pay-as-you-throw bag prices. 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 $2.7 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. Budgeted revenue from service fees assumes a lower than normal collection rate due to the economic impacts of COVID-19.

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 $215 in 2021 with an intent to phase in the full fee of $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 $2.8 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.

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.

PPE	$3,915.87
Health/Wellness	$3,025
Telework	$888.69
Facilities-Retrofit	$209,310.89
Facilities-Cleaning	$2,520.76
Community Assistance	$1,200,000
Reimbursement of Public Safety Payroll Expenses to General Fund	$1,494,778.79
Total	**$2,914,440**

After the public safety payroll expenses in the general fund were reimbursed, the City has continued to make expenditures related to coronavirus relief. An additional $419,000 out of the general fund was disbursed as grants to eligible small businesses and non-profits, $254,000 was allotted for pandemic pay for public safety employees, and an additional $85,000 has been spent on services and supplies needed because of the pandemic such as cleaning supplies, laptops, air filters, Zoom licenses, virus tests and portalets.

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.

General Fund — Summary of Revenues

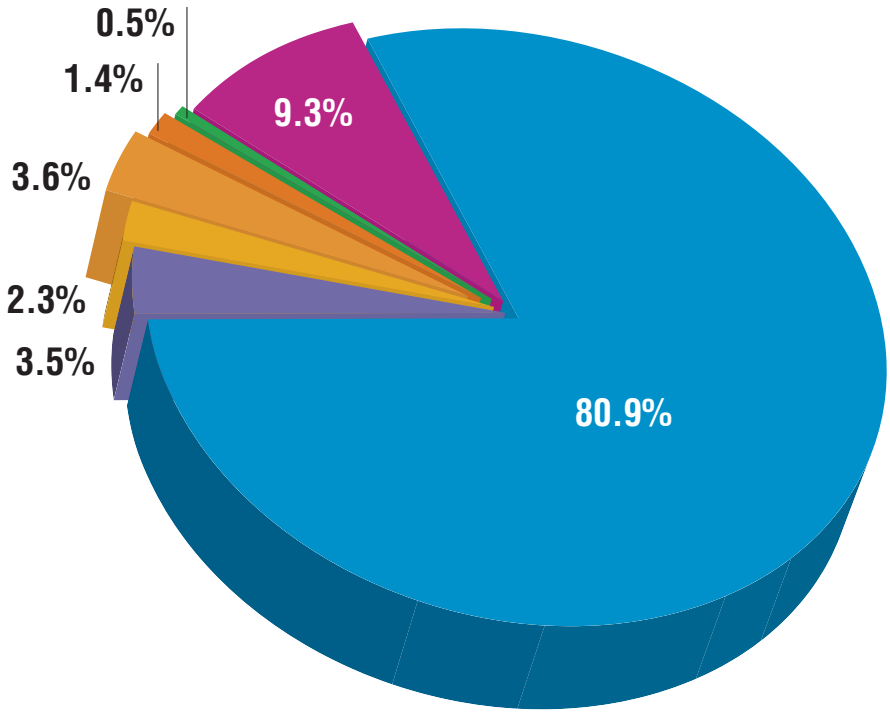
		ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2021-2022
311110	PUBLIC UTILITY TAXES	142,715	190,399	142,676	225,414	140,000	129,500	129,500
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	14,512,635	15,652,606	16,749,779	18,245,747	17,780,000	19,035,000	19,305,000
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	454,580	422,565	496,611	301,194	301,000	400,800	400,800
311400	BUSINESS PERSONAL PROPERTY TAXES	209,448	223,021	224,310	95,727	164,000	200,000	200,000
311600	OTHER TAXES	296,460	216,336	227,099	205,221	151,000	325,000	325,000
311700	FRANCHISE TAXES	1,703,646	1,646,740	1,670,207	1,682,114	1,630,000	1,560,440	1,560,000
314000	SALES & EXCISE TAXES	257,063	531,190	532,664	485,948	208,000	200,000	220,000
316100	OCCUPATIONAL TAXES	554,141	563,787	541,392	562,033	440,000	485,000	485,000
316200	OTHER TAXES - INSURANCE	1,222,818	1,304,828	1,407,194	1,494,985	1,420,000	1,576,500	1,576,500
319100	PENALTY & INTEREST	198,873	86,894	88,706	125,470	68,000	115,000	95,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	113,815	(96,511)	(155,106)	(92,853)	88,700	119,050	112,200
322100	CONSTRUCTION PERMITS & FEES	1,597,979	1,314,541	760,816	900,564	644,350	1,316,500	952,500
330000	GRANT REVENUE - INTERGOVERNMENTAL	408,771	504,430	350,598	382,480	376,910	408,360	430,990
351000	PENALTIES & FINES	804,893	855,061	855,454	853,222	653,000	232,500	592,000
361000	INTEREST	0	2,271	14,446	19,870	15,000	4,500	10,000
341000	MISCELLANEOUS FEES	58,532	25,535	93,182	162,148	77,900	80,900	81,700
342000	PUBLIC SAFETY FEES & CHARGES	227,270	245,462	217,290	211,893	158,150	109,750	186,150
343000	STREETS AND SIDEWALKS FEES & CHARGES	765,443	701,031	733,718	512,312	550,000	80,000	300,000
347000	RECREATION FEES	705,031	707,440	706,350	327,246	350,000	258,000	460,000
349000	CHARGES FOR OTHER SERVICES	70,960	91,440	98,001	83,062	55,200	70,150	70,100
371000	GIFTS & CONTRIBUTIONS	3,050	0	15,000	0	0	0	0
381000	USE OF PROPERTY	122,389	129,476	147,099	83,201	76,500	200	51,500
389000	MISCELLANEOUS REVENUES	24,122	23,191	39,618	127,901	10,000	65,000	60,000
	GENERAL FUND CURRENT REVENUE	**24,514,634**	**25,401,734**	**26,017,103**	**27,054,898**	**25,417,710**	**26,832,150**	**27,663,940**
	FIXED ASSETS	1,662	4,561	383	881	5,000	0	0
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	154,390	112,730	150,380	231,440	234,380	275,880	367,180
	Operating Transfer from Stormwater Utility Fund	297,750	314,490	330,400	375,590	372,760	372,240	436,190
	Operating Transfer from (To) Capital Improvement Fund	(385,000)	0	0	0	0	(450,000)	(500,000)
	Transfer from (to) Stormwater Utility Fund	0	0	0	(1,290,000)	0	0	0
	Transfer from (to) Public Facilities Authority Fund	0	(850,000)	(1,000,000)	0	0	0	0
	Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(400,000)	(400,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
	Transfer (to) from Hotel/Motel Tax Fund	273,582	275,874	308,221	328,318	243,760	210,000	262,500
	Transfer (to) from Children & Youth Services Fund	(150,000)	(100,000)	0	0	(100,000)	(250,000)	(200,000)
	Transfer (to) from Small Business Relief Fund	0	0	0	0	0	(225,000)	0
	Transfer (to) from Affordable Housing Trust Fund	0	0	0	0	(100,000)	(100,000)	(100,000)
	Transfer (to) East Decatur TAD Fund	—	—	—	—	—	(723,000)	(380,000)
	Transfer (to) from Coronavirus Relief Fund	—	—	—	—	—	0	0
	Transfer (to) from Community Grants Fund	0	0	0	0	0	0	0
	Transfer (to) from Tree Bank Fund	0	0	0	0	0	0	0
	TOTAL OTHER	(207,616)	(642,346)	(560,616)	(703,771)	305,900	(1,239,880)	(464,130)
	From (To) Fund Balance	(1,295,872)	(814,608)	(165,513)	(1,863,380)	2,289,200	1,331,920	2,794,160
	GENERAL FUND OTHER REVENUE - TOTAL	**(1,503,488)**	**(1,456,954)**	**(726,129)**	**(2,567,151)**	**2,595,100**	**92,040**	**2,330,030**
	GENERAL FUND TOTAL REVENUES	**23,011,146**	**23,944,780**	**25,290,974**	**24,487,748**	**28,012,810**	**26,924,190**	**29,993,970**

General Fund Revenues

FY 2021-2022 Adopted Budget

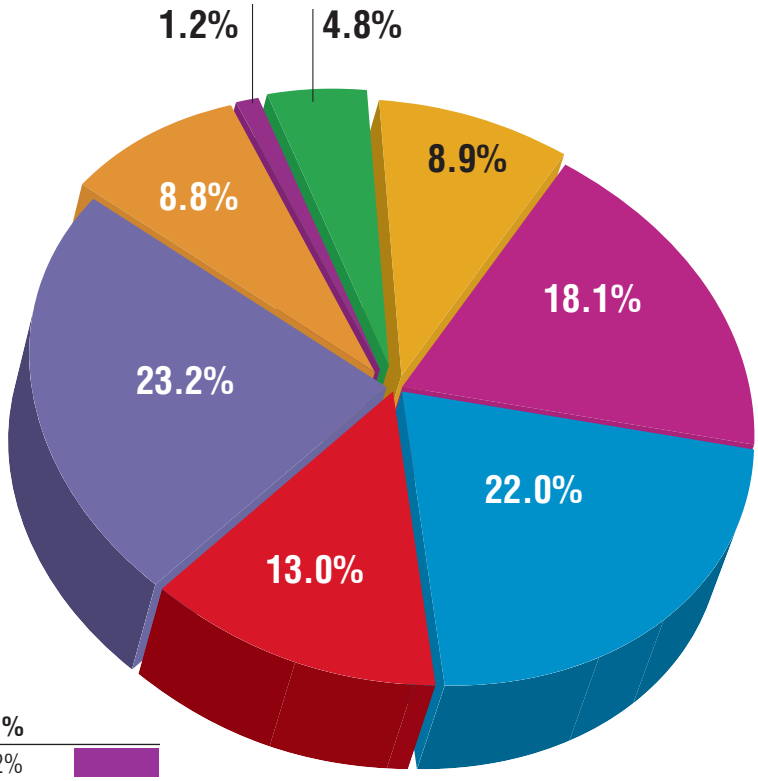
"Where the Money Comes From"

SOURCE	AMOUNT		
Taxes	24,261,800	80.9%	
Licenses, Permits & Inspections	1,064,700	3.5%	
Penalties, Fines & Forfeitures	687,000	2.3%	
Interest	10,000	0.0%	
Charges for Current Services	1,067,750	3.6%	
Intergovernmental Revenues	430,990	1.4%	
Miscellaneous Revenue	141,700	0.5%	
Sale of Fixed Assets	0	0.0%	
Operating Transfers	(464,130)	-1.5%	
Appropriation From (To) Fund Balance	2,794,160	9.3%	
TOTAL REVENUES	**$29,993,970**	**100.0%**	



General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2016-2017	ACTUAL EXPENDITURE 2017-2018	ACTUAL EXPENDITURE 2018-2019	ACTUAL EXPENDITURE 2019-2020	BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2021-2022
DEPARTMENT							
GOVERNMENTAL CONTROL	144,998	195,063	238,447	268,440	277,990	348,320	361,780
GENERAL GOVERNMENT	1,879,187	1,361,003	1,411,777	1,288,644	1,375,330	1,408,410	1,428,890
COMMUNITY & ECONOMIC DEVELOPMENT	1,711,022	1,987,667	1,983,855	1,937,672	2,490,340	2,135,160	2,679,080
ADMINISTRATIVE SERVICES	3,479,685	4,113,256	4,302,696	4,393,975	5,005,130	5,049,620	5,440,700
POLICE	5,105,355	5,327,777	5,578,653	5,526,544	6,352,460	5,662,860	6,606,580
FIRE	3,460,409	3,434,672	3,589,662	3,479,389	3,815,490	3,370,910	3,884,810
PUBLIC WORKS	2,919,006	3,154,490	3,710,123	3,562,456	3,923,380	4,117,360	6,949,340
DESIGN, ENVIRONMENT & CONSTRUCTION	2,315,303	2,281,036	1,806,689	1,838,576	2,084,740	2,608,100	0
ACTIVE LIVING	1,996,181	2,089,816	2,669,073	2,193,562	2,687,950	2,223,450	2,642,790
GENERAL FUND TOTAL EXPENDITURES	**23,011,146**	**23,944,780**	**25,290,975**	**24,489,259**	**28,012,810**	**26,924,190**	**29,993,970**



Departmental Expenditures

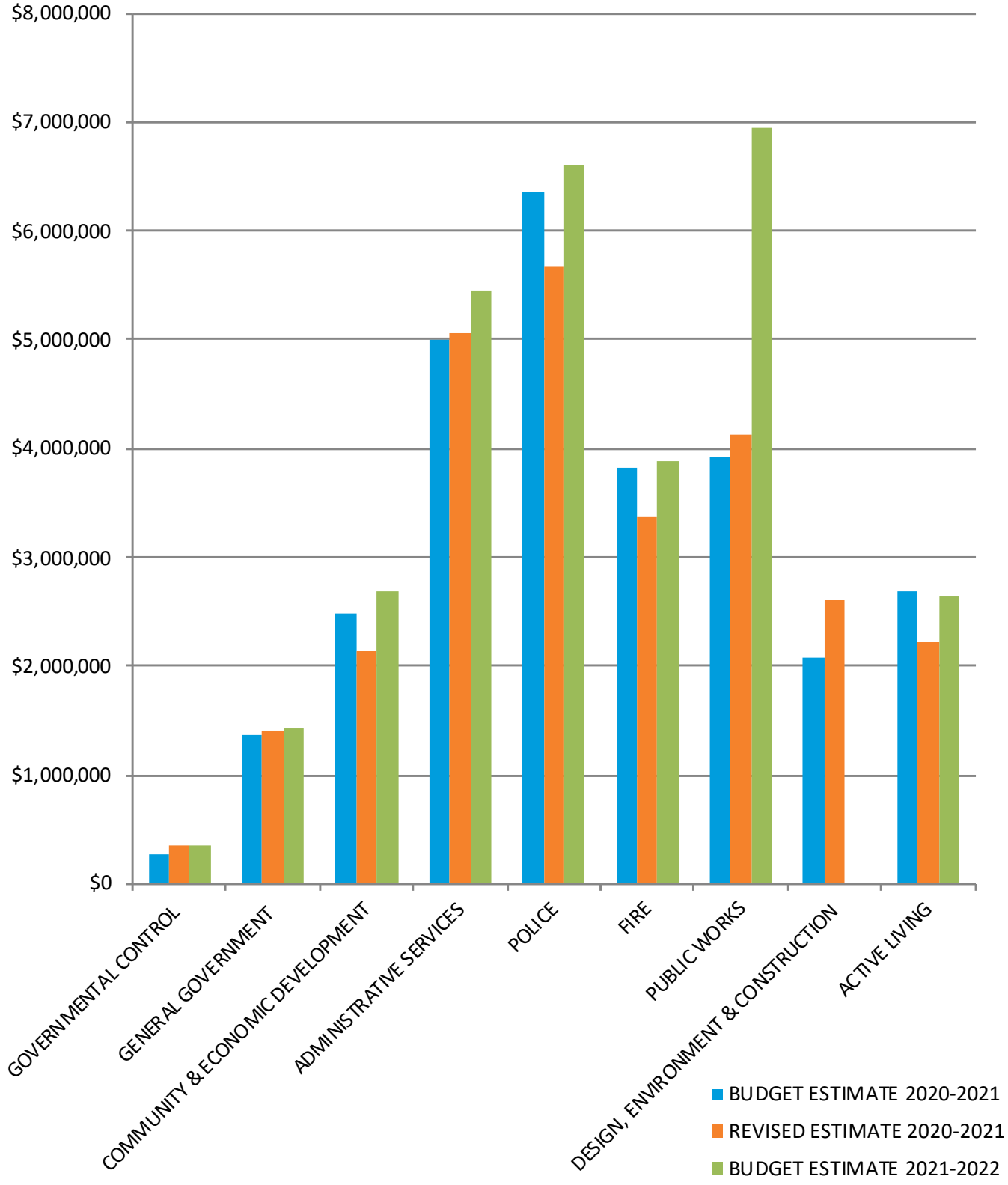
FY 2021-2022 Adopted Budget

"Where the Money Goes"

DEPARTMENT	AMOUNT	%
GOVERNMENTAL CONTROL	361,780	1.2%
GENERAL GOVERNMENT	1,428,890	4.8%
COMMUNITY & ECONOMIC DEVELOPMENT	2,679,080	8.9%
ADMINISTRATIVE SERVICES	5,440,700	18.1%
POLICE	6,606,580	22.0%
FIRE	3,884,810	13.0%
PUBLIC WORKS	6,949,340	23.2%
ACTIVE LIVING	2,642,790	8.8%
TOTAL EXPENDITURES	**$29,993,970**	**100%**

Departmental Expenditures

ADOPTED FY2020-2021, REVISED FY2020-2021 AND ADOPTED FY2021-2022 BUDGET COMPARISON



CITY OF DECATUR 2021-2022 ADOPTED BUDGET

Personnel Position Summary

	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 21-22 Changes	FY 2021-2022
Governmental Control					
City Manager's Office (1320)	4	4	5		5
CMO:	4	4	5		5
Community & Economic Development					
Administration (7510)	3	3	3		3
Economic Development (7550)	2	2	2		2
Planning (7410)	3	3	3		3
Marketing/PR (1570)	3	3	3	1.00	4
Parking Management (3230)	1	1	0		0
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	11	11	11		11
Children & Youth Services (6133, 6135)	14	15	15	(1.00)	14
CED:	37	38	37	0.00	37
Administrative Services					
Administration (1510)	6	6	6		6
Accounting (1512)	2	3	3		3
Revenue Collections (1514)	4	4	4		4
Municipal Court (2650)	3	3	3		3
ASD:	15	16	16		16
Public Works Services					
Administration (4510)	3	3	3	2.00	5
Solid Waste (540-4520)	18	18	18		18
Facilities Maintenance (1565, 1566)	22	22	22		22
Cemetery (4950)	6	6	6		6
Motor Maintenance (4900)	3	3	3		3
Central Supply (4910, 4911)	1	1	1		1
Engineering (4220, 505-5320)	11	11	11		11
Permitting & Inspections (7200, 7450)	5	5	5		5
Development Services (7340)	4	4	4		4
PW:	73	73	73	2.00	75
Emergency Management Services					
Fire & Rescue (3500)	39	39	39		39
Police (3210, 3223, 3221, 215-3800)	60	60	60		60
EMS:	99	99	99		99
TOTAL FULL-TIME POSITIONS	**228**	**230**	**230**	**2.00**	**232**



City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2021-2022

Blue Cube, by Hannah Jubran

General Fund — Revenue Estimate Detail

		ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2021-2022
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	142,715	190,399	142,676	225,414	140,000	129,500	129,500
	PUBLIC UTILITY TAXES	142,715	190,399	142,676	225,414	140,000	129,500	129,500
311190	PAYMENT IN LIEU OF TAXES							
311191	Philips Tower	23,500	23,500	23,500	23,500	23,500	23,500	23,500
311192	Clairemont 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	1	0	0	0	0	0
311211	2011 Taxes	0	1	0	0	0	0	0
311202	2012 Taxes	0	(23,143)	0	0	0	0	0
311203	2013 Taxes	0	1	0	0	0	0	0
311204	2014 Taxes	0	(571)	0	0	0	0	0
311215	2015 Taxes	119,425	(2,254)	0	0	0	0	0
311216	2016 Taxes	7,726,776	68,987	2,024	271	0	0	0
311207	2017 Taxes	6,666,433	8,365,297	104,125	(43,279)	0	0	0
311218	2018 Taxes	0	7,244,287	8,893,053	125,194	0	0	0
311219	2019 Taxes	0	0	7,750,577	9,870,120	100,000	35,000	0
311220	2020 Taxes	0	0	0	8,293,441	8,980,000	10,300,000	35,000
311221	2021 Taxes	0	0	0	0	8,700,000	8,700,000	10,070,000
311222	2022 Taxes	0	0	0	0	0	0	9,200,000
	PROPERTY TAXES - TOTAL	14,512,635	15,652,606	16,749,779	18,245,747	17,780,000	19,035,000	19,305,000
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	452,412	419,821	496,611	300,323	300,000	400,000	400,000
311350	Railroad Equipment Tax	2,168	2,745	0	872	1,000	800	800
	MOTOR VEHICLE TAXES - TOTAL	454,580	422,565	496,611	301,194	301,000	400,800	400,800
311400	BUSINESS PERSONAL PROPERTY TAXES							
311410	2010 Taxes & Prior Years	0	0	0	0	0	0	0
311411	2011 Taxes	0	103	0	0	0	0	0
311402	2012 Taxes	0	0	0	0	0	0	0
311403	2013 Taxes	116	0	0	0	0	0	0
311404	2014 Taxes	115	0	0	0	0	0	0
311405	2015 Taxes	4,192	0	271	290	0	0	0
311416	2016 Taxes	205,026	6,620	248	411	0	0	0
311417	2017 Taxes	0	216,298	2,104	1,054	0	0	0
311418	2018 Taxes	0	0	221,686	704	0	0	0
311419	2019 Taxes	0	0	0	93,267	0	0	0
311420	2020 Taxes	0	0	0	0	164,000	200,000	0
311421	2021 Taxes	0	0	0	0	0	0	200,000
311422	2022 Taxes	0	0	0	0	0	0	0
	BUSINESS PERSONAL PROPERTY - TOTAL	209,448	223,021	224,310	95,727	164,000	200,000	200,000

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General Fund — Revenue Estimate Detail *continued*

City of Decatur®

		ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2021-2022
311600	OTHER TAXES							
311600	Intangibles Tax	229,867	152,808	158,294	167,647	130,000	280,000	280,000
311601	Property Transfer Tax	66,593	63,528	68,805	37,574	21,000	45,000	45,000
	OTHER TAXES - TOTAL	296,460	216,336	227,099	205,221	151,000	325,000	325,000
311700	FRANCHISE TAXES							
311710	Electric Franchise	1,008,071	950,635	1,029,896	1,056,219	1,020,000	965,440	965,000
311730	Natural Gas Franchise	137,847	135,771	137,296	135,033	135,000	140,000	140,000
311740	Video Service Franchise	126,722	216,161	109,523	103,319	105,000	100,000	100,000
311750	Cable Franchise	247,943	139,158	220,587	210,361	210,000	210,000	210,000
311760	Telephone Franchise	57,184	52,956	51,989	50,270	50,000	50,000	50,000
311790	Energy Excise Tax	125,879	152,058	120,916	126,912	110,000	95,000	95,000
	FRANCHISE TAXES - TOTAL	1,703,646	1,646,740	1,670,207	1,682,114	1,630,000	1,560,440	1,560,000
314000	SALES & EXCISE TAXES							
314200	Beer & Wine Sales	102,028	204,138	168,008	169,561	68,000	90,000	100,000
314300	Liquor Sales	155,035	330,006	364,722	316,387	140,000	110,000	120,000
	SALES & EXCISE TAXES - TOTAL	257,063	531,190	532,664	485,948	208,000	200,000	220,000
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	373,406	380,959	369,722	389,940	300,000	335,000	165,000
316101	Professional Taxes	138,073	138,308	127,289	128,773	100,000	110,000	110,000
316102	Insurance Occupation Taxes	42,661	44,520	44,381	43,321	40,000	40,000	40,000
316300	Financial Institution Taxes	0	0	0	0	0	0	170,000
	OCCUPATIONAL TAXES - TOTAL	554,141	563,787	541,392	562,033	440,000	485,000	485,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	1,222,818	1,304,828	1,407,194	1,494,985	1,420,000	1,576,500	1,576,500
	OTHER TAXES - TOTAL	1,222,818	1,304,828	1,407,194	1,494,985	1,420,000	1,576,500	1,576,500
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	193,079	78,659	84,728	120,352	65,000	105,000	90,000
319120	Penalty & Interest - Personal Property	5,794	8,236	3,977	5,118	3,000	10,000	5,000
	PENALTY & INTEREST - TOTAL	198,873	86,894	88,706	125,470	68,000	115,000	95,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	32,760	58,513	79,150	77,150	32,500	37,000	37,000
321120	Wine Licenses	5,951	12,458	430	0	0	0	0
321130	Liquor Licenses	47,933	103,100	113,250	113,435	47,000	56,000	56,000
321135	Server Permits	13,183	13,775	8,272	4,815	2,000	500	2,000
321139	School Portion of Excise Tax	0	(303,059)	(376,108)	(305,803)	0	0	0
321140	Corking Licenses	0	750	600	2,700	1,200	1,050	1,200
321500	Film Permits	12,150	16,552	13,800	13,800	5,000	24,500	15,000
322000	Non Business License	1,838	1,400	5,500	1,050	1,000	0	1,000
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	113,815	(96,511)	(155,106)	(92,853)	88,700	119,050	112,200

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		ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2021-2022
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	1,274,889	866,236	489,828	654,529	475,000	775,000	650,000
322130	Plumbing Inspection Fees	56,472	95,945	29,886	43,186	38,000	75,000	65,000
322140	Electrical Inspection Fees	97,418	187,574	62,181	76,298	60,000	115,000	80,000
322160	HVAC Inspection Fees	98,271	120,056	110,194	54,105	44,000	40,000	55,000
322165	Fire Inspection Fees	0	0	0	0	0	0	0
322190	ROW Permit	25,172	12,936	25,875	14,138	0	0	0
322191	ROW Permit - Utilities	0	0	4,400	40	0	0	0
322210	Zoning & Land Use Application Fees	42,122	28,890	34,658	54,973	23,750	310,000	100,000
322230	Sign Permits	1,710	1,230	2,370	1,770	2,000	1,000	1,000
322240	Special Events Permit Fee	1,425	1,175	925	1,025	1,100	0	1,000
322250	Logo Licensing Fees	500	500	500	500	500	500	500
	CONSTRUCTION PERMITS & FEES - TOTAL	1,597,979	1,314,541	760,816	900,564	644,350	1,316,500	952,500
330000	INTERGOVERNMENTAL							
337200	DDA Management Services Agreement	408,771	504,430	316,140	382,480	376,910	408,360	430,990
	INTERGOVERNMENTAL - TOTAL	408,771	504,430	350,598	382,480	376,910	408,360	430,990
341000	MISCELLANEOUS FEES							
341322	Tree Plan Review Fees	4,778	10,845	20,825	18,750	20,000	25,000	25,000
341400	Copying Charges	1,367	1,944	2,539	4,471	3,000	2,000	2,000
341910	Election Fees	0	0	0	2,625	0	0	800
341920	Advertising Fee	0	0	0	0	0	0	0
341930	Maps & Publications Charges	9,532	6,481	8,325	9,889	6,000	5,000	5,000
341940	Reimbursement for Capital Construction Management	0	0	0	0	0	0	0
341941	Reimbursement from Decatur Tourism Bureau	37,058	0	40,880	42,193	43,900	43,900	43,900
341990	Other Fees	5,798	6,264	20,614	84,219	5,000	5,000	5,000
	MISCELLANEOUS FEES - TOTAL	58,532	25,535	93,182	162,148	77,900	80,900	81,700
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	16,510	15,428	12,460	11,267	10,000	2,000	2,000
342150	CPR-Non-Resident Fee	150	8	42	190	100	0	100
342200	Fire Alarm Fees	5,250	8,217	7,225	2,388	5,000	1,000	1,000
342215	Other Revenues - Fire	29	75	0	900	0	10,000	10,000
342220	Fire Report Copies	1,110	321	40	75	50	50	50
342900	Other Public Safety Fees	400	825	0	0	0	0	0
342905	Public Safety OT Reimbursements	89,181	97,408	79,720	66,351	35,000	20,000	50,000
342910	Recycling Income - Fire Station #1	0	0	0	808	0	0	0
342915	CSOD Resource Officer	105,314	114,419	108,669	121,005	100,000	74,000	115,000
342920	School Crossing Guard	9,326	7,951	8,639	8,909	8,000	2,700	8,000
342925	FIRE Reim for O/T	0	810	495	0	0	0	0
	PUBLIC SAFETY FEES & CHARGES	227,270	245,462	217,290	211,893	158,150	109,750	186,150

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General Fund — Revenue Estimate Detail *continued*

		ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2021-2022
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	765,443	701,031	733,718	512,312	550,000	80,000	300,000
	STREETS & SIDEWALKS FEES & CHARGES	765,443	701,031	733,718	512,312	550,000	80,000	300,000
347000	RECREATION FEES							
347200	Recreation Service Fees	692,587	696,135	695,591	317,283	350,000	250,000	450,000
347500	Recreation Sale of Goods	12,444	11,205	10,759	9,962	0	8,000	10,000
347900	Other Recreation	0	100	0	0	0	0	0
	RECREATION FEES - TOTAL	705,031	707,440	706,350	327,246	350,000	258,000	460,000
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	70,885	91,422	97,751	82,612	55,000	70,000	70,000
349300	Return Check Fees	75	18	250	450	200	150	100
	CHARGES FOR OTHER SERVICES - TOTAL	70,960	91,440	98,001	83,062	55,200	70,150	70,100
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	672,210	656,061	732,543	742,996	570,000	200,000	500,000
351173	ATS - School's Portion	0	(38,815)	(39,915)	(49,509)	0	0	0
351171	School Bus Stop Arm Violations	56,596	168,159	105,167	109,018	40,000	5,500	50,000
351400	Court Hearing Reschedule Fees	9,065	12,988	5,520	2,784	3,000	0	2,000
351930	Parking Violations	67,023	56,668	52,139	47,933	40,000	27,000	40,000
	PENALTIES & FINES - TOTAL	804,893	855,061	855,454	853,222	653,000	232,500	592,000
361000	INTEREST							
361000	Interest on Investments	0	2,271	14,446	19,870	15,000	4,500	10,000
	INTEREST - TOTAL	0	2,271	14,446	19,870	15,000	4,500	10,000
371000	GRANT REVENUE							
371500	Private Grants	0	0	0	0	0	0	0
	GRANT REVENUE - TOTAL	408,771	504,430	350,598	382,480	376,910	408,360	430,990
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	3,050	0	15,000		0	0	0
	GIFTS & CONTRIBUTIONS - TOTAL	3,050	0	15,000	0	0	0	0
381000	USE OF PROPERTY							
381010	Bandstand Rentals	3,125	5,700	5,281	1,650	1,500	200	1,500
381020	Recreation Facilities Rentals	119,264	123,776	141,818	81,551	75,000	0	50,000
	USE OF MONEY & PROPERTY - TOTAL	122,389	129,476	147,099	83,201	76,500	200	51,500

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		ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2021-2022
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	13,225	9,078	21,072	120,427	0	55,000	55,000
389000	Misc. Revenues	10,897	14,112	18,545	7,474	10,000	10,000	5,000
	MISCELLANEOUS REVENUES - TOTAL	24,122	23,191	39,618	127,901	10,000	65,000	60,000
	GENERAL FUND CURRENT REVENUE	24,514,634	25,401,740	26,017,103	27,054,898	25,417,710	26,832,150	27,663,940
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	1,662	4,561	383	881	5,000	0	0
	FIXED ASSETS - TOTAL	1,662	4,561	383	881	5,000	0	0
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	154,390	112,730	150,380	231,440	234,380	275,880	367,180
	Operating Transfer from Storm Water Utility Fund	297,750	314,490	330,400	375,590	372,760	372,240	436,190
	Transfer (to) from Storm Water Utility Fund	0	0	0	(1,290,000)	0	0	0
	Transfer (to) from Capital Improvement Fund	(385,000)	0	0	0	0	(450,000)	(500,000)
	Transfer (to) from Public Facilities Authority Fund	0	(850,000)	(1,000,000)	0	0	0	0
	Transfer (to) from Hotel/Motel Tax Fund	273,582	275,874	308,221	328,318	243,760	210,000	262,500
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(400,000)	(400,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
	Transfer (to) Children/Youth Services Fund	(150,000)	(100,000)	0	0	(100,000)	(250,000)	(200,000)
	Transfer (to) Small Business Relief Fund/DDA	0	0	0	0	0	(225,000)	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	0	0	0	(723,000)	(380,000)
	Transfer (to) from Coronavirus Relief Fund	0	0	0	0	0	0	0
	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	(207,616)	(642,346)	(560,616)	(703,771)	305,900	(1,239,880)	(464,130)
	From (To) Fund Balance	**(1,295,872)**	**(814,608)**	**(165,513)**	**(1,863,380)**	**2,289,200**	**1,331,920**	**2,794,160**
	GENERAL FUND OTHER REVENUE - TOTAL	**(1,503,488)**	**(1,456,954)**	**(726,129)**	**(2,567,151)**	**2,595,100**	**92,040**	**2,330,030**
	GENERAL FUND TOTAL REVENUES	**23,011,146**	**23,944,786**	**25,290,974**	**24,487,748**	**28,012,810**	**26,924,190**	**29,993,970**



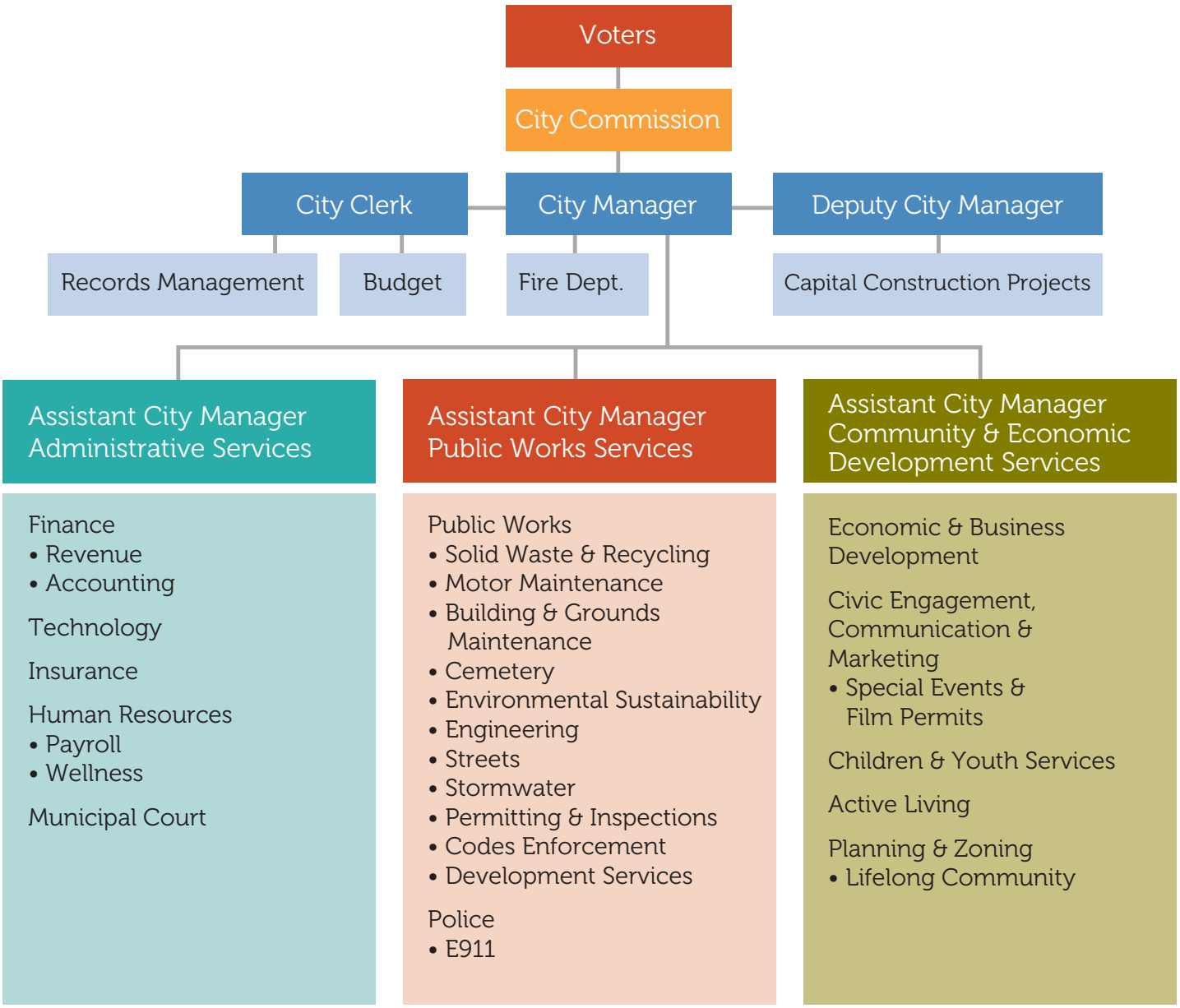
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General Fund Expenditure Estimate Detail

Budget FY 2021-2022

City Organization



The Being Before Becoming, by Corrina Sephora Mensoff

Department Directory

GOVERNMENTAL CONTROL

1110 City Commission

GENERAL GOVERNMENT DEPARTMENT

1320 City Manager
1400 City Elections
1530 City Attorney
1580 Records Management

FIRE DEPARTMENT

3500 Fire & Rescue Services

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

7510 CED Administration
7410 Planning
7550 Economic Development
1570 Communications & Civic Engagement
3230 Parking Management

ACTIVE LIVING DIVISION

6110 Active Living Administration
6121 Athletic Services
6122 Recreation Services
6124 Aquatic Services
6126 Tennis Services
6130 Facilities & Equipment

CHILDREN & YOUTH SERVICES DIVISION

225-6133 Children & Youth Administration Fund
225-6135 Children & Youth Services Fund

ADMINISTRATIVE SERVICES DEPARTMENT

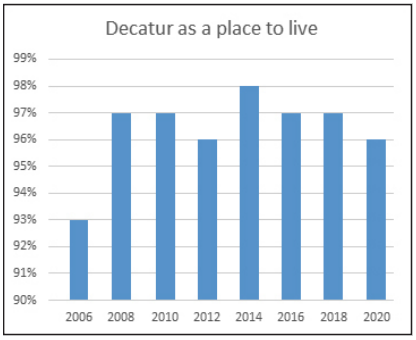
1510 Administrative Services
1512 Accounting
1514 Revenue
1535 Information Technology
1567 Utilities & Services
1555 General Insurance
2650 Municipal Court

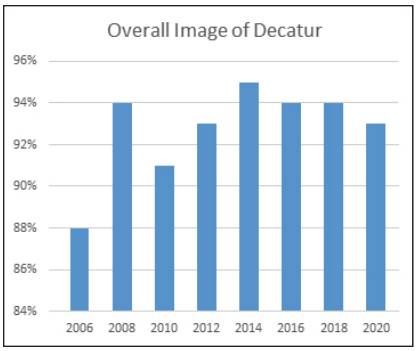
PUBLIC WORKS DEPARTMENT

4510 PW Administration
1565 Buildings Maintenance
1566 Grounds Maintenance
4900 Motor Maintenance
4910 Central Supply
4950 Cemetery
540-4520 Solid Waste Fund
505-4320 Stormwater Utility Fund
7340 Zoning Administration
4220 Engineering & Streets
7200 Permits & Inspections
7450 Development Services

POLICE DEPARTMENT

3210 General Management
3221 Criminal Investigation
3223 Uniform Patrol
215-3800 E-911 Fund





GOVERNMENTAL CONTROL DEPARTMENT

ADOPTED 2021-2022 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. The City Commission meets in public open session on the first and third Mondays of each month at City Hall.

Mission Statement:
The City of Decatur will assure a high quality of life for its residents, businesses, and visitors both today and in the future

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

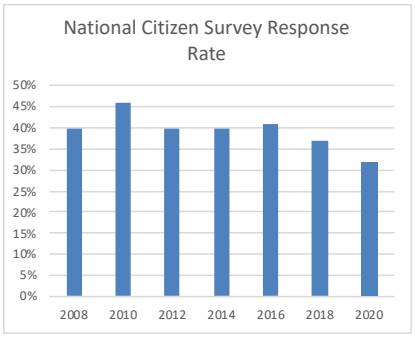
Citizen Satisfaction Survey Responses

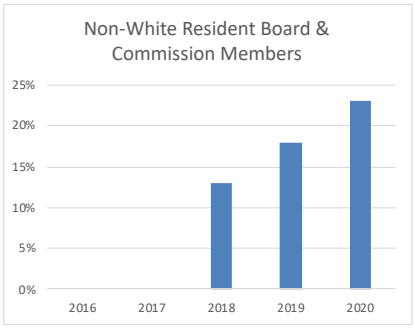
Overall image or reputation of Decatur
2006: 88% rated as excellent/good
2008: 94% rated as excellent/good
2010: 91% rated as excellent/good
2012: 93% rated as excellent/good
2014: 95% rated as excellent/good
2016: 94% rated as excellent/good
2018: 94% rated as excellent/good
2020: 93% rated as excellent/good

Decatur as a place to live
2006: 93% rated as excellent/good
2008: 97% rated as excellent/good
2010: 97% rated as excellent/good
2012: 96% rated as excellent/good
2014: 98% rated as excellent/good
2016: 97% rated as excellent/good
2018: 97% rated as excellent/good
2020: 96% rated as excellent/good

GOVERNMENTAL CONTROL DEPARTMENT
2021-2022 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2021-2022	REVISED BUDGET ESTIMATE 2020-2021	BUDGET ESTIMATE 2020-2021	AUDIT 2019-20
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	63,000	63,000	63,000	67,650
512200	Social Security (FICA)	3,910	3,910	3,910	4,202
512300	Medicare	920	920	920	981
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,000	2,240	2,210	2,276
	TOTAL PERSONNEL SERVICES	**69,830**	**70,070**	**70,040**	**75,110**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	160,000	160,000	75,000	83,121
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	57,500	57,500	57,500	50,591
523202	Telephone	0	0	0	0
523300	Advertising	5,250	5,250	5,250	9,153
523400	Printing and Binding	0	0	2,000	0
523450	Signs	0	0	0	0
523600	Dues and Fees	38,000	40,000	34,000	31,843
523700	Education and Training	20,000	10,000	22,000	11,326
523701	Business Meetings	3,000	2,000	4,000	402
	TOTAL OTHER SERVICES AND CHARGES	**283,750**	**274,750**	**199,750**	**186,436**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	250	250	250	120
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,250	1,250	1,250	1,856
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	920
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	5,700	1,000	5,700	3,998
531400	Books and Periodicals	0	0	0	0
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**	**3,500**	**8,200**	**6,895**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**361,780**	**348,320**	**277,990**	**268,440**





GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2021-2022 BUDGET ESTIMATE

The General Government Department manages daily operations of the city including, capital improvements, departmental performance, records management 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!

