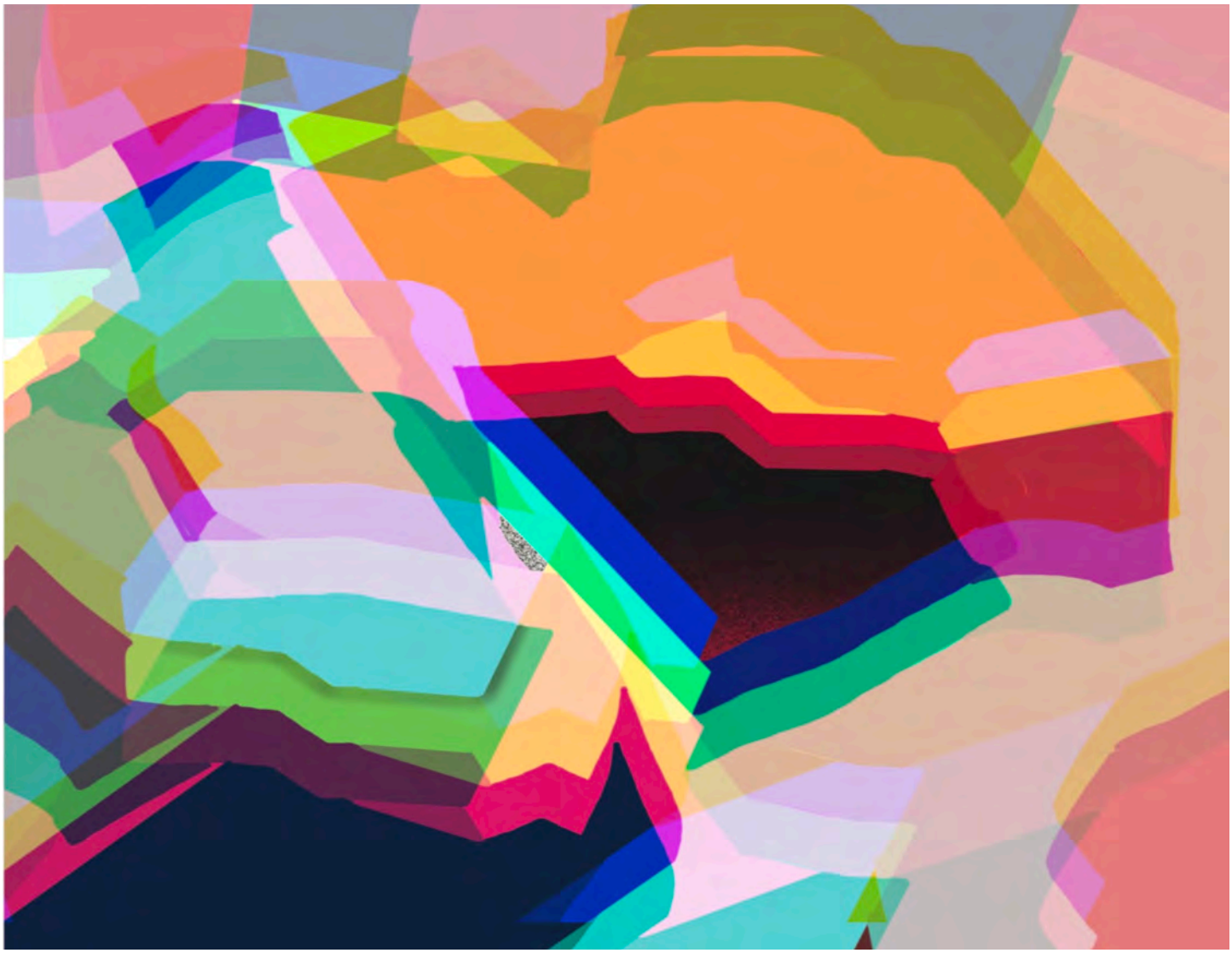
City of Decatur, Georgia

BUDGET

Fiscal Year July 1, 2022 to June 30, 2023



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

City of Decatur®



BUDGET

Fiscal Year July 1, 2022 to June 30, 2023

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FISCAL YEAR 2022-2023

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City of Decatur®

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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For the Fiscal Year Beginning

July 01, 2021

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, 2021.

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.

Budget Message from the City Manager

May 16, 2022

City Commissioners,

It is my pleasure to present the 2021-2022 Revised Budget Estimates and the 2022-2023 Proposed Budget Estimates for your review. This budget message identifies key budget priorities, highlights specific projects and initiatives, and discusses principal issues that impact the budget and the City organization.

The City ended the 2020-2021 fiscal year in a strong financial and organizational position which has positively influenced the scope and sheer number of goals and priorities that may be addressed in the proposed budget. A healthy fund balance, robust residential and commercial development, resilient local economy, engaged community members and a unified elected body are just some of the factors that have contributed to this ambitious and bold budget for your consideration.