Performance Measures

National Citizen Survey Response Rate

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

Non-White Resident Board and Commission Members

FY 2016: unavailable
FY 2017: unavailable
FY 2018: 13%
FY 2019: 18%
FY 2020: 23%

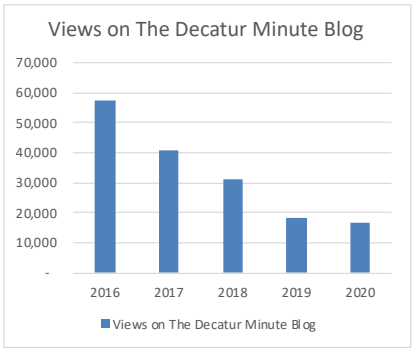
E5 Leadership Academy Graduates

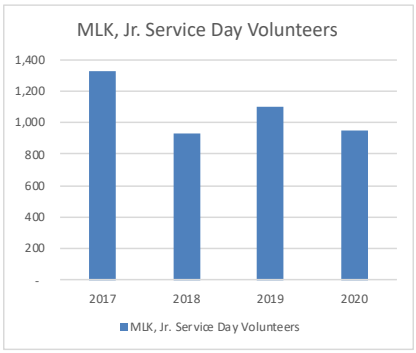
Calendar Year 2016: 11
Calendar Year 2017: 9
Calendar Year 2018: 10
Calendar Year 2019: 10
Calendar Year 2020: N/A

GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY	CITY MANAGER'S OFFICE 1320	CITY ATTORNEY 1530	RECORDS 1580	TOTAL 2021-2022	TOTAL 2020-2021	TOTAL 2019-2020
REGULAR JOB CLASSES						
City Manager	1	0	0	1	1	1
Deputy City Manager	1	0	0	1	1	1
City Clerk & Budget Director	1	0	0	1	1	1
Operations Analyst	1	0	0	0	0	0
Office Manager	1	0	0	1	1	1
TOTAL REGULAR CLASSES	**5**	**0**	**0**	**5**	**5**	**4**
OTHER JOB CLASSES						
City Attorney	0	1	0	1	1	1
Records Specialist	0	0	1	1	1	1
Graduate Intern	1	0	0	0	0	1
TOTAL OTHER CLASSES	**1**	**1**	**1**	**3**	**2**	**3**

GENERAL GOVERNMENT DEPARTMENT
2021-2022 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2021-2022	1320 CITY MANAGER	1400 CITY ELECTION	1530 CITY ATTORNEY	1580 RECORDS MGMT	3920 EMERGENCY MGMT CRF FUND	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2020-2021	AUDIT 2019-20
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	313,000	313,000	0	0	0	0	329,000	302,000	300,280
511200	Temp Salaries and Wages	232,150	205,000	0	0	27,150	0	213,200	206,000	208,476
511300	Overtime Wages	200	0	0	0	200	0	0	3,700	0
512100	Employer Group Insurance	92,360	92,360	0	0	0	0	87,310	87,310	57,689
512200	Social Security (FICA)	30,100	28,400	0	0	1,700	0	27,150	27,530	27,490
512300	Medicare	7,900	7,500	0	0	400	0	4,900	7,310	7,841
512400	Retirement Contributions	28,200	28,200	0	0	0	0	29,500	27,200	25,621
512401	Retirement Contributions-ICMA	34,500	34,500	0	0	0	0	40,000	33,500	37,388
512600	Unemployment Insurance	420	350	0	0	70	0	420	420	0
512700	Workers Compensation	8,150	7,500	0	0	650	0	8,150	8,150	4,573
	TOTAL PERSONNEL SERVICES	**746,980**	**716,810**	**0**	**0**	**30,170**	**0**	**739,630**	**703,120**	**669,359**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	535,000	58,000	15,000	450,000	12,000	0	577,500	543,100	530,899
521303	Misc Personal Service Fees	0	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	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
522202	Repair and Maint-Communication Equip	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
522205	Repair and Maint-Office Equipment	350	200	0	0	150	0	350	350	195
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	10	0	3
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	60	60	0	0	0	0	60	60	84
522321	Auto Allowance	10,100	10,100	0	0	0	0	10,100	10,000	10,064
522500	Other Contractual Services	22,200	12,200	0	0	10,000	0	17,200	17,200	14,471
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0	0	0
523300	Advertising	3,300	300	3,000	0	0	0	1,500	1,800	1,179
523400	Printing and Binding	8,300	8,100	0	0	200	0	8,300	6,200	9,063
523600	Dues and Fees	14,200	14,000	0	0	200	0	10,700	14,700	15,731
523700	Education and Training	28,600	27,600	0	0	1,000	0	7,600	29,000	9,438
523701	Business Meetings	20,200	20,000	0	0	200	0	5,200	20,200	8,267
523800	Licenses	0	0	0	0	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS AND CHARGES	**642,310**	**150,560**	**18,000**	**450,000**	**23,750**	**0**	**638,520**	**642,610**	**599,394**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	0	0	100	100	6
531102	Supplies-Janitorial	200	200	0	0	0	0	200	200	263
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,300	4,500	300	0	500	0	3,800	5,550	3,817
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	16,500	6,000	0	0	500	10,000	6,000	6,750	733
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	150	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	10	0	0
531111	Computer Equipment	1,200	1,200	0	0	0	0	1,200	1,200	381
531112	Computer Software	7,200	0	7,200	0	0	0	7,200	7,200	7,800
531113	Office Equipment and Furniture	4,000	4,000	0	0	0	0	4,000	4,000	1,732
531115	Supplies- Batteries	0	0	0	0	0	0	0	0	0
531270	Gasoline	250	250	0	0	0	0	250	250	4
531300	Food-Subsistence and Support	3,100	3,000	0	0	100	0	5,100	3,100	4,552
531400	Books and Periodicals	650	500	0	0	150	0	650	650	161
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	0	0	0	0
531700	Uniforms and Protective Equipment	1,100	1,000	0	0	100	0	1,600	600	444
	TOTAL SUPPLIES	**39,600**	**20,750**	**7,500**	**0**	**1,350**	**10,000**	**30,260**	**29,600**	**19,892**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,428,890**	**888,120**	**25,500**	**450,000**	**55,270**	**10,000**	**1,408,410**	**1,375,330**	**1,288,644**





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2021-2022 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.

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.

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

Vibrant Downtown/ Commercial Area

2006: N/A
2008: N/A
2010: N/A
2012: N/A
2014: 93% rated as excellent/good
2016: 90% rated as excellent/good
2018: 94% rated as excellent/good
2020: 91% rated as excellent/good

Performance Measures

Total Views on The Decatur Minute blog

FY 2016: 57,554
FY 2017: 41,003
FY 2018: 31,014
FY 2019: 18,439
FY 2020: 16,571

Number of MLK, Jr. Service Day Volunteers

Calendar 2018: 930
Calendar 2019: 1,100
Calendar 2020: 954
Calendar 2021: cancelled

Number of New Mixed-Used Developments Approved

FY 2016: 3
FY 2017: 2
FY 2018: 3
FY 2019: 0
FY 2019: 3

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

2021-2022 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2021-2022	7510 ADMINI-STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMT	3230 PARKING MGMT	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2020-2021	AUDIT 2019-20
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	814,500	265,750	132,000	195,100	221,650	0	787,500	751,200	782,486
511200	Temp Salaries and Wages	110,500	2,500	7,500	32,500	48,000	20,000	89,700	98,900	37,070
511300	Overtime Wages	2,500	2,500	0	0	0	0	2,500	2,500	799
512100	Employer Group Insurance	221,930	55,750	36,970	55,450	73,760	0	192,580	192,520	140,752
512200	Social Security (FICA)	57,520	16,790	8,650	14,120	16,720	1,240	53,840	52,090	49,171
512300	Medicare	13,480	3,950	2,030	3,300	3,910	290	12,690	12,270	11,569
512400	Retirement Contributions	85,310	23,920	23,840	17,550	20,000	0	70,350	67,900	64,663
512401	Retirement Contributions-ICMA	18,110	18,110	0	0	0	0	19,000	17,490	19,134
512600	Unemployment Insurance	910	210	140	210	280	70	770	770	0
512700	Workers Compensation	11,700	4,350	1,850	2,750	2,750	0	20,100	20,100	13,405
	TOTAL PERSONNEL SERVICES	**1,336,460**	**393,830**	**212,980**	**320,980**	**387,070**	**21,600**	**1,249,030**	**1,215,740**	**1,119,049**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	228,450	40,000	63,250	33,400	82,000	9,800	260,100	343,800	191,992
522200	Repairs and Maintenance	1,500	0	0	0	0	1,500	1,000	1,500	295
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	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
522205	Repair and Maint-Office Equipment	0	0	0	0	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	250	500	0
522310	Rental of Land & Buildings	45,200	32,700	12,000	0	0	500	29,800	31,800	41,424
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0	0	0
522321	Auto Allowance	7,200	7,200	0	0	0	0	7,200	7,200	5,141
522500	Other Contractual Services	845,070	6,750	159,500	485,000	140,020	53,800	428,100	648,900	439,386
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0	0
523201	Postage	37,950	0	0	0	37,950	0	33,000	33,000	21,011
523202	Telephone	500	500	0	0	0	0	500	500	0
523300	Advertising	15,550	0	5,000	1,550	9,000	0	21,550	34,550	17,099
523400	Printing and Binding	17,500	1,500	2,000	7,000	4,000	3,000	8,000	18,500	9,172
523450	Signs	6,000	250	5,000	500	250	0	7,700	10,500	9,940
523600	Dues and Fees	32,750	4,550	13,100	9,600	4,000	1,500	16,450	21,610	8,948
523700	Education and Training	38,190	8,140	4,400	6,000	16,900	2,750	28,450	54,300	30,331
523701	Business Meetings	10,000	2,500	1,000	500	6,000	0	2,300	10,700	4,365
523800	Licenses	9,000	0	0	7,800	1,200	0	9,000	6,400	6,320
523911	Bank Charges	2,000	0	2,000	0	0	0	0	2,000	1,588
	TOTAL OTHER SVCS. AND CHARGES	**1,296,860**	**104,090**	**267,250**	**551,350**	**301,320**	**72,850**	**853,400**	**1,225,760**	**787,013**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	1,100	600	0	0	500	0	1,110	1,100	613
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	7,000	6,500	0	500	0	0	3,100	7,000	8,650
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	25,500	2,500	10,000	0	11,500	1,500	20,000	29,000	16,427
531108	Supplies-Tires and Batteries	200	0	0	0	0	200	200	200	0
531109	Supplies-Vehicles and Equipment	200	0	0	0	0	200	150	200	170
531111	Computer Equipment	3,000	0	0	0	3,000	0	2,260	1,000	1,491
531112	Computer Software	4,500	0	0	2,000	2,500	0	1,500	1,500	0
531113	Supplies - Office Equipment	300	0	0	0	0	300	200	300	300
531114	Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115	Supplies-Batteries	0	0	0	0	0	0	0	0	0
531270	Gasoline	0	0	0	0	0	0	0	200	0
531300	Food-Subsistence and Support	1,000	0	0	800	0	200	1,100	4,000	3,486
531400	Books and Periodicals	550	0	0	250	300	0	450	550	264
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	400	0	0	0	0	400	1,400	1,900	0
531700	Uniforms and Protective Equipment	2,010	380	250	500	380	500	1,260	1,890	208
	TOTAL SUPPLIES	**45,760**	**9,980**	**10,250**	**4,050**	**18,180**	**3,300**	**32,730**	**48,840**	**31,610**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,679,080**	**507,900**	**490,480**	**876,380**	**706,570**	**97,750**	**2,135,160**	**2,490,340**	**1,937,672**

City of Decatur®

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMM 1570	PARKING MGMT. 3230	TOTAL 2021-2022	TOTAL 2020-2021	TOTAL 2019-2020
REGULAR JOB CLASSES								
Assistant City Manager	1	0	0	0	0	1	1	1
Planning & Economic Development Director	1	0	0	0	0	1	1	1
Senior Planner	0	0	1	0	0	1	1	1
Planner	0	0	1	0	0	1	1	1
Downtown Programs Manager	0	1	0	0	0	1	1	1
Lifelong Community Program Manager	0	0	1	0	0	1	1	1
Special Events Coordinator	0	0	0	1	0	1	1	1
Communications Manager/PIO	0	0	0	1	0	1	1	1
Digital Media Specialist	0	0	0	1	0	1	0	0
Community Information Services & Volunteer Coordinator	0	0	0	1	0	1	1	1
Operations Analyst	0	1	0	0	0	1	1	1
Administrative Services Assistant	1	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**3**	**2**	**3**	**4**	**0**	**12**	**11**	**11**
OTHER JOB CLASSES								
Digital Media Specialist	0	0	0	0	0	0	1	1
Content Editor	0	0	0	1	0	1	0	0
Planning Intern	0	0	1	0	0	1	1	1
P/T Special Events Volunteer Coordinator	1	0	0	0	0	1	1	1
P/T Parking Attendant	0	0	0	0	4	4	4	4
TOTAL OTHER CLASSES	**1**	**0**	**1**	**1**	**4**	**7**	**7**	**7**

ACTIVE LIVING DIVISION

ADOPTED 2021-2022 BUDGET ESTIMATE

The Active Living Division promotes a healthy and active lifestyle through holistic services and programming. Recreational and educational activities, offered by division staff and community partners, enhance the quality of life for all Decatur residents. Through its programming, the Active Living division helps create a community where residents and visitors can participate in physical activity, regardless of physical limitations, in addition to offering traditional recreation programming.

Mission Statement:

It is the mission of the Decatur Active Living Division to provide physical and educational opportunities that contribute to the quality of life of the citizens of Decatur. Decatur Active Living is committed to enhancing the lives of individuals and families by contributing to the City's economic development, preserving and promoting our greenspaces and celebrating diversity while bringing the community together.

Citizen Satisfaction Survey responses:

Recreational opportunities

2008: 80% rated as excellent/good
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

Availability of paths and trails

2008: 66% rated as excellent/good
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

Performance Measures:

Number of Road races

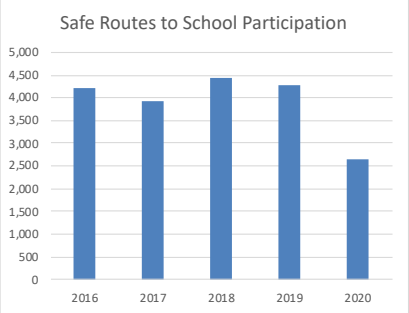
FY 2016: 7
FY 2017: 8
FY 2018: 10
FY 2019: 9
FY 2020: 5

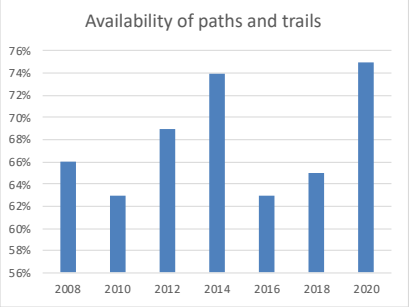
Number of Course Miles Run

FY 2016: 21.7
FY 2017: 24.8
FY 2018: 31
FY 2019: 27.9
FY 2020: 15.5

Safe Routes to School Participation

FY 2016: 4,208 students and parents
FY 2017: 3,929 students and parents
FY 2018: 4,427 students and parents
FY 2019: 4,264 students and parents
FY 2020: 2,662 students and parents



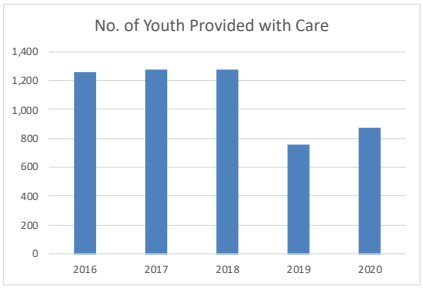


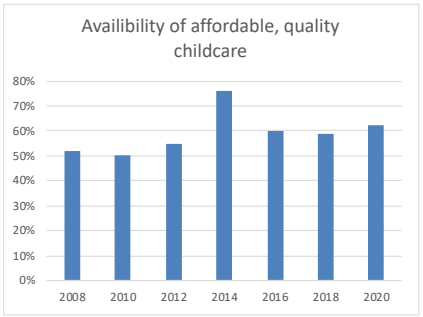
ACTIVE LIVING DIVISION PERSONNEL SUMMARY	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	TOTAL 2021-2022	TOTAL 2020-2021	TOTAL 2019-2020
REGULAR JOB CLASSES								
Active Living Director	1	0	0	0	0	1	1	1
Assistant Active Living Director	0	0	1	0	0	1	1	1
Program Supervisor	0	1	3	0	1	5	5	5
Program Assistant	0	3	0	0	0	3	3	3
Administrative Assistant	1	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**2**	**4**	**4**	**0**	**1**	**11**	**11**	**11**
OTHER JOB CLASSES								
Aquatics Director	0	0	0	1	0	1	1	1
Program Leader P/T	0	4	7	0	7	18	18	18
Specialized Instructor	0	0	18	15	7	40	40	40
Receptionist P/T	3	0	0	0	0	3	3	3
Front Desk Attendant	0	0	0	10	0	10	10	10
TOTAL OTHER CLASSES	**3**	**4**	**25**	**26**	**14**	**72**	**72**	**72**

ACTIVE LIVING DIVISION
2021-2022 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2021-2022	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	689,140	173,270	180,120	268,720	0
511200	Temp Salaries and Wages	425,190	41,600	69,150	126,990	74,850
511300	Overtime Wages	7,500	4,000	3,500	0	0
512100	Employer Group Insurance	184,860	37,150	55,250	73,960	0
512200	Social Security (FICA)	69,560	13,570	15,670	24,530	4,640
512300	Medicare	16,260	3,170	3,670	5,740	1,080
512400	Retirement Contributions	58,820	15,600	13,000	24,190	0
512600	Unemployment Insurance	700	140	210	280	0
512700	Workers Compensation	22,400	2,000	2,650	14,250	1,500
	TOTAL PERSONNEL SERVICES	**1,474,430**	**290,500**	**343,220**	**538,660**	**82,070**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	80,700	9,800	300	6,550	0
521301	Instructor Fees	68,800	0	0	68,800	0
521302	Official Fees	400	0	0	0	400
522200	Repairs and Maintenance	2,500	0	0	2,500	0
522201	Repair and Maint-Bldg and Fixed Equipment	31,500	0	0	30,000	1,500
522202	Repair and Maint-Communication Equip	300	0	0	0	0
522203	Repair and Maint-Landscape	75,000	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	14,400	14,400	0	0	0
522321	Auto Allowance	880	200	280	200	0
522500	Other Contractual Services	569,140	1,370	20,000	39,600	480,500
523101	Insurance-Awards	2,000	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	0	0	0	0	0
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	18,900	11,800	1,500	5,200	0
523450	Signs	2,800	300	0	200	750
523600	Dues and Fees	20,170	500	10,420	1,650	7,000
523700	Education and Training	8,250	2,000	1,200	4,050	0
523701	Business Meetings	27,200	6,000	8,000	10,000	0
523800	Licenses	18,000	18,000	0	0	0
523911	Bank Charges	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**940,940**	**64,370**	**41,700**	**168,750**	**490,150**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	5,500	3,000	0	0	0
531102	Supplies-Janitorial	1,250	0	0	950	0
531103	Supplies-Landscape Maintenance	3,150	0	0	2,500	450
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	9,000	9,000	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	78,180	1,500	20,580	28,150	10,500
531108	Supplies-Tires and Batteries	5,840	0	0	4,000	0
531109	Supplies-Vehicles and Equipment	3,000	0	0	0	0
531110	Communication Equipment	150	0	0	0	150
531111	Computer Equipment	7,580	0	0	0	6,000
531112	Computer Software	100	0	0	0	0
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	7,500	0	0	0	4,500
531115	Batteries	200	0	0	0	0
531270	Gasoline	3,400	0	0	0	0
531300	Food-Subsistence & Support	12,010	2,000	1,010	6,500	500
531400	Books and Periodicals	300	100	0	200	0
531500	Supplies-Purchased for Resale	4,500	0	0	0	0
531600	Small Equipment	3,300	100	500	1,300	400
531700	Uniforms and Protective Equipment	82,460	1,000	59,910	14,050	5,500
	TOTAL SUPPLIES	**227,420**	**16,700**	**82,000**	**57,650**	**28,000**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**2,642,790**	**371,570**	**466,920**	**765,060**	**600,220**

6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2020-2021	AUDIT 2019-20
67,030	0	747,600	682,510	724,201
112,600	0	129,270	425,190	310,944
0	0	4,500	7,500	7,427
18,500	0	174,900	174,830	127,783
11,150	0	57,810	70,340	63,397
2,600	0	13,950	16,790	14,828
6,030	0	62,120	58,350	54,521
70	0	700	700	16,537
2,000	0	24,150	26,650	23,232
219,980	**0**	**1,215,000**	**1,462,860**	**1,342,868**
800	63,250	59,950	69,390	65,736
0	0	60,000	68,000	16,504
0	0	400	400	0
0	0	4,000	5,000	3,550
0	0	31,500	39,500	31,436
0	300	300	300	0
0	75,000	70,000	76,000	66,153
0	0	0	0	0
0	0	0	0	0
0	0	0	0	389
0	0	0	0	0
0	0	8,000	14,400	7,519
200	0	1,280	1,480	267
10,000	17,670	568,440	584,340	437,908
0	2,000	2,000	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
400	0	9,600	18,800	12,819
1,550	0	2,700	2,800	1,995
600	0	14,300	20,570	10,870
1,000	0	3,700	4,950	4,994
3,200	0	12,500	28,200	23,552
0	0	0	0	0
0	0	5,000	18,000	14,983
17,750	**158,220**	**853,670**	**954,130**	**698,674**
2,500	0	5,850	8,350	4,202
300	0	600	750	214
200	0	2,050	3,650	3,153
0	0	0	0	0
0	0	5,000	11,000	7,865
0	0	0	0	0
17,150	300	63,800	102,350	63,440
0	1,840	1,500	1,840	0
0	3,000	2,500	3,000	465
0	0	1,730	1,730	226
0	1,580	6,000	6,000	260
0	100	100	100	0
0	0	6,500	0	0
3,000	0	3,000	9,650	3,789
0	200	150	3,470	133
0	3,400	3,000	0	2,110
2,000	0	6,850	18,010	9,356
0	0	400	400	0
4,500	0	3,000	4,500	3,214
1,000	0	2,650	3,300	2,625
2,000	0	40,100	92,860	50,968
32,650	**10,420**	**154,780**	**270,960**	**152,019**
0	**0**	**0**	**0**	**0**
270,380	**168,640**	**2,223,450**	**2,687,950**	**2,193,562**





** For budget estimate detail, see page 154*

CHILDREN AND YOUTH SERVICES DIVISION

ADOPTED 2021-2022 BUDGET ESTIMATE

The Children & Youth Services (CYS) Division provides after school and summer camp programming designed to help children and youth develop into healthy, productive, lifelong learners.

Mission Statement:

The mission of the Children and Youth Services Division is to work with community partners to promote the development of Decatur's children and youth into healthy, productive, lifelong learners.

Citizen Satisfaction Survey responses:

Decatur as a place to raise children

2008: 93% rated as excellent/good
2010: 90% rated as excellent/good
2012: 95% rated as excellent/good
2014: 96% rated as excellent/good
2016: 97% rated as excellent/good
2018: 96% rated as excellent/good
2020: 96% rated as excellent/good

Availability of affordable, quality childcare

2008: 52% rated as excellent/good
2010: 50% rated as excellent/good
2012: 55% rated as excellent/good
2014: 76% rated as excellent/good
2016: 60% rated as excellent/good
2018: 59% rated as excellent/good
2020: 62% rated as excellent/good

Performance Measures:

Children/youth provided with care

FY 2016: 1,256
FY 2017: 1,279
FY 2018: 1,274
FY 2019: 759
FY 2020: 878

Homeless children provided with care

FY 2016: 6
FY 2017: 16
FY 2018: 15
FY 2019: 15
FY 2020: 14

Percentage of subsidized summer camp spots

FY 2016: 9%
FY 2017: 18%
FY 2018: 13%
FY 2019: N/A
FY 2020: N/A

CHILDREN & YOUTH SERVICES PERSONNEL SUMMARY

	CHILDREN & YOUTH SERVICES 6133/6135	TOTAL 2021-2022	TOTAL 2020-2021	TOTAL 2019-2020
REGULAR JOB CLASSES				
Children & Youth Services Director	1	1	1	1
Assistant CYS Director	1	1	1	1
Program Supervisor	2	2	2	2
Site Director	9	9	10	10
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	**15**	**15**	**15**	**15**
OTHER JOB CLASSES				
Afterschool Counselor	49	49	54	59
Family Liaison	0	0	0	0
Instructor	34	34	34	34
Junior Counselor	3	3	3	3
Lead Counselor	10	10	10	10
Summer Camp Counselor	22	22	22	16
Tech Support Staff	1	1	1	1
Technology Lead Instructor	5	5	5	6
Technology Instructor	3	3	3	3
Technology Coordinator	1	1	1	1
TOTAL OTHER CLASSES	**128**	**128**	**133**	**133**

PUBLIC WORKS DEPARTMENT

ADOPTED 2021-2022 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. The department also handles development and land-use regulation and services through plan review, construction, property inspection, and code enforcement. Staff is also responsible for the administration, planning, maintenance, construction management and technical engineering of the City's infrastructure. .

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

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

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

Quality of Code Enforcement
2012: 55% rated as excellent/good
2014: 62% rated as excellent/good
2016: 59% rated as excellent/good
2018: 60% rated as excellent/good
2020: 64% rated as excellent/good

Performance Measures:

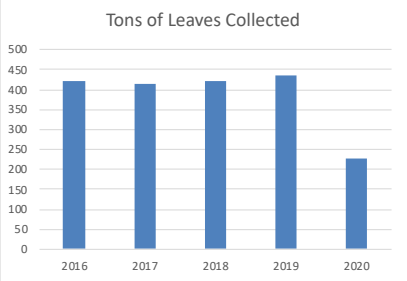
Tons of leaves collected during street sweeping
FY 2016: 423
FY 2017: 414
FY 2018: 421
FY 2019: 436
FY 2020: 2266

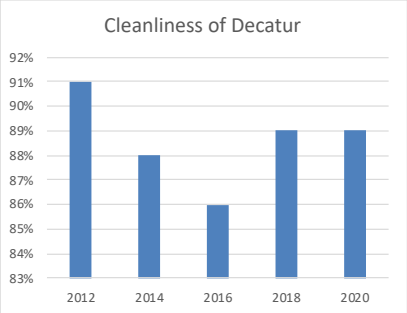
Total tons of glass glass recycled
FY 2016: 2,540
FY 2017: 2,592
FY 2018: 2,517
FY 2019: 2,593
FY 2020: 2,867

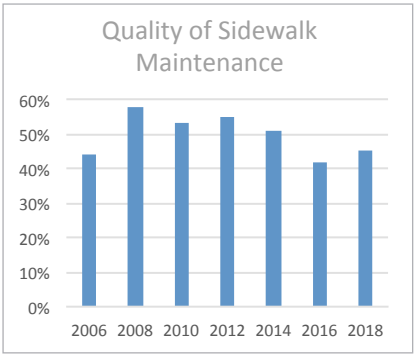
Burials at Decatur Cemetery
Calendar Year 2016: 98
Calendar Year 2017: 73
Calendar Year 2018: 100
Calendar Year 2019: 85
Calendar Year 2020: 83

Number of potholes repaired
FY 2016: 35
FY 2017: 30
FY 2018: 40
FY 2019: 30
FY 2019: 131

Number of building permits issued
Calendar Year 2016: 703
Calendar Year 2017: 681
Calendar Year 2018: 457
Calendar Year 2019: 504
Calendar Year 2020: 514







PUBLIC WORKS DEPARTMENT
PERSONNEL SUMMARY

	ADMIN 4510	SOLID WASTE 540*	BLDG MAINT 1565	GROUNDS MAINT 1566	CEMETERY 4950
REGULAR JOB CLASSES					
Assistant City Manager	1	0	0	0	0
Deputy Public Works Director	1	0	0	0	0
Sanitation Services Superintendent	0	1	0	0	0
Facilities Maintenance Superintendent	0	0	1	0	0
DE&C Director	0	0	0	0	0
Development Services Manager	0	0	0	0	0
Senior Engineer	0	0	0	0	0
Building Official	0	0	0	0	0
Project Civil Engineer	0	0	0	0	0
Project Manager	1	0	0	0	0
Energy & Sustainability Manager	1	0	0	0	0
Building Inspector	0	0	0	0	0
Engineering Inspector	0	0	0	0	0
Arborist	0	0	0	0	0
Planning & Zoning Technician	0	0	0	0	0
Code Enforcement Officer	0	0	0	0	0
Crew Supervisor	0	1	1	1	1
Crew Leader	0	0	0	0	0
Crew Worker	0	0	7	6	2
Equipment Operator	0	0	0	2	2
Building Maintenance Specialist	0	0	4	0	0
Motor Maintenance Supervisor	0	0	0	0	0
Lead Auto Mechanic	0	0	0	0	0
Automotive Mechanic	0	0	0	0	0
Office Manager	1	0	0	0	0
Administrative Assistant	0	0	0	0	0
Sanitation Equipment Operator II	0	5	0	0	0
Sanitation Equipment Operator I	0	11	0	0	0
Facilities Security & Procurement Officer	0	0	0	0	0
Cemetery Specialist	0	0	0	0	1
TOTAL REGULAR CLASSES	**5**	**18**	**13**	**9**	**6**
OTHER JOB CLASSES					
Plan Reviewer	0	0	0	0	0
Facility Monitor	0	0	2	0	0
Crew Worker (P/T)	0	1	0	2	0
Seasonal Laborer	0	0	1	4	2
TOTAL OTHER CLASSES	**0**	**1**	**3**	**6**	**2**

** For budget estimate detail, see page 158*
*** For budget estimate detail, see page 160*

MOTOR MAINT 4900	CENTRAL SUPPPLY 4910	DEV. SERVICES 7340	STREETS 4220	STORM-WATER 505**	LICENSE & INSP. 7200	CODE ENFORCE 7450	TOTAL 2021-2022	TOTAL 2020-2021	TOTAL 2019-2020
0	0	0	0	0	0	0	1	1	1
0	0	0	0	0	0	0	1	0	0
0	0	0	0	0	0	0	1	1	1
0	0	0	0	0	0	0	1	1	1
0	0	0	0	0	0	0	0	1	1
0	0	1	0	0	0	0	1	0	0
0	0	1	0	0	0	0	1	1	1
0	0	0	0	0	1	0	1	1	1
0	0	0	0	1	0	0	1	1	1
0	0	0	0	0	0	0	1	1	1
0	0	0	0	0	0	0	1	0	0
0	0	0	0	0	1	0	1	1	1
0	0	1	0	0	0	0	1	1	1
0	0	0	0	0	1	0	1	1	1
0	0	0	0	0	1	0	1	1	1
0	0	0	0	0	0	1	1	1	1
0	0	0	0.5	0.5	0	0	5	5	5
0	0	0	1	1	0	0	2	2	2
0	0	0	2	2	0	0	19	19	19
0	0	0	2	1	0	0	7	7	7
0	0	0	0	0	0	0	4	4	4
1	0	0	0	0	0	0	1	1	1
0	0	0	0	0	0	0	0	0	1
2	0	0	0	0	0	0	2	2	2
0	0	0	0	0	0	0	1	1	1
0	0	1	0	0	0	0	1	1	1
0	0	0	0	0	0	0	5	5	5
0	0	0	0	0	0	0	11	11	11
0	1	0	0	0	0	0	1	1	1
0	0	0	0	0	0	0	1	1	1
3	**1**	**4**	**5.5**	**5.5**	**4**	**1**	**75**	**73**	**73**
0	0	0	0	1	0	0	1	1	1
0	0	0	0	0	0	0	2	2	2
0	0	0	0	0	0	0	3	3	3
0	0	1	1	1	0	0	10	10	10
0	**0**	**1**	**1**	**2**	**0**	**0**	**16**	**16**	**16**

PUBLIC WORKS DEPARTMENT
2021-2022 ADOPTED BUDGET

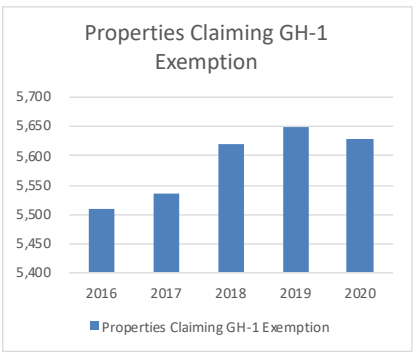
	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2021-2022	4510 ADMINI-STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT	4900 MOTOR MAINT & SUPPLY	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	7340 DEV VCS
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	2,611,180	381,300	577,630	380,920	164,270	245,900	64,120	260,550
511200	Temp Salaries and Wages	153,400	0	42,000	48,000	0	5,800	0	52,000
511300	Overtime Wages	102,300	0	18,000	16,000	35,000	24,000	800	0
512100	Employer Group Insurance	921,310	92,650	220,900	183,650	55,310	110,260	18,480	55,730
512200	Social Security (FICA)	186,170	34,320	39,530	27,590	10,190	17,040	3,980	19,380
512300	Medicare	41,060	5,530	9,250	6,450	2,380	4,000	930	4,530
512400	Retirement Contributions	234,380	34,350	51,990	34,280	14,780	22,050	5,770	23,450
512401	Retirement Contributions-ICMA	11,180	11,180	0	0	0	0	0	0
512600	Unemployment Insurance	3,710	350	910	770	210	490	70	210
512700	Workers Compensation	51,170	7,500	13,750	8,160	1,000	5,910	650	2,200
	TOTAL PERSONNEL SERVICES	**4,315,860**	**567,180**	**973,960**	**705,820**	**283,140**	**435,450**	**94,800**	**418,050**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	1,191,790	397,020	10,200	4,200	10,200	8,100	5,000	38,570
522110	Solid Waste Disposal	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	7,450	0	0	0	0	0	0	6,450
522201	Repair and Maint-Bldg and Fixed Equipment	106,000	0	100,000	0	1,500	3,000	1,500	0
522202	Repair and Maint-Communication Equip	3,350	2,500	400	150	200	100	0	0
522203	Repair and Maint-Landcape	241,400	0	0	240,000	0	1,000	0	0
522204	Repair and Maint-Machines and Tools	5,900	0	1,000	3,500	700	700	0	0
522205	Repair and Maint-Office Equipment	10,100	300	100	0	0	200	0	800
522206	Repair and Maint-Vehicles-Outside Labor	41,550	750	3,500	4,300	1,000	2,000	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	25,150	5,000	1,400	3,000	1,400	600	0	12,000
522321	Auto Allowance	0	0	0	0	0	0	0	0
522322	Other Rentals	57,200	2,000	0	0	600	0	0	2,000
522500	Other Contractual Services	311,200	7,700	290,000	0	5,000	2,500	3,500	0
523101	Insurance-Awards	15,000	0	5,000	5,000	0	5,000	0	0
523102	Insurance-Legal Liability	110	0	0	0	0	0	0	0
523201	Postage	850	0	0	100	0	0	0	0
523202	Telephone	2,250	0	400	100	0	0	0	800
523300	Advertising	2,050	0	200	100	0	0	500	500
523400	Printing and Binding	29,300	2,000	400	0	500	0	100	0
523600	Dues and Fees	5,900	3,500	600	0	0	0	0	0
523700	Education and Training	63,600	13,000	4,600	3,100	5,000	4,500	1,200	9,800
523701	Business Meetings	7,230	1,500	3,000	2,500	100	0	0	130
523800	Licenses	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**2,127,380**	**435,270**	**420,800**	**266,050**	**26,200**	**27,700**	**11,800**	**71,050**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	51,500	0	50,000	0	0	0	0	1,500
531102	Supplies-Janitorial	57,250	250	40,000	15,000	800	500	300	100
531103	Supplies-Landscape	49,000	0	0	47,000	0	1,800	0	0
531104	Supplies-Misc. Maintenance	200	0	0	0	200	0	0	0
531105	Supplies-Office	11,950	5,000	0	0	400	800	300	5,000
531106	Supplies-Pesticides and Herbicides	2,500	0	0	2,000	0	400	0	0
531107	Supplies-Specialized Dept	87,800	5,000	10,000	3,000	8,700	10,400	1,000	2,000
531108	Supplies-Tires and Batteries	14,100	1,200	2,800	2,500	500	1,800	0	500
531109	Supplies-Vehicles and Equipment	26,000	1,200	3,000	9,000	1,200	2,600	0	1,000
531110	Communications Equipment	1,850	1,000	0	0	100	0	0	0
531111	Computer Equipment	6,300	2,000	1,000	0	500	0	2,800	0
531112	Computer Software	52,300	4,800	0	0	500	0	0	0
531113	Supplies - Office Equip & Furniture	1,300	0	0	0	0	0	0	1,300
531114	Supplies - Outdoor Furniture	2,000	2,000	0	0	0	0	0	0
531115	Supplies-Batteries	4,200	2,000	500	500	350	200	0	0
531270	Gasoline	77,100	4,000	20,000	22,000	5,000	10,000	200	4,000
531300	Food-Subsistence and Support	6,600	5,000	0	250	0	800	0	400
531400	Books and Periodicals	450	100	100	0	0	100	0	150
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	28,400	0	5,000	5,000	4,800	2,000	0	100
531700	Uniforms and Protective Equipment	25,300	650	7,000	6,700	3,000	3,000	500	450
	TOTAL SUPPLIES	**506,100**	**34,200**	**139,400**	**112,950**	**26,050**	**34,400**	**5,100**	**16,500**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**6,949,340**	**1,036,650**	**1,534,160**	**1,084,820**	**335,390**	**497,550**	**111,700**	**505,600**

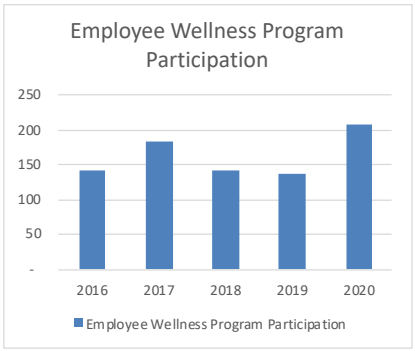
4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	PW** REVISED ESTIMATE 2020-2021	PW** BUDGET ESTIMATE 2020-2021	PUBLIC** WORKS AUDIT 2019-20	DEC*** REVISED ESTIMATE 2020-2021	DEC*** BUDGET ESTIMATE 2020-2021	DEC*** AUDIT 2019-20
267,600	207,660	61,230	1,728,250	1,627,300	1,611,039	655,000	778,800	636,268
3,000	2,600	0	89,700	96,700	42,346	58,600	58,600	47,841
8,500	0	0	116,000	94,300	98,974	15,000	9,500	13,946
110,330	55,500	18,500	609,100	609,100	426,511	227,010	227,010	159,580
17,300	13,040	3,800	116,950	113,600	105,686	47,300	52,650	41,839
4,050	3,050	890	27,850	26,500	24,900	11,380	12,400	9,785
23,500	18,700	5,510	148,530	146,650	138,010	66,270	69,700	54,744
0	0	0	10,500	10,500	10,285	0	0	0
420	210	70	2,730	2,730	0	1,190	1,190	0
7,250	3,750	1,000	37,850	37,850	30,793	18,120	18,120	16,890
441,950	**304,510**	**91,000**	**2,887,460**	**2,765,230**	**2,488,543**	**1,099,870**	**1,227,970**	**980,893**
45,000	670,000	3,500	207,700	87,700	50,034	1,193,500	532,330	639,053
0	0	0	0	0	0	0	0	0
0	0	1,000	0	0	0	1,000	1,000	0
0	0	0	85,200	86,000	109,073	6,450	6,450	0
0	0	0	2,150	3,350	918	0	0	0
400	0	0	233,000	233,000	234,436	400	400	0
0	0	0	5,700	5,900	6,249	2,000	0	0
5,200	2,500	1,000	600	1,600	0	7,800	10,300	2,166
30,000	0	0	11,550	10,550	(2,340)	27,500	30,000	7,454
0	0	0	0	1,400	0	0	0	0
1,000	750	0	7,900	10,000	4,566	13,000	14,500	13,568
0	0	0	0	600	0	0	0	0
50,000	2,600	0	600	7,000	0	52,000	55,750	44,092
0	2,500	0	301,500	309,700	361,718	2,500	2,500	0
0	0	0	15,000	10,000	0	0	0	0
50	30	30	0	0	0	110	110	0
0	750	0	100	100	0	750	750	0
200	750	0	500	500	3,281	1,750	1,750	590
0	750	0	300	800	0	2,750	2,750	710
25,000	1,300	0	1,900	3,100	3,176	28,550	28,550	22,204
1,000	750	50	4,100	4,100	2,035	4,450	4,450	1,243
14,400	6,000	2,000	17,700	33,400	16,546	22,500	28,000	14,542
0	0	0	5,000	7,100	663	130	130	76
0	0	0	0	0	144	0	0	224
172,250	**688,680**	**7,580**	**900,500**	**815,900**	**790,499**	**1,367,140**	**719,720**	**745,922**
0	0	0	45,000	40,000	42,250	1,500	1,500	0
200	100	0	49,350	51,850	58,125	400	400	506
200	0	0	48,800	48,800	24,034	200	200	154
0	0	0	200	200	0	0	0	0
0	300	150	6,400	6,300	6,498	5,450	5,150	3,742
100	0	0	2,650	2,650	454	100	400	0
25,000	22,700	0	37,500	45,100	25,350	30,850	29,800	17,730
4,000	0	800	8,650	8,800	13,611	4,500	5,300	3,054
8,000	0	0	18,300	17,000	12,207	11,000	11,000	4,169
750	0	0	0	1,100	(100)	900	750	0
0	0	0	6,800	6,400	3,890	1,140	0	210
0	47,000	0	3,000	5,300	371	50,000	47,000	65,490
0	0	0	2,000	0	0	0	0	662
0	0	0	0	2,000	0	0	0	467
650	0	0	2,400	3,050	(2,709)	650	650	0
10,200	0	1,700	52,000	61,200	50,300	17,900	17,900	8,151
150	0	0	6,050	6,050	5,190	1,650	1,650	2,181
0	0	0	200	300	0	650	650	1,041
0	0	0	0	0	0	0	0	0
11,000	500	0	19,100	15,300	7,591	8,100	10,100	68
3,000	500	500	21,000	20,850	36,352	6,100	4,600	4,136
63,250	**71,100**	**3,150**	**329,400**	**342,250**	**283,415**	**141,090**	**137,050**	**111,762**
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
677,450	**1,064,290**	**101,730**	**4,117,360**	**3,923,380**	**3,562,456**	**2,608,100**	**2,084,740**	**1,838,576**

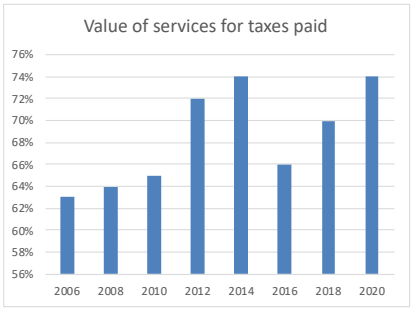
* The Public Works Department and the Design, Environment & Construction Division budgets were combined at the beginning of FY 2021-2022.

** Estimates and Actuals include 4510, 1565, 1566, 4900, 4950 and 4910

*** Estimates and Actuals include 7340, 4220, 7200, 7450







ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2021-2022 BUDGET ESTIMATE

The Administrative Services Department includes the accounting, information technology, municipal court, personnel, and revenue 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:
Members of the Administrative Services Department are committed to delivering exceptional services, consistent with the city's vision and values, in finance, human resources, court, records and technology management. We strive to promote a collaborative environment that cultivates progressive thinking, strategic planning and innovative practices.

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

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

Performance Measures

Most Adjudicated Case Types in Municipal Court
FY 2016: Speeding – 826; Operating without Proper tag – 581
FY 2017: Speeding – 1,330; Operating without Proper tag – 714
FY 2018: Speeding – 832; Operating without Proper tag – 531
FY 2019: Speeding – 1,128; Failure to Stop at Stop sign – 787
FY 2020: Unlawful Use of a Wireless Device – 659; Speeding – 637

Employees participating in wellness program
FY 2016: 142
FY 2017: 183
FY 2018: 142
FY 2019: 138
FY 2020: 208

Number of properties claiming GH-1 Homestead Exemption
FY 2016: 5,509
FY 2017: 5,535
FY 2018: 5,621
FY 2019: 5,650
FY 2019: 5,630

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

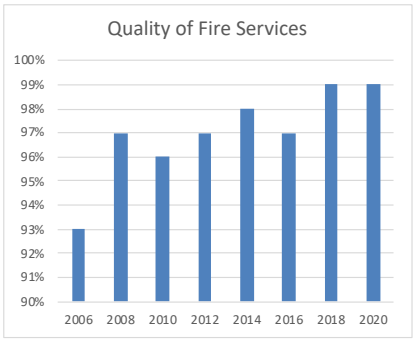
	ADMIN SERVICES 1510	ACCTG 1512	REVENUE COLLECTIONS 1514	MUNICIPAL COURT 2650	TOTAL 2021-2022	TOTAL 2020-2021	TOTAL 2019-2020
Assistant City Manager	1	0	0	0	1	1	1
Human Resources Director	1	0	0	0	1	1	1
HR Generalist	2	0	0	0	2	2	1
Health & Wellness Coordinator	0	0	0	0	0	0	1
Administrative Assistant	1	0	0	0	1	1	1
Finance Director	1	0	0	0	1	1	1
Accounting Director	0	0	0	0	0	1	1
Accountant	0	1	0	0	1	0	0
Accounting Specialist	0	2	0	0	2	2	2
Revenue Manager	0	0	1	0	1	0	0
Revenue Supervisor	0	0	0	0	0	1	1
Revenue Officer	0	0	3	0	3	3	3
Chief Court Clerk	0	0	0	1	1	1	1
Court Clerk	0	0	0	2	2	2	2
TOTAL REGULAR CLASSES	**6**	**3**	**4**	**3**	**16**	**16**	**16**
OTHER JOB CLASSES							
Intern	0	0	0	1	1	1	2
Chief Judge	0	0	0	1	1	1	1
Judge	0	0	0	4	4	4	4
Marshall	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**	**12**	**12**	**12**	**13**

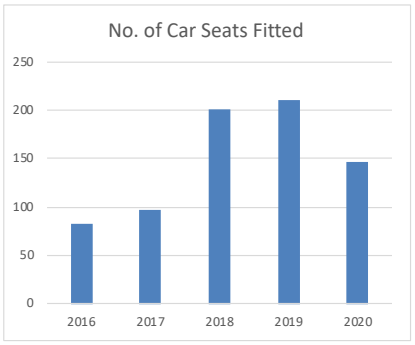
ADMINISTRATIVE SERVICES DEPARTMENT

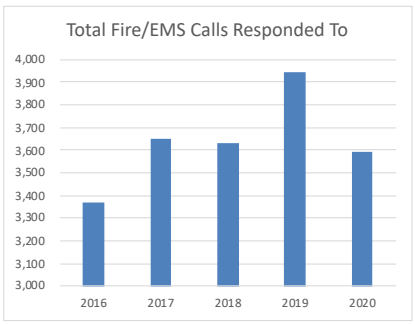
2021-2022 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2021-2022	1510 ADMIN SERVICES	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1535 INFORMATION TECHNOLOGY	1555 GENERAL INSURANCE
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	934,750	454,150	155,500	174,000	0	0
511200	Temp Salaries and Wages	203,600	35,000	3,600	0	0	0
511300	Overtime Wages	53,000	1,000	1,000	16,000	0	0
512100	Employer Group Insurance	295,320	111,200	55,270	73,600	0	0
512200	Social Security (FICA)	74,200	30,400	10,000	12,000	0	0
512300	Medicare	17,710	7,110	2,500	3,000	0	0
512400	Retirement Contributions	85,400	40,870	14,000	17,130	0	0
512401	Retirement Contributions-ICMA	8,780	8,780	0	0	0	0
512600	Unemployment Insurance	1,540	420	210	210	0	0
512700	Workers Compensation	16,300	7,500	1,500	1,000	0	0
	TOTAL PERSONNEL SERVICES	**1,690,600**	**696,430**	**243,580**	**296,940**	**0**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	556,970	104,070	217,000	53,500	108,200	1,200
522201	Repair and Maint-Bldg and Fixed Equipment	180	0	130	50	0	0
522202	Repair and Maint-Communication Equip	800	0	800	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	2,050	800	600	250	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	41,100	0	0	0	0	0
522321	Auto Allowance	3,500	0	0	0	0	0
522500	Other Contractual Services	526,600	124,800	18,500	58,580	317,220	0
523101	Insurance-Awards	36,000	0	0	0	0	36,000
523102	Insurance-Legal Liability	91,000	0	0	0	0	91,000
523104	Insurance-Property	94,500	0	0	0	0	94,500
523105	Insurance-Vehicles	191,500	0	0	0	0	191,500
523106	Insurance-Performance Bond	300	0	0	0	0	300
523107	Insurance-Commercial Excess Liability	26,300	0	0	0	0	26,300
523201	Postage	26,300	200	0	8,100	0	0
523202	Telephone	280,950	0	350	600	0	0
523203	Internet Service	22,800	0	0	0	0	0
523300	Advertising	2,270	1,000	120	1,150	0	0
523400	Printing and Binding	5,570	1,000	70	3,500	0	0
523600	Dues and Fees	9,740	3,950	1,290	750	0	0
523700	Education and Training	52,850	24,700	5,000	4,000	3,150	0
523701	Business Meetings	4,700	3,700	200	400	300	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	53,000	0	28,000	25,000	0	0
	TOTAL OTHER SVCS. AND CHARGES	**2,028,980**	**264,220**	**272,060**	**155,880**	**428,870**	**440,800**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	1,100	200	100	300	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	37,910	5,000	5,310	25,000	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	9,500	5,000	3,300	200	0	0
531108	Supplies-Tires and Batteries	50	0	50	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0
531111	Computer Equipment	15,450	1,000	0	1,300	9,150	0
531112	Computer Software	21,060	700	0	0	12,360	0
531113	Supplies-Office Equipment and Furniture	2,450	1,950	0	0	0	0
531115	Supplies-Batteries	0	0	0	0	0	0
531210	Water and Sewer	230,000	0	0	0	0	0
531215	Stormwater Utility	557,810	0	0	0	0	0
531220	Natural Gas	58,000	0	0	0	0	0
531230	Electricity	500,000	0	0	0	0	0
531231	Street Lighting	275,000	0	0	0	0	0
531270	Gasoline	720	0	0	720	0	0
531300	Food-Subsistence and Support	4,120	900	300	920	0	0
531400	Books and Periodicals	1,540	300	100	140	0	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	2,160	0	0	2,160	0	0
531700	Uniforms and Protective Equipment	4,250	800	600	950	1,200	0
	TOTAL SUPPLIES	**1,721,120**	**15,850**	**9,760**	**31,690**	**22,710**	**0**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**5,440,700**	**976,500**	**525,400**	**484,510**	**451,580**	**440,800**

1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2020-2021	AUDIT 2019-20
0	151,100	962,400	923,000	769,722
0	165,000	225,000	210,000	210,750
0	35,000	51,600	56,100	39,827
0	55,250	279,380	279,380	173,272
0	21,800	75,470	72,100	63,257
0	5,100	18,000	16,950	14,458
0	13,400	82,100	84,150	62,683
0	0	9,000	8,600	8,484
0	700	14,150	14,150	553
0	6,300	24,170	24,170	14,400
0	**453,650**	**1,741,270**	**1,688,600**	**1,357,406**
0	73,000	491,540	558,780	420,354
0	0	0	180	0
0	0	0	0	0
0	0	0	0	0
100	300	1,660	1,910	2,184
0	0	0	0	0
37,600	3,500	24,300	38,300	23,684
0	3,500	900	3,500	1,840
0	7,500	451,280	429,610	361,615
0	0	15,000	10,000	4,228
0	0	86,600	85,000	80,866
0	0	90,000	85,000	80,482
0	0	185,000	125,000	118,077
0	0	250	200	200
0	0	26,000	18,000	17,651
18,000	0	25,400	25,040	20,028
280,000	0	243,320	203,750	400,400
22,800	0	182,500	182,500	0
0	0	1,710	1,950	715
0	1,000	5,050	9,600	11,389
2,500	1,250	9,390	7,750	4,134
0	16,000	32,950	70,880	29,972
0	100	4,510	5,510	1,445
0	0	0	0	0
0	0	7,000	63,100	32,436
361,000	**106,150**	**1,884,360**	**1,925,560**	**1,611,700**
0	0	0	0	0
0	500	520	520	39
0	0	0	0	0
100	2,500	30,500	25,500	19,713
0	0	0	0	0
0	1,000	1,150	1,150	531
0	0	50	50	0
0	0	0	0	0
0	4,000	7,800	6,700	9,088
0	8,000	18,640	18,640	49,845
0	500	650	500	7,898
0	0	0	0	0
230,000	0	230,000	230,000	195,598
557,810	0	400,000	372,100	375,460
58,000	0	48,000	58,000	43,133
500,000	0	440,000	450,000	456,027
275,000	0	240,000	220,000	261,730
0	0	100	150	138
0	2,000	3,200	3,820	3,138
0	1,000	1,480	1,540	689
0	0	0	0	0
0	0	0	0	0
0	700	1,900	2,300	1,841
1,620,910	**20,200**	**1,423,990**	**1,390,970**	**1,424,868**
0	**0**	**0**	**0**	**0**
1,981,910	**580,000**	**5,049,620**	**5,005,130**	**4,393,975**







FIRE AND RESCUE DEPARTMENT

ADOPTED 2021-2022 BUDGET ESTIMATE

The Fire and Rescue Department provides fire suppression, emergency medical and rescue services, hazardous materials emergency response, environmental protection and fire cause/arson investigation services. The Fire and Rescue 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 and 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

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

Performance Measures

Total Fire & Medical calls responded to
FY 2016: 3,366
FY 2017: 3,653
FY 2018: 3,629
FY 2019: 3,943
FY 2020: 3,595

Number of EMS Calls
FY 2016: 1,650
FY 2017: 1,893
FY 2018: 1,068
FY 2019: 2,300
FY 2020: 2,133

Number of car seats fit-checked by firefighters
FY 2016: 83
FY 2017: 97
FY 2018: 201
FY 2019: 210
FY 2020: 147

FIRE DEPARTMENT PERSONNEL SUMMARY

	FIRE 3500	TOTAL 2021-2022	TOTAL 2020-2021	TOTAL 2019-2020
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
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	**39**	**39**	**39**	**39**
OTHER JOB CLASSES				
Firefighter	15	15	15	15
TOTAL OTHER CLASSES	**15**	**15**	**15**	**15**

FIRE AND RESCUE DEPARTMENT
2021-2022 ADOPTED BUDGET

	EXPENDITURE OBJECTS	3500 TOTAL BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2020-2021	AUDIT 2019-20
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,303,880	2,360,000	2,260,000	2,169,026
511200	Temp Salaries and Wages	90,000	89,500	80,000	94,313
511300	Overtime Wages	80,000	160,000	80,000	104,498
511400	Special Events Overtime	0	0	0	0
512100	Employer Group Insurance	719,750	680,570	680,570	447,161
512200	Social Security (FICA)	8,000	28,000	18,800	6,705
512300	Medicare	36,000	40,000	37,150	33,157
512400	Retirement Contributions	207,350	211,000	203,300	180,718
512600	Unemployment Insurance	2,730	2,730	2,730	0
512700	Workers Compensation	58,010	62,200	62,200	52,951
512901	CARES Act Public Safety Salary Reimbursement	0	(627,330)	0	0
	TOTAL PERSONNEL SERVICES	**3,505,720**	**3,006,670**	**3,424,750**	**3,088,530**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	99,100	84,250	84,250	90,213
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	4,000	3,000	3,000	2,250
522202	Repair and Maint-Communication Equip	4,200	2,000	2,000	3,719
522204	Repair and Maint-Machines and Tools	11,150	11,000	11,000	6,540
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	28,900	23,900	28,900	30,070
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	6,200	6,200	6,200	5,899
522321	Auto Allowance	500	500	500	0
522500	Other Contractual Services	3,300	4,500	1,000	4,561
523101	Insurance-Awards	1,000	1,000	1,000	0
523102	Insurance-Legal Liability	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0
523201	Postage	300	300	300	192
523202	Telephone	0	0	0	0
523300	Advertising	250	150	150	0
523400	Printing and Binding	2,700	2,700	2,700	2,174
523600	Dues and Fees	4,490	4,490	4,490	4,606
523700	Education and Training	50,360	24,700	41,700	37,964
523701	Business Meetings	4,000	1,000	4,000	3,823
523800	Licenses	0	0	0	931
523911	Bank Charges	0	0	0	24
	TOTAL OTHER SVCS. AND CHARGES	**220,450**	**169,690**	**191,190**	**192,966**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	3,500	1,500	3,500	3,500
531102	Supplies-Janitorial	8,000	9,500	8,000	7,938
531103	Supplies-Landscape Maintenance	1,000	1,000	1,000	0
531104	Supplies-Misc. Maintenance	4,800	4,800	4,800	4,530
531105	Supplies-Office	3,000	2,000	3,000	3,085
531106	Supplies-Pesticides and Herbicides	0	0	0	7
531107	Supplies-Specialized Dept	24,480	44,100	44,600	50,455
531108	Supplies-Tires and Batteries	4,200	4,200	4,200	3,842
531109	Supplies-Vehicles and Equipment	10,000	11,500	18,500	23,066
531110	Communications Equipment	2,500	4,500	4,500	1,973
531111	Computer Equipment	1,500	3,000	4,000	4,160
531112	Computer Software	1,000	1,830	3,830	0
531113	Office Equipment and Furniture	0	0	0	0
531115	Supplies - Batteries	1,500	1,120	1,120	625
531270	Gasoline	30,000	28,500	21,500	18,891
531300	Food-Subsistence & Support	3,500	4,500	4,500	4,398
531400	Books and Periodicals	3,500	5,300	5,300	4,898
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	500	600	600	7,977
531700	Uniforms and Protective Equipment	55,660	66,600	66,600	58,549
	TOTAL SUPPLIES	**158,640**	**194,550**	**199,550**	**197,894**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,884,810**	**3,370,910**	**3,815,490**	**3,479,389**

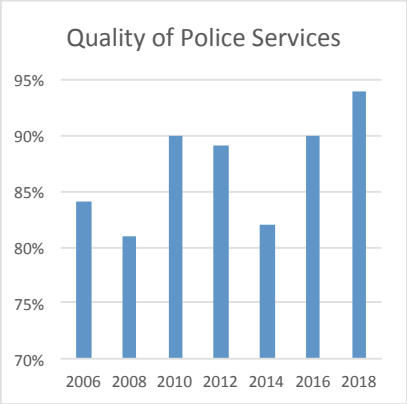
POLICE DEPARTMENT

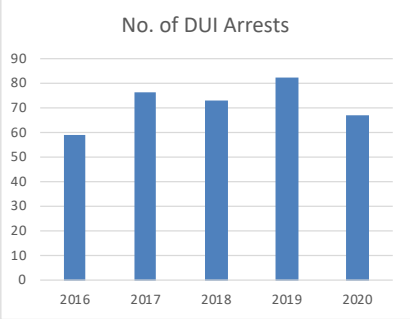
ADOPTED 2021-2022 BUDGET ESTIMATE

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 City of Decatur Police Department is to promote the quality of life in Decatur by providing police services with integrity and a spirit of excellence, in cooperation with the community.





Citizen Satisfaction Survey responses:

Quality of Police services

2008: 91% rated as excellent/good
2010: 90% rated as excellent/good
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

Feeling "very" or "somewhat" safe in your neighborhood

2008: 96%
2010: 97%
2012: 98%
2014: 96%
2016: 97%
2018:98%
2020:99%

Performance Measures

RAD participants

FY 2016: 60
FY 2017: 95
FY 2018: 61
FY 2019: 80
FY 2020: 29

DUI arrests

FY 2016: 59
FY 2017: 76
FY 2018: 73
FY 2019: 82
FY 2020: 67

911 calls received

FY 2016: 69,101
FY 2017: 72,398
FY 2018: 74,469
FY 2019: 70,925
FY 2020: 55,991

POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID-3221	TOTAL 2021-2022	TOTAL 2020-2021	TOTAL 2019-2020
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	1	0	4	0	5	5	4
Police Sergeant	0	0	6	1	7	7	7
Police Investigator†	0	0	0	4	4	4	3
Community Education & Information Manager	1	0	0	0	1	1	1
Police Officer, MPO, SRO††	0	0	25	0	25	25	27
Support Services Technician	1	0	0	0	1	1	1
Office Manager	1	0	0	0	1	1	1
Administrative Assistant	0	0	0	0	0	0	0
Communications Team Leader	0	2	0	0	2	2	2
Communications Officer	0	9	0	0	9	9	9
TOTAL REGULAR CLASSES	**9**	**11**	**35**	**5**	**60**	**60**	**60**
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard†††	0	0	40	0	40	40	38
Administrative Investigator/ Permit Clerk	1	0	0	0	1	1	1
Fingerprint Examiner	0	0	0	1	1	1	1
TOTAL OTHER CLASSES	**1**	**0**	**41**	**1**	**43**	**43**	**41**

† 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 39 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 40.

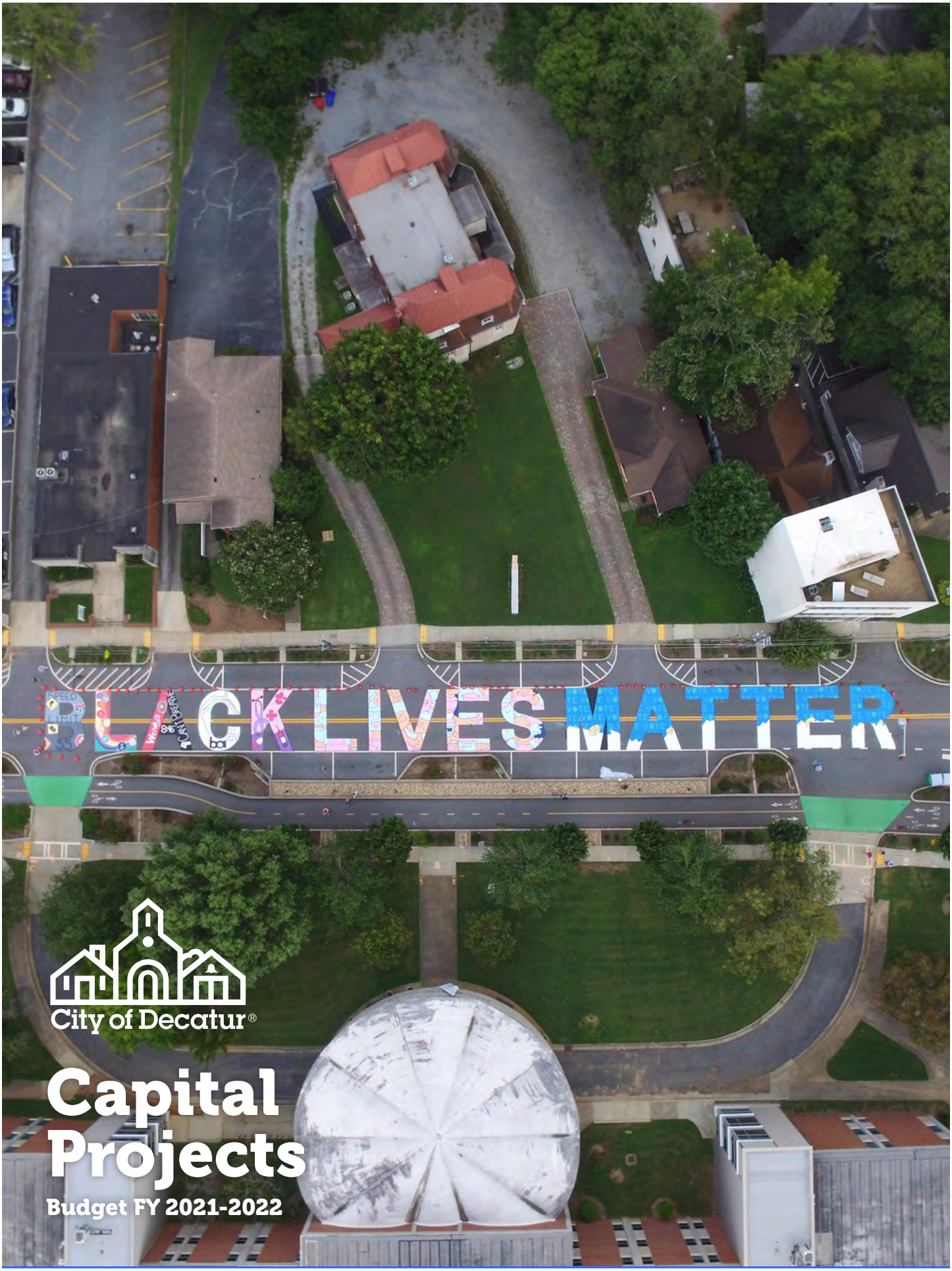
* For E911 budget detail, refer to page 156

POLICE DEPARTMENT
2021-2022 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2021-2022	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2020-2021	BUDGET ESTIMATE 2020-2021	AUDIT 2019-20
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	3,163,650	781,300	322,800	2,059,550	3,336,500	3,068,600	3,104,092
511200	Temp Salaries and Wages	470,600	36,000	15,600	419,000	342,000	442,600	343,630
511300	Overtime Wages	279,500	58,000	21,500	200,000	325,000	279,500	312,771
511400	Special Events Overtime	180,500	7,000	32,500	141,000	94,000	167,500	61,688
512100	Employer Group Insurance	899,580	161,180	92,500	645,900	856,200	856,090	540,750
512200	Social Security (FICA)	32,200	10,000	1,000	21,200	45,650	33,150	37,185
512300	Medicare	59,300	12,700	5,700	40,900	59,300	57,390	53,485
512400	Retirement Contributions	284,910	70,500	29,050	185,360	286,070	276,450	254,755
512600	Unemployment Insurance	6,370	700	420	5,250	45,880	5,880	861
512700	Workers Compensation	55,270	6,450	3,360	45,460	62,800	62,800	54,434
512901	CARES Act Public Safety Salary Reimbursement	0	0	0	0	(867,440)	0	0
	TOTAL PERSONNEL SERVICES	**5,431,880**	**1,143,830**	**524,430**	**3,763,620**	**4,585,960**	**5,249,960**	**4,763,650**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	299,700	284,900	2,800	12,000	264,400	264,900	248,124
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	19,700	16,900	800	2,000	16,700	19,700	11,000
522202	Repair and Maint-Communication Equip	14,500	3,000	2,500	9,000	10,100	14,500	8,615
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	2,450	2,750	2,950
522206	Repair and Maint-Vehicles-Outside Labor	72,500	3,500	9,500	59,500	52,500	52,500	29,282
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	32,500	25,200	1,800	5,500	30,200	32,500	16,133
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	123,600	78,000	11,100	34,500	119,600	119,600	73,468
523101	Insurance-Awards	12,000	6,000	3,000	3,000	8,500	10,000	14,581
523102	Insurance-Legal Liability	41,500	7,500	4,000	30,000	37,300	34,300	31,045
523201	Postage	1,100	400	200	500	1,000	1,100	147
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	2,500	0	0	2,500	2,500	2,500	1,166
523400	Printing and Binding	14,000	10,000	500	3,500	10,700	14,000	4,702
523600	Dues and Fees	2,950	1,600	400	950	2,950	2,950	3,626
523700	Education and Training	76,500	27,000	12,500	37,000	76,500	76,500	55,134
523701	Business Meetings	5,400	3,500	400	1,500	2,200	5,400	1,213
523800	Licenses	1,100	300		800	1,100	1,100	325
523911	Bank Charges	0				0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**722,300**	**469,000**	**50,300**	**203,000**	**638,700**	**654,300**	**501,510**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	2,200	0	200	2,000	200	1,200	0
531102	Supplies-Janitorial	2,850	2,000	100	750	1,400	2,850	682
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	400	1,000	73
531105	Supplies-Office	16,500	16,500	0	0	16,220	16,500	10,510
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	0
531107	Supplies-Specialized Dept	67,300	11,000	7,300	49,000	67,300	67,300	60,920
531108	Supplies-Tires and Batteries	21,500	3,500	4,000	14,000	21,200	21,500	22,831
531109	Supplies-Vehicles and Equipment	47,000	3,500	9,000	34,500	47,000	47,000	18,513
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	32,900	3,000	4,900	25,000	39,180	39,000	14,913
531112	Computer Software	26,700	3,000	1,600	22,100	25,900	25,900	14,567
531113	Office Equipment and Furniture	10,700	8,900	800	1,000	9,700	10,700	10,900
531114	Outdoor Equipment and Furniture	30,250	30,250	0	0	22,000	22,000	0
531115	Supplies- Batteries	1,400	0	400	1,000	1,300	1,400	739
531270	Gasoline	110,500	9,500	14,000	87,000	108,000	110,500	52,794
531300	Food-Subsistence & Support	18,300	16,000	400	1,900	16,300	18,300	13,046
531400	Books and Periodicals	4,500	2,500	500	1,500	3,900	4,500	1,800
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	850	700	152
531700	Uniforms and Protective Equipment	58,000	8,000	9,000	41,000	57,250	57,750	38,948
	TOTAL SUPPLIES	**452,400**	**117,650**	**52,900**	**281,850**	**438,200**	**448,200**	**261,385**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**6,606,580**	**1,730,480**	**627,630**	**4,248,470**	**5,662,860**	**6,352,460**	**5,526,544**



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City of Decatur®

Capital Projects

Budget FY 2021-2022

Black Lives Matter Street Painting, by Sharanda Wilburn, Petie Parker and George F. Baker III

FISCAL YEAR 2021-2022

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 infrastructures 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 of this work, the City has ensured that these assets will serve the public for the next 50 years. More recent projects 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 is expecting to soon complete the 2020 Strategic Plan and to undertake a downtown master plan starting in late 2021. A city-wide greenspace and facilities master plan also will begin in 2021.

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 Environmental Finance Authority and other sources. Annexation of the property into the City of Decatur has been approved by the General Assembly. 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 and a cross-country course, and an orchard. Work will soon begin on a multi-year effort to remove invasive plants from the park's woodland area and a plan for restoring the park's pond.



Boys and Girls Club

The City of Decatur recently purchased the Samuel Jones Boys and Girls Club at 450 East Lake Drive from the Boys and Girls Clubs of Metro Atlanta. This 5.5-acre property includes the club building with gym, classrooms and the indoor Oakhurst Pool, athletic field and the Oakhurst Dog Park. The cost of the purchase was $4.94 million. Preliminary master planning for this facility will take place during the upcoming greenspace and facilities master plan.

Under Construction

Fiber Optic Network

The City of Decatur, in partnership with the City Schools of Decatur, is building a resilient, self-healing underground fiber ring linking all City and City Schools facilities. This will replace the current network which was built in 2000 and is presently owned by Comcast.

The fiber ring will provide 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 is installing the network. The project budget is $2.35 million. Work should be completed by July 1, 2021.

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

A contract has been awarded for construction of 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 are designed to 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 next leg in a planned city-wide 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, and including HGOR Landscape Architects and Alta Planning and Design, designed the improvements.

In Planning

Railroad Crossing Improvements at Atlanta Avenue

In August 2019, the City Commission approved the concept plan for Railroad Crossing Improvements at Atlanta Avenue. 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 restarted 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 is now building upon 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 Georgia Department of Transportation (GDOT) design guidelines and CSX requirements.

Sidewalk and Traffic Calming Improvements

Multi-use trail and sidewalk improvements to help extend the City's Safe Routes to School program are being planned to support the Talley Street Upper Elementary School. These include the South Columbia multi-use trail and new sidewalks on Shadowmoor Drive and Derrydown Way. A new sidewalk is also being planned for Garden Lane. The first phase of traffic calming measures have been implemented the Parkwood neighborhood. Planning for traffic calming measures on Adair Street is expected to commence in 2021-22.

Recently Completed

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.

ReImagine West Howard Avenue

ReImagine West Howard Avenue was completed with the goal of providing 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 was reduced from 4 to 2 vehicle lanes through the innovative use of self-watering planters, new pavement markings and additional pedestrian crosswalks. The project was designed by ALTA Planning and Design of Atlanta and built by Wildcat Striping and Sealing of Decatur.

North McDonough Streetscape Improvements

Construction of the North McDonough Streetscape Improvements was completed in 2019. The primary goals of the North McDonough Streetscape Improvements are to improve safety and accessibility for pedestrians, bicyclists and others using North McDonough Street. The project is 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 is 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 is 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.



Lockwood Terrace Storm Drainage Improvements

This project mitigated recurring localized flooding at the intersection of Lockwood Terrace and Fairview Street. Construction was completed in 2017. McFarland Dyer & Associates designed the improvements. Autaco Development of East Point was the general contractor.

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

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.

The City also 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 is being installed in the 100-block of South Candler Street. A new island in South Candler Street near Midway Road is also under construction.

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.

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.

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 and equipment
- Planning and engineering costs related to specific capital improvements

The City develops and updates a five-year 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 2022-2026 Capital Improvement Program

The FY 2022-2026 capital improvement program totals $42,179,620. A summary of the plan is as follows:

	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	FY 2025 Proposed	FY 2026 Proposed	Total
Capital Improvements Fund	8,629,010	10,995,440	4,409,740	3,242,240	2,816,000	$30,092,430
HOST projects	1,042,000	210,000	210,000			$1,462,000
SPLOST Fund	3,106,980	956,290	956,980			$ 5,020,250
PFA Fund	644,500	830,000	280,000	80,000	80,000	$1,914,500
Cemetery Capital Improvements Fund	92,000	15,000	15,000	18,000	18,000	$158,000
Solid Waste Fund	274,920	313,120	253,400	169,000	139,000	$1,149,440
Stormwater Fund	631,000	181,000	159,000	109,000	109,500	$1,959,500
E911 Fund	34,000	106,000	106,000	96,000	34,000	$376,000
Children & Youth Services Fund		17,500	10,000	10,000	10,000	$47,500

The projects included in the Adopted FY 2022-2026 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 20-21 Revised Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	Total FY21-22 to FY25-26
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			75,000	75,000	75,000	75,000	300,000
CCC Ped Safety & Bike Lane Improvements	16,200	1,800,000					1,800,000
Outdoor Tornado Siren System	26,000	26,000	26,000			35,000	87,000
Outdoor Water Bottle/Drinking Fountain Stations			30,000	30,000	30,000		90,000
Access Control and Security Upgrades		285,000					285,000
CITYWIDE:	**$317,000**	**$2,385,800**	**$655,800**	**$629,800**	**$379,800**	**$384,800**	**$4,436,000**
FACILITIES MAINTENANCE UPKEEP							
Bandstand Painting and Repair			15,000		15,000		30,000
City Hall Carpet			35,000				35,000
City Hall Commission Room Technology (Cameras & Microphones)	35,000	55,000					55,000
Decatur Legacy Park - Inclusive Playground	112,000						-
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
Fire Station 1 Bay Floor Repair			31,100				31,100
Police Bullet Proof Windows (eastside of building)			200,000				200,000
Public Works Facility Exterior Painting					30,000		30,000
Public Works - East Decatur Pocket Park Shade Structure			38,900				38,900
Public Works Building Parking Lot Lighting retrofit	9,650						-
Public Works Building Motor Maintenance Bay Floor Epoxy			36,000				36,000
Public Works Building Solar Array project		500,000					500,000
FACILITIES UPKEEP:	**$156,650**	**$555,000**	**$671,000**	**$0**	**$45,000**	**$0**	**$1,271,000**
CITY MANAGER'S OFFICE							
Records Management Enterprise Software			150,000				150,000
City Hall Generator			250,000				250,000
CMO:	**$0**	**$0**	**$400,000**	**$0**	**$0**	**$0**	**$400,000**
COMMUNITY & ECONOMIC DEV							
Additional smart meter pay stations			24,000				24,000
PALS Vehicle			10,000	10,000	10,000		30,000
DDA Conference Room and Reception Area Furniture Replacement			20,000				20,000
Decatur Square shade systems fabric and installation			$88,000				88,000
East Decatur Station branding and signage including benches			$51,000				51,000
CED:	**$0**	**$0**	**$193,000**	**$10,000**	**$10,000**	**$0**	**$213,000**
ACTIVE LIVING							
Ebster Pool Shell Resurfacing					25,000		25,000
Playground Equipment	6,000	10,000	25,000	25,000	25,000	25,000	110,000
Skatepark Equipment			100,500				100,500
Active Living Shuttle Bus	12,000	12,000	12,000	12,000			36,000

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Capital Improvements Fund Capital *continued*

Description	FY 20-21 Revised Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	Total FY21-22 to FY25-26
Ebster Recreation Center SUV	8,350	8,350					8,350
Tennis Center SUV	9,400	9,400					9,400
Tennis Court Painting (Scott Park)	12,000						-
Tennis Court Painting (Glenlake Park)	24,000						-
Tennis Court Resurfacing (Oakhurst Park)		30,000	1,000,000				1,030,000
Sand Volleyball Courts			18,000				18,000
Ebster Field Turf and Lighting Upgrades		215,000	215,000	215,000	215,000	215,000	1,075,000
Mead Rd Park Pavilion			30,000				30,000
McKoy and Oakhurst Fields Dugout Improvements			100,000				100,000
A/V Technology for DRC Meeting Room and Teen Lounge			24,200				24,200
AL:	**$71,750**	**$284,750**	**$1,524,700**	**$252,000**	**$265,000**	**$240,000**	**$2,566,450**
ADMINISTRATIVE SERVICES							
AS:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
FIRE							
Fire Engine Truck						100,000	100,000
Quint Fire Truck	179,900	179,900	179,900	179,900	179,900	179,900	899,500
Reserve Fire Engine Replacement	42,900	42,900	42,900	42,900	42,900		171,600
Fire Admin vehicle			10,500	10,500	10,500		31,500
Fire Admin/Inspections Vehicle - NEW 19-20	10,000	10,000	10,000		12,000	12,000	44,000
HazMat Truck (2008)			67,500				67,500
Portable Radio Replacement (25)		24,800	24,800	24,800	24,800	24,800	124,000
Self-Contained Breathing Apparatus		53,430	53,430	53,430	53,430		213,720
Helmet Replacement (40)				25,000			25,000
Fitness Equipment			10,500			15,000	25,500
Station 1 Furniture			15,000				15,000
Station 2 Furniture				15,000			15,000
Station 2 Appliances			15,000				15,000
Extrication Equipment			30,000				30,000
Mini Fire Pumper #1	38,000	38,000	38,000		43,000	43,000	162,000
Lexipol Software System	9,300						-
FIRE:	**$280,100**	**$349,030**	**$497,530**	**$351,530**	**$366,530**	**$374,700**	**$1,939,320**
POLICE							
2017 Admin Vehicle	6,400						-
2018 Admin Vehicle	6,500	6,500					6,500
2019 Admin Vehicle - NEW 19-20	8,400	8,400					8,400
2021 Admin Vehicle		9,400	9,400	9,400			28,200
2022 Admin Vehicle			10,000	10,000	10,000		30,000
2023 Admin Vehicle				10,200	10,200	10,200	30,600
2024 Admin Vehicle					10,400	10,400	20,800
2025 Admin Vehicle						10,600	10,600
Patrol Vehicles	154,500	154,500	160,000	160,000	160,000	160,000	794,500
Prisoner Transport Van with Insert	9,100	9,100					9,100
Intoxilyzer 9000			10,000	10,000	10,000		30,000
Animal Control Truck			7,500	7,500	7,500		22,500
Police Motorcycle		11,000	11,000	11,000			33,000
Mobile Command Trailer			60,000				60,000
2019 F250	10,000	10,000					10,000
License Plate Reader system	3,810	3,810	3,810	3,810	3,810		15,240
Firearms Replacement						30,000	30,000
Furniture and Fitness Equipment			12,500	12,500		15,000	40,000

Capital Improvements Fund Capital *continued*

Description	FY 20-21 Revised Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	Total FY21-22 to FY25-26
Body worn cameras storage server	48,600	53,800	53,800	53,800	53,800	53,800	269,000
Digital Radio Upgrade (65 portable radio replacement)				65,000	65,000	65,000	195,000
Patrol Rifles						25,000	25,000
Taser Assurance Program	11,000	11,000					11,000
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	13,700	13,700				27,400
Duty Gear Locker System			21,000				21,000
CALEA Certification			10,000				10,000
Policy Review and Development Software			25,000		150,000		175,000
Flock Safety Cameras			16,500	16,500	16,500		49,500
Tactical/Riot Suits			30,000				30,000
Security Upgrades			34,000				34,000
POLICE:	**$272,010**	**$291,210**	**$513,210**	**$374,710**	**$502,210**	**$385,000**	**$2,066,340**
PUBLIC WORKS							
Floor Scrubber for Decatur Recreation Center			8,500				8,500
VHF Radio System			35,000				35,000
Admin Vehicle		13,500	13,500	13,500			40,500
Buildings Pickup	8,500	8,500					8,500
Buildings Pickup	8,520	8,520					8,520
Grounds Zero Turn Mower						12,000	12,000
Cemetery Loader Backhoe			22,000	22,000	22,000	22,000	88,000
Cemetery Zero Turn Mower	8,810						-
Grounds Supervisor Pickup	11,700	11,700					11,700
Grounds Crew Pickup					13,500	13,500	27,000
Grounds Pickup	10,000	10,000	10,000				20,000
Grounds Tractor			21,700	21,700	21,700		65,100
Grounds Brush Chipper	13,000	13,000	13,000	13,000			39,000
Grounds Grapple Truck	30,000	30,000	30,000	30,000			90,000
Furniture and Wellness Equipment			25,000				25,000
2014 Ford Escape Admin Vehicle			7,500	7,500	7,500		22,500
2018 Arborist Vehicle	8,000	8,000					8,000
2019 Ford Escape Sr Engineer Vehicle	8,000	8,000					8,000
F250 Regular Cab	8,000						-
2014 Ford F250 Streets Crew Supervisor Pickup Truck			9,000	9,000	9,000	9,000	36,000
F750 Dump Truck	20,000	20,000	20,000				40,000
Streets Pickup Truck Replacement 2005 F250			15,000	15,000	15,000		45,000
Roadway Patching, Repair & Repaving	1,726,250	965,000	810,000	810,000	810,000	850,000	4,245,000
Sidewalk Installation & Repair	50,000	65,000	250,000	250,000	250,000	250,000	1,065,000
Traffic Calming Improvements	0	250,000	250,000	250,000	250,000	250,000	1,250,000
Mini Excavator			25,000	25,000	25,000	25,000	100,000
S. Columbia Multi-use trail	50,000	950,000					950,000
Shadowmoor Dr Sidewalk Construction	40,000	400,000					400,000
Derrydown Way Sidewalk Construction		700,000					700,000
Adair Complete Streets		50,000	500,000				550,000
Scott Blvd Sidewalks			250,000				250,000
Garden Lane Sidewalk Construction			700,000				700,000
Kathryn Ave Bridge Replacement			350,000				350,000
Pavement Management Study		15,000					15,000

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Capital Improvements Fund Capital *continued*

Description	FY 20-21 Revised Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	Total FY21-22 to FY25-26
S. McDonough Complete Streets			250,000	550,000			800,000
E. College and Sams Crossing Intersection Improvements					250,000		250,000
N. Decatur Rd Corridor Improvements		125,000	150,000	500,000			775,000
Traffic Signal Operation and Maintenance Study		20,000					20,000
E. Lake Dr at Parkwood Rd Intersection		80,000	275,000	275,000			630,000
Pedestrian Detection Upgrades		100,000					100,000
Swanton Way Pavement Failure		250,000					250,000
Jefferson Place Pavement Failure		250,000					250,000
Scott Blvd and Clairemont Ave Intersection Improvements		400,000	2,500,000				2,900,000
PW:	**$2,000,780**	**$4,763,220**	**$6,540,200**	**$2,791,700**	**$1,673,700**	**$1,431,500**	**17,200,320**
CAPITAL IMPROVEMENT FUND TOTAL:	**$3,098,290**	**$8,629,010**	**$10,995,440**	**$4,409,740**	**$3,242,240**	**$2,816,000**	**$30,092,430**
CEMETERY CAPITAL IMPROVEMENTS FUND							
Cemetery Marker and Wall Restoration			15,000	15,000	18,000	18,000	66,000
Cemetery Entrance Improvements	5,000	40,000					40,000
Driveway restoration in Historic section		40,000					40,000
Landscape Maintenance	10,000	12,000					12,000
CEMETERY TOTAL:	**$15,000**	**$92,000**	**$15,000**	**$15,000**	**$18,000**	**$18,000**	**$158,000**
SOLID WASTE FUND							
2016 6 cubic yard rear loader (Downtown collection vehicle)	19,510						-
2007 Peterbilt Appliance/Compost Collection			25,000	25,000	25,000	25,000	100,000
2017 Rear Loader	38,800	38,800					38,800
2019 40YD Front Loader	54,400	54,400	54,400	54,400			163,200
5 Kubota Residential Collection Vehicle Replacement	30,800						-
2020 25YD Rear Loader - NEW 19-20	52,000	52,000	52,000	52,000			156,000
2021 Collection Vehicles (4)		30,000	30,000	30,000	30,000		120,000
2022 Rear Loader		40,000	40,000	40,000	40,000	40,000	200,000
2023 Front Loader			52,000	52,000	52,000	52,000	208,000
2025 6YD Rear Loader					22,000	22,000	44,000
2017 Street Sweeper	43,720	43,720	43,720				87,440
2018 Recycling Collection Vehicles (2)	16,000	16,000	16,000				32,000
SOLID WASTE:	**$255,230**	**$274,920**	**$313,120**	**$253,400**	**$169,000**	**$139,000**	**$1,149,440**
STORMWATER FUND							
Vacuum Jetter			50,000	50,000			100,000
2015 F250 Drainage Pickup Truck Replacement			9,000	9,000	9,000		27,000
2017 F750 Drainage Dump Truck Replacement	22,000	22,000	22,000				44,000
2018 Inspector SUV	9,000	9,000				9,500	18,500
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					200,00
Additional Bioswale Construction Project		400,000					400,000
FEMA Grant Match		170,000					170,000
Allen Wilson Stormwater System Repair	870,000						-
Ebster Vault Clean Out		500,000					500,000
STORMWATER:	**$1,001,000**	**$1,401,000**	**$181,000**	**$159,000**	**$109,000**	**$109,500**	**$1,959,500**
E911 FUND							
Dictaphone Recording System/NICE Recording System			12,000	12,000	12,000		36,000
E911 Emergency Call Handling System (VIPER)		34,000	34,000	34,000	34,000	34,000	170,000
Computer Replacement			10,000	10,000			20,000
Console Replacement			50,000	50,000	50,000		150,000
E911:	**0**	**$34,000**	**$106,000**	**$106,000**	**$96,000**	**$34,000**	**$376,000**