In fiscal year 2021-2022, you were introduced to the Budget as Art Collection which used art to emphasize the vision and values reflected in the City's budget. The Budget as Art Collection continues with an original work of art by local artist, Austin Blue, with "Summer Daze." The artwork represents Decatur's diversity while also celebrating the community's harmony. The artwork is timely and relevant as the proposed budget supports the shared vision of the 2020 Strategic Plan which demands that all projects, programs and initiatives be implemented with equity as a priority.

Similar to the cover art, the proposed budget is energizing and BOLD.
B-the funding plan is just the **beginning** of the 2020 Strategic Plan implementation.
O-the budget reflects the **obligation** our city government has to all members of our community.
L-the proposed projects and programs will leave a **legacy** in our community for years to come.
D-the budget process and document reflect our **democratic** values which are foundational to our work in service to the public.

These are highlights of the proposed budget:

- The Proposed 2022-2023 General Fund Budget Estimate is $32,645,860, which is $3,020,770 higher (10%) than the Revised 2021-2022 General Fund Budget Estimate; the Revised 2021-2022 General Fund Budget Estimate is $29,625,090 which is $368,880 lower (-1%) than the Adopted 2021-2022 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 $1,677,700 for the Revised 2021-2022 General Fund Budget, as compared to $2,794,160 in the Adopted 2021-2022 General Fund Budget; and a use of fund balance in the amount of $3,883,500 for the Proposed 2022-2023 General Fund Budget.
- An increase in the 2022 real property tax digest estimated at 5%.
- An increase of more than $450,000 (+14%) in health insurance costs over the 2021-2022 Adopted Budget.
- 2.5% in-step, merit-based salary increases; and a one-time, 2.5% cost-of-living- adjustment; multiple position reclassifications and nine additional full-time positions.
- Funding of planning efforts including an Equity Action Plan, Downtown Master Plan, a Parks and Recreation Master Plan, and a Clean Energy Plan.
- Funding earmarked for the Affordable Housing Trust Fund.

It All Starts with Equity

As the 2020 Strategic Plan states, our mission is to integrate proactive equity ambitions into every plan. We intend to build on the understanding we have developed of institutional racism and organizational bias and apply that knowledge to planning, policy development, program implementation and more. For the first time, the budget planning process included equity-oriented questions for all department heads to consider when developing their budget requests. By defining and applying the concept of an equity lens to the budget process, equity is prioritized in the budget.

Here's a snapshot of correspondence to city employees about the equity lens for the budget:

What's an equity lens you ask? An equity lens is set of questions we should ask ourselves when we plan, develop or evaluate a policy, program or decision. This lens will not tell us what action to take; rather, it will help us discuss and reflect on equity considerations as we act and make decisions.

Training will continue with organizations such as the Racial Equity Institute and the Anti-Defamation League to help us understand and address racism and inequity. In 2020, an employee equity and inclusion team was developed and charged with promoting racial equity training, hosting conversations about race and racism, and identifying and addressing systemic bias within the organization. The City recently joined the Government Alliance for Race and Equity (GARE) through which an employee equity survey was performed in 2021 and the results were presented to all employees. The results of the survey will guide the work of the equity and inclusion team to advance racial equity in the organization.

The 2020 Strategic Plan identified the need for dedicated staff to coordinate and implement the equity goals in the plan. The proposed budget includes an Equity and Engagement Director that is part of a re-organization to place equity and communications in the City Manager's Office. The Equity and Engagement Director will report to the City Manager and be responsible for internal and external equity activities. The existing Communications Manager/PIO position will report to the Equity and Engagement Director, resulting in a number of benefits including opportunities to coordinate equity-related communication throughout the community and to align the City's communication efforts with City Commission goals and priorities. The Equity and Engagement Director will support the work of the employee equity and inclusion team and will be supported by the City's Local Government Management Fellow.

Funding is included for a critical next step in our work to develop a citywide racial equity plan in partnership with the employee equity and inclusion team. This will help achieve our commitment to actively work against systemic racism and bias. The racial equity plan will support current and future racial equity goals and objectives as well as support initiatives outlined in the 2020 Strategic Plan, including creating a Decatur-specific racial equity tool that can be used across multiple departments.