Capital Improvements Fund Capital *continued*

Description	FY 20-21 Revised Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	Total FY21-22 to FY25-26
CHILDREN & YOUTH SVCS FUND							
Gator XUV for Legacy Park			17,500				17,500
Activity Bus				10,000	10,000	10,000	30,000
CYS:	**$0**	**$0**	**$17,500**	**$10,000**	**$10,000**	**$10,000**	**$47,500**
HOST Funded Capital							
Public Art	10,000	10,000	10,000	10,000			30,000
CCC Pedestrian/Bike Improvements	133,800	300,000					300,000
Traffic Calming Planning & Projects		250,000					250,000
Sidewalk Construction and Repair	250,000	400,000	200,000	200,000			800,000
DDA Conference Room Technology Upgrade		$12,000					12,000
Mobility Counters (8-10 units)		$70,000					70,000
HOST:	**$393,800**	**$1,042,000**	**$210,000**	**$210,000**	**$0**	**$0**	**$1,462,000**
SPLOST FUND							
URA Debt Service	955,600	956,980	956,290	956,980			2,870,250
Atlanta Avenue redesign	100,000	2,150,000					2,150,000
SPLOST:	**$1,055,600**	**$3,106,980**	**$956,290**	**$956,980**	**$0**	**$0**	**$5,020,250**
PFA FUND - DECATUR LEGACY PARK							
Legacy Park Trail Design and Installation	50,000		80,000	80,000	80,000	80,000	320,000
Legacy Park - Dining Hall Renovation	85,000						-
Legacy Park - Industrial Kitchen Upgrade	50,000						-
Legacy Park - ADA Ramps (Dining Hall and Chapel)		45,000					45,000
Legacy Park - Sheddon Cottage Roof Repair	18,000						-
Legacy Park - Sheddon Cottage Stablization	150,000						-
Legacy Park - Gillespie HVAC System		14,500					14,500
Legacy Park - Windows, Painting and Lighting	5,500						-
Legacy Park - Facility Upgrades		365,000					365,000
Legacy Park - Signage	12,000	20,000					20,000
Legacy Park - Edwards Cottage Plumbing Repairs	8,500						-
Legacy Park - Asphalt Paving and Striping			50,000				50,000
Legacy Park - Pond Restoration			500,000				500,000
Legacy Park - Invasive Plant Removal		200,000	200,000	200,000			600,000
PFA:	**$379,000**	**$644,500**	**$830,000**	**$280,000**	**$80,000**	**$80,000**	**$1,914,500**

CAPITAL IMPROVEMENT FUND (350)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2016-17	CAPITAL IMP. FUND ACTUAL 2017-18	CAPITAL IMP. FUND ACTUAL 2018-19	CAPITAL IMP. FUND ACTUAL 2019-20	CAPITAL IMP. FUND ESTIMATE 2020-21	CAPITAL IMP. FUND REVISED 2020-21	CAPITAL IMP. FUND ESTIMATE 2021-22
	BEGINNING FUND BALANCE	*7,711,039*	*7,190,198*	*10,817,107*	*9,173,137*	*3,707,527*	*7,116,922*	*4,878,242*
	REVENUES							
311200	General Taxes	1,715,631	1,979,894	3,393,546	4,679,851	4,690,000	5,050,000	5,260,000
311300	Homeowner's Tax Relief Grant		0	0	0	0	0	0
313300	Homestead Option Sales Tax (HOST)	4,363,860	5,924,369	0	0	0	0	0
361000	Interest	8,344	8,844	10,170	15,549	0	0	0
334100	Intergovernmental-School	2,686,765	1,219,725	220,762	389,164	356,700	356,700	0
334110	Intergovernmental-Federal/State	0	0	0	116,486	1,710,000	61,690	2,000,000
334300	Intergovernmental-LMIG	0	184,824	276,707	221,570	221,560	191,770	191,770
336000	Local Grants	0	0	0	450,027	0	82,250	0
371200	Gifts & Contributions	0	0	0	10,604	0	0	0
381000	Use of Property/Rent	0	0	0	0	0	0	0
389000	Miscellaneous	0	0	53,160	0	0	16,160	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	**8,774,600**	**9,317,656**	**3,954,345**	**5,883,250**	**6,978,260**	**5,758,570**	**7,451,770**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	171,936	280,900	189,376	285,817	250,000	258,250	223,000
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	14,250	42,177	96,475	40,315	8,200	36,000	30,000
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522203	R&M Landscape	33,892	0	0	0	0	0	0
522206	R&M Vehicles	2,775	0	15,226	0	0	0	0
522210	R&M Infrastructure	428,080	624,083	436,131	(13,880)	1,400,000	1,976,250	2,180,000
522310	Rental of Land/Bldgs	0	43,438	46,167	37,232	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	10,000	16,506	390,551	29,291	58,600	63,100	63,800
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	120	220	120	0	0	180	0
523400	Printing & Binding	0	184	0	0	0	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	2,820	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	0	94	66	500	100	600	0
	Total Services	**663,873**	**1,007,602**	**1,174,111**	**379,275**	**1,716,900**	**2,334,380**	**2,496,800**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	45,283	24,925	5,243	0	0	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	69,730	128,143	48,063	30,199	31,000	20,000	11,000
531110	Communications Equipment	0	10,882	43,529	0	0	0	0
531111	Computer Equipment	14,722	11,396	27,820	3,489	100,000	35,000	422,000
531112	Computer Software	0	0	0	0	26,660	9,300	0
531113	Off Eqp Furnishings	9,753	0	8,855	0	0	0	0
531114	Outdoor Furn and Equipment	17,391	104,010	145,323	49,212	25,000	128,000	10,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	0	0	0	0	0	0	0
531600	Small Equipment	0	0	8,371	0	0	0	0
	Total Supplies	**156,879**	**279,356**	**287,204**	**82,900**	**182,660**	**192,300**	**443,000**

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		CAPITAL IMP. FUND ACTUAL 2016-17	CAPITAL IMP. FUND ACTUAL 2017-18	CAPITAL IMP. FUND ACTUAL 2018-19	CAPITAL IMP. FUND ACTUAL 2019-20	CAPITAL IMP. FUND ESTIMATE 2020-21	CAPITAL IMP. FUND REVISED 2020-21	CAPITAL IMP. FUND ESTIMATE 2021-22
	CAPITAL OUTLAY							
541100	Sites	4,000	59,740	2,180,000	0	0	0	0
541101	Right of Way	0	0	0	0	0	0	0
541200	Site Improvements	33,351	0	25,000	0	0	58,000	1,500,000
541300	Buildings	382,642	0	77,256	7,370	0	0	0
541301	Building Improvements	1,155,011	0	155,682	20,082	15,000	9,650	500,000
541400	Infrastructure	3,825,888	1,711,189	1,341,136	4,215,041	4,294,000	1,708,750	4,150,000
542100	Machines, Motors & Power Tools	9,239	10,413	63,245	0	12,000	8,800	0
542101	Communications Equipment	0	0	0	0	0	0	124,000
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	198,566	517,865	440,885	1,668,885	187,500	155,000	256,200
542301	Outdoor Furniture & Equipment	0	179,629	39,660	0	0	1,500	0
542401	Computer Systems Software	0	0	123,877	0	0	0	0
542500	Miscellaneous Equipment	19,200	88,497	0	(50)	246,210	213,700	0
	Land Other Than ROW	0	0	0	0	0	450,000	0
	Total Capital Outlay	**5,627,897**	**2,567,334**	**4,446,742**	**5,911,328**	**4,754,710**	**2,605,400**	**6,530,200**
	DEBT SERVICES							
581100	Principal-Bonds	135,000	145,000	150,000	357,844	160,000	160,000	355,000
581200	Principal-Capital Leases	338,617	345,620	148,975	115,109	496,500	496,500	726,000
582100	Interest-Bonds	42,770	39,260	45,235	103,476	27,560	27,560	167,400
582200	Interest-Capital Leases	26,803	32,377	16,346	17,096	126,600	126,600	133,500
584000	Cost of Issuance Long Term Debt	1,700	0	0	0	0	0	0
	Total Non-operating	**544,890**	**562,257**	**360,556**	**593,525**	**810,660**	**810,660**	**1,381,900**
	Total Expenditures	**6,993,539**	**4,416,549**	**6,268,613**	**6,967,029**	**7,464,930**	**5,942,740**	**10,771,900**
	OTHER USES							
611100	Transfer (to) from General Fund	385,000	0	0	0	0	450,000	500,000
611344	Transfer (to) from Public Facilities Auth.	0	0	(1,300,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)
611340	Transfer (to) from URA 2010 Debt Service	(448,885)	(487,703)	(277,169)	0	0	0	0
611345	Transfer (to) from URA 2013 Debt Service	(1,481,330)	(1,476,075)	(517,778)	0	0	0	0
391310	Transfer (to) from GO Bond Fund	0	265,580	230,560	0	0	0	0
391505	Transfer (to) from Stormwater Utility	(714,000)	11,000	32,885	21,885	0	0	0
391355	Transfer (to) from Cemetery Cap Impr Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
392100	Sale of Fixed Assets	0	0	0	10,000	0	0	0
393501	Proceeds from Capital Leases	0	450,000	2,483,799	1,338,520	0	0	1,500,000
393100	Issuance of Long-term Debt	0	0	0	0	0	0	0
611220	Transfer (to) from Grant Fund	(12,125)	(55,000)	0	0	0	0	0
611286	Transfer (to) from Downtown Development Auth	(48,560)	0	0	(110,842)	(130,000)	(110,000)	(130,000)
611287	Transfer (to) from TAD Fund							(90,000)
	Total Other Uses	**(2,301,900)**	**(1,274,198)**	**670,299**	**(972,437)**	**(2,362,000)**	**(1,892,000)**	**(452,000)**
	ENDING FUND BALANCE	7,190,198	10,817,107	9,173,137	7,116,922	858,857	4,878,242	1,106,112
	Restricted-HOST	0	8,862,423	0		762,048	2,213,397	968,397
	Restricted-Other	0	739,810	0		0	0	0
	Nonspendable	0		0				
	For Capital Bond Projects							
	To (From) Assigned Fund Balance	1,504,714		9,015,219	(2,056,215)			
	ENDING ASSIGNED FUND BALANCE	**7,190,198**	**1,214,874**	**9,173,137**	**7,116,922**	**96,809**	**2,664,845**	**137,715**

FY 2020-21 CAPITAL ITEMS	Impact On Operating Budget
Active Living: Decatur Legacy Park Inclusive Playground site work ($112,000) (531114)	One-time cost - decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Playground Equipment Replacement ($6,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Replacement Vehicle (2nd of 3 Lease Payments) ($8,350)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Shuttle Bus (2nd of 5 Lease Payments) ($12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Tennis Center Replacement Vehicle (2nd of 3 Lease Payments) ($9,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Tennis Court Resurfacing - Scott Park ($12,000) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Tennis Court Painting - Glenlake Park ($24,000) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Buildings Maintenance: Replacement Vehicle (2nd of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Replacement Vehicle (2nd of 3 Lease Payments) ($8,520)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Parking Lot Lighting Retrofit ($9,650) (541301)	One-time cost – decrease in annual maintenance cost associated with older equipment
Cemetery: Zero Turn Mower ($8,800) (542100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($16,200) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: F750 Dump Truck (3rd of 5 Lease Payments) ($20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Streets F250 Regular Cab Vehicle (3rd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Arborist Replacement Vehicle (2nd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Sidewalk Construction and Repair ($50,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Patching, Repair and Resurfacing ($1,726,250) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Senior Engineer Replacement Vehicle (2nd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: South Columbia MUP Construction ($50,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
DEC: Shadowmoor Sidewalks ($40,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Fire: Fire Mini-Pumper (3rd of 5 Lease Payments) ($38,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Replacement Administrative Vehicle (2nd of 4 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Quint Fire Engine (1st of 7 Lease Payments) ($179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Reserve Fire Engine Replacement (1990) (1st of 5 Lease Payments) ($42,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2020-21 CAPITAL ITEMS	Impact On Operating Budget
Fire: Lexipol Software System ($9,300) (531112)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff efficiencies
General Government: Outdoor Warning Siren System (3rd of 5 Lease Payments) ($26,000)	Ongoing program – increase community safety
Grounds Maintenance: Pickup with Dump Body (3rd of 5 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Brush Chipper (2nd 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 (2nd of 5 Lease Payments) ($30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Grounds Supervisor Pickup (2nd of 3 Lease Payments) ($11,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($6,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police Admin Vehicle (2nd of 3 Lease Payments) ($8,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Replacement F250 for Mobile Command Center (2nd of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Prisoner Transport Van (4th of 5 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Patrol Vehicles (3) ($154,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Taser Assurance Program ($11,000) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Training Simulator (3rd of 5 Lease Payments) ($13,700)	Ongoing program – increase staff efficiencies
Police: Camera Data Storage ($48,600) (522500)	Ongoing program – increase staff efficiencies
Police: Automated License Plate Reader ($3,810) (1st of 5 Lease Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (2nd of 10 Lease Payments) ($274,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: City Commission Room AV Tech Equipment ($35,000) (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 2020-21 HOST ITEMS	IMPACT ON OPERATING BUDGET
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements ($133,800) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Sidewalk Construction and Repair ($200,000) (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

FY 2021-22 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Ebster Field Turf and Lighting (1st of 7 Lease Payments) ($215,000) (541200)	Ongoing program – decrease in annual maintenance costs associated with older equipment and possible increase in lighting utility fees
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: Replacement Vehicle (3rd of 3 Lease Payments) ($8,350)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Shuttle Bus (3rd of 5 Lease Payments) ($12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Tennis Center Replacement Vehicle (3rd of 3 Lease Payments) ($9,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Tennis Court Resurfacing - Oakhurst Park ($30,000) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Buildings Maintenance: Replacement Vehicle (3rd of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Replacement Vehicle (3rd of 3 Lease Payments) ($8,520)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Public Works Building Solar Array Project ($500,000) (541301)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($1,800,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: F750 Dump Truck (4th of 5 Lease Payments) ($20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Building Permitting: Arborist Replacement Vehicle (3rd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Sidewalk Construction and Repair ($65,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Patching, Repair and Resurfacing ($965,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Swanton Way & Jefferson Place Pavement Improvements ($500,000) (522210)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Senior Engineer Replacement Vehicle (3rd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: South Columbia MUP Construction ($950,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Shadowmoor Sidewalks ($400,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Derrydown Sidewalks ($700,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Adair Street Design Services ($50,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Pavement Management Study ($15,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Traffic Signal Study ($20,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Technical Design Services for East Lake Drive and Parkwood Road Intersection Improvements ($80,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
Fire: Fire Mini-Pumper (4th of 5 Lease Payments) ($38,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2021-22 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Fire: Fire Replacement Administrative Vehicle (3rd of 4 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Quint Fire Engine (2nd of 7 Lease Payments) ($179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Reserve Fire Engine Replacement (1990) (2nd of 5 Lease Payments) ($42,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: SCBA Replacement (1st 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 (1st of 5 lease payments) ($24,800) (542101)	Ongoing program – decrease in annual maintenance costs associated with older equipment and increase in staff safety
General Government: Outdoor Warning Siren System (4th of 5 Lease Payments) ($26,000)	Ongoing program – increase community safety
Grounds Maintenance: Pickup with Dump Body (4th of 5 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Brush Chipper (3rd 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 (3rd of 5 Lease Payments) ($30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Grounds Supervisor Pickup (3rd of 3 Lease Payments) ($11,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($6,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police Admin Vehicle (3rd of 3 Lease Payments) ($8,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($9,400) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Replacement F250 for Mobile Command Center (3rd of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Prisoner Transport Van (5th of 5 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Patrol Vehicles (3) ($154,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Motorcycle (1st of 3 Lease Payments) ($11,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Taser Assurance Program ($11,000) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Training Simulator (4th of 5 Lease Payments) ($13,700)	Ongoing program – increase staff efficiencies
Police: Camera Data Storage ($53,800) (522500)	Ongoing program – increase staff efficiencies
Police: Automated License Plate Reader ($3,810) (2nd of 5 Lease Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Public Works: Admin Vehicle (1st of 3 Lease Payments) ($13,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (3rd of 10 Lease Payments) ($274,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: City Commission Room AV Tech Equipment ($55,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
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 2021-22 HOST ITEMS	IMPACT ON OPERATING BUDGET
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements ($300,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Sidewalk Construction and Repair ($400,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Traffic Calming Planning and Projects ($250,000) (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 ($285,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
Technology: Mobility Counters ($70,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies



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SPLOST FUND (320)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		SPLOST FUND ACTUAL 2017-18	SPLOST FUND ACTUAL 2018-19	SPLOST FUND ACTUAL 2019-20	SPLOST FUND ESTIMATE 2020-21	SPLOST FUND REVISED 2020-21	SPLOST FUND ESTIMATE 2021-22
BEGINNING FUND BALANCE		*0*	*760,465*	*5,913,001*	*5,277,561*	*5,833,974*	*3,493,141*
	REVENUES						
313200	Special Purpose Local Option Sales Tax	760,465	3,217,372	3,154,048	2,400,000	3,300,000	3,400,000
361000	Interest	0	90,383	75,088	0	0	0
	Total Revenue	**760,465**	**3,307,755**	**3,229,136**	**2,400,000**	**3,300,000**	**3,400,000**
	EXPENDITURES						
521200	Professional Services	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0
	Total Services	**0**	**0**	**0**	**0**	**0**	**0**
	SUPPLIES						
531100	General Supplies & Materials	0	533	0	0	0	0
531101	Bldg. & Fixed Eqp	0	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0	0
	Total Supplies	**0**	**533**	**0**	**0**	**0**	**0**
	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	184,097	123,891	1,000,000	100,000	2,150,000
	Total Capital Outlay	**0**	**184,097**	**123,891**	**1,000,000**	**100,000**	**2,150,000**
	DEBT SERVICE						
581100	Principal	0	674,000	838,000	860,000	860,000	884,000
582100	Interest	0	72,825	118,182	96,030	95,600	72,980
584000	Cost of Issuance Long Term Debt		89,344	0	0	0	0
	Total Non-operating	**0**	**836,169**	**956,182**	**956,030**	**955,600**	**956,980**
	Total Expenditures	**0**	**1,020,799**	**1,080,072**	**1,956,030**	**1,055,600**	**3,106,980**
	OTHER USES						
611340	Transfer (to) from Urban Red. Auth. 2010 Debt Service	0	(750,240)	(747,710)	(747,710)	(586,760)	(630,420)
611345	Transfer (to) from Urban Red. Auth. 2013/2020 Debt Service	0	(1,479,180)	(1,480,380)	(1,480,680)	(1,310,160)	(1,265,480)
393100	Proceeds from debt issuance	0	5,095,000	0	0	0	0
	Total Other Uses	**0**	**2,865,580**	**(2,228,090)**	**(2,228,390)**	**(1,896,920)**	**(1,895,900)**
	Ending Fund Balance	**760,465**	**5,913,001**	**5,833,974**	**3,493,141**	**6,181,454**	**1,890,261**

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	CEMETERY CAP. IMP. FUND ACTUAL 2016-17	CEMETERY CAP. IMP. FUND ACTUAL 2017-18	CEMETERY CAP. IMP. FUND ACTUAL 2018-19	CEMETERY CAP. IMP. FUND ACTUAL 2019-2020	CEMETERY CAP. IMP. FUND ESTIMATE 2020-2021	CEMETERY CAP. IMP. FUND REVISED 2020-2021	CEMETERY CAP. IMP. FUND ESTIMATE 2021-2022
BEGINNING FUND BALANCE	*202,672*	*172,584*	*168,457*	*143,914*	*123,914*	*129,549*	*106,049*
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	122,650	36,050	16,650	41,400	18,000	31,500	18,000
State Grants	0	0	0	0	0	0	0
Loss Reimbursement	0	0	0	0	0	0	0
Miscellaneous	0	1,500	1,500	0	0	0	0
Gifts and Contributions	0	0	0	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Contractual Services	122,738	6,877	12,693	25,765	70,000	25,000	92,000
Claims, Losses	0	4,800	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	**122,738**	**11,677**	**12,693**	**25,765**	**70,000**	**25,000**	**92,000**
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 (From) Fund Balance	(30,088)	(4,127)	(24,543)	(14,365)	(82,000)	(23,500)	(104,000)
ENDING FUND BALANCE	**172,584**	**168,457**	**143,914**	**129,549**	**41,914**	**106,049**	**2,049**

2020-2021 CAPITAL ITEMS
Cemetery: Entrance Improvements $40,000
Cemetery: Section 6 path construction $30,000

2021-2022 CAPITAL ITEMS
Cemetery: Entrance Improvements $40,000
Cemetery: Section 6 path construction $40,000
Cemetery: Landscape Maintenance $12,000

2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		URA 2010 BONDS FUND ACTUAL 2016-17	URA 2010 BONDS FUND ACTUAL 2017-18	URA 2010 BONDS FUND ACTUAL 2018-19	URA 2010 BONDS FUND ACTUAL 2019-20	URA 2010 BONDS FUND ESTIMATE 2020-21	URA 2010/2020A BONDS FUND REVISED 2020-21	URA 2010/2020A BONDS FUND ESTIMATE 2021-22
	BEGINNING FUND BALANCE	*1,901*	*263,376*	*(1)*	*277,202*	*277,202*	*276,374*	*276,374*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	0	0	0	0	0	0	0
392200	Property Sale	562,550	0	0	0	0	0	0
393200	Federal Subsidy	302,864	297,005	291,017	283,903	275,600	212,550	0
381000	Rental Income						121,600	121,600
389000	Miscellaneous	121,605	121,606	121,605	121,605	121,600	0	0
	Total Revenue	**987,019**	**418,611**	**412,622**	**405,508**	**397,200**	**334,150**	**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	375,000	385,000	395,000	405,000	415,000	440,000	365,000
582100	Interest-RZEDB Series A	722,524	734,249	716,667	697,122	653,000	404,000	310,100
581100	Principal-Series B	22,622	23,979	25,418	26,942	28,560	28,560	30,280
582100	Interest-Series B	54,283	26,463	25,743	24,981	48,350	48,350	46,640
584000	Cost of Issuance Long Term Debt							
	Total Non-operating	**1,174,428**	**1,169,691**	**1,162,828**	**1,154,045**	**1,144,910**	**920,910**	**752,020**
	Total Expenditures	**1,174,428**	**1,169,691**	**1,162,828**	**1,154,045**	**1,144,910**	**920,910**	**752,020**
	OTHER USES							
	Transfer from Capital Improvements Fund	448,885	487,703	277,169	0	0	0	0
	Transfer from SPLOST Fund	0	0	750,240	747,710	747,710	586,760	630,420
	Total Other Uses	**448,885**	**487,703**	**1,027,409**	**747,710**	**747,710**	**586,760**	**630,420**
	Ending Fund Balance	**263,376**	**(1)**	**277,202**	**276,374**	**277,202**	**276,374**	**276,374**

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		URA 2013 BONDS FUND ACTUAL 2016-17	URA 2013 BONDS FUND ACTUAL 2017-18	URA 2013 BONDS FUND ACTUAL 2018-19	URA 2013 BONDS FUND ACTUAL 2019-20	URA 2013 BONDS FUND ESTIMATE 2020-21	URA 2013/2020B BONDS FUND REVISED 2020-21	URA 2013/2020B BONDS FUND ESTIMATE 2021-22
	BEGINNING FUND BALANCE	*12,984*	*6,875*	*156*	*518,267*	*518,267*	*518,521*	*518,511*
	REVENUES							
	Taxes	0	0		0	0	0	0
361000	Interest	0	181	328	250	0	0	0
334100	Intergovernmental	403,725	402,725	401,575	403,175	406,570	380,900	362,820
389000	Miscellaneous	93	0		0	0	0	0
	Total Revenue	**403,818**	**402,906**	**401,903**	**403,425**	**406,570**	**380,900**	**362,820**
	EXPENDITURES							
521200	Professional Services	6,206	0	0	0	0	0	0
	Total Services	**6,206**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541200	Site Improvements	0	0	0	0	0	0	0
541300	Buildings	0	0	0	0	0	0	0
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-Series 2013A	445,000	460,000	470,000	490,000	505,000	505,000	520,000
582100	Interest-Series 2013A	1,036,330	1,022,975	1,009,175	990,375	975,680	501,480	42,400
581100	Principal-Series 2013B	200,000	205,000	210,000	220,000	230,000	230,000	235,000
582100	Interest-Series 2013B	203,720	197,725	191,575	183,175	176,580	100,040	14,300
0581100	Principal-Series 2020B-City	0	0	0	0	0	185,000	200,000
582100	Interest-Series 2020B-City	0	0	0	0	0	118,680	503,080
581100	Principal-Series 2020B-School	0	0	0	0	0	30,000	25,000
582100	Interest-Series 2020B-School	0	0	0	0	0	20,870	88,520
	Total Non-operating	**1,885,050**	**1,885,700**	**1,880,750**	**1,883,550**	**1,887,260**	**1,691,070**	**1,628,300**
	Total Expenditures	**1,891,256**	**1,885,700**	**1,880,750**	**1,883,550**	**1,887,260**	**1,691,070**	**1,628,300**
	OTHER USES							
	Transfer from (to) Capital Improvements Fund	1,481,330	1,476,075	517,778	0	0	0	0
	Transfer from SPLOST Fund	0	0	1,479,180	1,480,380	1,480,680	1,310,160	1,265,480
	Total Other Uses	**1,481,330**	**1,476,075**	**1,996,958**	**1,480,380**	**1,480,680**	**1,310,160**	**1,265,480**
	Ending Fund Balance	**6,875**	**156**	**518,267**	**518,521**	**518,257**	**518,511**	**518,511**

Public Facilities Authority Fund (344)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		PFA 2017 BONDS FUND ACTUAL 2017-18	PFA 2017 BONDS FUND ACTUAL 2018-19	PFA 2017 BONDS FUND ACTUAL 2019-20	PFA 2017 BONDS FUND ESTIMATE 2020-21	PFA 2017 BONDS FUND REVISED 2020-21	PFA 2017 BONDS FUND ESTIMATE 2021-22
	BEGINNING FUND BALANCE	*0*	*1,349,248*	*1,613,376*	*1,668,026*	*1,729,625*	*1,377,255*
	REVENUES						
	Taxes						
361000	Interest	21,849	13,137	8,677	0	1,500	0
334100	Intergovernmental	800,000	0	0	0	0	0
371000	Gifts & Contributions	0	0	32,000	0	0	0
381000	Use of Property/Rent	194,853	27,224	55,691	60,000	41,700	17,000
383010	Insurance Reimbursement	0	0	118,925	0	0	0
389000	Miscellaneous	2,100	0	0	0	0	0
	Total Revenue	**1,018,801**	**40,361**	**215,293**	**60,000**	**43,200**	**17,000**
	EXPENDITURES		**0**				
521200	Professional Services	364,593	0	11,678	0	18,000	110,000
522200	Repairs & Mnt.	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	160,207	139,000	117,000	69,000
522202	R&M Communications Equipment	0	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0	0
522310	Rental of Land/Bldgs	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0
522500	Other Contractual Services	37	0	27,000	181,790	180,000	190,000
523911	Bank Charges	67	486	75	0	100	0
	Total Services	**364,697**	**486**	**198,959**	**320,790**	**315,260**	**369,000**
	SUPPLIES						
531101	Bldg. & Fixed Eqp	0	3,200	0	50,000	50,000	0
531103	Landscape Supplies	0	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	8,745	12,000	12,000	0
531110	Communications Equipment	0	0	0	0	0	0
531111	Computer Equipment	0	0	0	0	0	0
531112	Computer Software	0	0	2,775	0	0	0
531113	Off Eqp Furnishings	0	0	955	0	0	0
531114	Outdoor Furn and Equipment	0	0	0	0	0	20,000
531300	Food-Subsistence & Support	0	0	0	0	0	0
	Total Supplies	**0**	**3,200**	**12,475**	**62,000**	**62,000**	**20,000**

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		PFA 2017 BONDS FUND ACTUAL 2017-18	PFA 2017 BONDS FUND ACTUAL 2018-19	PFA 2017 BONDS FUND ACTUAL 2019-20	PFA 2017 BONDS FUND ESTIMATE 2020-21	PFA 2017 BONDS FUND REVISED 2020-21	PFA 2017 BONDS FUND ESTIMATE 2021-22
	CAPITAL OUTLAY						
541100	Sites	40,000,000	0	0	0	0	0
541200	Site Improvements	20,900	0	8,500	100,000	50,000	200,000
541300	Buildings	0	0	0	0	0	0
541301	Building Improvements	0	0	0	150,000	150,000	365,000
541400	Infrastructure	0	0	0	0	0	0
542100	Machines, Motors & Power Tools	0	0	0	0	0	0
542101	Communications Equipment	0	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0	0
542200	Vehicles	0	0	0	0	0	0
542300	Furniture & Fixtures	0	0	0	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0	0	0	0
542401	Computer Systems Software	0	0	60,563	0	0	0
542500	Miscellaneous Equipment	0	0	0	0	0	0
	Land Other Than ROW	0	0	0	0	0	0
	Total Capital Outlay	**40,020,900**	**0**	**69,063**	**250,000**	**200,000**	**565,000**
	DEBT SERVICE						
581100	Principal-Series 2017	211,974	878,819	908,939	944,150	944,150	984,450
582100	Interest-Series 2017	667,361	1,193,728	1,159,608	1,124,160	1,124,160	1,087,110
584000	Cost of Issuance Long Term Debt	766,119	0	0	0	0	0
	Total Non-operating	**1,645,453**	**2,072,547**	**2,068,547**	**2,068,310**	**2,068,310**	**2,071,560**
	Total Expenditures	**42,031,050**	**2,076,233**	**2,349,044**	**2,701,100**	**2,645,570**	**3,025,560**
	OTHER USES						
	Transfer from General Fund	850,000	1,000,000	0	0	0	0
	Transfer from (to) Capital Improvements Fund	0	1,300,000	2,250,000	2,250,000	2,250,000	2,250,000
393100	Loan Proceeds	41,077,000	0	0	0	0	0
393400	Premium on Note	434,497	0	0	0	0	0
	Total Other Uses	**42,361,497**	**2,300,000**	**2,250,000**	**2,250,000**	**2,250,000**	**2,250,000**
	Ending Fund Balance	**1,349,248**	**1,613,376**	**1,729,625**	**1,276,926**	**1,377,255**	**618,695**
	Restricted-Grant	800,000	800,000	791,500	670,000	620,000	541,500
	Restricted-Other	549,248	813,376	938,125	606,926	757,255	77,195
	Ending Assigned Fund Balance	**0**	**0**	**0**	**0**	**0**	**0**

FY 2020-21 CAPITAL ITEMS
Dining Hall Renovation ($85,000)(522201)
Sheddon cottage roof repair ($18,000)(522201)
Plumbing Repairs-Edwards, Nickerson, Smith ($8,500) (522201)
Window Repairs, Painting and Lighting ($5,500) (522201)
Industrial Kitchen Upgrade ($50,000)(531101)
Signage ($12,000) (531107)
Trail Design and Installation ($50,000) (541200)
Sheddon Stabilization ($150,000) (541301) (Cap Account)

FY 2021-22 CAPITAL ITEMS
Gillespie HVAC System ($14,500) (522201)
ADA Ramps-Chapel and Dining Hall ($45,000) (522201)
Wayfinding Signs ($20,000) (531114)
Invasives Removal ($200,000) (541200) (Grant)
Facility Upgrades ($365,000) (541301) (Cap Account)

Tax Allocation District Fund (370)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		TAX ALLOCATION DISTRICT FUND ESTIMATE 2020-21	TAX ALLOCATION DISTRICT FUND REVISED 2020-21	TAX ALLOCATION DISTRICT FUND ESTIMATE 2021-22
	BEGINNING FUND BALANCE	*0*	*0*	*916,250*
	REVENUES			
	Taxes	0	0	0
361000	Interest	0	0	0
334100	Intergovernmental	0	0	0
389000	Miscellaneous	0	0	0
	Total Revenue	**0**	**0**	**0**
	EXPENDITURES			
521200	Professional Services	0	0	0
	Total Services	**0**	**0**	**0**
	Total Supplies	**0**	**0**	**0**
	CAPITAL OUTLAY			
541200	Site Improvements	0	0	0
541300	Buildings	0	0	0
	Total Capital Outlay	**0**	**0**	**0**
	DEBT SERVICE			
581100	Principal	0	0	0
582100	Interest	0	0	0
	Total Non-operating	**0**	**0**	**0**
	Total Expenditures	**0**	**0**	**0**
	OTHER USES			
	Transfer from (to) General Fund	0	723,000	380,000
	Transfer from (to) Capital Improvements Fund	0	162,510	90,000
	Transfer from (to) DDA Fund	0	30,740	15,000
	Total Other Uses	**0**	**916,250**	**485,000**
	Ending Fund Balance	**0**	**916,250**	**1,401,250**

FISCAL YEAR 2021-2022

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 $19,000,000 to the City of Decatur over six years. Approximately $12,050,000 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.

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, 2020, the City had just over $188,576,000 in debt outstanding. This is a decrease from the prior year's outstanding debt of approximately $193,546,000. This includes $104,410,000 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, Decatur voters approved a $75 million general obligation bond issuance for City Schools of

City Direct Debt

as of June 30, 2020

General Obligation debt	$104,410,000
Revenue Bonds	$67,284,000
Capital Leases	$1,734,000
Notes Payable	$12,768,000
Certificates of Participation	$2,380,000
Total direct debt	$188,576,000

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.

Other debt includes Certificates of Participation in the amount of $3,045,000 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, 2020, the City's general obligation debt equaled 4.34% 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.

Schedule of Debt Service Payments

A summary of scheduled debt service payments for FY 2021-2022 is provided at right:

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

2020-2021 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	23,400	165,000	735,000	2026
General Obligation Bonds (2007) (Debt Service Fund)	976,181	1,005,000	25,345,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,365,569	1,595,000	64,255,000	2042
Urban Redevelopment Agency Revenue Bonds (2010/2020A URA Fund)	356,740	395,280	10,081,907	2038
Urban Redevelopment Agency Revenue Bonds (2013/2020B URA Fund)	559,780	955,000	23,655,000	2044
Urban Redevelopment Agency Revenue Bonds(2020C)	143,967	190,000	5,310,000	2040
Public Facilities Authority GEFA Loan (PFA Fund)	173,136	314,443	10,013,679	2047
Public Facilities Authority Revenue Bonds (PFA Fund)	913,969	670,000	27,135,000	2047
GO Sales Tax Bonds (2018) (SPLOST Fund)	72,980	884,000	1,839,000	2024

- 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.

City of Decatur®

DEBT SERVICE FUND (410)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	DEBT SVC FUND ACTUAL 2016-17	DEBT SVC FUND ACTUAL 2017-18	DEBT SVC FUND ACTUAL 2018-19	DEBT SVC FUND ACTUAL 2019-20	DEBT SVC FUND ESTIMATE 2020-21	DEBT SVC FUND REVISED 2020-21	DEBT SVC FUND ESTIMATE 2021-22
BEGINNING FUND BALANCE	*5,900,233*	*4,539,829*	*4,057,859*	*4,254,832*	*4,120,882*	*4,287,375*	*4,614,625*
REVENUES							
Taxes-GO Bond (2007/2015)	1,698,032	1,860,530	1,921,721	1,875,632	1,966,000	1,995,000	1,995,000
Taxes-School GO Bond (2016)	2,903,682	3,953,626	3,901,676	3,885,237	4,020,000	4,164,000	3,704,000
Interest	0	0	0	0	0	0	0
Miscellaneous-School	54,850	18,400	0	0	0	0	0
EXPENDITURES							
GO Bond Principal (2007/2015)	660,000	820,000	865,000	905,000	955,000	955,000	1,005,000
School Sales Tax Bond Principal (2012)	1,805,000	1,840,000	0	0	0	0	0
School GO Bond Principal (2016)			1,165,000	1,300,000	1,440,000	1,440,000	1,595,000
GO Bond Interest (2007/2015)	1,073,485	1,047,081	1,030,681	1,013,381	995,300	995,300	976,190
School Sales Tax Bond Interest (2012)	54,850	18,400	0	0	0	0	0
School GO Bond Interest (2016)	2,423,633	2,589,044	2,565,744	2,509,944	2,441,450	2,441,450	2,365,570
Loan Fees-School Board	0	0	0	0	0	0	0
General Services	0	0	0	0	0	0	0
Bank Charges	0	0	2	0	0	0	0
Total Expenditures	**6,016,968**	**6,314,525**	**5,626,427**	**5,728,325**	**5,831,750**	**5,831,750**	**5,941,760**
To Fund Balance	**(1,360,404)**	**(481,970)**	**196,972**	**32,544**	**154,250**	**327,250**	**(242,760)**
ENDING FUND BALANCE	**4,539,829**	**4,057,859**	**4,254,832**	**4,287,375**	**4,275,132**	**4,614,625**	**4,371,865**
School Sales Tax Reserve	1,839,780	(220)	(220)	(220)	(220)	(220)	(220)
City GO Debt Service Reserve	991,469	984,917	1,010,957	968,208	927,657	1,012,908	1,026,718



City of Decatur®

Other Funds

Budget FY 2021-2022

A Relationship Truth, by Emmanuel Rivas,
Living Walls Adult Swim mural

CHILDREN & YOUTH SERVICES FUND (235)
EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
SOLID WASTE ENTERPRISE FUND (540-4520)
STORMWATER 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)
CORONAVIRUS RELIEF FUND (221)

REVISED 2020-2021 and ADOPTED 2021-2022 BUDGET ESTIMATES

2020 Citizen Satisfaction Survey* responses:

Housing Unit types
Single-family detached: 56%
Building with 2+ apartments or condos: 42%
Other: 2%

Housing Tenure (Rent/Own)
Rented: 32%
Owned: 68%

Monthly Housing Cost
Less than $500: 7%
$500 to $999: 17%
$1,000 to $1,499: 14%
$1,500 to $2,499: 24%
$2,500 or more: 38%

Presence of Children in Household
No: 58%
Yes: 42%

Presence of Older Adults in Household
No: 79%
Yes: 21%

Gender
Female: 58%
Male: 42%

Health Considered to Be
Excellent: 39%
Very Good: 43%
Good: 16%
Fair: 2%
Poor: 1%

Age
18 to 24 years: 2%
25 to 34 years: 22%
35 to 44 years: 19%
45 to 54 years: 27%
55 to 64 years: 10%
65 to 74 years: 12%
75 years or older: 8%

Race*
American Indian or Native American: 0%
Asian, Asian Indian or Pacific Islander: 7%
Black or African American: 15%
White: 76 %
Other: 5%

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

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

CHILDREN AND YOUTH SERVICES FUND (225)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2016-2017	CYS FUND ACTUAL 2017-2018	CYS FUND ACTUAL 2018-2019	CYS FUND ACTUAL 2019-2020	CYS FUND ESTIMATE 2020-2021	CYS FUND REVISED 2020-2021	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2021-2022
	BEGINNING FUND BALANCE	*1,131,616*	*1,193,219*	*1,368,502*	*1,308,929*	*706,349*	*865,351*			*72,781*
331100	Federal Grants	0	0	0	0	0	0	0	0	0
334100	State Grants	0	0	0	0	0	0	0	0	0
336000	Local Grants	535	372	0	0	0	0	0	0	0
347200	Recreation Service Fees	1,815,633	2,036,222	2,082,734	1,539,962	2,560,960	211,000	0	2,478,500	2,478,500
347500	Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900	Other Recreation	0	0	0	0	0	0	0	0	0
361000	Interest Income	0	0	0	0	0	0	0	0	0
371200	Gifts & Contributions	0	85	0	0	0	0	0	0	0
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,816,168**	**2,036,679**	**2,082,734**	**1,539,962**	**2,560,960**	**211,000**	**0**	**2,478,500**	**2,478,500**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	559,320	546,518	585,872	654,364	624,750	636,000	305,830	334,920	640,750
511200	Temp Salaries and Wages	527,640	586,026	557,009	481,079	832,870	58,750	0	808,280	808,280
511300	Overtime Wages	3,702	7,341	11,617	9,711	32,220	3,520	780	29,150	29,930
512100	Employer Group Insurance	150,142	174,280	209,230	159,219	243,510	243,510	92,320	165,250	257,570
512200	Social Security (FICA)	65,976	69,129	69,705	68,742	93,630	44,000	18,960	72,690	91,650
512300	Medicare	15,418	16,168	16,309	16,077	21,900	10,300	4,440	17,000	21,440
512400	Retirement Contributions	43,024	43,465	44,165	50,743	56,350	57,320	27,520	30,150	57,670
512600	Unemployment Insurance	0	0	0	0	980	980	350	630	980
512700	Workers Compensation	37,213	25,950	19,650	35,590	38,000	38,000	6,100	25,350	31,450
	TOTAL PERSONNEL SERVICES	**1,402,434**	**1,468,876**	**1,513,556**	**1,475,526**	**1,944,210**	**1,092,380**	**456,300**	**1,483,420**	**1,939,720**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	40,792	45,956	48,652	47,991	70,690	50,640	15,690	48,000	63,690
521301	Instructor Fees	47,213	52,928	65,242	44,271	80,060	22,050	0	91,760	91,760
521302	Official Fees	0	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	195	0	0	0	400	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	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
522205	Repair and Maint-Office Equipment	195	0	195	195	480	0	480	0	480
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	2,000	2,000	2,000	0	2,000
522310	Rental of Land & Buildings	3,771	2,535	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	47	856	3,990	714	7,600	7,600	7,600	0	7,600
522321	Auto Allowance	842	1,110	1,314	386	5,140	310	2,950	1,990	4,940
522500	Other Contractual Services	108,283	104,346	99,030	104,353	176,220	21,580	55,680	83,180	138,860
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0
523201	Postage	9	55	16	14	250	40	250	0	250
523202	Telephone	10,394	10,621	10,233	10,985	10,320	10,320	10,320	0	10,320
523300	Advertising	0	0	0	0	0	0	0	0	0
523400	Printing and Binding	873	802	1,218	807	10,400	200	6,530	150	6,680
523450	Signs	57	0	0	0	1,560	0	360	0	360
523600	Dues and Fees	504	3,208	472	493	5,970	4,300	1,970	6,000	7,970
523700	Education and Training	24,049	30,750	12,282	22,616	52,850	1,850	20,100	35,250	55,350
523701	Business Meetings	80	455	550	114	900	150	900	0	900
523800	Licenses	3,639	6,207	29,438	5,036	960	0	0	960	960
523911	Bank Charges	48,090	52,888	63,359	59,101	61,240	5,110	56,550	0	56,550
	TOTAL OTHER SVCS. AND CHARGES	**288,838**	**312,912**	**335,991**	**297,077**	**486,640**	**126,550**	**181,380**	**267,290**	**448,670**

CHILDREN AND YOUTH SERVICES FUND (225) continued ►

CHILDREN AND YOUTH SERVICES FUND (225) *CONTINUED*

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2016-2017	CYS FUND ACTUAL 2017-2018	CYS FUND ACTUAL 2018-2019	CYS FUND ACTUAL 2019-2020	CYS FUND ESTIMATE 2020-2021	CYS FUND REVISED 2020-2021	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2021-2022
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	117	25	989	934	1,350	1,070	300	970	1,270
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	6,433	6,089	6,767	4,070	6,000	2,000	6,000	0	6,000
531106	Supplies-Pesticides and Herbicides	0	0	0	0	118,530	0	0	0	0
531107	Supplies-Specialized Dept	48,686	32,264	39,533	41,942	1,800	13,120	7,670	102,410	110,080
531108	Supplies-Tires and Batteries	0	0	93	0	1,500	1,800	1,800	0	1,800
531109	Supplies-Vehicles and Equipment	16	7	189	6	0	1,500	1,500	0	1,500
531110	Communication Equipment	0	0	0	0	20,480	0	0	0	0
531111	Computer Equipment	26,215	598	5,362	975	2,600	300	2,680	19,600	22,280
531112	Computer Software	99	0	0	0	4,500	100	0	2,600	2,600
531113	Office Furniture and Equipment	0	6,299	2,797	1,974	0	1,140	1,700	0	1,700
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115	Supplies - Batteries	0	93	0	99	200	200	200	0	200
531270	Gasoline	74	116	81	0	2,200	600	2,200	0	2,200
531300	Food-Subsistence & Support	105,461	111,969	127,119	100,348	165,320	5,320	7,390	150,920	158,310
531400	Books and Periodicals	758	200	368	531	2,160	320	250	1,790	2,040
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	5,703	2,437	8,927	1,013	13,190	750	950	12,800	13,750
531700	Uniforms and Protective Equipment	19,732	19,510	19,117	15,409	40,140	6,420	1,000	37,770	38,770
	TOTAL SUPPLIES	**213,293**	**179,608**	**211,342**	**167,299**	**379,970**	**34,640**	**33,640**	**328,860**	**362,500**
	CAPITAL OUTLAY									
542200	Vehicles	0	0	0	0	0	0	0	0	0
542300	Furniture and Fixtures	0	0	81,418	43,638	0	0	0	0	0
542401	Computer Software	0	0	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**81,418**	**43,638**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**1,904,566**	**1,961,396**	**2,142,307**	**1,983,540**	**2,810,820**	**1,253,570**	**671,320**	**2,079,570**	**2,750,890**
	NON-OPERATING REVENUE									
	Excess (deficiency) of revenues	(88,397)	75,283	(59,573)	(443,578)	(249,860)	(1,042,570)			(272,390)
391100	Transfers In from General Fund	150,000	100,000	0	0	100,000	250,000			200,000
	Final (Cost)/Gain	61,603	175,283	(59,573)	(443,578)	(149,860)	(792,570)			(72,390)
	Ending Reserved Fund Balance	**1,193,219**	**1,368,502**	**1,308,929**	**865,351**	**556,489**	**72,781**			**391**