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

The Post-Pandemic Workforce

There is no question that the Covid-19 pandemic, while strengthening our resolve and revealing our organization's resilience, has had an impact on the City's ability to recruit and retain qualified employees. While much of the nation worked from home, most of our

employees continued to show up at work every day and provide high quality, core services to our community. They did this even as they were at risk from Covid-19 and juggled having children at home in online school, caring for sick family members and facing the daily stresses of the pandemic. Retirements, resignations and fewer qualified applicants have resulted in multiple vacancies in most departments. Efforts to attract and hire employees including competitive compensation have contributed to pay compression that negatively affects longer tenured employees. Our employees also are seeing their wages eroded by the impacts of inflation that is at a 40-year high. To address these challenges, the proposed budget includes funding for a pay and compression study. In the short term, the budget includes a one-time, 2.5% cost-of-living-adjustment effective July 1, 2022 in addition to the employee's 2.5% in-step, annual merit increase on their employment anniversary date.

As listed in more detail in the All Funds Overview, a number of new positions are recommended in addition to reclassifications based on salary survey data, internal equity, and changes in job duties. These new positions will address our community's identified needs and goals. An additional Planner position reclassifying the current Affordable Housing Fellowship will create a regular, full-time position focused on affordable housing. The demand on public parks and recreation facilities remains strong in the aftermath of the pandemic. The need for a Facilities Operations Manager dedicated to all city parks and recreation facilities is urgent for day-to-day maintenance needs and coordinating recreation capital projects. With the opening of the Oakhurst Recreation Center and more revenue generating Active Living programs, a new full-time Program Supervisor is needed. The Fire department will take the lead on community health and wellness with an additional Fire Captain focused on risk reduction and promoting better community health outcomes. An Urban Naturalist in Public Works is recommended to properly manage the City's growing amount of greenspace, natural areas and other open space, help organize volunteer efforts and extend and complement Tree's Atlanta's invasive plant removal and woodland restoration work in Legacy Park. Another Crew Worker position in Public Works will provide for daily maintenance of Oakhurst Recreation Center support for property maintenance at Legacy Park. The new Equity and Engagement Director position responds to the 2020 Strategic Plan's direction for advancing equity and social justice in Decatur. The E911 operation includes an additional Communications Officer which will allow 3 Communications Officers for each shift. This will enhance E911 responsiveness to emergency calls while also addressing issues related to burnout, excess overtime and supervision. Finally, the Human Resources office needs an additional employee to recruit, hire, train and support current and new staff to maintain an effective level of service within our organization.

Additional funds are allocated in the revised and proposed budgets for more aggressive recruitment efforts like advertising on MARTA buses, in high foot-traffic facilities such as Hartsfield Jackson Airport and providing referral incentives for current employees. We are exploring other strategies to attract quality applicants and address employee morale, while continuing to prioritize the physical and mental health of our staff.

Suicide is one of the leading causes of death among law enforcement officers and the Police department has recognized the need to provide staff with additional mental and behavioral health resources. The CordicoShield law enforcement wellness app is designed specifically for first responders and will enable the department to provide customized, confidential and mobile wellness resources to Police Officers to help them cope with the effects of critical events and chronic exposure to stress.

Our employees' physical health is also a high priority. The Fire department has requested the replacement of fitness equipment at both stations to aid staff in improving strength, skills and overall cardiac health since cardiac arrest continues to be the number one killer

of firefighters. The physically demanding nature of the job as well as the obesity epidemic requires that our firefighters continue to improve their fitness.

Out of the approximately 40 municipalities in metro Atlanta with police agencies, only nine do not offer a take-home patrol vehicle program, including the City of Decatur. All of the municipal police departments within DeKalb County offer a take-home vehicle program. The absence of a take-home vehicle program has become a barrier for recruitment. In addition to improving the City's ability to recruit police officers, there are many benefits to such a program. Patrol vehicles will have greater longevity as they will only be driven for one officer's shift, officers are more likely to take greater care of a vehicle assigned to them, and the program could result in faster response times to emergencies as officers could arrive directly on an incident scene in their patrol vehicle. The greatest drawback to such a program is the initial financial investment. The capital outlay in year one is estimated to be $800,000 which can be financed over five years. Funding for this program is included in the Capital Improvements Fund budget and the take-home vehicle policy is in development.

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. An increase in claims is anticipated next fiscal year based on current claims data. Due to proposed increases in administrative fees and stop loss insurance costs, the City will be switching plan administrators and network. Even with this change, the overall costs for health insurance, including estimated claims, are estimated to increase approximately 14% over the current fiscal year. Other efforts to manage health insurance costs included a pharmacy cost control program and a health savings account incentive program. In response to this cost increase, the City is also increasing the employee contributions 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 and necessary, but they are not the primary reasons that people work for and remain committed to a local government organization. The work that our employees perform directly impacts the quality of life of the people who live, work and visit our community. Their work matters and that has been more evident during the pandemic as Decatur residents relied on our police officers, firefighters and public works staff for daily services. Community members were able to take for granted that they could safely ride their bikes or walk to any of our parks and greenspaces, and they enjoyed the outdoor activities brought to them by our Active Living staff. The budget continues to ensure that Decatur employees have opportunities to serve on cross- departmental teams, take part in professional development activities, participate in leadership programs, and influence the day to day operations of their work. Employees are eager to engage and learn with their peers and training budgets have been restored to their pre-pandemic levels.

What Gets Planned, Gets Done

The City of Decatur has a long and successful history of planning with the community and executing our plans. In October 2021, the third ten-year strategic plan for the City was adopted. At the end of the 18-month public participation process, the City completed three citywide plans, the 2020 Strategic Plan, the 2021 Comprehensive Development Plan, and the Livable Centers Initiative (LCI) Plan. The strategic plan supports the community-based vision that the City will foster an equitable, thriving, and welcoming community for all today and in the future.

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

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

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

On the heels of the 2020 Strategic Plan adoption, additional planning efforts either have started or will soon begin. The Downtown Master Plan will build upon Decatur's 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. This planning process is expected to commence in July 2022. The Parks and Recreation Master Plan has started and will provide an opportunity to identify and plan for the future needs of the community around public facilities and outdoor space. A Clean Energy Plan was initiated in the last fiscal year and is expected to be adopted in fiscal year 2022-2023. It 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 Clean Energy Plan will identify the most impactful actions the City and our community can take to reach its clean energy goals equitably and efficiently. A new Storm Water Master Plan was adopted in December 2020. Implementation of the storm water master plan has begun and will help maintain the City's resilience in the face of climate change. The storm water utility fund budget includes the top four capital improvements identified in the plan.

A citywide racial equity plan in partnership with the employee equity and inclusion team is funded in both the revised and proposed budgets. The racial equity plan will support current and future racial equity goals and objectives. Employees will play an active role in the development of this plan, and successful adherence to the plan should have a positive impact on employee morale as we move beyond policies and practices that may stem from systemic racism.

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. City staff are exploring other policy changes including zoning that may allow duplex, triplex and quadplex developments back into single-family neighborhoods.

The City of Decatur is a model in listening to the community, crafting plans based on robust community engagement and focused implementation.

Federal Funding Results in Community Investments

In September 2020, the City received $2,914,440 in federal funds through 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 over $1,600,000 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 balance of the funds has been used for cleaning supplies, personal protective equipment, temporary public restrooms, virtual meeting technology and revenue replacement.

In March 2021, the federal American Rescue Plan Act (ARPA) was authorized to provide financial relief and support programs in response to the effects of the coronavirus pandemic. The City was allotted $9,595,820 to be paid in two equal installments of

$4,797,910. The City has received the first payment and expects to receive the final installment in early fiscal year 2022-2023. This is a substantial sum for a community that normally has under $5,000,000 to spend annually on capital needs. These federal funds will allow the City to complete priority capital projects that otherwise would have been delayed or not achieved. To date, the City has committed over $3,700,000 to the South Housing Village affordable housing development at Legacy Park. The ARPA budget includes an additional $3,000,000 for partial funding of an athletic field and track at Legacy Park, $2,000,000 for storm water infrastructure improvements and $115,000 for hybrid meeting technology at the Decatur Recreation Center.

Other federal funding opportunities include community projects funding from our federal representatives, Congresswoman Nikema Williams (GA-District 5) and Congressman Hank Johnson (GA-District 4). Congresswoman Williams has committed $750,000 for solar panels and battery array at the Decatur Recreation Center and Congressman Hank Johnson has committed $209,000 to the creative village affordable housing and studio complex for artists at Legacy Park and $600,000 for the Derrydown Way complete streets project. This funding will assist the City in advancing goals related to clean energy, affordable housing, the arts and pedestrian safety.

Capital Needs Persist

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 pandemic community members took advantage of access to sidewalks, bike lanes, parks, and open space, including the 77- acre Decatur Legacy Park, and that demand has not waned. The proposed budget includes additional sidewalks on Shadowmoor Drive and Derrydown Way and a multi-use trail on South Columbia Drive to support Safe Routes to School near the Talley Street Upper Elementary School. New bike lanes and intersection improvements along Commerce Drive and Church Street are included in the proposed budget. Other transportation improvements include the North Decatur Road corridor, Adair Street traffic calming, improvements at Arcadia and Winn Way, and an upgrade to the East Lake Drive-Parkwood Road intersection. An upgrade to Ebster Field to include synthetic turf and lighting also is proposed for fiscal year 2022- 2023. A senior engineer has recently been hired and the City is recruiting for a recently approved senior transportation engineer. These specialized positions will positively impact our ability to achieve the proposed projects in the next fiscal year and beyond.

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

Transfers totaling $1,250,000 over both fiscal years are proposed from the General Fund to the Capital Improvements Fund to fund the gap between the Capital Improvements Fund tax revenues and proposed expenditures. Use of fund balance for one-time capital projects is appropriate and supported by the City's financial policies.