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		E-911 FUND ACTUAL 2016-17	E-911 FUND ACTUAL 2017-18	E-911 FUND ACTUAL 2018-2019	E-911 FUND ACTUAL 2019-2020	E-911 FUND ESTIMATE 2020-2021	E-911 FUND REVISED 2020-2021	E-911 FUND ESTIMATE 2021-2022
	BEGINNING FUND BALANCE	*272,801*	*337,578*	*434,452*	*526,073*	*379,763*	*552,713*	*227,673*
	REVENUES							
342500	E911 Phone Line Fees	270,204	277,876	156,856	83,572	82,000	126,000	100,000
342550	E911 Wireless Fees	291,282	300,960	409,362	410,257	425,000	385,000	425,000
313900	E911 Prepaid Wireless Distribution	39,315	29,757	79,849	87,532	80,000	100,000	100,000
	TOTAL REVENUES	**600,801**	**608,593**	**646,067**	**581,361**	**587,000**	**611,000**	**625,000**
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	482,109	482,661	496,308	504,576	521,700	540,000	536,450
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	91,844	79,363	68,811	81,424	92,000	80,000	85,000
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	135,030	147,445	164,410	125,772	191,470	191,470	202,520
512200	Social Security (FICA)	34,178	33,418	33,680	34,880	38,250	37,500	38,600
512300	Medicare	7,993	7,815	7,877	8,157	8,950	8,700	9,010
512400	Retirement Contributions	38,135	40,516	42,665	41,575	47,000	48,750	48,280
512600	Unemployment Insurance	0	0	0	0	770	770	770
512700	Workers Compensation	16,230	11,625	8,186	14,827	13,750	13,750	12,850
	TOTAL PERSONNEL SERVICES	**805,520**	**802,843**	**821,937**	**811,211**	**913,890**	**920,940**	**933,480**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	50,247	52,587	56,733	65,003	73,620	73,620	73,620
521310	Wireless Collection Fees	9,126	3,221	2,603	0	25,000	0	0
522200	Repairs and Maintenance	0	0	0	0	500	400	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	400	300	400
522202	Repair and Maint-Communication Equip	18,606	10,081	1,022	13,144	34,500	34,500	29,500
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	4,400	4,400	400
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0	0
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	0	85	595	0	730	730	1,200
523700	Education and Training	3,993	5,845	7,505	1,817	10,400	7,400	11,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**81,971**	**71,819**	**68,458**	**79,963**	**149,650**	**121,450**	**116,720**

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

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215) *CONTINUED*

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		E-911 FUND ACTUAL 2016-17	E-911 FUND ACTUAL 2017-18	E-911 FUND ACTUAL 2018-2019	E-911 FUND ACTUAL 2019-2020	E-911 FUND ESTIMATE 2020-2021	E-911 FUND REVISED 2020-2021	E-911 FUND ESTIMATE 2021-2022
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	102	0	0	450	500	400	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	44	0	0	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	1,352	999	622	941	1,500	1,200	500
531111	Computer Equipment	1,041	(940)	0	7,256	3,800	3,800	2,100
531112	Computer Software	14,723	16,446	9,900	4,900	18,000	4,200	11,000
531113	Office Equipment and Furniture	0	0	0	0	1,000	1,000	1,000
531400	Books and Periodicals	103	0	3,530	0	250	150	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	0	0	0	0	0
	TOTAL SUPPLIES	**17,321**	**16,548**	**14,052**	**13,547**	**25,550**	**11,250**	**15,850**
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	410	0	0	0	0	0	170,000
542401	Capital Outlay-Computer Software	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**410**	**0**	**0**	**0**	**0**	**0**	**170,000**
581200	Lease Payment	29,237	19,718	0	0	0	0	34,000
582200	Interest	1,563	791	0	0	0	0	1,500
	TOTAL DIVISION EXPENDITURES	**936,022**	**911,720**	**904,446**	**904,721**	**1,089,090**	**1,053,640**	**1,271,550**
	Proceeds from Capital Leases							
393501	Capital Lease Proceeds	0	0	0	0	0	0	170,000
391100	Transfers in	400,000	400,000	350,000	350,000	350,000	350,000	350,000
	From Wireless Reserve							
	Excess (deficiency) of revenues	64,779	96,874	91,621	26,640	(152,090)	(92,640)	(126,550)
	ENDING FUND BALANCE	**337,580**	**434,452**	**526,073**	**552,713**	**227,673**	**460,073**	**101,123**

FY 2021-22 CAPITAL ITEMS

E911: Replacement of E911 Communications System (1st of 5 Lease Payments) ($34,000)(542101)

SOLID WASTE ENTERPRISE FUND (540-4520)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2016-17	SOLID WASTE FUND ACTUAL 2017-18	SOLID WASTE FUND ACTUAL 2018-19	SOLID WASTE FUND ACTUAL 2019-20	SOLID WASTE FUND ESTIMATE 2020-21	SOLID WASTE FUND REVISED 2020-21	SOLID WASTE FUND ESTIMATE 2021-22
	Beginning Fund Balance	*(540,039)*	*498,932*	*616,731*	*1,032,603*	*1,092,613*	*1,273,340*	*1,242,080*
	REVENUES							
311193	Payment in Lieu of Taxes - DHA	25,095	61,569	59,623	60,559	45,000	45,000	45,000
313010	General Sales and Use Tax	0	68	31	31	0	0	0
344000	Sanitiation - Commercial	0	0	418,550	435,733	0	0	0
344121	2011 and Prior Years Sanitation Fees	0	0	290	300	0	0	0
344122	2012 Sanitation Fees	0	0	0	0	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	50,145	17,340	5,440	0	0	0	0
344126	2016 Sanitation Fees	223,231	2,188	(220)	0	0	0	0
344127	2017 Sanitation Fees	1,972,490	69,540	2,056	(278)	0	0	0
344128	2018 Sanitation Fees	0	2,157,394	73,474	3,464	0	0	0
344129	2019 Sanitation Fees	0	0	1,766,205	80,332	3,000	5,000	0
344110	2020 Sanitation Fees	0	0	0	1,802,118	70,000	260,000	3,000
344111	2021 Sanitation Fees	0	0	0	0	2,140,000	2,140,000	100,000
344112	2022 Sanitation Fees	0	0	0	0	0	0	2,140,000
	Total Fee Revenue	**2,270,961**	**2,308,100**	**2,325,448**	**2,382,259**	**2,258,000**	**2,450,000**	**2,288,000**
344150-344157	Solid Waste Bag Sales	391,248	434,662	424,886	474,687	425,000	455,000	455,000
344160	Recycling Income-Sanitation	14,845	2,338	11,180	9,974	10,000	10,000	10,000
344190	Other Revenues-Sanitation	550	200	250	250	100	960	100
383010	Insurance Reimbursement	37,888	0	0	33,950	0	0	0
392100	Sale of Fixed Assets	525	0	0	0	0	0	0
	TOTAL REVENUES	**2,716,017**	**2,745,301**	**2,761,764**	**2,901,119**	**2,693,100**	**2,915,960**	**2,753,100**
	EXPENDITURES							
511100	Regular Salaries & Wages	714,040	700,739	666,179	794,362	806,000	880,000	860,490
511200	Temp Salaries and Wages	23,090	23,548	29,604	24,649	30,000	30,000	30,000
511300	Overtime Wages	90,413	95,294	141,887	77,903	75,000	110,000	75,000
512100	Employer Group Insurance	172,412	185,361	262,080	237,647	278,670	278,670	331,320
512200	Social Security (FICA)	48,600	48,462	47,850	51,982	56,480	58,220	59,900
512300	Medicare	11,366	11,334	11,191	12,157	13,300	14,500	14,000
512400	Retirement Contributions	55,529	188,581	(36,752)	174,890	72,300	75,100	77,450
512401	GASB 68 Pension Expense	67,353		6,000	63,335	6,000	6,000	0
512600	Unemployment Insurance	0	0	0	0	1,330	1,330	1,330
512700	Workers Compensation	24,749	18,000	12,553	22,744	24,000	24,000	21,350
	TOTAL PERSONNEL SERVICES	**1,207,553**	**1,271,320**	**1,140,592**	**1,459,671**	**1,363,080**	**1,471,820**	**1,470,840**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	5,694	5,743	6,113	6,044	8,500	8,500	8,500
522110	Solid Waste Disposal	371,368	328,242	424,512	329,804	380,000	402,000	380,000
522115	Recycling Services	346,052	370,156	1,090	0	154,000	105,000	154,000
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	313	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	429	600	600	600
522205	Repair and Maint-Office Equipment	0	0	0	0	100	100	100
522206	Repair and Maint-Vehicles-Outside Labor	63,713	72,673	95,906	74,010	60,000	60,000	60,000
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	105	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	4,485	4,185	36,089	56,088	1,500	1,500	1,500
523101	Insurance-Awards	2,464	1,864	1,912	0	5,000	17,500	5,000
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	0	0	29	14	0	0	0
523202	Telephone	2,525	3,081	2,396	2,465	2,600	2,600	2,600
523300	Advertising	50	0	120	60	240	240	240
523400	Printing and Binding	2,434	2,685	330	684	5,000	5,000	5,000
523600	Dues and Fees	987	510	180	170	1,600	1,600	1,600
523700	Education and Training	5,113	7,590	738	1,206	7,200	7,200	7,200
523701	Business Meetings	27	174	0	0	3,700	3,700	3,700
523800	Licenses	1,008	833	1,126	850	880	880	880
523911	Bank Charges	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**805,919**	**797,736**	**570,643**	**472,136**	**631,320**	**616,820**	**631,320**

SOLID WASTE ENTERPRISE FUND (540-4520) continued ►

SOLID WASTE ENTERPRISE FUND (540-4520) *CONTINUED*

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2016-17	SOLID WASTE FUND ACTUAL 2017-18	SOLID WASTE FUND ACTUAL 2018-19	SOLID WASTE FUND ACTUAL 2019-20	SOLID WASTE FUND ESTIMATE 2020-21	SOLID WASTE FUND REVISED 2020-21	SOLID WASTE FUND ESTIMATE 2021-22
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	963	375	1,206	781	6,300	6,300	6,300
531106	Supplies-Pesticides and Herbicides	0	7	7	0	300	300	300
531107	Supplies-Specialized Dept	15,419	6,391	10,303	15,746	36,000	36,000	36,000
531108	Supplies-Tires and Batteries	18,148	14,468	18,010	22,746	46,500	46,500	46,500
531109	Supplies-Vehicles and Equipment	81,259	58,659	72,914	94,291	48,000	48,000	48,000
531110	Communications Equipment	514	0	0	0	0	0	0
531111	Computer Equipment	0	0	0	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531115	Supplies - Batteries	1,024	513	434	860	1,500	1,500	1,500
531270	Gasoline	45,915	46,546	77,682	53,006	63,000	63,000	63,000
531300	Food-Subsistence and Support	1,856	1,323	713	539	2,200	2,200	2,200
531400	Books and Periodicals	15	13	0	0	100	100	100
531501	8 Gallon Refuse Bags	11,601	26,061	23,806	22,597	17,050	17,050	17,050
531502	15 Gallon Refuse Bags	34,461	51,692	45,287	29,984	42,000	42,000	42,000
531503	33 Gallon Refuse Bags	27,767	28,035	37,073	44,546	34,650	34,650	34,650
531600	Small Equipment	39	226	665	166	1,100	1,100	1,100
531700	Uniforms and Protective Equipment	4,878	4,462	9,404	12,563	8,700	8,700	8,700
	TOTAL SUPPLIES	**243,859**	**238,771**	**297,504**	**297,824**	**307,400**	**307,400**	**307,400**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	219,821	277,323	243,820	251,399	120,000	119,800	200,000
	TOTAL CAPITAL OUTLAY	**219,821**	**277,323**	**243,820**	**251,399**	**120,000**	**119,800**	**200,000**
	TOTAL OPERATING EXPENSES	**2,477,152**	**2,585,149**	**2,252,560**	**2,481,031**	**2,421,800**	**2,515,840**	**2,609,560**
	NON-OPERATING EXPENSES							
561000	Depreciation	146,776	174,294	193,306	195,699	236,000	205,000	215,000
512850	Annual OPEB Cost	185,929	0	0	0	0	0	0
551540	Indirect Costs	154,390	112,730	150,380	231,440	234,380	275,880	367,180
574000	Bad Debt Expense	12,584	32,651	(6,532)	(7,914)	0	0	0
581200	Principal-Capital Leases	0	0	0	0	61,000	61,000	63,350
582200	Interest-Capital Leases	0	0	0	11,525	9,300	9,300	6,950
	TOTAL NON-OPERATING EXPENSES	**499,679**	**319,675**	**337,155**	**430,751**	**540,680**	**551,180**	**652,480**
	TOTAL EXPENSES	**2,976,830**	**2,904,824**	**2,589,714**	**2,911,781**	**2,962,480**	**3,067,020**	**3,262,040**
	NON-OPERATING REVENUE							
982300	Capital Outlay to Balance Sheet	219,821	277,323	243,820	251,399	120,000	119,800	200,000
	TOTAL NON-OPERATING REVENUE	**219,821**	**277,323**	**243,820**	**251,399**	**120,000**	**119,800**	**200,000**
	TOTAL DIVISION	**2,757,009**	**2,627,501**	**2,345,895**	**2,660,382**	**2,842,480**	**2,947,220**	**3,062,040**
	Retained Earnings	**(40,992)**	**117,799**	**415,870**	**240,737**	**(149,380)**	**(31,260)**	**(308,940)**
	Accumulated Retained Earnings	**(581,031)**	**616,731**	**1,032,603**	**1,273,340**	**943,233**	**1,242,080**	**933,140**

2020-2021 CAPITAL ITEMS

Solid Waste: Kubota Residential Collection Vehicles (5) (5th of 5 Lease Payments) ($30,800)
Solid Waste: 2016 6yd Rear Loader (5th of 5 Lease Payments) ($19,510)
Solid Waste: 2017 Rear Loader for Residential Solid Waste Collection (4th of 5 Lease Payments) ($38,800)
Solid Waste: 2017 Street Sweeper (3rd of 5 Lease Payments) ($43,720)
Solid Waste: 2019 40yd Front Loader for Commercial/ Multi-Family Solid Waste Collection (2nd of 5 Lease Payments) ($54,400)
Solid Waste: Recyclables Collection Vehicles (2) (2nd of 4 Lease Payments) ($16,000)
Solid Waste: 2020 High Compaction Rear Loader for Residential Solid Waste Collection (2nd of 5 Lease Payments) ($52,000)
Solid Waste: Kubota Residential Collection Vehicles (4) (1st of 4 Lease Payments) ($30,000) (542200)

2021-2022 CAPITAL ITEMS

Solid Waste: 2017 Rear Loader for Residential Solid Waste Collection (5th of 5 Lease Payments) ($38,800)
Solid Waste: 2017 Street Sweeper (4th of 5 Lease Payments) ($43,720)
Solid Waste: 2019 40yd Front Loader for Commercial/ Multi-Family Solid Waste Collection (3rd of 5 Lease Payments) ($54,400)
Solid Waste: Recyclables Collection Vehicles (2) (3rd of 4 Lease Payments) ($16,000)
Solid Waste: 2020 High Compaction Rear Loader for Residential Solid Waste Collection (3rd of 5 Lease Payments) ($52,000)
Solid Waste: Kubota Residential Collection Vehicles (4) (2nd of 4 Lease Payments) ($30,000)
Solid Waste: 2022 Rear Loader for Residential Solid Waste Collection (1st of 5 Lease Payments) ($40,000) (542200)

STORMWATER UTILITY FUND (505)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2016-17	STORMWATER UTILITY FUND ACTUAL 2017-18	STORMWATER UTILITY FUND ACTUAL 2018-19	STORMWATER UTILITY FUND ACTUAL 2019-20	STORMWATER UTILITY FUND ESTIMATE 2020-21	STORMWATER UTILITY FUND REVISED 2020-21	STORMWATER UTILITY FUND ESTIMATE 2021-22
	BEGINNING FUND BALANCE	*14,093,544*	*15,882,873*	*16,099,480*	*15,788,108*	*16,744,449*	*17,155,160*	*17,696,550*
	REVENUES							
334110	Intergovernmental Revenue	0	0	0	0	0	0	510,000
344142	Stormwater Utility Fees-2012	267	0	0	0	0	0	0
344143	Stormwater Utility Fees-2013	0	0	0	0	0	0	0
344144	Stormwater Utility Fees-2014	225	600	0	0	0	0	0
344145	Stormwater Utility Fees-2015	101,232	4,625	0	0	0	0	0
344146	Stormwater Utility Fees-2016	365,022	9,360	828	0	0	0	0
344147	Stormwater Utility Fees-2017	1,077,055	90,257	2,363	300	0	5,700	0
344148	Stormwater Utility Fees-2018	0	1,185,325	62,479	2,451	0	5,800	0
344149	Stormwater Utility Fees-2019	0	0	1,252,676	62,323	2,500	2,200	0
344260	Stormwater Utility Fees-2020	0	0	0	1,329,437	50,000	145,000	5,000
344261	Stormwater Utility Fees-2021	0	0	0	0	1,300,000	2,051,000	50,000
344262	Stormwater Utility Fees-2022	0	0	0	0	0	0	2,770,000
344166	Regional Stormwater Facility Fees	564,081	0	0	0	0	0	0
	TOTAL REVENUES	**2,107,882**	**1,290,166**	**1,318,345**	**1,394,511**	**1,352,500**	**2,209,700**	**3,335,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	214,786	169,715	178,420	140,613	171,000	167,500	174,500
511200	Temp Salaries and Wages	3,116	2,336	2,622	1,610	4,200	4,200	4,200
511300	Overtime Wages	3,538	5,988	4,351	3,766	4,250	6,000	4,250
512100	Employer Group Insurance	58,794	66,781	74,730	56,276	86,750	86,750	91,760
512200	Social Security (FICA)	13,433	10,680	11,130	8,973	11,200	10,800	10,810
512300	Medicare	3,142	2,498	2,603	2,099	2,650	2,700	2,600
512400	Retirement Contributions	16,690	22,791	20,765	12,331	15,400	15,100	15,700
512401	GASB 68 Pension Expense	18,865	0	0	(16,590)	0	0	0
512600	Unemployment Insurance	0	0	0	0	350	350	350
512700	Workers Compensation	12,554	9,000	6,335	11,474	12,000	12,000	9,350
	TOTAL PERSONNEL SERVICES	**344,917**	**289,788**	**300,956**	**220,552**	**307,800**	**305,400**	**313,520**
521200	Professional Services	114,409	59,744	398,186	281,009	291,880	291,880	275,000
522204	Repair and Maintenance-Machines and Tools	1,827	16	328	0	2,000	2,000	2,000
522205	Repair and Maintenance-Office Equipment	0	0	0	0	0	0	0
522206	Repair and Maintenance-Vehicles	7,938	325	70	3,497	2,000	2,000	2,000
522210	Repair and Maintenance - Infrastructure	63,476	569	96,819	1,095	200,000	200,000	200,000
522320	Rental of Equipment and Vehicles	1,568	192	1,758	1,559	3,000	3,000	3,000
522500	Contractual Services	6,250	9,553	21,580	3,365	10,000	10,000	10,000
523201	Postage	38	0	0	46	30	30	30
523202	Telephone	1,168	1,194	1,088	1,065	1,400	1,400	1,400
523300	Advertising	100	30	140	60	200	200	200
523400	Printing	232	406	0	763	500	550	500
523450	Signs	598	0	0	0	500	500	500
523600	Dues and Fees	155	590	587	570	500	500	500
523700	Education and Training	1,322	5,261	150	87	7,500	7,500	10,000
523800	Licenses	50	50	50	0	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**199,132**	**77,929**	**520,756**	**293,116**	**519,710**	**519,760**	**505,330**
531102	Janitorial & Cleaning Supplies	41	24	29	12	150	150	150
531103	Landscape Maintenance Supplies	49	35	0	0	100	100	100
531105	Office Supplies	13	0	91	50	250	250	250
531106	Pesticides, Herbicides, Chemicals	11	0	5	0	250	250	250
531107	Specialized Dept Supplies	2,458	2,924	3,464	2,380	11,250	11250	11,250
531108	Tires and Batteries	710	0	0	349	2,000	2000	2,000
531109	Vehicle and Equipment Maint Supplies	2,623	1,035	4,453	2,151	4,000	4000	4,000
531110	Communications Equipment	0	0	0	8	0	0	0
531111	Computer Equipment	0	0	0	0	0	450	0
531112	Computer Software	0	0	0	0	0	0	0
531113	Office Equipment and Furniture	0	0	0	114	100	100	100
531115	Batteries	111	220	112	0	200	200	200
531270	Gasoline	8,508	6,034	7,993	4,945	10,000	10000	10,000
531300	Food-Subsistence and Support	13	0	0	90	200	200	200
531400	Books and Periodicals	15	13	0	0	20	20	20
531600	Small Equipment	775	662	2,981	255	4,000	4000	4,000
531700	Uniforms and Protective Equipment	1,696	500	1,857	1,562	2,400	2400	2,400
	TOTAL SUPPLIES	**17,067**	**11,446**	**20,985**	**11,916**	**34,920**	**35,370**	**34,920**

STORMWATER UTILITY FUND (505) continued ►

STORMWATER UTILITY FUND (505) *CONTINUED*

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2016-17	STORMWATER UTILITY FUND ACTUAL 2017-18	STORMWATER UTILITY FUND ACTUAL 2018-19	STORMWATER UTILITY FUND ACTUAL 2019-20	STORMWATER UTILITY FUND ESTIMATE 2020-21	STORMWATER UTILITY FUND REVISED 2020-21	STORMWATER UTILITY FUND ESTIMATE 2021-22
541100	Capital Outlay-Sites	0	0	0	0	140,000	0	170,000
541400	Capital Outlay-Infrastructure	1,753,362	401,013	20,500	418,775	1,470,000	870,000	1,100,000
542200	Capital Outlay-Vehicles	0	98,557	26,659	0	0	0	0
542301	Capital Outlay-Outdoor Furniture and Equipment	0	0	0	16,625	0	0	0
	TOTAL CAPITAL OUTLAY	**1,753,362**	**499,570**	**47,159**	**435,400**	**1,610,000**	**870,000**	**1,270,000**
	DIVISION TOTAL	**2,314,478**	**878,734**	**889,856**	**960,984**	**2,472,430**	**1,731,030**	**2,123,770**
	Transfers to GO Bond Fund							
	Transfer to Capital Improvements Fund	11,000	11,000	32,885	21,885	0	0	0
	Transfer from Capital Improvements Fund	(725,000)	0	0	0	0	0	0
	Transfer from Cemetery Capital Improvements Fund	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
	Transfer from General Fund	0	0	0	(1,290,000)	0	0	0
	Indirect Costs	297,750	314,490	330,400	375,590	372,760	372,240	436,190
	Depreciation	424,130	372,458	407,325	405,389	495,000	425,650	446,900
	Annual OPEB Cost	51,410	0	0	0	0	0	0
	Bad Debt Expense	(826)	8,447	7,909	(3,402)	0	0	0
581200	Principal-Capital Leases	0	0	0	0	19,950	19,950	20,590
582200	Interest-Capital Leases	0	0	0	0	1,940	1,940	1,300
	TOTAL EXPENSES	**2,360,941**	**1,573,129**	**1,656,375**	**458,448**	**3,350,080**	**2,538,810**	**3,016,750**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
	Capital to Balance Sheet	1,753,362	499,570	26,659	430,988	1,610,000	870,000	1,270,000
	TOTAL NON-OPERATING REVENUE	**1,753,362**	**499,570**	**26,659**	**430,988**	**1,610,000**	**870,000**	**1,270,000**
	TOTAL DIVISION	**607,580**	**1,073,559**	**1,629,716**	**27,459**	**1,740,080**	**1,668,810**	**1,746,750**
	Retained Earnings	**1,500,302**	**216,607**	**(311,371)**	**1,367,052**	**(387,580)**	**540,890**	**1,588,250**
	ENDING FUND BALANCE	**15,593,846**	**16,099,480**	**15,788,109**	**17,155,160**	**16,356,869**	**17,696,050**	**19,284,800**

2020-2021 CAPITAL ITEMS

Stormwater: Drainage Dump Truck Replacement (3rd of 5 Lease Payments) ($22,000)
Stormwater: Project Civil Engineer Vehicle Replacement (2nd of 3 Lease Payments) ($9,000)
Stormwater: Roadway Milling ($100,000) (522210)
Stormwater: FEMA Grant Matching Funds ($140,000) (541100)
Stormwater: S. Columbia Mutli-use Path bioswale construction ($200,000) (541400)
Stormwater: Additional bioswale construction project ($400,000) (541400)
Stormwater: Allen Wilson Stormwater Repair ($870,000) (541400)

2021-2022 CAPITAL ITEMS

Stormwater: Drainage Dump Truck Replacement (4th of 5 Lease Payments) ($22,000)
Stormwater: Project Civil Engineer Vehicle Replacement (3rd of 3 Lease Payments) ($9,000)
Stormwater: Roadway Milling ($100,000) (522210)
Stormwater: FEMA Grant Matching Funds ($170,000) (541100)
Stormwater: Storm Water Capital Project Funding ($500,000) (541400)

CONFERENCE CENTER/PARKING DECK FUND (555)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	CONF CTR/ DECK FUND ACTUAL 2016-17	CONF CTR/ DECK FUND ACTUAL 2017-18	CONF CTR/ DECK FUND ACTUAL 2018-19	CONF CTR/ DECK FUND ACTUAL 2019-20	CONF CTR/ DECK FUND ESTIMATE 2020-21	CONF CTR/ DECK FUND REVISED 2020-21	CONF CTR/ DECK FUND ESTIMATE 2021-2022
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	0	0	164,159	0	0	0
Depreciation/Amoritization	296,791	296,791	253,677	22,679	300,000	70,150	70,150
Total	**296,791**	**296,791**	**253,677**	**186,838**	**300,000**	**70,150**	**70,150**
OTHER USES							
Transfer to (from)							
Hotel/Motel Tax Fund	(182,516)	(184,045)	(163,690)	(164,159)	(121,870)	(105,000)	(131,250)
Capital Reserve Deposit	182,516	184,045	163,690	0	121,870	105,000	131,250
Sale of General Fixed Assets							
Total Net Assets	**869,670**	**572,879**	**319,201**	**296,522**	**19,201**	**226,372**	**156,222**

HOTEL/MOTEL TAX FUND (275)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2016-17	HOTEL/MOTEL TAX FUND ACTUAL 2017-18	HOTEL/MOTEL TAX FUND ACTUAL 2018-19	HOTEL/MOTEL TAX FUND ACTUAL 2019-20	HOTEL/MOTEL TAX FUND ESTIMATE 2020-21	HOTEL/MOTEL TAX FUND REVISED 2020-21	HOTEL/MOTEL TAX FUND ESTIMATE 2021-22
BEGINNING FUND BALANCE	*0*	*0*	*0*	*0*	*0*	*0*	*0*
REVENUES							
Taxes	643,195	643,963	802,873	875,513	650,000	560,000	700,000
EXPENDITURES							
Decatur Tourism Bureau	187,097	184,045	330,962	383,037	284,370	245,000	306,250
Transfer to Conference Center/TPD	182,516	184,045	163,690	164,158	121,870	105,000	131,250
Transfer to General Fund	273,582	275,874	308,221	328,318	243,760	210,000	262,500
To Fund Balance	(0)	0	0	0	0	0	0
ENDING FUND BALANCE	**0**	**0**	**0**	**0**	**0**	**0**	**0**

TREE BANK FUND (260)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2016-17	TREE BANK FUND ACTUAL 2017-18	TREE BANK FUND ACTUAL 2018-19	TREE BANK FUND ACTUAL 2019-20	TREE BANK FUND ESTIMATE 2020-21	TREE BANK FUND REVISED 2020-21	TREE BANK FUND ESTIMATE 2021-22
BEGINNING FUND BALANCE	*167,745*	*194,194*	*62,151*	*62,674*	*62,974*	*63,154*	*66,554*
REVENUES							
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	64,099	2,481	8,299	480	0	3,400	600
EXPENDITURES							
Contractual Services	1,350	0	66	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	36,300	134,524	0	0	28,330	0	0
R&M Machines & Tools	0	0	7,710	0	0	0	0
TOTAL EXPENDITURES	**37,650**	**134,524**	**7,776**	**0**	**28,330**	**0**	**0**
Reserve for Tree Plantings	194,194	62,151	34,783	481	6,453	3,401	35,683
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	36,264	(132,043)	589	480	6,452	(31,682)	(35,202)
ENDING FUND BALANCE	**194,194**	**62,151**	**62,674**	**63,154**	**34,644**	**66,554**	**67,154**
Reserved For Tree Plantings	194,194	62,151	34,783	481	6,453	3,401	35,683
Unreserved Fund Balance	(0)	(0)	27,891	62,673	28,191	63,153	31,477

CONFISCATED DRUG FUND (210)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2016-17	CONFISCATED DRUG FUND ACTUAL 2017-18	CONFISCATED DRUG FUND ACTUAL 2018-19	CONFISCATED DRUG FUND ACTUAL 2019-20	CONFISCATED DRUG FUND ESTIMATE 2020-21	CONFISCATED DRUG FUND REVISED 2020-21	CONFISCATED DRUG FUND ESTIMATE 2021-22
BEGINNING FUND BALANCE	*12,079*	*12,083*	*15,608*	*15,062*	*14,472*	*15,065*	*10,465*
REVENUES							
Interest	4	6	7	3	0	0	0
Confiscated Currency	0	4,080	0	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	500	561	553	0	7,000	4,600	0
Other Contractual Services	0	0	0	0	0	0	0
Supplies - Specialized Dept	0	0	0	0	0	130	0
Capital Outlay - Computers	0	0	0	0	0	0	0
To Fund Balance	4	3,525	(546)	3	(7,000)	(4,600)	0
ENDING FUND BALANCE	**12,083**	**15,608**	**15,062**	**15,065**	**7,472**	**10,465**	**10,465**

COMMUNITY GRANTS FUND (220)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		GRANT FUND ACTUAL 2016-17	GRANT FUND ACTUAL 2017-18	GRANT FUND ACTUAL 2018-19	GRANT FUND ACTUAL 2019-20	GRANT FUND ESTIMATE 2020-21	GRANT FUND REVISED 2020-21	GRANT FUND ESTIMATE 2021-22
	BEGINNING FUND BALANCE	*1,692*	*31,495*	*75,451*	*65,496*	*65,496*	*65,496*	*65,496*
	REVENUES							
	Intergovernmental	17,037	127,186	0	0	15,000	0	0
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	17,235	0	0	0	0	0	0
	21-C Program Fees	0	0	0	0	0	0	0
	REVENUE TOTAL	**34,272**	**127,186**	**0**	**0**	**15,000**	**0**	**0**
	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	16,594	0	0	0	0	0	0
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	0	146,563	9,955	0	15,000	0	0
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	**16,594**	**146,563**	**9,955**	**0**	**15,000**	**0**	**0**
	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
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
531112	Supplies - Computer Software	0	0	0	0	0	0	0
531114	Outdoor Furniture & Equipment	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
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	EXPENDITURE TOTAL	**16,594**	**146,563**	**9,955**	**0**	**15,000**	**0**	**0**
	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	12,125	63,333	0	0	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	OTHER USES TOTAL	**12,125**	**63,333**	**0**	**0**	**0**	**0**	**0**
	To (From) Fund Balance	29,803	43,956	(9,955)	0	0	0	0
	Ending Fund Balance	**31,495**	**75,451**	**65,496**	**65,496**	**65,496**	**65,496**	**65,496**
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	31,495	75,451	65,496	65,496	65,496	65,496	65,496

CORONAVIRUS RELIEF FUND (221)

2020-2021 Revised and 2021-2022 Adopted Budget Estimates

		CR FUND ESTIMATE 2019-20	CR FUND REVISED 2019-20	CR FUND ACTUAL 2019-20	CR FUND ESTIMATE 2020-21	CR FUND REVISED 2020-21	CR FUND ESTIMATE 2021-22
	BEGINNING FUND BALANCE	*0*	*0*	*0*	*0*	*0*	*0*
	REVENUES						
	Intergovernmental	0	0	0	2,914,440	2,914,440	0
	Interest	0	0	0	0	0	0
	Misc. Revenues	0	0	0	0	0	0
	21-C Program Fees	0	0	0	0	0	0
	REVENUE TOTAL	**0**	**0**	**0**	**2,914,440**	**2,914,440**	**0**
	EXPENDITURES						
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	0	0	0	0	0	0
511200	Temp Salaries & Wages	0	0	0	0	0	0
511300	Overtime - Salaries	0	0	0	0	0	0
511300	Group Insurance	0	0	0	0	0	0
512200	FICA	0	0	0	0	0	0
512300	Medicare	0	0	0	0	0	0
512400	Retirement	0	0	0	0	0	0
512600	Unemployment Insurance	0	0	0	0	0	0
512700	Workers' Comp	0	0	0	0	0	0
512901	CARES Public Safety Reimbursement	0	0	0	1,494,780	0	0
	TOTAL PERSONNEL SERVICES	**0**	**0**	**0**	**1,494,780**	**0**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	0	0	0	0	0	0
521300	Technical Services	0	0	0	0	0	0
522201	R & M - Building & Fixed Equipment	0	0	0	0	0	0
522202	R & M - Communication	0	0	0	0	0	0
522206	R & M Vehicles - Outside Labor	0	0	0	0	0	0
522310	Rental of Land & Bldgs.	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	300,920	300,910	0
523111	Computer Equipment	0	0	0	0	0	0
523112	Computer Software	0	0	0	0	0	0
523400	Printing and Binding	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0
523700	Training Expenses	0	0	0	0	0	0
523701	Business Meetings Expenses	0	0	0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**0**	**0**	**0**	**300,920**	**300,910**	**0**
	SUPPLIES						
531102	Janitorial	0	0	0	0	0	0
531104	Supplies - Misc Maintenance	0	0	0	0	0	0
531105	Supplies - Office	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	0	12,850	12,850	0
531109	Supplies - Vehicles	0	0	0	0	0	0
531110	Supplies - Communications	0	0	0	0	0	0
531111	Supplies - Computer Equip.	0	0	0	900	900	0
531112	Supplies - Computer Software	0	0	0	0	0	0
531114	Outdoor Furniture & Equipment	0	0	0	0	0	0
	TOTAL SUPPLIES	**0**	**0**	**0**	**13,750**	**13,750**	**0**
	CAPITAL OUTLAY						
542101	Communications Equipment	0	0	0	0	0	0
541301	Capital Outlay Buildings	0	0	0	205,000	205,000	0
542102	Office Machines/Equipment	0	0	0	0	0	0
542200	Vehicles	0	0	0	0	0	0
542400	Computers	0	0	0	0	0	0
542401	Computer Systems Software	0	0	0	0	0	0
542500	Misc. Capital Outlay	0	0	0	0	0	0
541100	Sites	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**205,000**	**205,000**	**0**
	EXPENDITURE TOTAL	**0**	**0**	**0**	**2,014,450**	**519,660**	**0**
	OTHER USES						
	Refunds	0	0	0	0	0	0
	Transfer from (to) General Fund	0	0	0	0	(1,494,780)	0
	Transfer from (to) Small Business Relief Fund	0	0	0	(900,000)	(900,000)	0
	Transfer from Capital Improvement Fund	0	0	0	0	0	0
	OTHER USES TOTAL	**0**	**0**	**0**	**(900,000)**	**(2,394,780)**	**0**
	To (From) Fund Balance	**0**	**0**	**0**	**(10)**	**0**	**0**
	Ending Fund Balance	**0**	**0**	**0**	**(10)**	**0**	**0**



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City of Decatur®

Appendix A
Glossary

Budget FY 2021-2022

Oakhurst neighborhood community mural

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 Unites 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 unity, 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 of 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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City of Decatur®

Appendix B
Financial Policies

Budget FY 2021-2022

Verdant Sky, by Milagros Collective

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.

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. **Aggressive Collection Policy** – The City shall follow an aggressive policy of collecting revenues. As a last resort, real property will be sold to satisfy non-payment of property taxes.

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.

C. Tax Administration

The city does not abate or cancel taxes. Property taxes may be reduced or divested only in accordance with valid homestead exemptions, authorized deferrals, changes in property values, and court orders. Finance staff have the authority to authorize short-term payment plans upon request in cases of financial hardship and recurring plans for property owners on fixed incomes. Waivers of penalties and/or interest are subject exclusively to management approval and are intended for property owners with a history of timely payments and no previous waivers received. Execution fees including charges for liens, levy notices, and legal advertising cannot be waived.

The city does not accept pre-payments of taxes before a bill has been issued. Once issued, tax bills are sent to property owners, not mortgage companies. Finance staff and the city's processing center have the authority to accept checks on behalf of the city for property tax payments.

When property taxes have been overpaid and there is no other account or tax year to which to apply the overpayment, a refund is issued. Property tax refunds are issued to the most recent party that paid the refundable portion of the taxes, except in rare cases upon written request of the property owner approved by city staff for a justifiable reason (such as the refund being issued for a prior tax year when the homeowner escrowed with a mortgage company they no longer use).

For delinquent taxes owed, after a levy notice has been issued, only certified funds are acceptable to satisfy a lien for release. Unless otherwise advertised, tax sales for delinquent properties are conducted at City Hall.

New alcohol beverage licenses, alcohol license renewals, and monthly alcohol excise taxes shall be remitted online. The City absorbs online processing fees for alcohol-related payments, and hardcopy submissions and paper checks from restaurants will not be accepted.

Budgeting/bad debt/uncollectible: Tax receivables are based on estimated net

realizable value, and are shown net of an allowance for doubtful accounts. Tax revenues are measured and documented at defined time intervals. Estimated uncollectible amounts are based on historical experience.

D. Payment Acceptance & Deposits

Residents pay city taxes, fees, fines, and other charges. When payments are accepted by City staff, a computer-generated receipt, email confirmation, stamped proof of payment, or similar documentation shall be offered to the customer. Exact deposit data is entered into authorized City software applications prior to deposit. Payments shall be deposited with the bank quickly and regularly.

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 $10,000, competition is required to the extent that it exists. Each department must attempt to obtain a minimum of three bids from different sources. If threesources 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 At-

torney, 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 sex, race, color, religion , national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender 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 that discriminate or permit discrimination against persons because of sex, race, color, religion, national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender 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 bid-

ding, 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 the appropriate notation on the purchase order.

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)

A "Purchase Order" (PO) cannot be issued unless sufficient funds are available in the budget. The following is the established City procedure for use of purchase orders:

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 his/her 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. The petty cash account must be replenished by a Purchase Order (PO) for the individual 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 PO must be issued 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 60 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 60 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.

I. Vendor Compliance

To maintain compliance with IRS rules, City staff requests a W-9 from any new vendors prior to payment issuance. Requests for updated W-9s are made periodically for existing vendors.

J. Loans

Loans from the City to employees and city commissioners are prohibited.

K. Wire Transfers

Dual control is used for wire transfers; meaning wires from the City cannot be initiated and approved by the same person.

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 Saving s 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 thecontext of managing an overall portfolio. Under the "prudent person" standard, investments shall be made with judgment 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 then 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 individual unit prices. Assets should not be grouped. For example, in acquiring equipment, if three personal computers (PC) were acquired simultaneously at $2,000 each, this would not be an asset of $6,000 consisting of 3 PCs. Instead, it would be 3 separate acquisitions of $2,000. Each PC would be recorded as a separate controllable item.

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 trans-

fer 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 Payroll Coordinator 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
Tree Bank (formerly called 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.