In addition to the funds generated by the Capital Improvement Fund tax, the Special Purpose Local Option Sales Tax (SPLOST) approved by the voters in November 2017 is earmarked for existing debt service, the Atlanta Avenue railroad crossing improvement and other transportation-related improvements such as sidewalks, multi-use trails and transportation safety. If revenue projections are accurate, we will be able to cover outstanding debt service, the Atlanta Avenue and West Howard Avenue improvements project and have funds available for other improvements that benefit pedestrians and bicyclists.

A transfer of $100,000 is being recommended to the Affordable Housing Trust Fund. Possible uses include the start of a year-round Martin Luther King, Jr. service program or support of 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, to promote and finance the construction of accessory dwelling units as an aging-in-place affordable housing model, and to partner with developers of for-sale dwellings to permanently maintain affordability to income-qualified households. 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 which became a 501(c)(3) non-profit organization during the current fiscal year.

Building On a Strong Financial Foundation

The proposed budget leverages the City's strong financial position and puts significant resources towards the goals that the community and City Commission have identified as high priorities. The budget recognizes that additional resources, including staff in some cases, are needed to achieve these goals.

Overall, 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. Collection rates that were suppressed during the pandemic are being adjusted to more realistic forecasts. 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 consistent with our conservative financial policy is recommended in this budget. At the end of 2020-2021, the fund balance for the General Fund totaled $14,692,408 which is 49% of the 2021-2022 Revised Budget Estimate. The 2021-2022 Revised Budget anticipates using $1,667,700 in fund balance. This is $1,116,460 less than the amount originally planned in the 2021-2022 adopted budget and will reduce fund balance to $13,014,708 or 44% of the 2021-2022 Revised Budget Estimate. This reduction in the use of fund balance was made possible primarily due to stronger than estimated revenues. The 2022-2023 Proposed General Fund budget anticipates using $3,883,500 of fund balance and will leave a fund balance of $9,131,208 or 28% of the 2022-2023 Proposed General Fund budget.

The fund balance policy expressly allows the City to budget the use of fund balance for one- time expenditures. One-time expenditures paid for by the use of fund balance in 2022-2023 include the Downtown Master Plan, the Parks and Recreation Master Plan, a transfer to the Affordable Housing Trust Fund and a transfer of $750,000 to the capital improvement fund.

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 0.12 mill reduction is recommended for the Debt Service Fund and a corresponding 0.12 mill increase 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.

Summer Daze, Summer Days

School is almost out, families are planning for some down time, visitors will arrive in our town, festivals and holiday events are being planned-Summer days are here.

We are ready to visit with our neighbors, embrace our differences, welcome new visitors and enjoy our community. The efforts of our employees, whether it is delivering core services each day or advancing daring goals, have created and continue to enhance our community that people want to experience.

Enlightened governance, planning, professional management, smart policy making and hard work are reflected in the proposed budget. These are the components that will push us closer to achieving our community vision:

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

Completion of the 2021-2022 Revised Budget Estimates and 2022-2023 Proposed Budget Estimates would not be possible without the assistance of our Finance and Human Resources staff, the teamwork and support shown by City employees in all departments, and particularly without the dedication and work of City Clerk Meredith Roark.



Andrea Arnold
City Manager



City of Decatur®

Budget Guide & Schedule

Budget FY 2022-2023

FISCAL YEAR 2022-2023

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 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, Assistant City Manager and City Clerk 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 a nd 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 Funds 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.

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

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 net worth of the City. Included below are the number and name of each capital line item presently in use.

541100 Sites.

541101 Right of Way.

541200 Site Improvements.

541300 Buildings.

541301 Building Improvements.

541400 Infrastructure.

542100 Machines, Motors and Power Tools.

542101 Communications Equipment.

542102 Office Machines/Equipment.

542200 Vehicles.

542301 Outdoor Furniture and Equipment

542401 Computer Systems Software.

542500 Miscellaneous Equipment.

Fund Balance

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

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

In the fiscal year ending June 30, 2021, the general fund balance totaled $14,692,408 or 49% of the 2021-2022 revised operating budget. This was an increase of $2,132,565 from the previous year's fund balance. In the Revised 2021-2022 budget estimates, the city has budgeted to use $1,677,700 of fund balance. In the FY 2022-2023 budget estimates, the city has budgeted to use $3,883,500 of fund balance. Fund balance is estimated to be $9,131,208 at the end of FY 22-23 or 28% of the adopted operating budget.

Budget Revisions

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

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

Performance Measures

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

Strategic Planning

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

A. Manage Growth While Retaining Character

B. Encourage Community Interaction

C. Provide Quality Services Within Fiscal Limits

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

A. Manage Growth While Retaining Character

B. Encourage a Diverse and Engaged Community

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

D. Support a Safe, Healthy, Lifelong Community

E. Provide the Necessary Support within City Government to Achieve the Vision and Goals of the Community

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

The 2020 Strategic Plan kickoff occurred in January 2020 and community roundtables met through mid-March until needing to be paused due to the COVID-19 pandemic. The planning process resumed in Fall 2020 with citizen roundtable sessions that were held virtually on four topics: Mobility, Housing, Equity & Racal Justice and Climate Change. The

work planning continued in 2021 with the hosting of online surveys and outdoor "pop-up" events around the city to help compensate for the participation challenges imposed by the pandemic. The plan was adopted by the City Commission on October 28, 2021.

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

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

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

Community Engagement

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

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

Budget Reporting

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

City of Decatur®

FISCAL YEAR 2022-2023

BUDGET SCHEDULE

January 21	Budget Memo and Schedule to Departments
February 18	DEPARTMENT PROPOSED BUDGET REQUESTS plus PROPOSED CIP Requests and PROPOSED BVE Worksheet(s) DUE BY 5 pm
February 25	REVISED BUDGET REQUESTS plus REVISED BVE Worksheet(s) and VBB-Strategic Plan Principles DUE BY 5 pm
March 4	Personnel Estimates and Health Insurance Estimates Due
March 7	City Commission Adopts Billing Ordinance, 2022 Sanitation Fees and 2022 Storm Water Utility Fees
March 7	Budget Narrative drafting begins
March 10	BUDGET REVIEW MEETING-DEPARTMENT HEADS
March 18	Budget Request Follow-up
March 19	BUDGET EXPO with Touch A Truck
March 22	10 Year Capital Plan Drafting
March 31	Prepare Notice for Decatur FOCUS
April 1	Tax Bill Mailing Deadline
April 6	Revenue Projections Due
April 6	BUDGET NARRATIVE FINALIZED
April 15	Draft Proposal to City Manager (tentative)
April 29	Preliminary Budget Complete
May 12	Public Hearing Announcements to Legal Organ
May 13	Budget delivered in City Commission packet
May 16	Presentation of Budget to Commission and Adoption of Tentative 2022 Millage Rates
May 19	Public Hearing Ads Published in Legal Organ
May 26	Public Hearing Ads Published in Legal Organ
June 2	Public Hearing Ads Published in Legal Organ
June 6	Extended Work Session and Public Hearing on Budget and Millage Rates
June 8	Extended Work Session (Alternate date)
June 13	Public Hearing on Budget and Millage Rates (if necessary)
June 21	Public Hearing on Budget and Millage Rates, Adoption of FY 2022-2023 Budgets and Revised 2021-2022 Budgets, and Adoption of Final 2022 Millage Rates



City of Decatur®

Budget Narrative

Budget FY 2022-2023

Budget Narrative

Decatur will foster an equitable, thriving, and welcoming community for all, 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. Decatur's population has been on the increase since 1990 and with more than 25,000 residents as of the 2020 Census, it now exceeds the previous high of 22,000 persons in 1960. The City currently occupies a land area of approximately 4.7 square miles, making it one of the most densely populated cities in the State of Georgia. The City's sustained commitment to a long-range vision with balanced growth and development has resulted in a community well-known for its high quality of life, vibrant commercial districts and a model of Smart Growth in the region.

The City of Decatur's central location in DeKalb County and proximity to the City of Atlanta and Emory University make it an attractive location for a wide range of professional services, legal, financial, medical and creative/technology businesses. Decatur is home to educational institutions such as Agnes Scott College and Columbia Theological Seminary, as well as the headquarters for a number of non-profit organizations including the Task Force for Global 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 healthy mix of office, retail, restaurant and residential uses designed to encourage walking and an active lifestyle for persons of all ages. New buildings blend with historic commercial buildings and surround a traditional courthouse square 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 a desirable housing option for empty nesters and young professionals seeking an urban lifestyle. These residents contribute to the economic vitality of the downtown commercial district. Smaller neighborhood commercial centers scattered throughout the City also contribute to the sense of community and vibrancy of surrounding neighborhoods by providing opportunities for residents to walk to a variety of shopping and dining options.

The City's well-regarded local public school system attracts families to the City's neighborhoods. The 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, a nationally recognized 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 4.7 square miles, providing direct transit access to downtown Atlanta, Hartsfield-Jackson International Airport and many of the region's colleges and universities. In addition to public transit, the City supports and encourages a wide variety of alternative transportation options including walking, bicycling, the Clifton Corridor shuttle to Emory University and the 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 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 around the United States bear his name and show 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 residential 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 elections, 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 has served since 2020; Lesa Mayer, who has served since 2020; and, Kelly Walsh, who has served since 2018. It is the responsibility of the Mayor to preside over all meetings of the City Commission. While the Mayor has no veto power, the position retains the right to vote on all matters brought before the City Commission. The Mayor's vote carries the same weight as any other Commissioner.