City of Decatur®

Appendix C
Position Classification Plan

Budget FY 2021-2022

Tre Chance, by Rollin Karg

ASSIGNMENT OF CLASSES TO SALARY RANGES

Effective July 1, 2021

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
1	32,365	53,040	Crew Worker Sanitation Equipment Operator I
2	34,008	55,723	
3	35,734	58,552	Administrative Services Assistant Asst. Active Living Program Supervisor Building Maintenance Specialist Equipment Operator Parking Attendant Site Director I
4	37,544	61,506	Communications Officer I Sanitation Equipment Operator II Support Services Technician
5	39,437	64,626	Accounting Specialist Administrative Assistant Automotive Mechanic Communications Officer II Court Clerk Crew Leader Revenue Officer Site Director II
6	41,434	67,912	Firefighter I Communications Team Leader
7	43,534	71,365	Cemetery Specialist Codes Enforcement Officer Digital Media Specialist Firefighter II Office Manager Permit & Zoning Technician Senior Site Director
8	45,739	74,984	
9	48,048	78,770	Active Living Program Supervisor Children & Youth Services Program Supervisor Crew Supervisor Fire Apparatus Operator Motor Maintenance Supervisor Police Officer
10	50,482	82,763	Arborist Building Inspector Chief Court Clerk Community Information Services Coordinator Engineering Inspector Fire Inspector HR Generalist Master Police Officer Planner Police Investigator Revenue Manager Security Planner & Procurement Administrator Special Events Coordinator

continued ►

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
11	53,040	86,944	
12	55,723	91,354	Downtown Programs Manager Energy & Sustainability Manager Fire Sergeant Lifelong Community Program Manager Police Sergeant Project Manager Operations Analyst
13	58,552	95,992	
14	61,506	100,838	Communications Manager/PIO Community Education & Information Manager Fire Lieutenant Police Lieutenant Project Civil Engineer Senior Planner
15	64,626	105,934	Asst. Active Living Director Asst. Children & Youth Services Director
16	67,912	111,301	Accountant Fire Captain Police Captain
17	71,365	116,938	Asst. Fire Chief Building Official Facilities Superintendent Sanitation Services Superintendent Senior Engineer Development Services Manager
18	74,984	122,866	Active Living Director Children & Youth Services Director City Clerk & Budget Director Deputy Fire Chief Deputy Police Chief Deputy Public Works Director Human Resources Director
19	78,770	129,085	
20	82,762	135,616	Finance Director Planning & Economic Development Director
21	86,944	142,480	Fire Chief Police Chief
22	91,353	149,328	
23	95,992	157,269	Assistant City Manager

CITY OF DECATUR SALARY RATE TABLE

Effective July 1, 2021

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	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040
WEEKLY	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00
HRLY	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50
MTHLY	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420
RANGE 02 Position Titles: None																					
ANNUAL	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723
WEEKLY	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60
HRLY	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79
MTHLY	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644
RANGE 03 Position Titles: Admin. Services Asst., Asst. Active Living Program Supervisor, Building Maintenance Specialist, Equipment Operator, Parking Attendant, Site Director																					
ANNUAL	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552
WEEKLY	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00
HRLY	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15
MTHLY	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879
RANGE 04 Position Titles: Communications Officer I, Sanitation Equipment Operator II, Support Services Technician																					
ANNUAL	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506
WEEKLY	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80
HRLY	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57
MTHLY	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125
RANGE 05 Position Titles: Accounting Specialist, Administrative Asst, Automotive Mechanic, Communications Officer II, Court Clerk, Crew Leader, Revenue Officer, Site Director II																					
ANNUAL	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626
WEEKLY	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80
HRLY	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07
MTHLY	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385
RANGE 06 Position Titles: Communications Team Leader																					
ANNUAL	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912
WEEKLY	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00
HRLY	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65
MTHLY	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659
RANGE 07 Position Titles: Cemetery Specialist, Codes Enforcement Officer, Digital Media Specialist, Office Manager, Permit & Zoning Tech, Senior Site Director																					
ANNUAL	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365
WEEKLY	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40
HRLY	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31
MTHLY	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE 08	**Position Titles: None**																				
ANNUAL	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984
WEEKLY	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00
HRLY	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05
MTHLY	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249
RANGE 09	**Position Titles: Active Living Program Supervisor, Children & Youth Services Program Supervisor, Crew Supervisor, Motor Maintenance Supervisor, Police Officer**																				
ANNUAL	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770
WEEKLY	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80
HRLY	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87
MTHLY	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564
RANGE 10	**Position Titles: Arborist, Building Inspector, Chief Court Clerk, Community Information Services Coordinator, Engineering Inspector, HR Generalist, Master Police Officer, Planner, Police Investigator, Revenue Manager, Security Planner & Procurement Administrator, Special Events Coordinator**																				
ANNUAL	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763
WEEKLY	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60
HRLY	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79
MTHLY	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897
RANGE 11	**Position Titles: None**																				
ANNUAL	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944
WEEKLY	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00
HRLY	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80
MTHLY	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245
RANGE 12	**Position Titles: Downtown Programs Manager, Energy & Sustainability Manager, Lifelong Community Program Manager, Police Sergeant, Project Manager, Operations Analyst**																				
ANNUAL	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354
WEEKLY	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80
HRLY	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92
MTHLY	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613
RANGE 13	**Position Titles: None**																				
ANNUAL	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992
WEEKLY	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00
HRLY	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15
MTHLY	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999
RANGE 14	**Position Titles: Communications Manager/PIO, Community Education & Information Manager, Police Lieutenant, Project Civil Engineer, Senior Planner**																				
ANNUAL	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838
WEEKLY	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20
HRLY	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48
MTHLY	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403
RANGE 15	**Position Titles: Asst Active Living Dir, Asst Children & Youth Services Dir**																				
ANNUAL	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934
WEEKLY	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20
HRLY	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93
MTHLY	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE 16	**Position Titles: Accountant, Police Captain**																				
ANNUAL	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301
WEEKLY	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40
HRLY	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51
MTHLY	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275
RANGE 17	**Position Titles: Assistant Fire Chief, Building Official, Development Services Manager, Facilities Superintendent, Sanitation Services Superintendent, Senior Engineer**																				
ANNUAL	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938
WEEKLY	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80
HRLY	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22
MTHLY	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745
RANGE 18	**Position Titles: Active Living Director, Children & Youth Services Director, City Clerk, Deputy Fire Chief, Deputy Police Chief, Deputy Public Works Director, HR Director**																				
ANNUAL	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866
WEEKLY	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80
HRLY	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22	57.63	59.07
MTHLY	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239
RANGE 19	**Position Titles: None**																				
ANNUAL	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085
WEEKLY	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40
HRLY	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22	57.63	59.07	60.55	62.06
MTHLY	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757
RANGE 20	**Position Titles: Finance Director, Planning & Economic Development Director**																				
ANNUAL	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616
WEEKLY	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00
HRLY	39.79	40.78	41.8	42.85	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07	60.55	62.06	63.61	65.20
MTHLY	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757	11,026	11,301
RANGE 21	**Position Titles: Fire Chief, Police Chief**																				
ANNUAL	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616	139,006	142,480
WEEKLY	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00	2,673.20	2,740.00
HRLY	41.8	42.85	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07	60.55	62.06	63.61	65.20	66.83	68.50
MTHLY	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757	11,026	11,301	11,584	11,873
RANGE 22	**Position Titles: None**																				
ANNUAL	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616	139,006	142,480	146,037	149,698
WEEKLY	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00	2,673.20	2,740.00	2,808.40	2,878.80
HRLY	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07	60.55	62.06	63.61	65.20	66.83	68.50	70.21	71.97
MTHLY	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757	11,026	11,301	11,584	11,873	12,170	12,475
RANGE 23	**Position Titles: Assistant City Manager**																				
ANNUAL	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616	139,006	142,480	146,037	149,698	153,442	157,269
WEEKLY	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00	2,673.20	2,740.00	2,808.40	2,878.80	2,950.80	3,024.40
HRLY	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07	60.55	62.06	63.61	65.20	66.83	68.50	70.21	71.97	73.77	75.61
MTHLY	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757	11,026	11,301	11,584	11,873	12,170	12,475	12,787	13,106

AUTHORIZED PERSONNEL

CITY OF DECATUR 2021-2022 ADOPTED BUDGET

	FY 19-20		FY 20-21		FY 21-22	
	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	
City Clerk	1		1		1	
Office Manager	1		1		1	
Operations Analyst			1		1	
City Attorney		1		1		1
Graduate Intern		1		-		1
Records Specialist		1		1		1
	4	**3**	**5**	**2**	**5**	**3**
FIRE & RESCUE						
Fire Chief	1		1		1	
Deputy Fire Chief	1		1		1	
Assistant Fire Chief	1		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**	**39**	**15**	**39**	**15**
ADMINISTRATIVE SERVICES						
Assistant City Manager	1		1		1	
HR Director	1		1		1	
HR Generalist	2		2		2	
Administrative Assistant	1		1		1	
Finance Director	1		1		1	
Revenue Manager	-		-		1	
Revenue Supervisor	1		1		1	
Revenue Officer	3		3		3	
Accounting Director	1		1		-	
Accountant	-		-		1	
Accounting Specialist	2		2		2	
Chief Court Clerk	1		1		1	
Court Clerk	2		2		2	
Graduate Intern		1		1		1

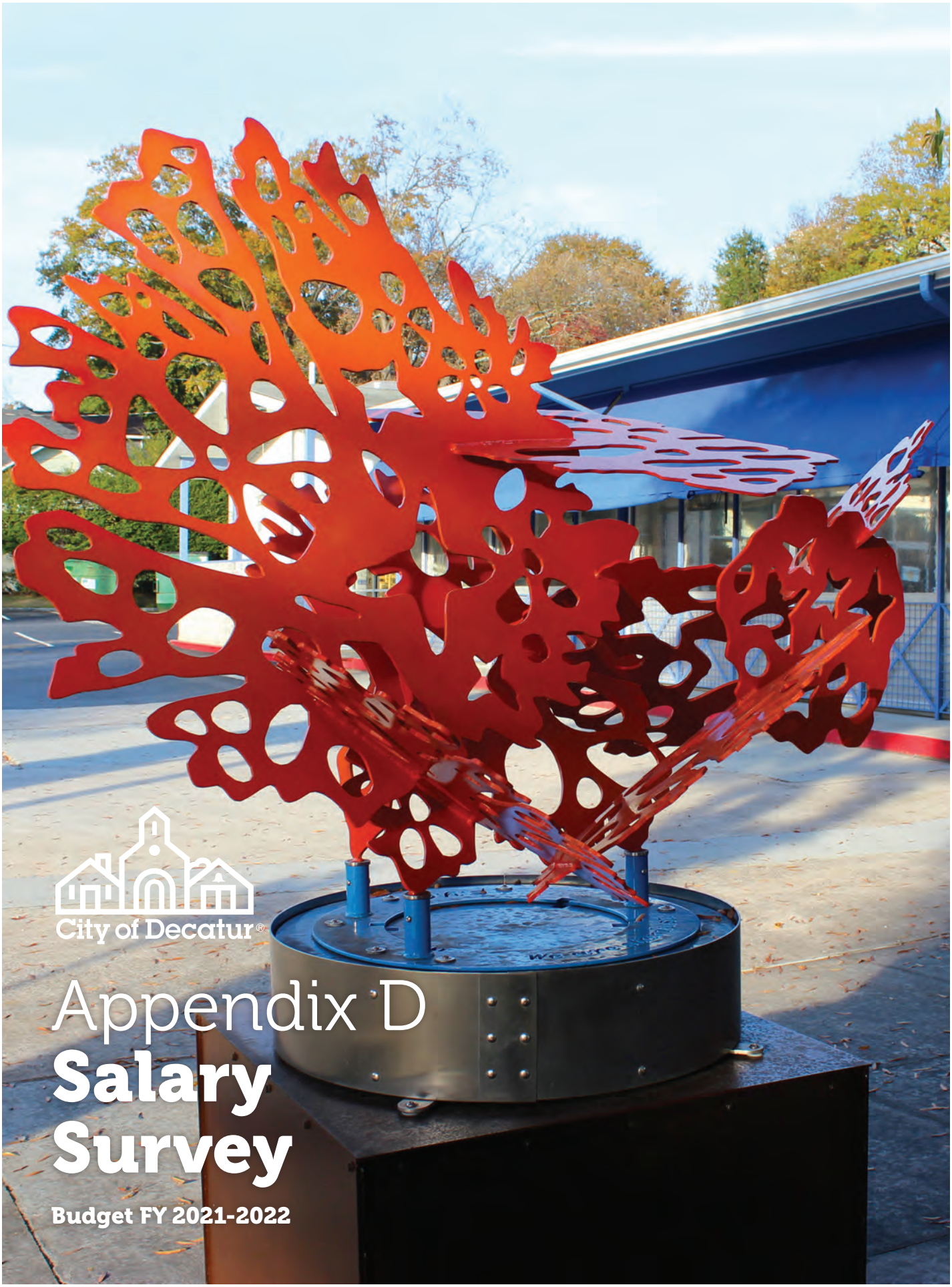
	FY 19-20		FY 20-21		FY 21-22	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Payroll Clerk		1		1		1
Customer Service Clerk		2		2		2
Intern		2		2		2
Chief Judge		1		1		1
Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	16	**15**	**16**	**15**	**16**	**15**
COMMUNITY & ECONOMIC DEVELOPMENT						
Assistant City Manager	1		1		1	
Chief, Division of Civic Engagement, Education & Communication	1		-		-	
Downtown Programs Manager	1		1		1	
Planning and Economic Development Director	1		1		1	
Senior Planner	1		1		1	
Planner	1		1		1	
Lifelong Community Program Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Communications Manager/PIO	1		1		1	
Digital Media Specialist	-		-		1	
Community Information Services & Volunteer Coordinator	1		1		1	
Operations Analyst	1		1		1	
Administrative Services Assistant	1		1		1	
Parking Attendant	-	4	-	4	-	4
Special Events Coordinator		1		1		1
Digital Media Specialist		1		1		-
Content Writer		-		-		1
Planning Intern		1		1		1
	12	**7**	**11**	**7**	**12**	**7**
ACTIVE LIVING						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	5		5		5	
Program Assistant	3		3		3	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Program Leader		18		18		18

	FY 19-20		FY 20-21		FY 21-22	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Specialized Instructor		40		40		40
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	11	**72**	**11**	**72**	**11**	**72**
CHILDREN & YOUTH SERVICES						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	2		2		2	
Site Director	10		10		9	
Administrative Assistant	1		1		1	
After-School Counselor		59		59		49
Instructor		34		34		34
Junior Counselor		3		3		3
Lead Counselor		10		10		10
Summer Camp Counselor		16		16		22
Technology Support Staff		1		1		1
Technology Instructor		9		9		8
Technology Coordinator		1		1		1
	15	**133**	**15**	**133**	**14**	**128**
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Deputy Public Works Director	-		-		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
DE&C Director	1		1		-	
Development Services Manager	-		-		1	
Senior Engineer	1		1		1	
Building Official	1		1		1	
Project Civil Engineer	1		1		1	
Project Manager	1		1		1	
Energy & Sustainability Manager	-		-		1	
Building Inspector	1		1		1	
Engineering Inspector	1		1		1	
Arborist	1		1		1	
Planning & Zoning Technician	1		1		1	
Codes Enforcement Officer	1		1		1	
Crew Supervisor	5		5		5	
Crew Leader	2		2		2	

	FY 19-20		FY 20-21		FY 21-22	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Crew Worker	19		19		19	
Equipment Operator	7		7		7	
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		1	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	11		11		11	
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
	73	**16**	**73**	**16**	**75**	**16**
POLICE						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	4		5		5	
Police Sergeant	7		7		7	
Police Investigator	3		4		4	
Community Education & Information Manager	1		1		1	
Police Officer, MPO	27		25		25	
Communications Officer	9		9		9	
Communications Team Leader	2		2		2	
Support Services Technician	1		1		1	
Administrative Assistant	1		1		1	
Animal Control Officer		1		1		1
Administrative Investigator/Permit Clerk		1		1		1
Fingerprint Examiner		1		1		1
School Crossing Guard		37		40		40
	60	**40**	**60**	**43**	**60**	**43**
TOTAL	**230**	**301**	**230**	**303**	**232**	**299**



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City of Decatur®

Appendix D
Salary Survey

Budget FY 2021-2022

Coral Stardust, by Elizabeth Akamatsu

A comprehensive salary survey was conducted in March 2021. The following data was compiled using information shared by cities in the metro-Atlanta region as well as the city of Columbus. Data noted with an asterisk indicates that the salary information was collected and reported using the Georgia Department of Community Affairs 2021 Municipal Wage and Salary Survey report.

Crew Worker

CITY	MIN	MAX
Alpharetta	$37,249	$59,598
Decatur proposed	**$32,365**	**$53,040**
Decatur current	**$30,805**	**$50,482**
Chamblee	$31,763	$49,232
Duluth	$31,096	$48,173
Roswell	$29,640	$47,382
Woodstock	$29,786	$46,467
Acworth	$29,705	$44,546
Snellville	$22,868	$41,579
Columbus	$26,000	$40,353
Conyers	$24,655	$38,248
Marietta	$24,502	$38,168
College Park	$25,049	$38,115
Gainesville	$24,357	$37,794
Median Salary	**$29,640**	**$44,546**
Avg. Market Salary	**$28,267**	**$44,626**

Equipment Operator

CITY	MIN	MAX
Decatur proposed	**$35,734**	**$58,552**
Duluth	$36,005	$55,806
Decatur current	**$34,008**	**$55,723**
Roswell	$34,570	$55,266
McDonough	$32,855	$52,781
Woodstock	$32,906	$51,293
Chamblee	$31,763	$49,232
Acworth	$32,787	$49,170
Marietta	$31,221	$48,630
College Park	$28,998	$44,123
Gainesville	$28,226	$43,742
Conyers	$27,182	$42,168
Columbus	$27,437	$41,748
Atlanta	$31,200	$38,800
Median Salary	**$31,763**	**$49,170**
Avg. Market Salary	**$31,474**	**$48,345**

Sanitation Equipment Operator I&II

CITY	MIN	MAX
Decatur proposed	**$32,365**	**$61,506**
Decatur current	**$31,574**	**$58,552**
Gainesville	$34,278	$53,123
Atlanta	$34,700	$52,100
Roswell	$31,990	$51,168
College Park	$28,998	$48,645
Conyers	$29,968	$46,491
Acworth	$29,705	$44,546
Columbus	$28,825	$43,861
Marietta	$24,502	$46,405
Median Salary	**$29,968**	**$48,645**
Avg. Market Salary	**$30,366**	**$48,441**

Building Maintenance Specialist

CITY	MIN	MAX
Sandy Springs	$45,000	$59,000
Columbus	$38,767	$58,989
Decatur proposed	**$35,734**	**$58,552**
Decatur current	**$34,008**	**$55,723**
Chamblee	$33,986	$52,679
College Park	$31,970	$48,645
Marietta	$31,221	$48,630
Peachtree City*	$31,512	$47,258
Woodstock	$29,786	$46,467
Roswell*	$28,350	$45,344
Atlanta	$31,200	$44,900
Gainesville	$28,226	$43,742
Doraville*	$26,749	$41,246
Median Salary	**$31,367**	**$47,944**
Avg. Market Salary	**$32,565**	**$49,385**

City of Decatur®

Accounting Specialist

CITY	MIN	MAX
Snellville	$43,068	$74,669
Atlanta	$41,000	$68,300
Woodstock	$42,099	$65,645
Alpharetta	$40,974	$65,558
Decatur proposed	**$39,437**	**$64,626**
Decatur current	**$37,554**	**$61,506**
College Park	$38,859	$59,129
Brookhaven*	$36,026	$57,637
Duluth	$36,005	$55,806
Roswell	$34,570	$55,266
Doraville*	$35,006	$53,934
Acworth	$34,455	$51,661
Marietta	$32,718	$51,064
Gainesville	$32,635	$50,606
Conyers	$29,968	$46,491
McDonough	$28,381	$45,594
Columbus	$28,825	$43,861
Median Salary	**$35,506**	**$55,536**
Avg. Market Salary	**$35,759**	**$56,670**

Administrative Assistant

CITY	MIN	MAX
Dunwoody	$41,266	$66,026
Alpharetta	$40,974	$65,558
Decatur proposed	**$37,544**	**$64,626**
Decatur current	**$37,544**	**$61,506**
Roswell	$37,315	$59,696
Woodstock	$38,126	$59,488
Duluth	$37,814	$58,573
Brookhaven*	$36,026	$57,637
Sandy Springs	$44,720	$56,000
Peachtree City*	$36,546	$54,808
Snellville	$32,178	$54,554
Chamblee	$33,986	$52,679
Acworth	$34,455	$51,661
College Park	$33,568	$51,078
Marietta	$32,718	$51,064
McDonough	$31,290	$50,268
Columbus	$31,519	$47,960
Gainesville	$29,661	$45,947
Atlanta	$31,200	$44,900
Conyers	$28,541	$44,277
Median Salary	**$34,455**	**$54,554**
Avg. Market Salary	**$35,234**	**$54,404**

Automative Mechanic

CITY	MIN	MAX
Decatur proposed	**$39,437**	**$64,626**
Decatur current	**$37,544**	**$61,506**
Peachtree City*	$40,331	$60,507
Chamblee	$38,911	$60,312
Snellville	$26,473	$56,160
Gainesville	$36,026	$55,806
Roswell	$34,570	$55,266
Marietta	$34,362	$53,664
Acworth	$34,455	$51,661
Columbus	$31,818	$48,415
Atlanta	$31,400	$47,200
Conyers	$29,968	$46,491
Median Salary	**$34,455**	**$55,266**
Avg. Market Salary	**$34,169**	**$54,272**

Court Clerk

CITY	MIN	MAX
Chamblee	$47,667	$73,884
Decatur proposed	**$39,437**	**$64,626**
Decatur current	**$37,544**	**$61,506**
Alpharetta	$37,249	$59,598
Gainesville	$36,026	$55,806
Suwanee*	$35,714	$55,370
Doraville*	$49,608	$54,080
Marietta	$34,362	$53,664
Acworth	$34,455	$51,662
Woodstock	$32,885	$51,293
Snellville	$27,796	$50,539
Columbus	$31,818	$48,415
Conyers	$28,541	$44,277
Atlanta	$31,200	$40,700
Median Salary	**$34,455**	**$56,334**
Avg. Market Salary	**$35,759**	**$53,907**

Revenue Officer

CITY	MIN	MAX
Atlanta	$41,000	$68,300
Decatur proposed	**$39,437**	**$64,626**
Decatur current	**$37,544**	**$61,506**
Duluth	$39,728	$61,485
Columbus	$36,899	$56,146
Marietta	$34,362	$53,664
Gainesville	$34,278	$53,123
Median Salary	**$37,222**	**$58,816**
Avg. Market Salary	**$37,302**	**$59,037**

Code Enforcement Officer

CITY	MIN	MAX
Alpharetta	$45,071	$72,113
Decatur proposed	**$43,534**	**$71,365**
Roswell	$43,534	$69,618
Decatur current	**$41,434**	**$67,912**
Marietta	$41,891	$65,354
Gainesville	$40,123	$62,213
Duluth	$39,728	$61,485
Woodstock	$38,126	$59,488
Conyers	$38,248	$59,335
Atlanta	$38,300	$57,500
McDonough	$34,498	$55,420
Peachtree City*	$36,546	$54,808
College Park	$35,246	$53,632
Columbus	$33,429	$50,866
Median Salary	**$38,300**	**$59,488**
Avg. Market Salary	**$38,936**	**$60,750**

Office Manager

CITY	MIN	MAX
Chamblee	$47,667	$73,884
Alpharetta	$45,071	$72,113
Decatur proposed	**$43,534**	**$71,365**
Decatur current	**$41,434**	**$67,912**
Gainesville	$41,683	$64,605
Conyers	$36,426	$56,510
Atlanta	$36,500	$54,700
College Park	$35,246	$53,632
Columbus	$31,818	$48,415
Median Salary	**$38,967**	**$60,558**
Avg. Market Salary	**$39,481**	**$61,471**

Permit & Zoning Technician

CITY	MIN	MAX
Atlanta	$44,000	$73,400
Decatur proposed	**$43,534**	**$71,365**
Decatur current	**$41,434**	**$67,912**
Snellville	$35,476	$66,144
Alpharetta	$40,974	$65,558
Columbus	$40,730	$61,975
Marietta	$36,088	$56,347
Gainesville	$34,278	$53,123
McDonough	$32,855	$52,784
Acworth	$34,455	$51,661
College Park	$33,568	$51,078
Median Salary	**$35,782**	**$59,161**
Avg. Market Salary	**$37,386**	**$59,998**

Active Living Program Supervisor

CITY	MIN	MAX
Atlanta	$47,300	$78,900
Decatur proposed	**$48,048**	**$78,700**
Decatur current	**$45,739**	**$74,984**
Duluth	$41,704	$64,563
Snellville	$32,178	$58,505
Acworth	$38,023	$57,024
College Park	$37,009	$56,313
Columbus	$36,889	$56,146
Marietta	$34,362	$53,664
Median Salary	**$37,516**	**$57,765**
Avg. Market Salary	**$39,151**	**$62,512**

Crew Supervisor

CITY	MIN	MAX
Alpharetta	$54,536	$87,257
Decatur proposed	**$48,048**	**$78,770**
Roswell	$47,029	$75,192
Decatur current	**$45,739**	**$74,984**
Snellville	$38,500	$70,000
Duluth	$41,704	$64,563
Marietta	$39,894	$62,130
Peachtree City*	$40,331	$60,507
Chamblee	$38,911	$60,312
Woodstock	$38,126	$59,488
Suwanee*	$37,523	$58,178
Atlanta	$38,300	$57,500
Conyers	$34,692	$53,819
Columbus	$28,825	$43,861
Median Salary	**$38,911**	**$60,507**
Avg. Market Salary	**$40,316**	**$63,676**

Building Inspector

CITY	MIN	MAX
Decatur proposed	**$50,482**	**$82,763**
Decatur current	**$48,048**	**$78,770**
Alpharetta	$45,071	$72,113
Woodstock	$44,221	$68,973
Marietta	$41,891	$65,354
Roswell	$40,290	$64,459
Acworth	$41,971	$62,956
McDonough	$38,034	$61,101
Atlanta	$40,600	$61,000
College Park	$38,859	$59,129
Gainesville	$37,794	$58,573
Suwanee	$56,300	$56,300
Columbus	$35,121	$53,441
Median Salary	**$41,246**	**$62,029**
Avg. Market Salary	**$42,350**	**$63,514**

Motor Maintenance Supervisor

CITY	MIN	MAX
Marietta	$53,893	$83,304
Decatur proposed	**$48,048**	**$78,770**
Decatur current	**$45,739**	**$74,984**
Duluth	$45,926	$71,198
Conyers	$44,277	$68,688
Acworth	$44,082	$66,144
Atlanta	$38,300	$57,500
Median Salary	**$45,008**	**$69,943**
Avg. Market Salary	**$45,370**	**$70,303**

Chief Court Clerk

CITY	MIN	MAX
Dunwoody	$65,484	$108,049
Duluth	$58,635	$90,834
Marietta	$53,893	$83,304
Decatur proposed	**$50,482**	**$82,763**
Decatur current	**$48,048**	**$78,770**
Acworth	$48,663	$73,005
Columbus	$47,234	$71,872
Gainesville	$42,952	$68,702
Snellville	$32,178	$58,505
Woodstock	$36,206	$56,618
Conyers	$34,692	$53,819
McDonough	$32,855	$52,781
Atlanta	$33,000	$49,600
Median Salary	**$45,093**	**$70,287**
Avg. Market Salary	**$44,487**	**$70,488**

Engineering Inspector

CITY	MIN	MAX
Woodstock	$74,194	$116,480
Decatur current	**$50,482**	**$82,763**
Decatur proposed	**$50,482**	**$82,763**
Marietta	$46,155	$72,114
Alpharetta	$45,071	$72,113
Gainesville	$39,645	$61,506
Columbus	$35,121	$53,441
Median Salary	**$45,613**	**$72,114**
Avg. Market Salary	**$48,445**	**$76,403**

Planner

CITY	MIN	MAX
Conyers	$79,000	$90,850
Woodstock	$55,058	$86,424
Decatur proposed	**$50,482**	**$82,763**
Decatur current	**$48,048**	**$78,770**
Suwanee*	$50,473	$78,233
Peachtree City*	$51,628	$77,443
Doraville*	$50,045	$77,085
Roswell	$47,029	$75,192
Duluth	$48,235	$74,755
Alpharetta	$45,071	$72,113
Marietta	$43,950	$68,661
Snellville	$35,476	$64,502
Gainesville	$39,645	$61,506
Atlanta	$40,600	$61,000
McDonough	$36,222	$58,191
Columbus	$36,899	$56,146
Median Salary	**$47,029**	**$74,755**
Avg. Market Salary	**$47,159**	**$72,058**

Human Resources Generalist

CITY	MIN	MAX
Alpharetta*	$60,900	$107,140
Columbus	$63,524	$96,660
Decatur proposed	**$50,482**	**$82,763**
Decatur current	**$48,048**	**$78,770**
Dunwoody	$44,567	$71,308
Brookhaven*	$46,010	$73,611
Atlanta	$41,000	$68,300
Acworth	$44,082	$66,144
Woodstock	$40,061	$64,043
Duluth	$39,728	$61,485
Marietta	$36,088	$56,347
College Park	$33,568	$51,078
Median Salary	**$44,082**	**$68,300**
Avg. Market Salary	**$45,234**	**$72,262**

Special Events Coordinator

CITY	MIN	MAX
Decatur proposed	**$50,482**	**$82,763**
College Park	$52,075	$79,238
Decatur current	**$48,048**	**$78,770**
Roswell	$47,029	$75,192
Chamblee	$47,667	$73,884
Woodstock	$46,509	$72,467
Alpharetta	$45,071	$72,113
McDonough	$41,932	$67,364
Duluth	$41,704	$64,563
Atlanta	$40,600	$61,000
Conyers	$36,426	$59,335
Columbus	$33,429	$50,866
Median Salary	**$45,071**	**$72,113**
Avg. Market Salary	**$43,681**	**$68,617**

City of Decatur®

Communications Manager

CITY	MIN	MAX
Marietta	$68,765	$110,011
Atlanta	$63,200	$105,400
Decatur proposed	**$61,506**	**$100,838**
Columbus	$63,557	$96,709
Decatur current	**$58,552**	**$95,992**
Duluth	$61,568	$95,389
Woodstock	$55,058	$86,424
Gainesville	$47,466	$75,941
Conyers	$48,815	$75,728
Snellville	$35,476	$64,502
Median Salary	**$58,552**	**$95,389**
Avg. Market Salary	**$55,829**	**$89,566**

Building Official

CITY	MIN	MAX
Roswell	$73,320	$117,291
Decatur proposed	**$71,365**	**$116,938**
Decatur current	**$67,912**	**$111,301**
Columbus	$70,119	$106,694
Woodstock	$67,434	$105,893
Alpharetta	$65,988	$105,581
Acworth	$62,302	$93,442
Duluth	$58,635	$90,834
McDonough	$50,969	$81,881
Suwanee*	$52,250	$80,995
Median Salary	**$65,988**	**$105,581**
Avg. Market Salary	**$63,214**	**$99,324**

Project Civil Engineer

CITY	MIN	MAX
Columbus	$70,119	$106,694
Roswell*	$44,979	$105,741
Decatur proposed	**$61,506**	**$100,838**
Chamblee	$63,482	$96,847
College Park	$63,298	$96,315
Decatur current	**$58,552**	**$95,992**
Alpharetta	$59,989	$95,983
Atlanta	$54,700	$91,100
Peachtree City*	$54,242	$81,363
Gainesville	$51,730	$77,542
Median Salary	**$58,552**	**$95,992**
Avg. Market Salary	**$57,899**	**$94,175**

Facilities Superintendent

CITY	MIN	MAX
Decatur proposed	**$71,365**	**$116,938**
Alpharetta	$72,587	$116,139
Decatur current	**$64,626**	**$105,934**
Conyers	$62,302	$96,651
Marietta	$60,091	$95,971
Woodstock	$48,547	$76,211
Gainesville	$47,466	$75,941
College Park	$47,234	$71,872
Doraville*	$43,763	$67,413
Roswell*	$35,714	$57,117
Columbus	$35,121	$53,441
Median Salary	**$48,007**	**$76,076**
Avg. Market Salary	**$51,745**	**$81,669**

Assistant Active Living Director

CITY	MIN	MAX
Marietta	$73,653	$117,603
Decatur proposed	**$64,626**	**$105,934**
Gainesville	$62,275	$102,731
Decatur current	**$61,506**	**$100,838**
College Park	$60,283	$91,728
Duluth	$55,869	$86,507
Columbus	$34,946	$53,175
Median Salary	**$60,895**	**$96,283**
Avg. Market Salary	**$58,089**	**$92,097**

Sanitation Services Superintendent

CITY	MIN	MAX
Decatur proposed	**$71,365**	**$116,938**
Decatur current	**$64,626**	**$105,934**
Columbus	$57,550	$87,569
Atlanta	$50,900	$84,800
Gainesville	$47,466	$75,941
Acworth	$48,663	$73,005
Marietta	$43,950	$68,661
Median Salary	**$49,782**	**$80,371**
Avg. Market Salary	**$52,193**	**$82,652**

Senior Engineer

CITY	MIN	MAX
Marietta	$81,058	$129,522
College Park	$80,786	$122,925
Decatur proposed	**$71,365**	**$116,938**
Alpharetta	$72,587	$116,139
Decatur current	**$67,912**	**$111,301**
Roswell	$69,077	$110,490
Atlanta	$47,300	$78,900
Columbus	$35,121	$53,441
Median Salary	**$69,077**	**$111,301**
Avg. Market Salary	**$64,834**	**$103,245**

Active Living Director

CITY	MIN	MAX
Marietta	$89,170	$142,418
Acworth	$92,492	$138,727
Brookhaven*	$84,246	$138,719
Duluth	$86,611	$134,222
Gainesville	$75,691	$124,904
Decatur proposed	**$74,984**	**$122,866**
Peachtree City*	$80,523	$120,784
Decatur current	**$71,365**	**$116,938**
College Park	$69,786	$106,187
Woodstock	$46,467	$72,467
Columbus	$40,730	$61,975
Median Salary	**$78,107**	**$122,844**
Avg. Market Salary	**$73,708**	**$115,734**

City Clerk

CITY	MIN	MAX
Suwanee*	$86,893	$134,684
Woodstock	$81,598	$128,128
Dunwoody	$76,381	$126,028
Decatur proposed	**$74,984**	**$122,866**
Decatur current	**$71,365**	**$116,938**
Acworth	$75,898	$113,857
Brookhaven*	$70,471	$112,752
Chamblee	$71,536	$110,880
Roswell	$69,077	$110,490
McDonough	$65,050	$104,503
Doraville*	$59,842	$92,144
College Park	$60,283	$91,729
Marietta*	$80,018	$80,018
Alpharetta*	$80,000	$80,000
Gainesville	$49,733	$79,560
Peachtree City*	$51,628	$77,442
Snellville	$72,500	$72,500
Conyers	$44,277	$68,688
Columbus	$38,767	$58,989
Median Salary	**$70,918**	**$98,324**
Avg. Market Salary	**$66,962**	**$97,741**

Human Resources Director

CITY	MIN	MAX
Dunwoody	$89,090	$146,999
Marietta	$89,170	$142,418
Roswell	$87,693	$140,275
Brookhaven*	$84,256	$138,719
Woodstock	$81,598	$128,128
Acworth	$83,794	$125,680
Decatur proposed	**$84,984**	**$122,866**
Peachtree City*	$80,523	$120,784
Chamblee	$76,543	$118,642
Columbus	$77,398	$117,771
Decatur current	**$71,365**	**$116,938**
Alpharetta*	$113,000	$113,000
College Park	$69,786	$106,187
Duluth	$67,870	$105,165
McDonough	$65,050	$104,503
Conyers	$70,000	$90,629
Gainesville	$54,850	$87,734
Median Salary	**$78,961**	**$118,207**
Avg. Market Salary	**$78,874**	**$118,973**

City of Decatur®

Finance Director

CITY	MIN	MAX
Brookhaven*	$99,772	$159,636
Marietta	$99,840	$159,432
Sandy Springs	$130,000	$154,000
Roswell	$93,101	$148,907
Suwanee*	$95,913	$148,666
Gainesville	$90,085	$148,616
Duluth	$90,938	$140,962
Woodstock	$89,773	$140,941
Acworth	$92,492	$138,727
Atlanta	$82,300	$137,100
Decatur proposed	**$82,762**	**$135,616**
Peachtree City*	$88,882	$133,323
Tucker*	$130,000	$130,000
Decatur current	**$74,984**	**$122,866**
Doraville*	$78,229	$120,494
Chamblee	$76,543	$118,642
Columbus	$77,398	$117,771
College Park	$76,939	$117,071
McDonough	$65,050	$104,503
Median Salary	**$89,929**	**$137,914**
Avg. Market Salary	**$90,680**	**$135,648**

Planning & Economic Development Director

CITY	MIN	MAX
Alpharetta*	$148,362	$148,362
Decatur proposed	**$82,762**	**$135,616**
Brookhaven*	$84,246	$138,719
Woodstock	$81,598	$128,128
Duluth	$82,514	$127,837
Atlanta	$74,800	$124,600
Decatur current	**$74,984**	**$122,866**
Peachtree City*	$80,523	$120,784
Roswell	$73,320	$117,291
Acworth	$75,898	$113,857
Suwanee*	$86,893	$110,788
Marietta	$68,765	$110,011
Columbus	$70,119	$106,694
Doraville*	$65,437	$100,776
Gainesville	$47,466	$75,941
Snellville*	$73,840	$73,840
Median Salary	**$74,984**	**$117,291**
Avg. Market Salary	**$79,251**	**$114,700**

Assistant City Manager

CITY	MIN	MAX
Dunwoody	$103,915	$171,460
Roswell	$104,874	$167,814
Suwanee*	$105,870	$164,099
Gainesville	$99,091	$163,446
Decatur proposed	**$95,992**	**$157,269**
Woodstock	$98,738	$155,022
Decatur current	**$91,354**	**$149,698**
Alpharetta*	$138,108	$138,108
Chamblee	$87,634	$135,833
College Park	$80,786	$122,925
Marietta	$68,765	$110,011
Columbus	$52,138	$79,333
Median Salary	**$98,738**	**$149,698**
Avg. Market Salary	**$93,752**	**$141,614**

Communications Officer (E911) I & II

CITY	MIN	MAX
Atlanta	$58,800	$98,000
Chamblee	$36,365	$69,051
Alpharetta	$40,974	$65,558
Decatur proposed	**$37,544**	**$64,626**
Duluth	$37,814	$58,573
Decatur current	**$35,734**	**$61,506**
Roswell	$34,570	$55,265
Snellville	$30,000	$53,211
Conyers	$31,466	$48,815
College Park	$31,970	$48,645
Columbus	$28,825	$43,861
Median Salary	**$35,152**	**$56,919**
Avg. Market Salary	**$36,652**	**$60,249**

Firefighter I & II

CITY	MIN	MAX
Alpharetta	$45,071	$72,113
Decatur proposed	**$41,434**	**$71,365**
Woodstock	$36,516	$71,111
Decatur current	**$39,437**	**$67,912**
Sandy Springs	$40,800	$66,013
McDonough	$40,934	$65,760
Marietta	$40,011	$62,171
Gainesville	$35,938	$55,726
Columbus	$35,121	$53,441
Atlanta	$39,998	$53,269
Median Salary	**$39,998**	**$65,760**
Avg. Market Salary	**$39,314**	**$63,057**

Fire Inspector

CITY	MIN	MAX
Atlanta	$82,300	$137,100
Alpharetta	$72,587	$116,139
Peachtree City*	$75,495	$111,969
Woodstock	$61,909	$96,562
Brookhaven*	$57,845	$92,560
Decatur proposed	**$50,482**	**$82,763**
Decatur current	**$48,048**	**$78,770**
McDonough	$46,230	$74,269
Gainesville	$45,864	$71,968
College Park	$47,234	$71,872
Roswell	$43,534	$69,618
Sandy Springs	$45,000	$62,870
Columbus	$38,767	$58,989
Median Salary	**$47,641**	**$76,520**
Avg. Market Salary	**$55,401**	**$86,891**

Fire Apparatus Operator

CITY	MIN	MAX
Decatur proposed	**$48,048**	**$78,770**
Decatur current	**$45,739**	**$74,984**
Sandy Springs	$47,124	$72,614
Alpharetta	$45,071	$72,113
College Park	$47,234	$71,872
Median Salary	**$46,432**	**$72,364**
Avg. Market Salary	**$46,292**	**$72,896**

Fire Sergeant

CITY	MIN	MAX
Decatur proposed	**$55,723**	**$91,354**
Columbus	$57,579	$87,614
Decatur current	**$53,040**	**$86,944**
Woodstock	$46,738	$74,693
McDonough	$41,932	$67,364
Atlanta	$56,389	$62,816
Median Salary	**$53,040**	**$74,693**
Avg. Market Salary	**$51,136**	**$75,886**

Fire Lieutenant

CITY	MIN	MAX
Decatur proposed	**$61,506**	**$100,838**
Decatur current	**$58,552**	**$95,992**
Marietta	$60,104	$95,980
Alpharetta	$54,536	$87,257
Woodstock	$51,542	$82,410
Sandy Springs	$53,160	$79,876
College Park	$52,075	$79,238
McDonough	$48,542	$77,982
Gainesville	$48,643	$76,341
Atlanta	$65,666	$70,262
Columbus	$38,767	$58,989
Peachtree City*	$36,816	$54,330
Median Salary	**$51,809**	**$78,610**
Avg. Market Salary	**$50,638**	**$75,544**

Fire Captain

CITY	MIN	MAX
Decatur proposed	**$67,912**	**$111,301**
Marietta	$68,765	$110,011
Decatur current	**$64,626**	**$105,934**
Alpharetta	$59,989	$95,983
Sandy Springs	$61,600	$94,600
Woodstock	$56,900	$93,213
McDonough	$55,661	$89,414
Gainesville	$52,943	$84,692
Atlanta	$73,258	$80,205
Columbus	$40,551	$62,937
Median Salary	**$59,989**	**$93,213**
Avg. Market Salary	**$59,366**	**$90,777**

City of Decatur®

Deputy Fire Chief

CITY	MIN	MAX
Atlanta	$97,797	$143,480
Sandy Springs	$90,000	$138,213
Marietta	$81,058	$129,522
Decatur proposed	**$74,984**	**$122,866**
Roswell	$73,320	$117,291
Decatur current	**$71,365**	**$116,938**
Alpharetta	$72,587	$116,139
Peachtree City*	$75,495	$111,969
College Park	$73,275	$111,496
Gainesville	$65,395	$107,910
McDonough	$68,303	$107,116
Woodstock	$67,434	$105,893
Columbus	$57,550	$87,569
Median Salary	**$72,931**	**$114,054**
Avg. Market Salary	**$74,465**	**$116,128**

Fire Chief

CITY	MIN	MAX
Marietta	$99,840	$159,432
Roswell	$93,101	$148,907
Atlanta	$97,797	$143,480
Decatur proposed	**$86,944**	**$142,480**
Woodstock	$89,773	$140,941
Gainesville	$83,450	$137,696
Peachtree City*	$91,427	$135,868
Decatur current	**$82,763**	**$135,616**
Columbus	$85,433	$129,997
Alpharetta	$79,846	$127,753
McDonough	$83,022	$127,024
College Park	$80,786	$122,925
Median Salary	**$85,433**	**$135,868**
Avg. Market Salary	**$87,931**	**$137,240**

Police Officer

CITY	MIN	MAX
Decatur proposed	**$48,048**	**$78,770**
Decatur current	**$45,739**	**$74,984**
Alpharetta	$45,071	$72,113
Brookhaven*	$48,506	$71,802
Atlanta	$48,506	$71,802
Dunwoody	$44,567	$71,308
Duluth	$45,926	$71,198
Acworth	$47,388	$71,105
Roswell	$44,346	$70,907
Gainesville	$44,554	$69,102
McDonough	$42,980	$68,698
Chamblee	$41,634	$64,533
Doraville*	$41,870	$64,480
Suwanee*	$41,434	$64,210
Snellville	$35,000	$63,799
Sandy Springs	$46,179	$62,148
Marietta	$40,019	$62,130
College Park	$40,802	$62,085
Peachtree City*	$40,830	$60,050
Woodstock	$37,523	$57,075
Conyers	$44,625	$55,781
Columbus	$31,818	$48,415
Median Salary	**$44,346**	**$64,533**
Avg. Market Salary	**$42,825**	**$65,606**

Master Police Officer

CITY	MIN	MAX
Roswell	$52,062	$83,283
Decatur proposed	**$50,482**	**$82,763**
Alpharetta	$45,071	$82,113
Decatur current	**$48,048**	**$78,770**
Sandy Springs	$54,570	$74,999
Duluth	$48,235	$74,755
Conyers	$49,199	$61,498
Median Salary	**$48,717**	**$76,885**
Avg. Market Salary	**$49,531**	**$75,903**

Police Investigator

CITY	MIN	MAX
Decatur proposed	**$50,482**	**$82,763**
Atlanta	$56,992	$80,288
Roswell*	$42,432	$79,144
Decatur current	**$48,048**	**$78,770**
Gainesville	$49,140	$76,178
Acworth	$49,794	$74,691
Chamblee	$47,667	$73,884
Alpharetta	$45,071	$72,113
Brookhaven*	$48,506	$71,802
Dunwoody	$44,567	$71,308
Doraville*	$43,763	$67,413
Peachtree City*	$44,824	$66,019
Snellville	$35,000	$61,344
Columbus	$38,403	$58,435
Median Salary	**$45,071**	**$72,113**
Avg. Market Salary	**$45,708**	**$71,645**