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

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



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.

Vision and Mission

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

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

Decatur's Strategic Plan guides City government at the highest level by providing direction on policies and actions to bring the community's vision for its future to life. In January 2020, the City kicked off the planning process to create the 2020 Strategic Plan as a guide for the next decade. An extensive effort was made to ensure broad participation by race, age, gender and geographical location in the planning process about issues facing Decatur and to identify participants' hopes and dreams for the City's future. The task list from the

2010 Strategic Plan served as a framework for budgeting and implementing projects and programs over the last decade. By the time planning began for the next decade, 93% of the tasks on that previous list had been accomplished or were underway.

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

We will:

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

2. **CONFRONT CLIMATE CHALLENGES.** Align our goals and practices to strengthen environmental sustainability and resilience in our city and region.

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

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

5. **PIONEER INNOVATION.** Inspire ourselves and others by continuing to seek bold and creative solutions in planning and doing.

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

Equity & Racial Justice

Climate Action

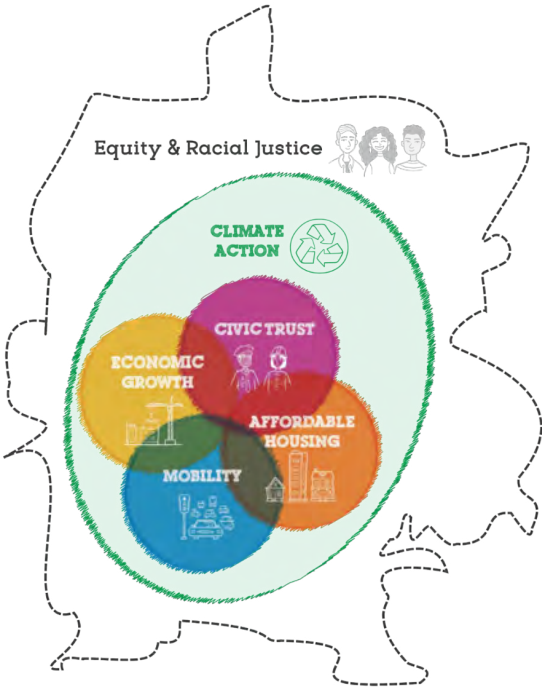
Civic Trust

Affordable Housing

Mobility

Economic Growth

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



Ultimately more than 3,200 comments were received through the three roundtable discussions, and the robust community discussion guided the development of the Strategic Plan at every stage. Each comment was recorded, analyzed and included in the final report that the City Commission adopted in October 2021. The entire plan is available at https://decatur2030.com/ and includes six themes/topics, 140 tasks and action items that are incorporated into the City's community work program. The Strategic Plan is also the foundation for Decatur's annual budget, each part of which is tied directly to this plan to show residents how city resources are allocated to support the community's vision and goals.

Performance Management

A progressive organization needs to know how well it is doing toward achieving its vision and goals. The City has developed quantifiable measurements to track how efficiently and effectively the organization is meeting its objectives. Selective benchmarking is undertaken during the development of departmental budget requests. Performance measures are reviewed by a cross-departmental committee on a regular basis to identify successful processes and work on areas that need improvement. Measures are included throughout the budget narrative to illustrate how the City is performing.

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

Budget

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

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



City of Decatur®

National Citizen Survey 2022

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

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

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

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

Sense of Community (% rated excellent/good)

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

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

2020	85
2022	80

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

Equity & Racial Justice

Integrating proactive equity ambitions into every plan

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

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

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

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

The Police Department is committed to collaborating with community members in updating its departmentally focused strategic plan that will guide all aspects of the Police Department, including equity, quality of life, mental health and use of force policies. Additionally,

popular programs such as the Junior Police Academy and Citizens Police Academy that were paused due to the Covid-19 pandemic will be reintroduced in fiscal year 2022-2023 in order to continue strengthening the bond with the community members.