Police Sergeant

CITY	MIN	MAX
Roswell	$61,152	$97,822
Brookhaven*	$61,069	$91,998
Decatur proposed	**$55,723**	**$91,354**
Acworth	$60,665	$91,009
Dunwoody	$56,142	$89,827
Gainesville	$56,762	$87,972
Alpharetta	$54,536	$87,257
Decatur current	**$53,040**	**$86,944**
Duluth	$55,869	$86,507
Sandy Springs	$62,541	$84,915
Atlanta	$70,387	$81,474
Marietta	$50,939	$79,373
McDonough	$48,542	$77,982
Conyers	$53,824	$76,713
Chamblee	$47,667	$73,884
Doraville*	$47,861	$73,694
Peachtree City*	$49,234	$72,634
Woodstock	$47,424	$72,155
College Park	$47,234	$71,872
Snellville	$40,000	$71,113
Columbus	$38,767	$58,989
Median Salary	**$50,939**	**$77,982**
Avg. Market Salary	**$51,425**	**$77,107**

Police Lieutenant

CITY	MIN	MAX
Roswell	$66,269	$105,997
Brookhaven*	$69,805	$104,998
Decatur proposed	**$61,506**	**$100,838**
Acworth	$66,974	$100,450
Dunwoody	$60,633	$100,045
Roswell*	$62,326	$99,722
Sandy Springs	$72,647	$98,755
Gainesville	$62,572	$96,991
Atlanta	$70,907	$96,200
Decatur current	**$58,552**	**$95,992**
Alpharetta	$59,989	$95,983
Marietta	$60,091	$95,971
Duluth	$61,568	$95,389
Suwanee*	$58,531	$90,730
Chamblee	$58,395	$90,511
McDonough	$55,661	$89,414
Conyers	$62,507	$87,510
Peachtree City*	$56,787	$83,908
Woodstock	$52,354	$79,643
College Park	$52,075	$79,238
Snellville	$45,000	$78,403
Columbus	$42,792	$65,112
Median Salary	**$60,091**	**$95,971**
Avg. Market Salary	**$59,830**	**$91,951**

City of Decatur®

Appendix D
Salary Survey

Police Captain

CITY	MIN	MAX
Dunwoody	$76,381	$126,028
Roswell	$73,070	$116,875
Alpharetta	$72,587	$116,139
Acworth	$75,898	$113,857
Decatur proposed	**$67,912**	**$111,301**
Sandy Springs	$81,728	$111,241
Chamblee	$71,536	$110,880
Gainesville	$68,971	$106,885
Decatur current	**$64,626**	**$105,934**
Duluth	$67,870	$105,165
Conyers	$68,758	$97,155
Doraville*	$62,587	$96,366
McDonough	$59,003	$94,788
Woodstock	$58,906	$92,477
Atlanta	$62,046	$90,584
Columbus	$52,137	$79,333
Median Salary	**$68,758**	**$105,934**
Avg. Market Salary	**$57,740**	**$104,247**

Police Chief

CITY	MIN	MAX
Sandy Springs	$136,214	$186,159
Dunwoody	$103,915	$171,460
Roswell	$103,438	$165,506
Brookhaven*	$99,772	$159,636
Marietta	$99,840	$159,432
Chamblee	$100,333	$155,516
Duluth	$100,318	$155,376
Suwanee*	$95,913	$148,666
Decatur proposed	**$86,944**	**$142,480**
Woodstock	$89,773	$140,941
Acworth	$92,485	$138,727
Gainesville	$83,450	$137,696
Peachtree City*	$91,427	$135,868
Decatur current	**$82,763**	**$135,616**
McDonough	$87,174	$133,376
Columbus	$85,433	$129,997
College Park	$80,786	$122,925
Median Salary	**$94,199**	**$144,804**
Avg. Market Salary	**$95,815**	**$148,556**

Deputy Police Chief

CITY	MIN	MAX
Sandy Springs	$108,971	$147,565
Dunwoody	$89,090	$146,999
Brookhaven*	$79,628	$136,000
Duluth	$86,611	$134,222
Marietta	$81,058	$129,522
Roswell	$80,558	$128,877
Woodstock	$81,598	$128,128
Alpharetta	$79,846	$127,753
Decatur proposed	**$74,984**	**$122,866**
Chamblee	$76,543	$118,642
Decatur current	**$71,365**	**$116,938**
Atlanta	$79,227	$115,669
College Park	$73,275	$111,496
Gainesville	$65,395	$107,910
Columbus	$63,524	$96,660
Median Salary	**$79,737**	**$127,941**
Avg. Market Salary	**$79,764**	**$124,742**



City of Decatur®

Appendix E
Demographic & Statistical Information

Budget FY 2021-2022

Monuments for our Immigrant Mothers, by Yehimi Cambron
Laura Calle Grant Living Walls mural

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 1st Tuesday of the month, 8 am

Better Together Advisory Board meets 1st Tuesday of the month, 6:30 pm

Decatur Development Authorities meets 2nd Friday of the month, 8 am

Environmental Sustainability Board meets 3rd Friday of the month, 8 am

Lifelong Community Advisory Board meets 4th Monday of the month, 6:30 pm

Historic Preservation Commission meets 3rd Tuesday of the month, 6:30 pm

Planning Commission meets 2nd Tuesday of the month, 7 pm

Zoning Board of Appeals meets 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

City of Decatur®

Area – square miles:
4.6

Number of Registered Voters:
19,504

From the 2010 Census and 2015-2019 American Community Survey

Total Estimated Population:	25,696	
Population Composition:	White	69.4%
	Black	20.1%
	Hispanic	4.0%
	Other	6.5%
Population by Age:	Under 19	8,420
	20 to 24	841
	25 to 34	2,101
	35 to 54	7,518
	55 to 64	2,151
	65 & over	2,971
Median Age:	36.8	
Educational Attainment:	High school graduate	10.3%
	Some college, no degree	7.9%
	Associate's degree	3.8%
	Bachelor's degree	34.5%
	Graduate degree	39.8%
Median household income:	$106,088	
Mean household income:	$146,564	
Per capita income:	$54,868	
Occupations:	Management	75.7%
	Service	7.1%
	Sales	13.2%
	Construction & Maintenance	1.3%
	Production & Transportation	2.7%

From the City's Comprehensive Annual Financial Report (FY Ended June 30, 2020)

2019 assessed valuation:	$2,353,705
Net Bonded Debt per capita:	$3,976
Ratio of Net Bonded Debt to Assessed Value:	4%
City Bond Rating:	Aa1/AA+

Major Employers:	1. DeKalb County Government	1,773
	2. Emory Healthcare	983
	3. City Schools of Decatur	955
	4. Agnes Scott College	420
	5. City of Decatur	240
	6. US Postal Service	190
	7. Task Force for Global Health	170
	8. DeVry	148
	9. CPlace Decatur SNF	95
	10. Pathways Transition Program	90

FROM CITY STAFF

Number of Full-Time Employees: 230

Fire Protection

Number of Stations:	2	Number of Fire Apparatus:	7
Number of Employees:	39	ISO Classification:	11

Police Protection

Number of Stations:	1
Number of Employees:	60
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

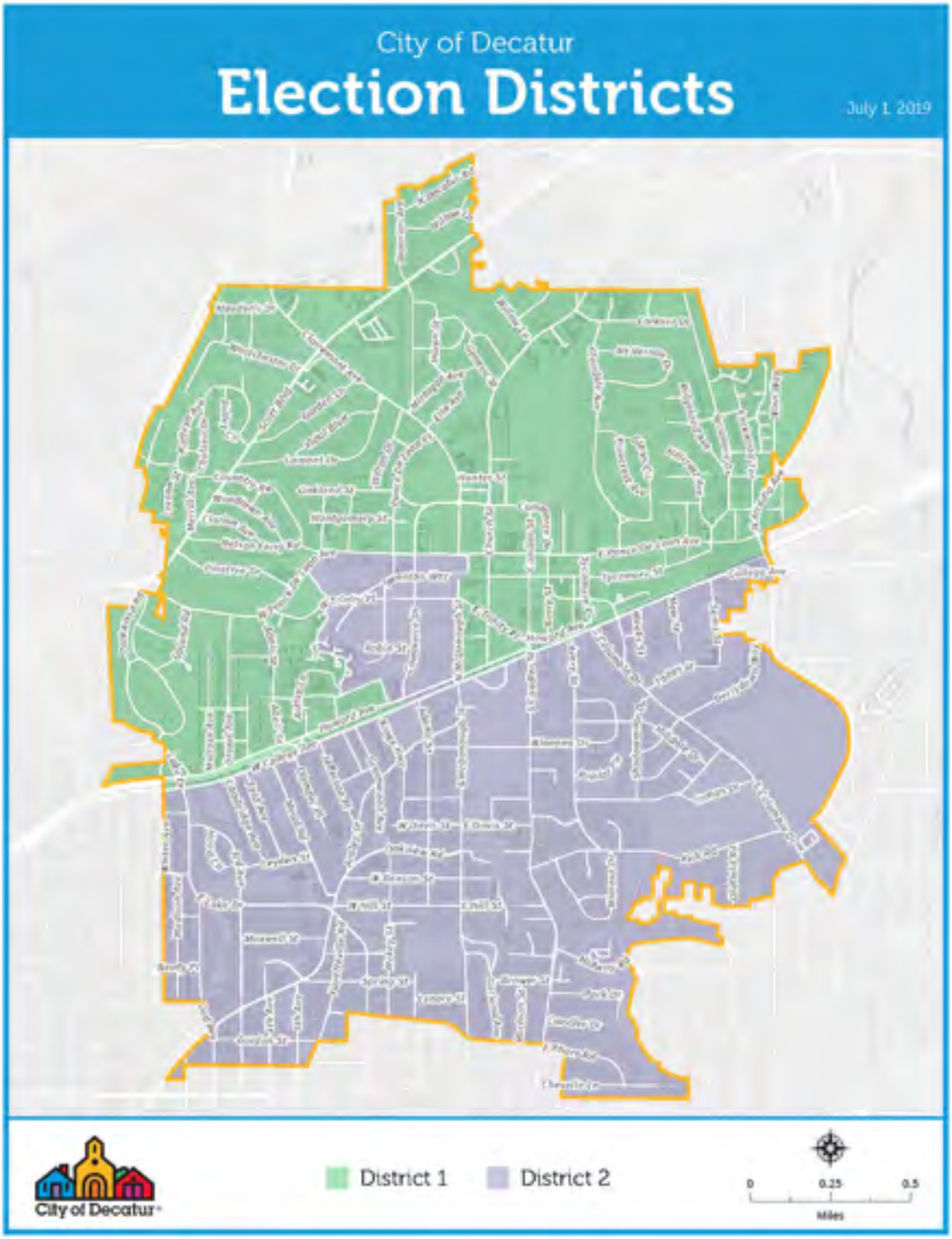
Miles of Streets, Sidewalks

Streets paved:	69.5
Sidewalks paved:	80.4

City of Decatur

Election Districts

July 1, 2019





City of Decatur®

Appendix F
CITIZEN SURVEY RESULTS

Budget FY 2021-2022

THE NCS™

The National Community Survey™

Decatur, GA

Community Livability Report

2020

NRC

POWERED BY POLCO

ICMA

Leaders at the Core of Better Communities

National Research Center, Inc.
2955 Valmont Road Suite 300
Boulder, Colorado 80301
n-r-c.com • 303-444-7863

International City/County Management Asssociation
777 North Capitol Street NE Suite 500
Washington, DC 20002
icma.org • 800-745-8780

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Utilities 16

Safety 17

Natural Environment 19

Parks and Recreation 21

Health and Wellness 23

Education, Arts, and Culture 25

Inclusivity and Engagement 27

Special Topics 31

Charter Members
AAPOR Transparency Initiative
AMERICAN ASSOCIATION FOR PUBLIC OPINION RESEARCH

The National Community Survey™
© 2001-2020 National Research Center, Inc.

The NCS™ is presented by NRC in collaboration with ICMA.

NRC is a charter member of the AAPOR Transparency Initiative, providing clear disclosure of our sound and ethical survey research practices.

About The NCS™

The National Community Survey™ (The NCS™) report is about the "livability" of Decatur. The phrase "livable community" is used here to evoke 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.

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 & Engagement



The Community Livability Report provides the opinions of a representative sample of 522 residents of the City of Decatur. The margin of error around any reported percentage is 4% for all respondents and the response rate for the 2020 survey was 32%. The full description of methods used to garner these opinions can be found in the *Technical Appendices* provided under separate cover.

Overview of Results

Decatur continues to be an extremely desirable place to live and trust in City Government is high.

As in previous years, almost all residents rated their overall quality of life, Decatur as a place to live and the overall image or reputation of Decatur as excellent or good. These ratings all eclipsed national averages. Further, at least 9 in 10 respondents were likely to remain in Decatur and would recommend living in Decatur.

High ratings across almost all facets of livability have generally remained stable over time. In evaluating Decatur governance, at least 7 in 10 respondents positively rated their overall confidence in Decatur government, the overall direction that Decatur is taking, generally acting in the best interest of the community, being honest, being open and transparent to the public, informing resident about issues facing the community, the job Decatur does at welcoming resident involvement, treating all residents fairly and with respect, overall customer service, public information services, and the quality of services provided by the City of Decatur. Not only were most ratings higher than the benchmarks, but some of the ratings were among the highest ever recorded in NRC's benchmarking database. Decatur ranked #1 out of hundreds of other jurisdictions nationwide for the job the government does at welcoming resident involvement.

Decatur's Economy is a valued asset, but resident optimism is on the decline.

As in previous years, the Economy continued to be a top priority for the Decatur community. Ratings within this facet were generally strong and many were higher than the national comparisons, including overall economic health of Decatur, overall quality and variety of business and service establishments in Decatur, Decatur as a place to work, as a place to visit, and shopping and employment opportunities.

However, there were some potential challenges. Possibly highlighted by the COVID-19 crisis, residents' optimism about their own personal economic futures dropped significantly in 2020 compared to 2018. Ratings also declined for shopping opportunities, and more residents were under housing cost stress in 2020. Ratings for the cost of living in Decatur continued to be lower than the national benchmark. Conversely, ratings for employment opportunities increased during this time period.

Residents support the City taking actions to address climate change.

The City chose to ask several questions related to climate change and sustainability on the 2020 survey. Almost all felt that it was at least somewhat important, and 8 in 10 respondents felt that it was essential or very important for the City to take actions to reduce its greenhouse gas emissions and to take actions to prepare the city for the impacts of climate change. Residents were also asked to indicate their levels of support or opposition for several possible actions the City could take regarding sustainability (e.g., setting a deadline for reaching net-zero emissions, converting the City fleet to hybrids or electric vehicles, installing solar energy systems, etc.) and all received strong support from a majority or respondents. Further, most residents supported the creation of a City-wide composting program and a majority indicated that they would be likely to participate in a City-wide compositing program if it was available to them.

Facets of Livability

Ratings of importance were compared to ratings of quality to help guide City staff and officials with decisions on future resource allocation and strategic planning areas. When competition for limited resources demands that efficiencies or cutbacks be instituted, it is wise not only to know what facets are deemed most important to residents' quality of life, but which among the most important are perceived to be of relatively lower quality in your community. It is these facets of community livability – more important facets perceived as being of lower quality – to which attention needs to be paid first.

To identify the facets perceived by residents to have relatively lower quality at the same time as relatively higher importance, the national benchmark comparisons for quality and importance ratings were compared for each. The upper left-hand quadrant contains those facets of higher importance but lower quality, and may be considered as areas of focus for the entire community of Decatur.

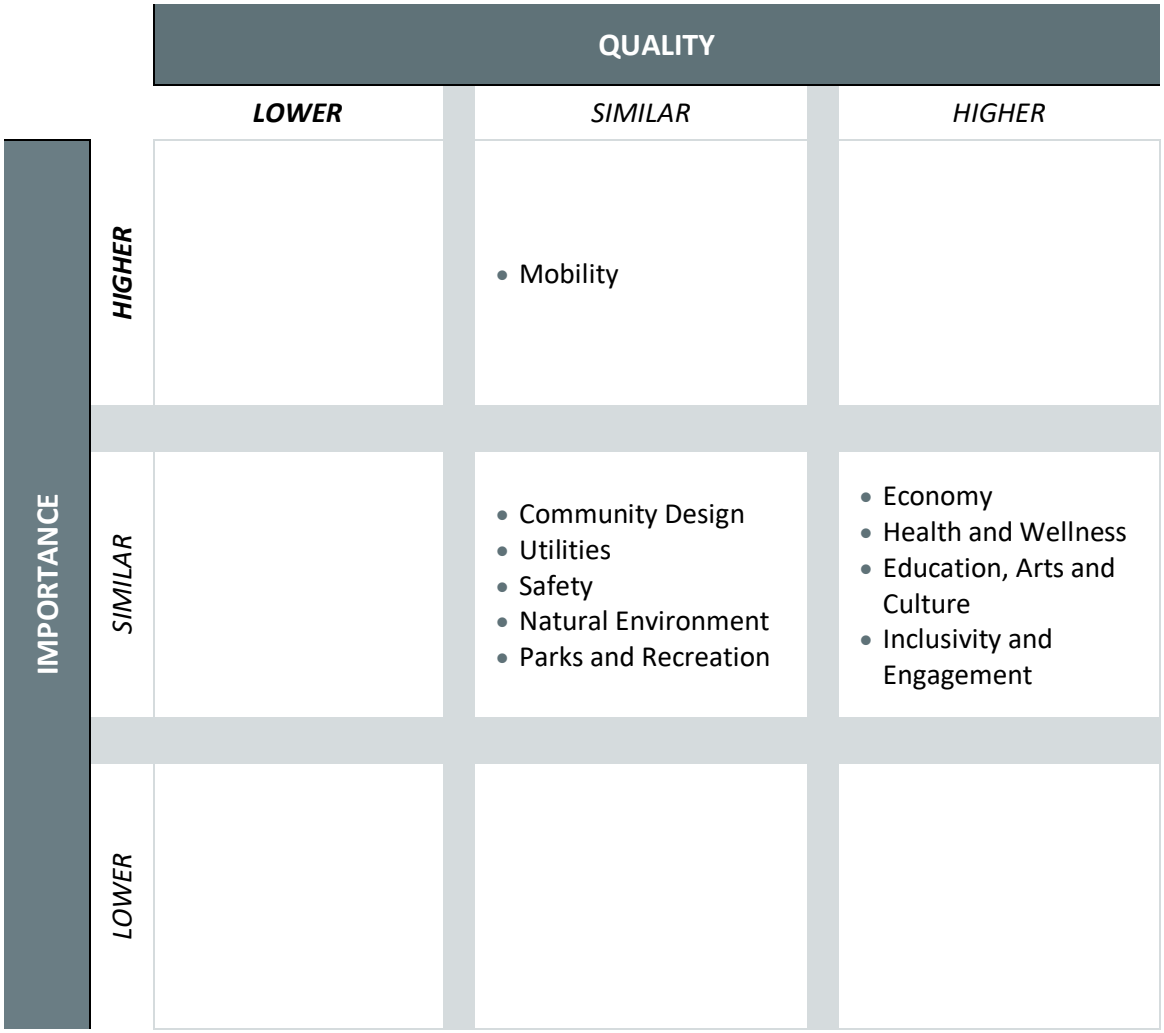


FIGURE 1: QUALITY OF FACETS OF LIVABILITY- SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall economic health of Decatur	↑	↔	87%
Overall quality of the transportation system in Decatur	↔	↔	70%
Overall design or layout of Decatur's residential and commercial areas	↔	↔	75%
Overall quality of the utility infrastructure in Decatur	↔	*	67%
Overall feeling of safety in Decatur	↔	↔	85%
Quality of overall natural environment in Decatur	↔	↔	84%
Overall quality of parks and recreation opportunities	↔	*	87%
Overall health and wellness opportunities in Decatur	↑	↔	88%
Overall opportunities for education, culture, and the arts	↑	↔	86%
Residents' connection and engagement with their community	↑↑	*	85%

FIGURE 2: IMPORTANCE OF FACETS OF LIVABILITY- SUMMARY

Percent essential or very important	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall economic health of Decatur	↔	↔	93%
Overall quality of the transportation system in Decatur	↑	↔	89%
Overall design or layout of Decatur's residential and commercial areas	↔	↔	81%
Overall quality of the utility infrastructure in Decatur	↔	*	92%
Overall feeling of safety in Decatur	↔	↔	91%
Quality of overall natural environment in Decatur	↔	↔	89%
Overall quality of parks and recreation opportunities	↔	*	88%
Overall health and wellness opportunities in Decatur	↔	↔	68%
Overall opportunities for education, culture, and the arts	↔	↑	78%
Residents' connection and engagement with their community	↔	↓	79%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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.

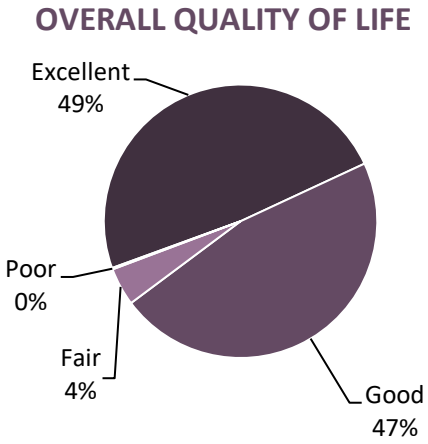


FIGURE 3: QUALITY OF LIFE IN DECATUR

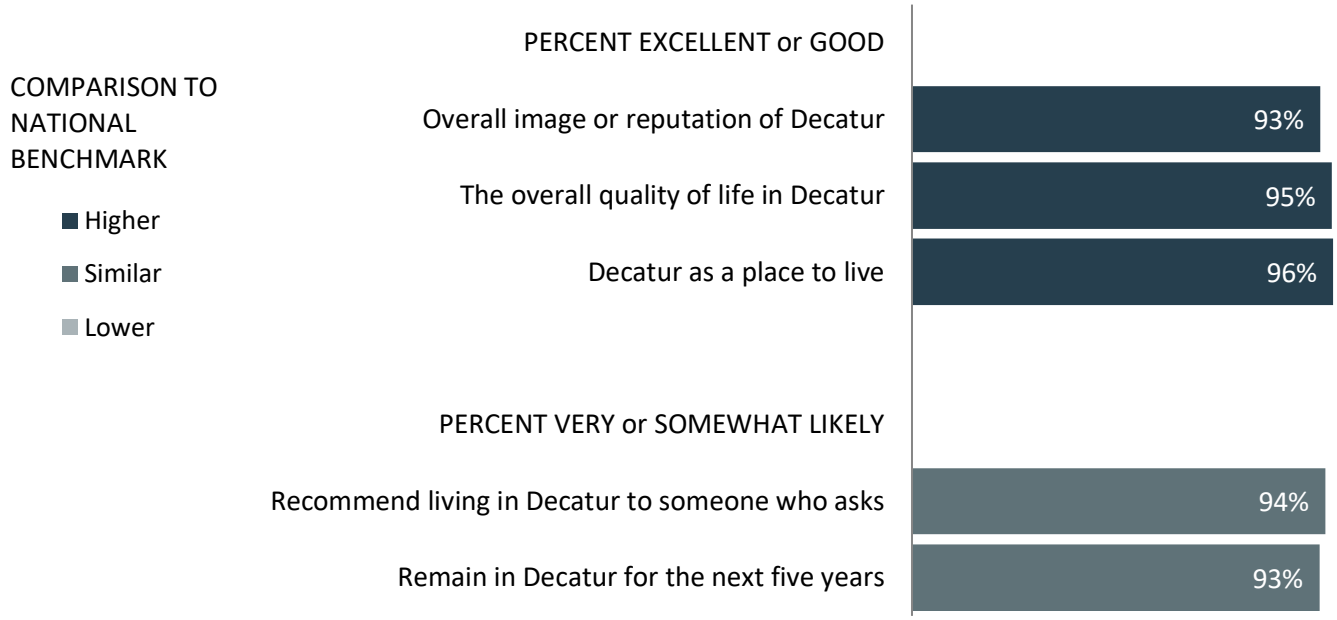


FIGURE 4: QUALITY OF LIFE IN DECATUR - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall image or reputation of Decatur	↑	↔	93%
The overall quality of life in Decatur	↑	↔	95%
Decatur as a place to live	↑	↔	96%

FIGURE 5: RECOMMEND DECATUR - SUMMARY

Percent very or somewhat likely	Comparison to benchmark	Change 2018 to 2020	2020 rating
Recommend living in Decatur to someone who asks	↔	↔	94%
Remain in Decatur for the next five years	↔	↔	93%

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 GOVERNMENT

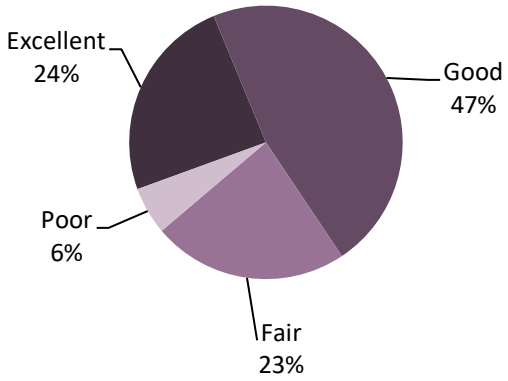


FIGURE 6: GOVERNMENT PERFORMANCE AND SERVICES

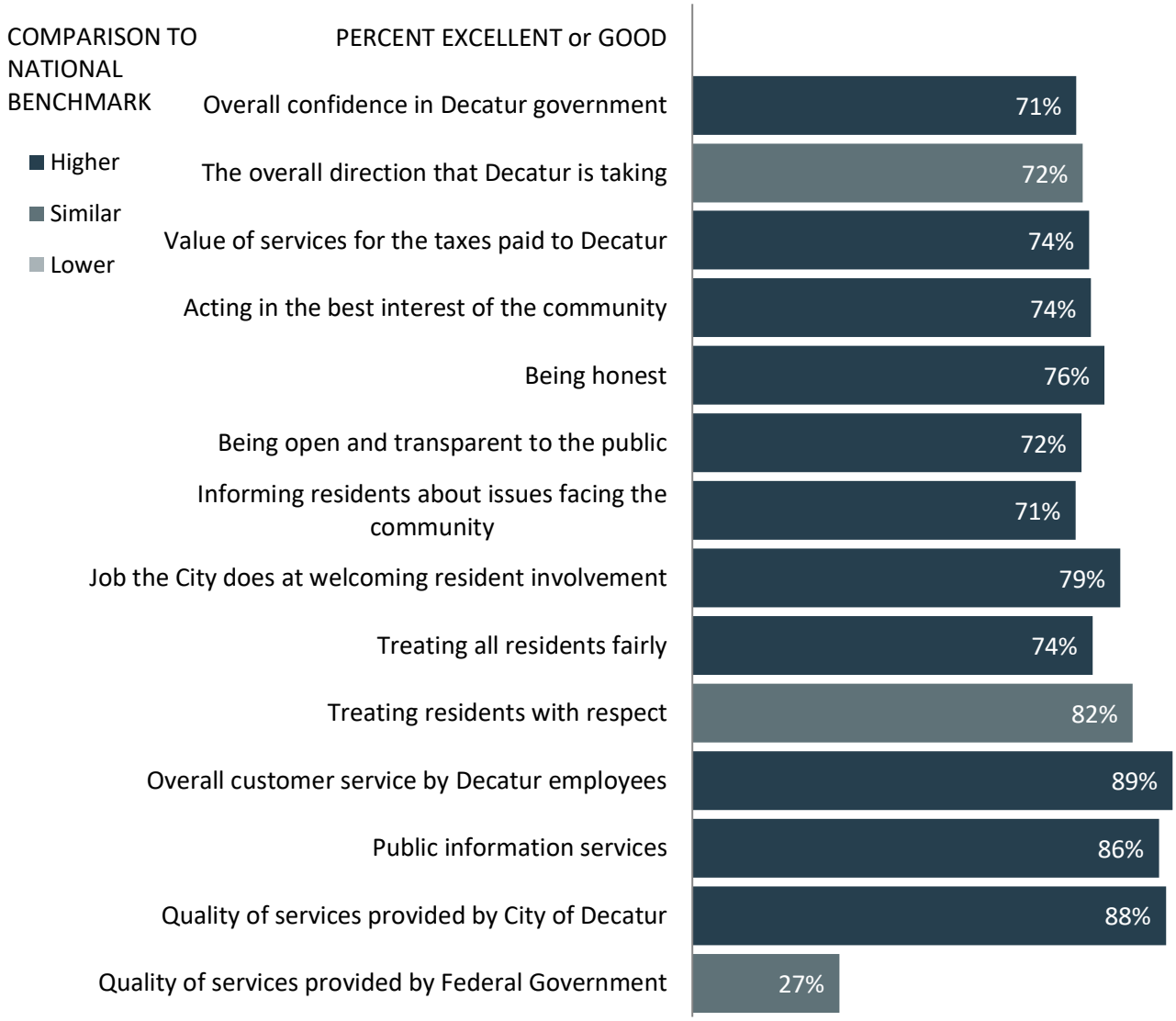


FIGURE 7: GOVERNMENT PERFORMANCE AND SERVICES - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall confidence in Decatur government	↑	↔	71%
The overall direction that Decatur is taking	↔	↔	72%
The value of services for the taxes paid to Decatur	↑	↔	74%
Generally acting in the best interest of the community	↑	↔	74%
Being honest	↑	↔	76%
Being open and transparent to the public	↑	*	72%
Informing residents about issues facing the community	↑	*	71%
The job Decatur government does at welcoming resident involvement	↑	↔	79%
Treating all residents fairly	↑	↔	74%
Treating residents with respect	↔	*	82%
Overall customer service by Decatur employees	↑	↔	89%
Public information services	↑	↔	86%
Quality of services provided by the City of Decatur	↑	↔	88%
Quality of services provided by the Federal Government	↔	↔	27%

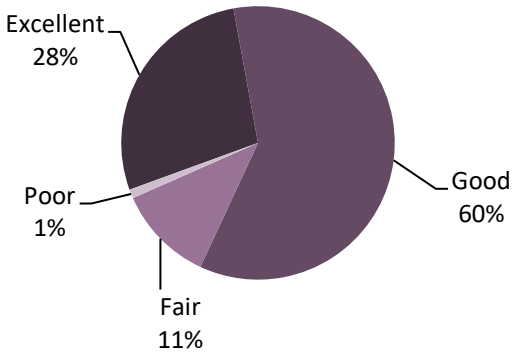
Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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



What impact, if any, do you think the economy will have on your family income in the next 6 months?

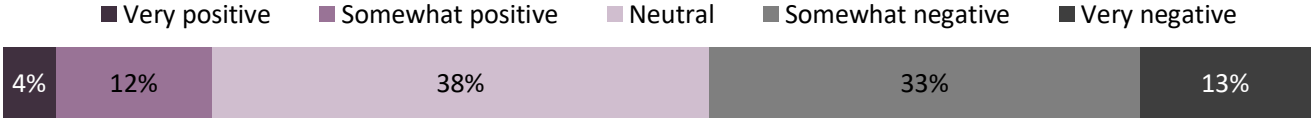


FIGURE 8: ECONOMIC HEALTH

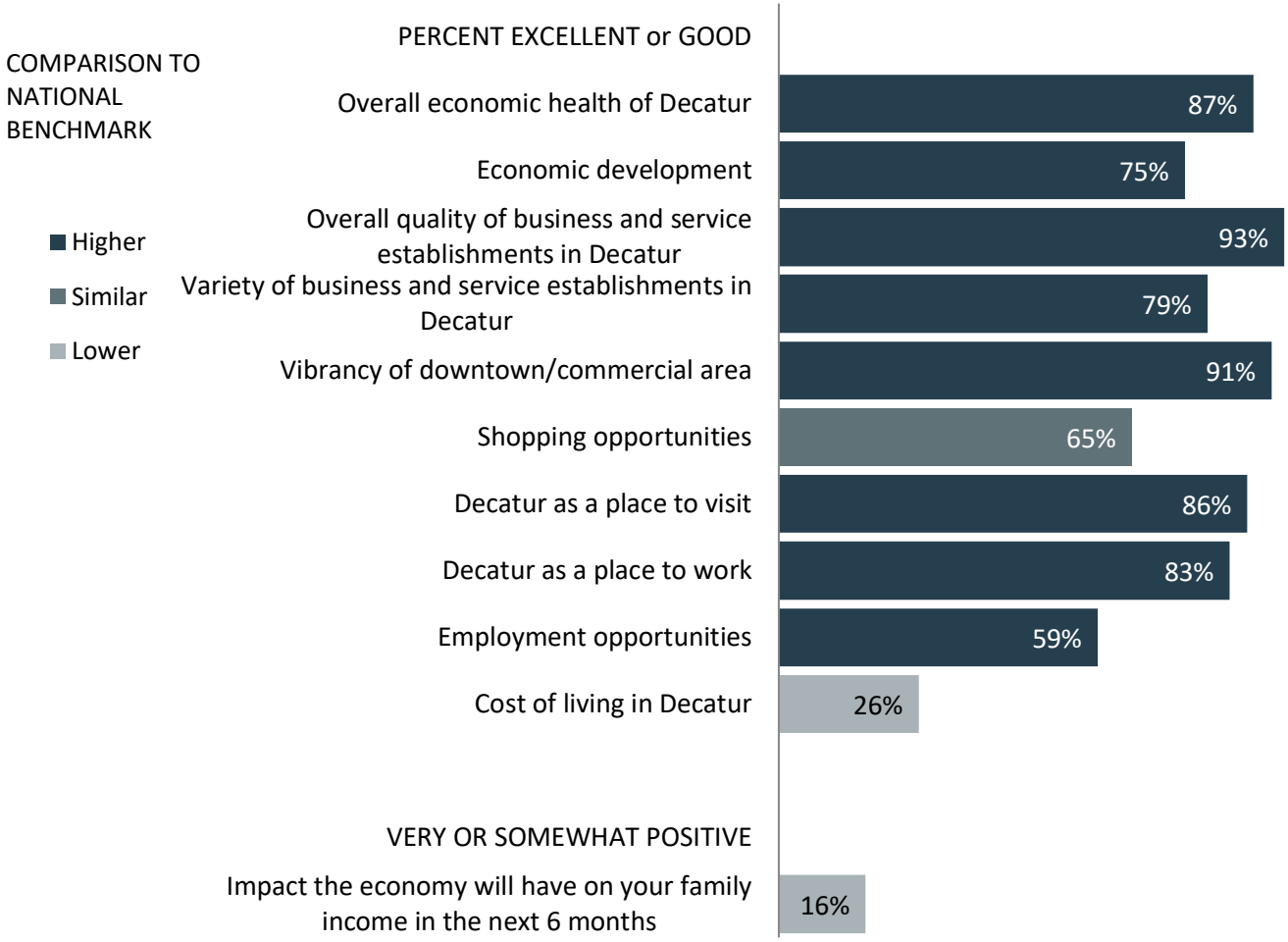


FIGURE 9: ECONOMIC HEALTH - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall economic health of Decatur	↑	↔	87%
Economic development	↑	↔	75%
Overall quality of business and service establishments in Decatur	↑↑	↔	93%
Variety of business and service establishments in Decatur	↑	*	79%
Vibrant downtown/commercial area	↑↑	↔	91%
Shopping opportunities	↔	↓	65%
Decatur as a place to visit	↑	↔	86%
Decatur as a place to work	↑	↔	83%
Employment opportunities	↑	↑	59%
Cost of living in Decatur	↓	↔	26%

FIGURE 10: ECONOMIC IMPACT - SUMMARY

Percent very or somewhat positive	Comparison to benchmark	Change 2018 to 2020	2020 rating
Economy will have positive impact on income	↓	↓	16%

FIGURE 11: HOUSING COST - SUMMARY

Percent for whom housing costs are NOT 30% or more of household income	Comparison to benchmark	Change 2018 to 2020	2020 rating
NOT experiencing housing costs stress	↔	↓	71%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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.

THE OVERALL QUALITY OF THE TRANSPORTATION SYSTEM

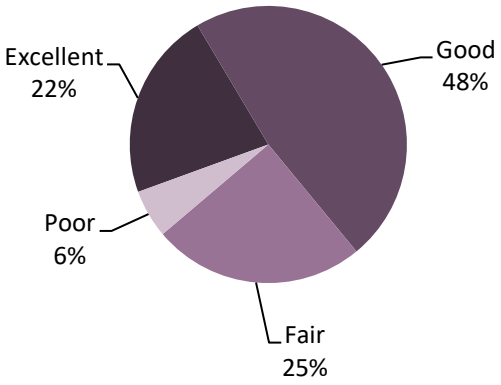


FIGURE 12: MOBILITY IN DECATUR

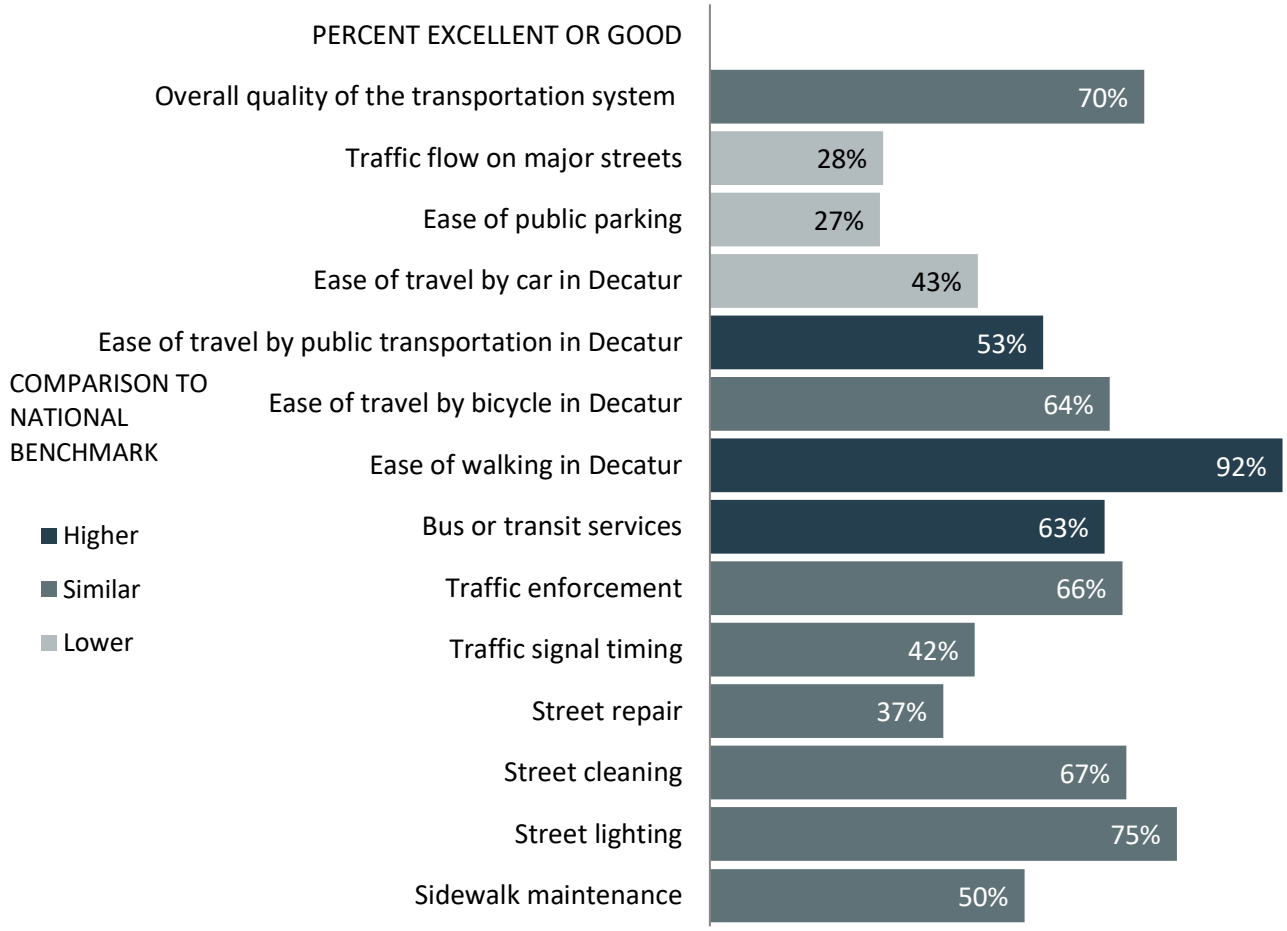


FIGURE 13: USE OF ALTERNATIVE TRANSPORTATION MODES

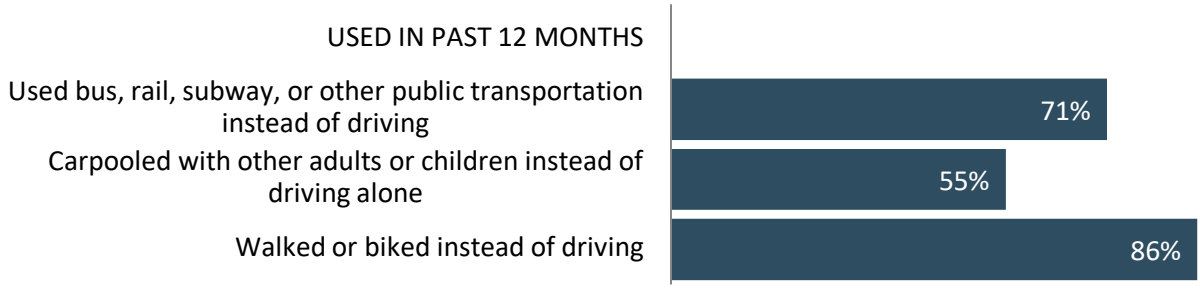


FIGURE 14: MOBILITY IN DECATUR - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
The overall quality of the transportation system in Decatur	↔	↔	70%
Traffic flow on major streets	↓	↔	28%
Ease of travel by car in Decatur	↓	↑	43%
Ease of travel by public transportation in Decatur	↑	↔	53%
Ease of travel by bicycle in Decatur	↔	↑	64%
Ease of walking in Decatur	↑	↔	92%
Ease of public parking	↓	↔	27%
Bus or transit services	↑	↔	63%
Traffic enforcement	↔	↔	66%
Traffic signal timing	↔	↔	42%
Street repair	↔	↔	37%
Street cleaning	↔	↔	67%
Street lighting	↔	↔	75%
Snow removal	↔	↔	50%
Sidewalk maintenance	↔	↔	70%

FIGURE 15: USE OF ALTERNATIVE TRANSPORTATION MODES - SUMMARY

Percent who did this in past 12 months	Comparison to benchmark	Change 2018 to 2020	2020 rating
Used bus, rail, subway or other public transportation instead of driving	↑↑	↔	71%
Carpooled with other adults or children instead of driving alone	↑	↔	55%
Walked or biked instead of driving	↑↑	↔	86%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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.

THE OVERALL DESIGN OR LAYOUT OF RESIDENTIAL AND COMMERCIAL AREAS

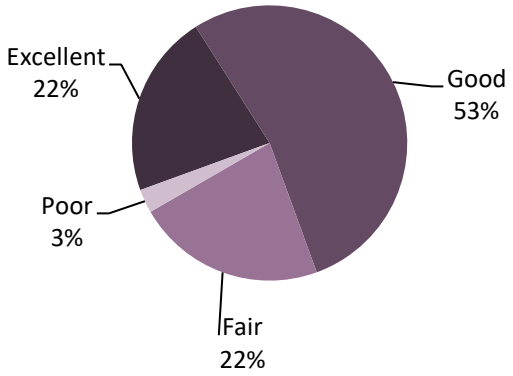


FIGURE 16: COMMUNITY DESIGN

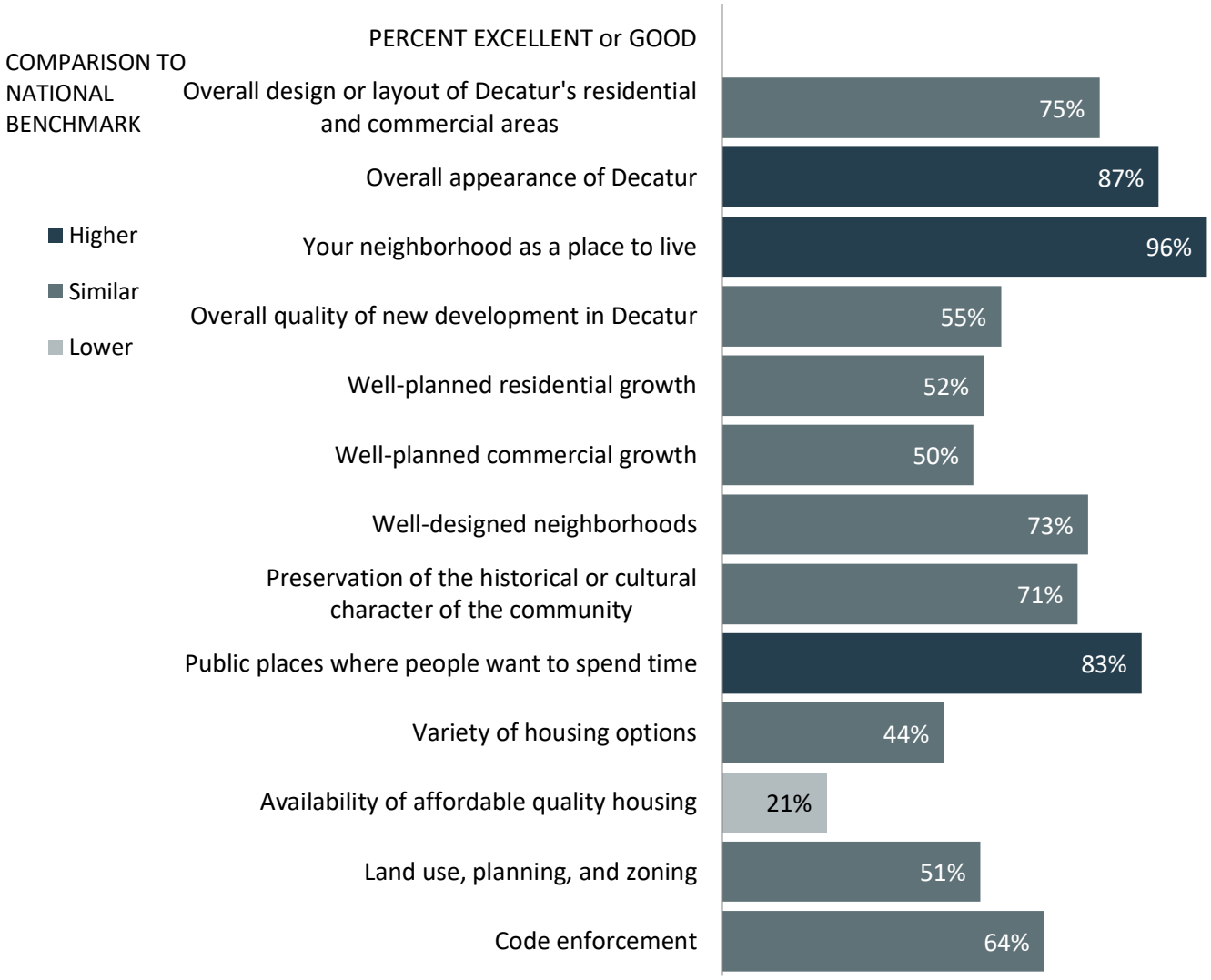


FIGURE 17: COMMUNITY DESIGN - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
The overall design or layout of Decatur's residential and commercial areas	↔	↔	75%
Overall appearance of Decatur	↑	↔	87%
Your neighborhood as a place to live	↑	↔	96%
Overall quality of new development in Decatur	↔	↓	55%
Well planned residential growth	↔	*	52%
Well planned commercial growth	↔	*	50%
Well-designed neighborhoods	↔	*	73%
Preservation of the historical or cultural character of the community	↔	*	71%
Public places where people want to spend time	↑	↔	83%
Variety of housing options	↔	↔	44%
Availability of affordable quality housing	↓	↔	21%
Land use, planning and zoning	↔	↔	51%
Code enforcement	↔	↔	64%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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.

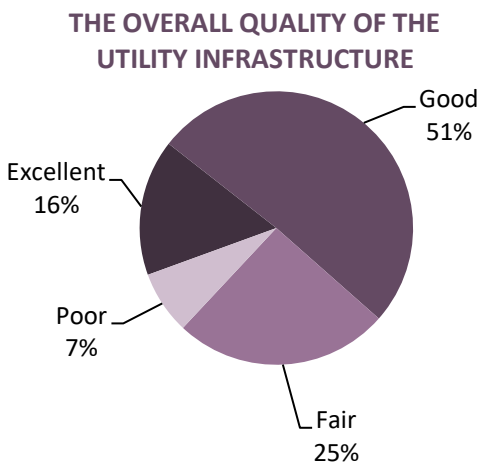


FIGURE 18: UTILITES

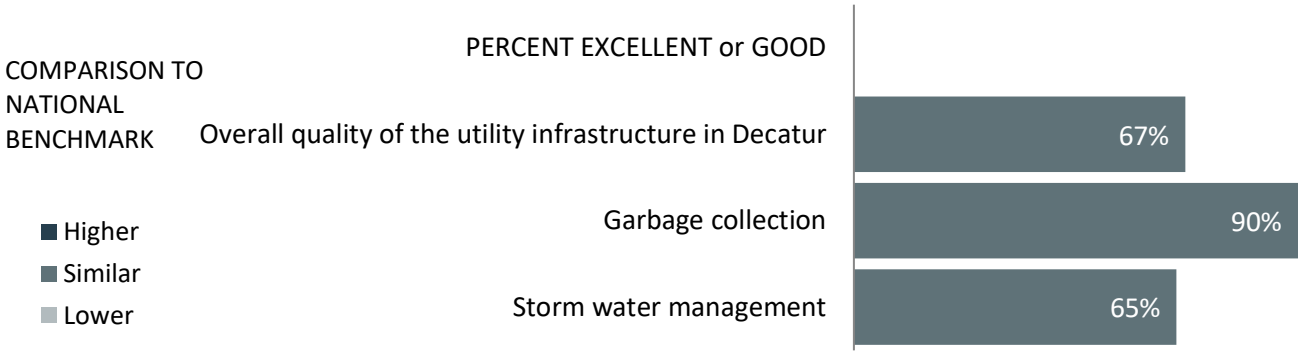


FIGURE 19: UTILITES - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall quality of the utility infrastructure in Decatur	↔	*	67%
Garbage collection	↔	↔	90%
Storm water management	↔	↔	65%

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.

OVERALL FEELING OF SAFETY

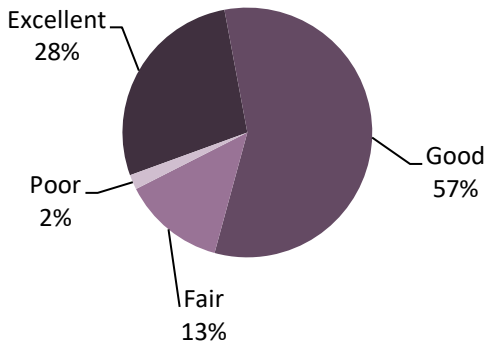


FIGURE 20: SAFETY IN DECATUR

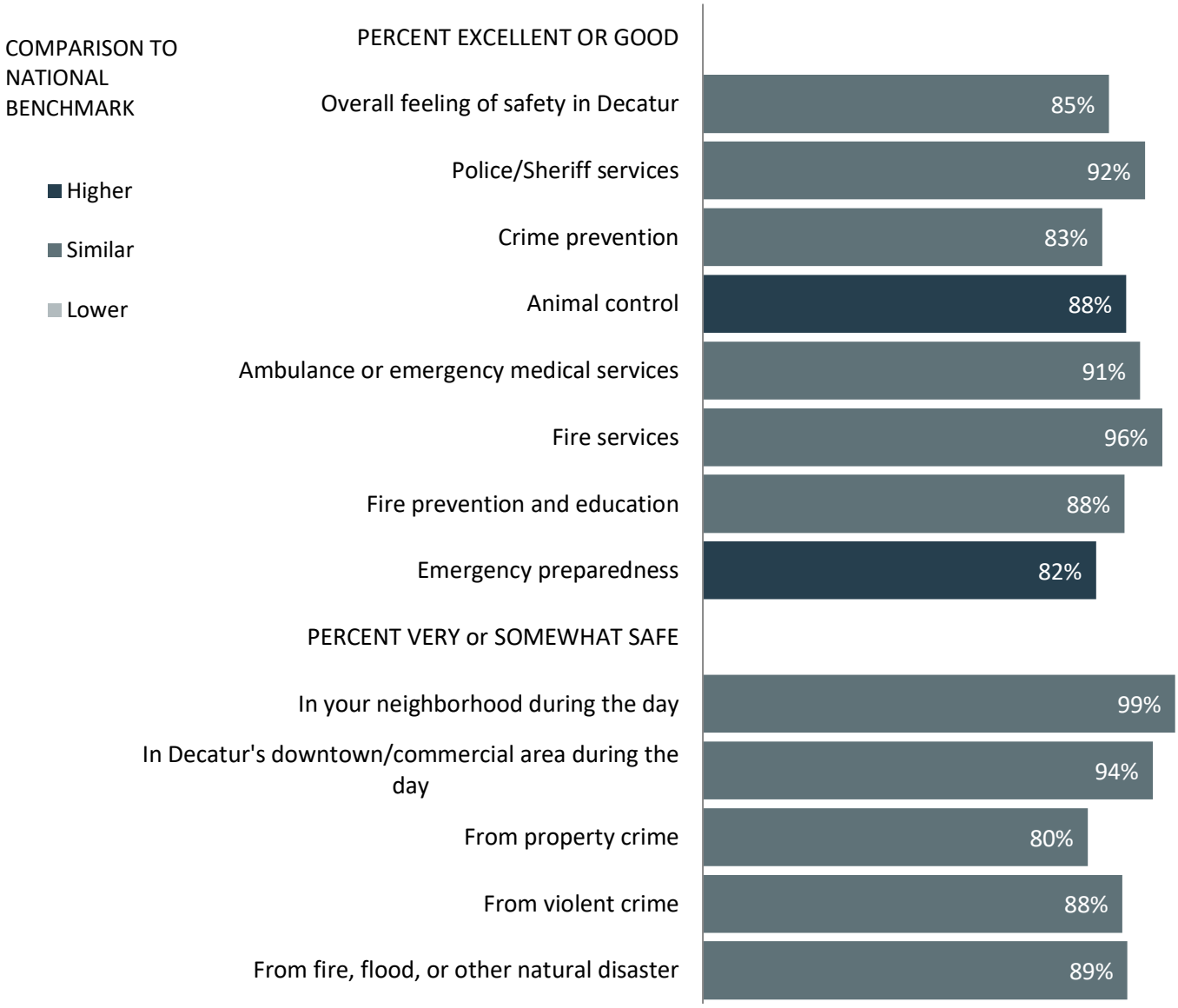


FIGURE 21: SAFETY-RELATED SERVICES - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall feeling of safety in Decatur	↔	↔	85%
Police/Sheriff services	↔	↔	92%
Crime prevention	↔	↔	83%
Animal control	↑	↑	88%
Ambulance or emergency medical services	↔	*	91%
Fire services	↔	↔	96%
Fire prevention and education	↔	↔	88%
Emergency preparedness	↑	↔	82%

FIGURE 22: FEELINGS OF SAFETY- SUMMARY

Percent who feel very or somewhat safe	Comparison to benchmark	Change 2018 to 2020	2020 rating
In your neighborhood during the day	↔	↔	99%
In Decatur's downtown/commercial area during the day	↔	↔	94%
From property crime	↔	*	80%
From violent crime	↔	*	88%
From fire, flood, or other natural disaster	↔	*	89%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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.

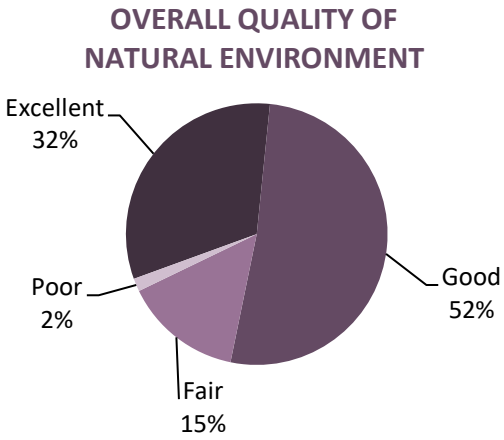


FIGURE 23: NATURAL ENVIRONMENT

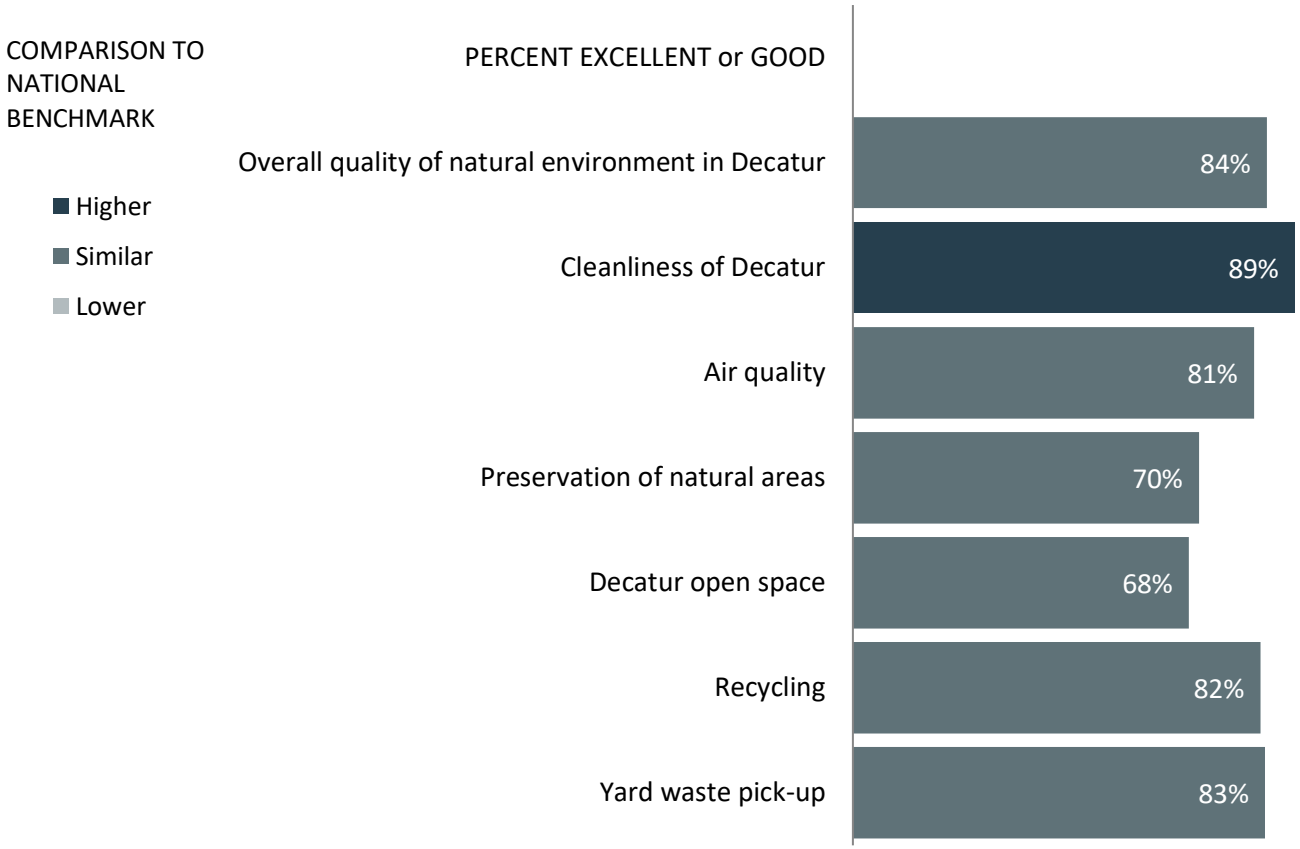


FIGURE 24: NATURAL ENVIRONMENT - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall quality of natural environment in Decatur	↔	↔	84%
Cleanliness of Decatur	↑	↔	89%
Air quality	↔	↔	81%
Preservation of natural areas	↔	↑	70%
Decatur open space	↔	↑	68%
Recycling	↔	↔	82%
Yard waste pick-up	↔	↓	83%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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

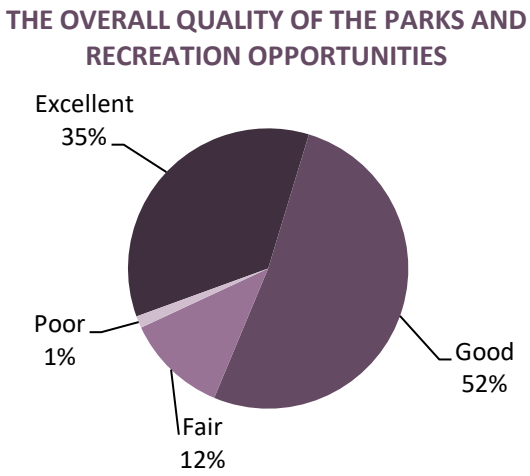


FIGURE 25: PARKS AND RECREATION



FIGURE 26: PARKS AND RECREATION - SUMMARY

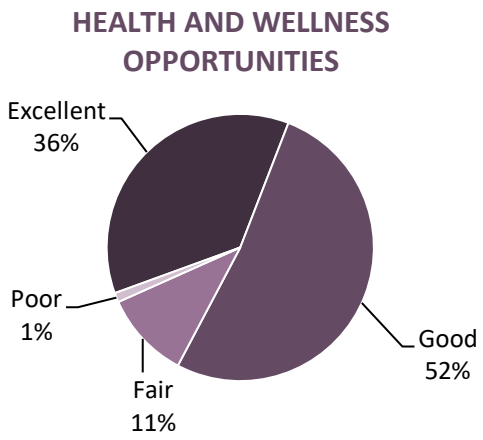
Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall quality of parks and recreation opportunities in Decatur	↔	*	87%
Availability of paths and walking trails	↔	↑	75%
City parks	↔	↔	87%
Recreational opportunities	↔	↔	79%
Recreation programs or classes	↑	↔	88%
Recreation centers or facilities	↑	↔	87%
Fitness opportunities	↔	↔	80%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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.



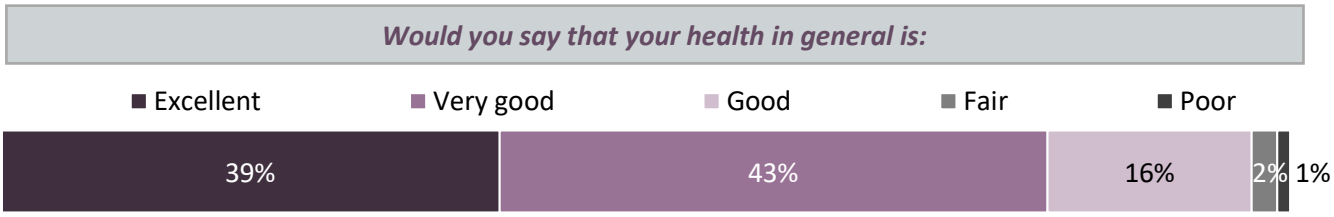


FIGURE 27: HEALTH AND WELLNESS



FIGURE 28: HEALTH AND WELLNESS - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall health and wellness opportunities in Decatur	↑	↔	88%
Availability of affordable quality health care	↔	↔	74%
Availability of preventive health services	↔	↔	70%
Availability of affordable quality mental health care	↔	↔	59%
Availability of affordable quality food	↔	↔	77%
In very good to excellent health	↑	↑	81%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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.

OVERALL OPPORTUNITIES FOR EDUCATION, CULTURE, AND THE ARTS

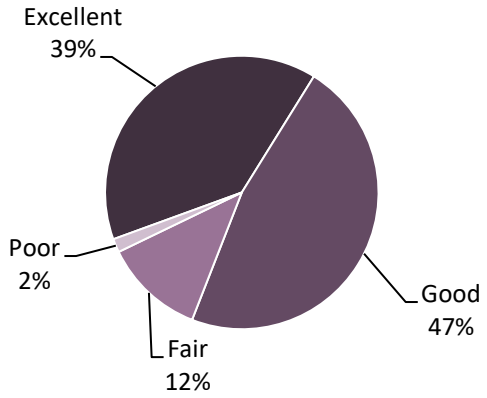


FIGURE 29: EDUCATION, ARTS AND CULTURE

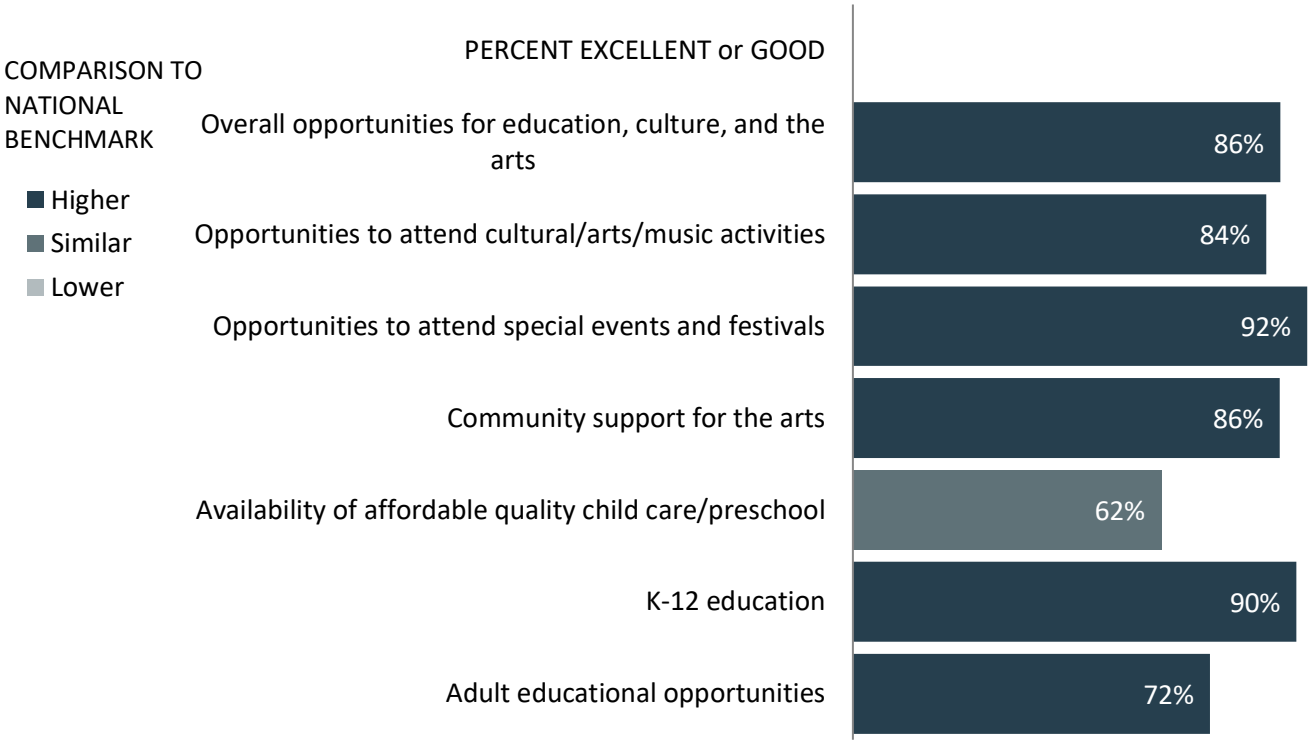


FIGURE 30: EDUCATION, ARTS AND CULTURE - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall opportunities for education, culture and the arts in Decatur	↑	↔	86%
Opportunities to attend cultural/arts/music activities	↑	↔	84%
Opportunities to attend special events and festivals	↑↑	↔	92%
Community support for the arts	↑↑	*	86%
Public library services	↔	↔	62%
Availability of affordable quality childcare/preschool	↑	↔	90%
K-12 education	↑	↔	72%
Adult educational opportunities	↑	↔	86%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

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.

RESIDENTS' CONNECTION AND ENGAGEMENT WITH THEIR COMMUNITY

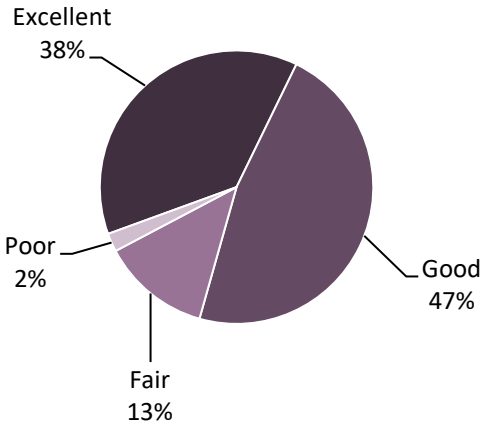


FIGURE 31: INCLUSIVITY & ENGAGEMENT

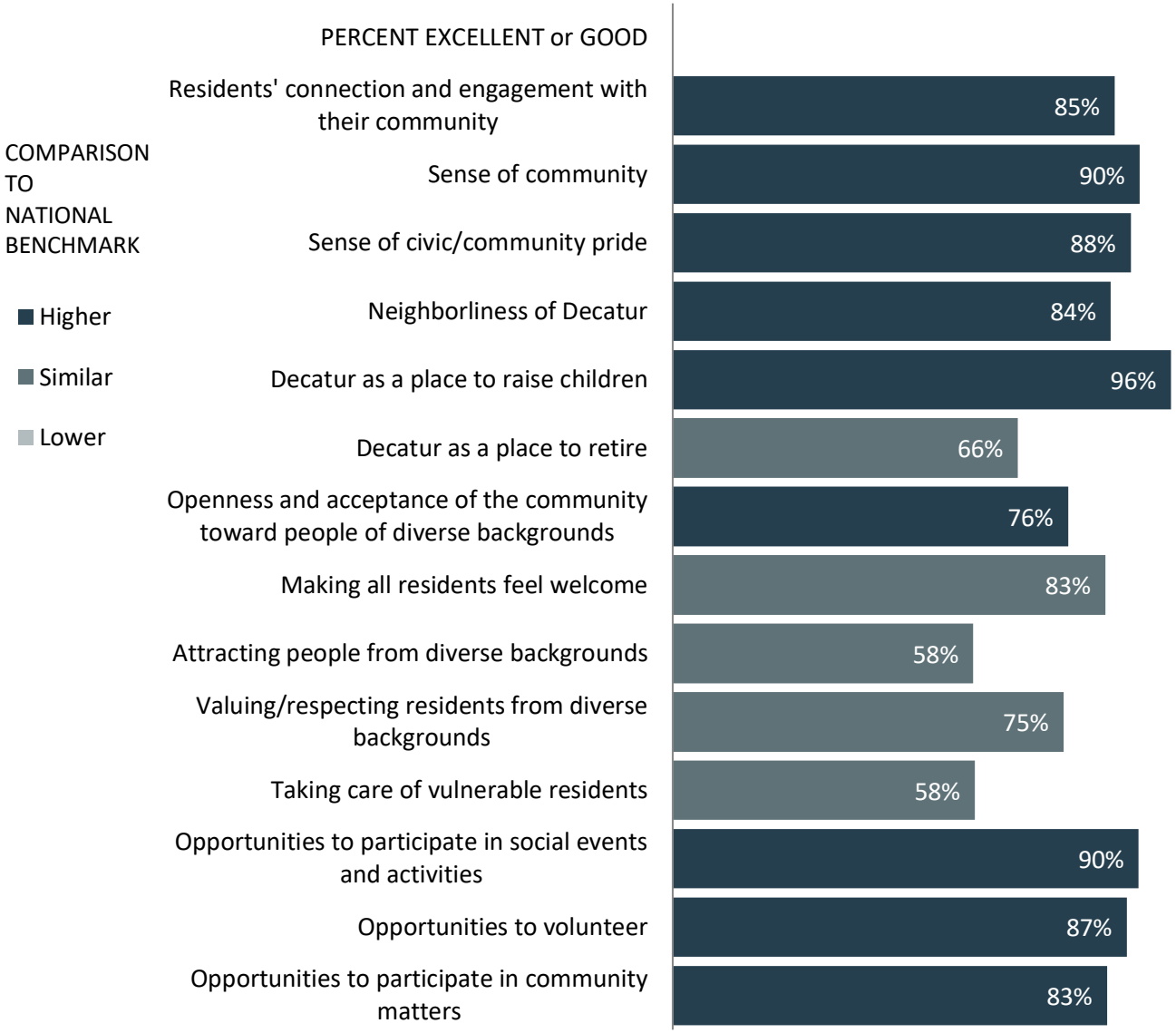


FIGURE 32: INCLUSIVITY & ENGAGEMENT - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Residents' connection and engagement with their community	↑↑	*	85%
Sense of community	↑↑	↔	90%
Sense of civic/community pride	↑	*	88%
Neighborliness of residents in Decatur	↑	↔	84%
Decatur as a place to raise children	↑	↔	96%
Decatur as a place to retire	↔	↔	66%
Openness and acceptance of the community toward people of diverse backgrounds	↑	↔	76%
Making all residents feel welcome	↔	*	83%
Attracting people from diverse backgrounds	↔	*	58%
Valuing/respecting residents from diverse backgrounds	↔	*	75%
Taking care of vulnerable residents	↔	*	58%
Opportunities to participate in social events and activities	↑	↔	90%
Opportunities to volunteer	↑	↔	87%
Opportunities to participate in community matters	↑	↔	83%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

FIGURE 33: RESIDENTS' PARTICIPATION LEVELS

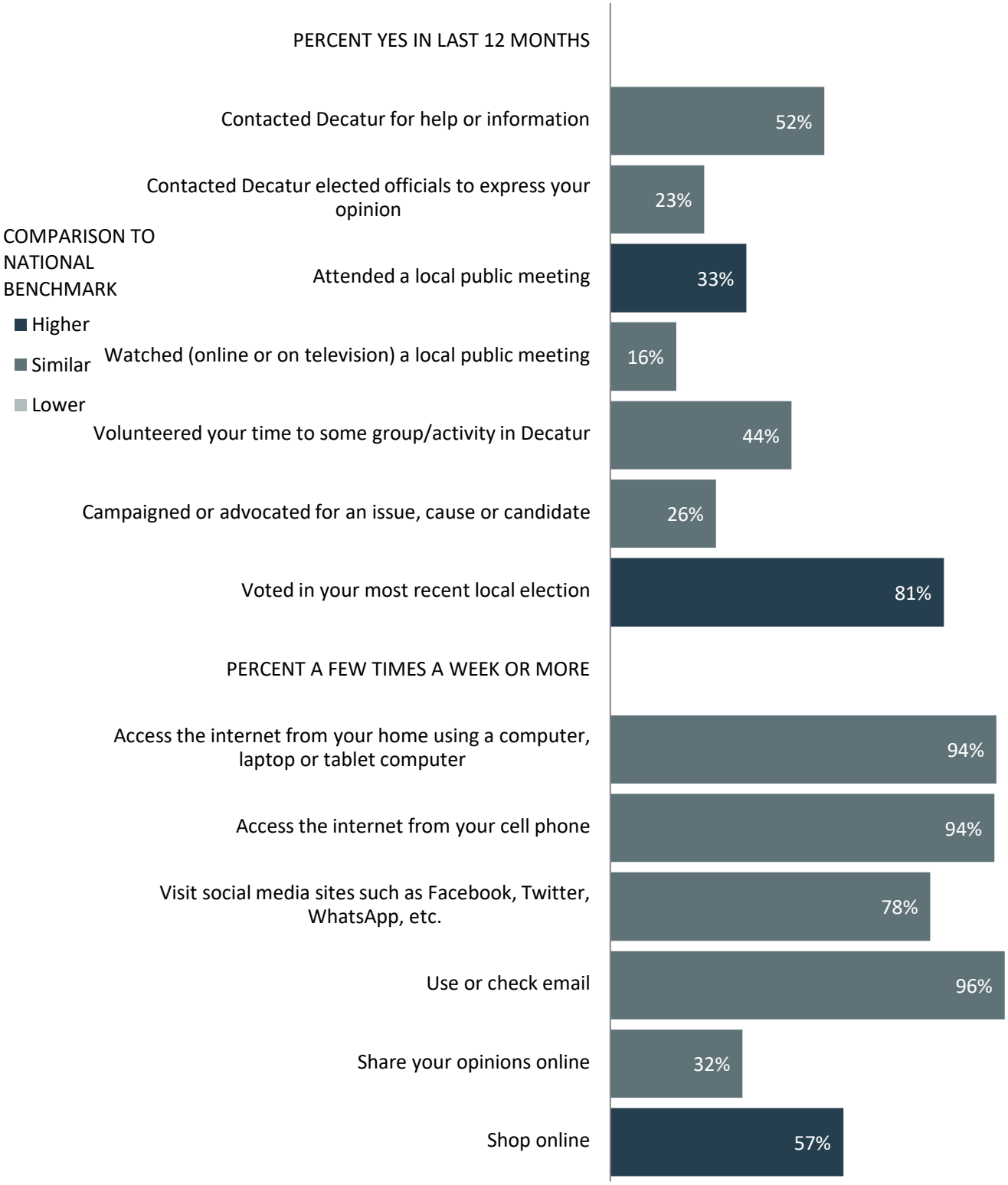


FIGURE 34: RESIDENTS' PARTICIPATION IN LAST 12 MONTHS- SUMMARY

Percent who had done each in last 12 months	Comparison to benchmark	Change 2018 to 2020	2020 rating
Contacted the City of Decatur for help or information	↔	↔	52%
Contacted Decatur elected officials to express your opinion	↔	↔	23%
Attended a local public meeting	↑	↔	33%
Watched (online or on television) a local public meeting	↔	↔	16%
Volunteered your time to some group/activity in Decatur	↔	↔	44%
Campaigned or advocated for a local issue, cause or candidate	↔	↓	26%
Voted in your most recent local election	↑	*	81%

FIGURE 35: RESIDENTS' GENERAL USE OF TECHNOLOGY- SUMMARY

Percent who report doing each at least a few times a week	Comparison to benchmark	Change 2018 to 2020	2020 rating
Access the internet from your home using a computer, laptop or tablet computer	↔	*	94%
Access the internet from your cell phone	↔	*	94%
Visit social media sites such as Facebook, Twitter, WhatsApp, etc.	↔	*	78%
Use or check email	↔	*	96%
Share your opinions online	↔	*	32%
Shop online	↑	*	57%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Special Topics

FIGURE 36: IMPORTANCE OF ADDRESSING CLIMATE CHANGE

How important, if at all, do you think it is for the City of Decatur to do each of the following?

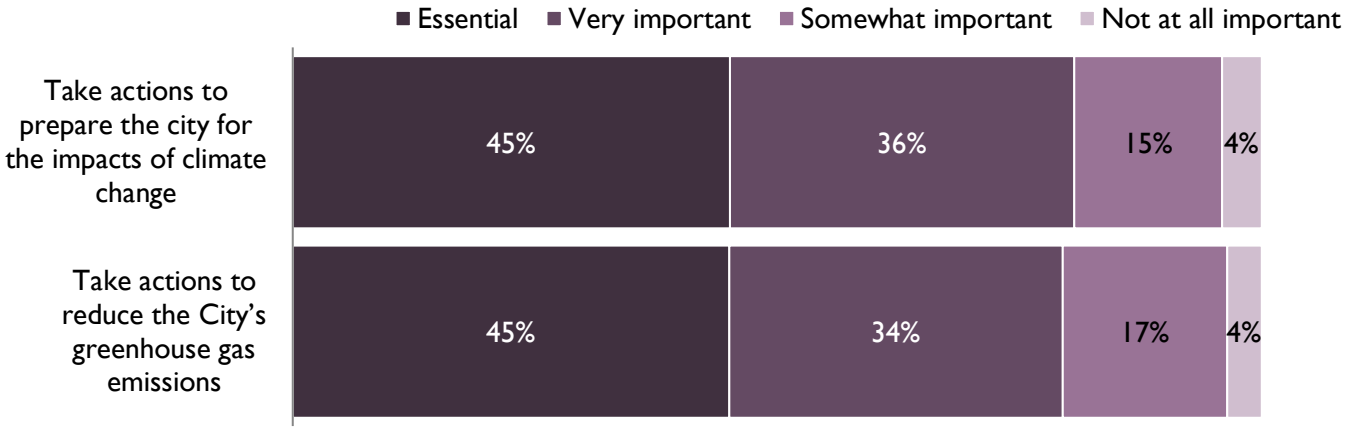


FIGURE 37: SUPPORT FOR TAKING ACTIONS TO ADDRESS CLIMATE CHANGE

How much would you support or oppose the City of Decatur taking each of the following actions?

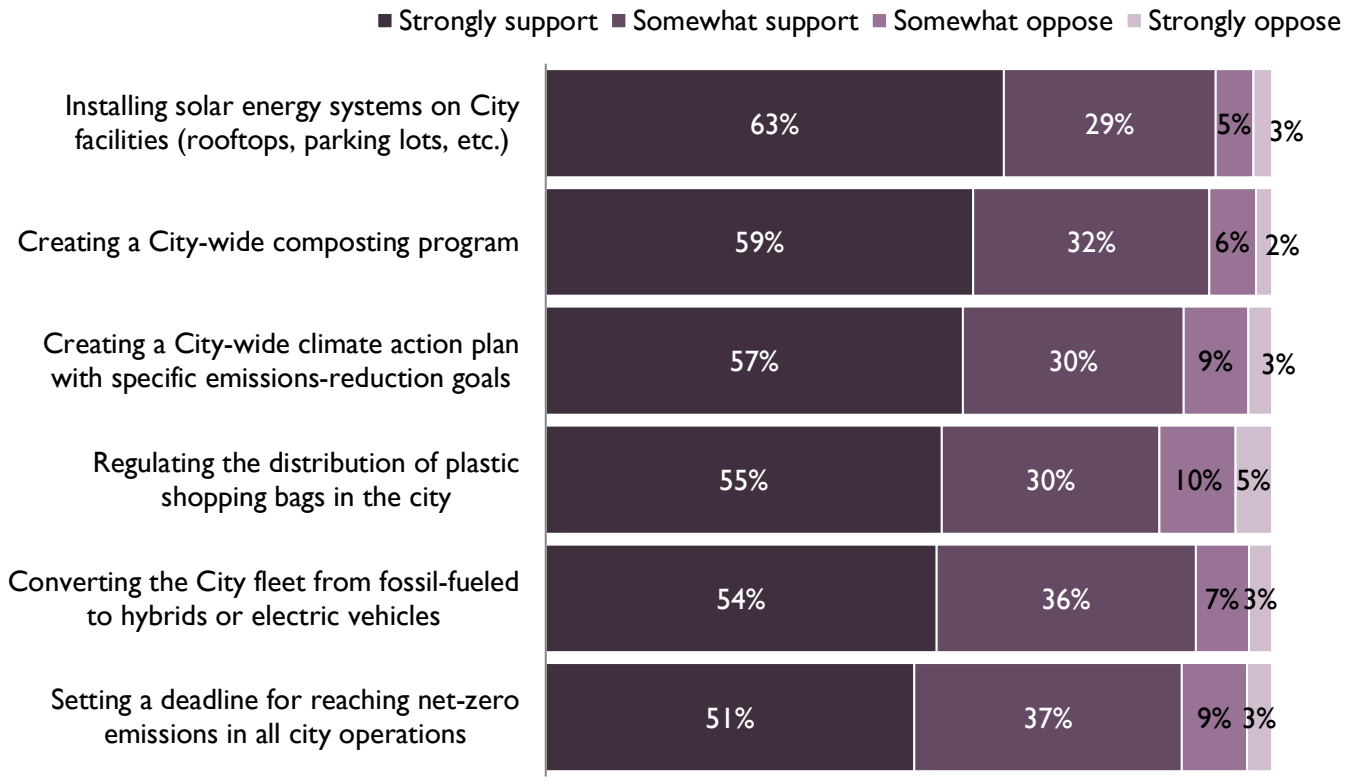


FIGURE 38: HOUSEHOLD COMPOSTING

Please select the statement that most closely represents your activities around composting:

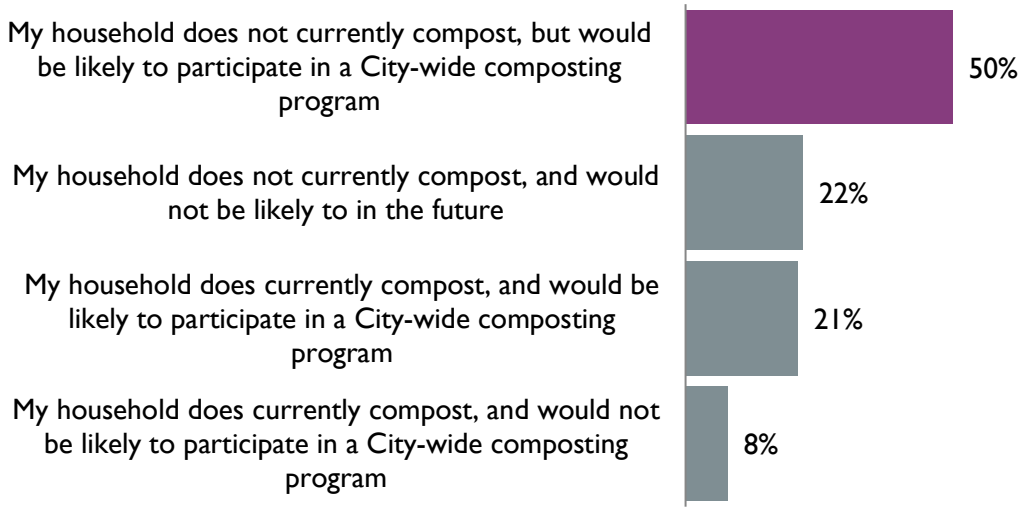
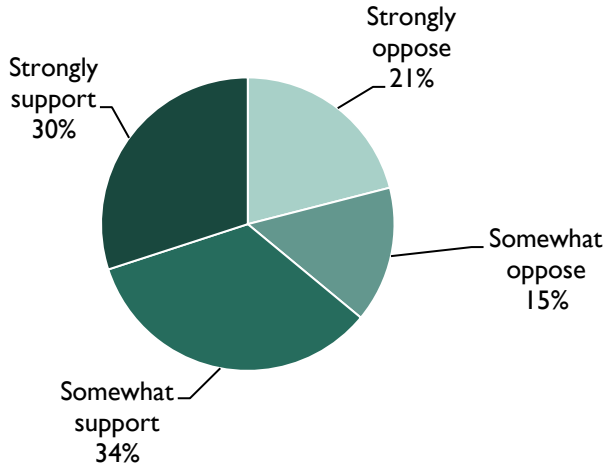


FIGURE 39: RE-ZONING RESIDENTIAL AREAS

Currently, 91% of residential-zoned land in the City of Decatur allows only for detached single-family homes. The City is considering re-zoning to allow duplexes, triplexes, quadplexes and cottage courts. The goal of re-zoning would be to promote economic diversity, while still maintaining design and development standards. How much would you support or oppose re-zoning of residential areas to allow for duplexes, triplexes, quadplexes, and cottage courts?



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