An organizational introspection is needed in order to meet the growing needs of the community. The work that went into the creation of the 2020 Strategic Plan presented the City with an opportunity to review existing policies and programs, plan updates and create new ones. City employment at all levels should reflect the full diversity of the Atlanta region and employees should be educated on the City's commitment to equity. Every department partners with the Human Resources Division in the Administrative Services Department to ensure that the City proactively recruits, hires and retains diverse and qualified staff. A cross-departmental Employee Equity Team was created in early 2020 to create an environment of equity and inclusion where everyone in the organization is treated fairly, has equitable opportunities and outcomes, and truly feels welcome and valued. In fiscal year 2022-2023, this team will engage with other staff members to develop a Racial Equity Action Plan that spells out specific actions for how the City can become more equitable, including the role of each department. The City recognizes that this work also needs dedicated staff to ensure that the goals presented in the Racial Equity Action Plan are eventually implemented. The City plans to create a new position, an Equity and Engagement Director, who will coordinate efforts throughout the organization to implement equity goals. Some specific tasks will include creating and evaluating toolkits and policies related to equity and racial justice. Staff members from the City Manager's Office, Community and Economic Development Department and the Human Resources Division will work together on this action item in fiscal year 2022-2023 because the new staff will need to coordinate internal anti-racism training, advise on conflict resolution, investigate concerns related to workplace discrimination, build relationships and help boost morale.



Theme 1: Equity and Racial Justice

Integrating proactive equity ambitions into every plan.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$58,965
General Government	$399,917
Community & Economic Development	$234,074
Active Living division	$1,916,256
Children & Youth Services division	$499,598
Administrative Services	$627,003
Fire	$250,669
Police	$1,757,293
E-911	$410,842
Public Works	$2,191,086
Solid Waste	$785,448
Stormwater	$430,480
TOTAL	**$9,561,631**



City of Decatur®

National Citizen Survey 2022

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

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

Quality of recycling services (% rated excellent/good)

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

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

2014	84
2016	86
2018	87
2020	89
2022	86

Climate Action

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

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

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

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

In October 2021, the City of Decatur kicked off the planning process for Clean Energy Decatur, the City's Clean Energy Plan. City residents identified climate change as a top priority and this plan will guide the City's response to this pressing concern. The Clean Energy Plan will set goals and outline steps to efficiently and equitably transition Decatur away from fossil fuels. The plan will also establish greenhouse gas reduction and clean energy targets for residents, visitors and overall city operations. Since all the themes are connected, the plan also looks at data with a lens of equity. As cities work to incorporate social equity into climate policy and programs, many of them have found that accessing equity data has been a major challenge. The Clean Energy Plan utilizes the Greenlink Equity Map, an online map designed to help cities visualize equity-related issues and how burdens are spread across neighborhoods, and this platform is accessible to all city residents. The Clean Energy Plan is expected to be adopted in 2022.



The Public Works Department is leading the City's efforts in transitioning away from fossil fuels to

clean energy. The streetlights and all outdoor fixtures, in addition to indoor lighting, will be converted to energy saving LEDs in fiscal year 2022-2023. The department is creating a pilot compost collection program through which compostable material can be collected from local residences on a fee-supported basis. Additionally, the City's internal sustainability policies related to purchasing, building construction and performance, events and resource usage will be updated. Staff is in the process of conducting an urban heat island assessment which evaluates neighborhood-level impacts of increasing temperatures, heat waves and power outages, particularly with regard to vulnerable populations.



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

The City is committed to investing in its future by implementing the Storm Water Master Plan which was adopted in December 2020. The plan is directed toward mitigating flooding, solving drainage problems, improving water quality and quality of life in the City.

The City has started the process of preparing a Parks and Recreation Master Plan which will address greenspace acquisition and preservation as well as upgrades to and maintenance of parks and City facilities to be sure that they continue to be attractive, efficient, sustainable and accessible. Representatives from the City, City Schools of Decatur, Decatur Youth Council, Active Living Advisory Board, Environmental Sustainability Board, Better Together Advisory Board, Decatur Housing Authority, Safe Routes to School Committee, Beacon Hill Black Alliance and Agnes Scott College were appointed to the Parks and Recreation Master Plan Steering Committee in March 2022. The Steering Committee will serve as an advisory group to the consultants and city staff throughout the project, which should conclude in February 2023.

Theme 2: Climate Action

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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$58,965
General Government	$355,482
Community & Economic Development	$468,148
Active Living division	$319,376
Children & Youth Services division	$124,900
Administrative Services	$313,502
Fire	$626,673
Police	$140,583
E-911	$24,167
Public Works	$1,679,833
Solid Waste	$523,632
Stormwater	$1,721,920
TOTAL	**$6,357,180**

City of Decatur®

National Citizen Survey 2022

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

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

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

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

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

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

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

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

Civic Trust

Empowering bold ambitions with high trust

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

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

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

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

The Decatur Police Department is invested in broadening the means of community engagement in fiscal year 2022-2023 through various community education programs such as Revved Up Kids and R.A.D. (Rape Aggression Defense) women's self-defense course that had to be paused due to the Covid-19 pandemic. The City has always prioritized the recruitment and retention of the best employees possible by focusing on knowledge and skills, a commitment to high performance and an appreciation for the City's unique character. Recruitment and retention of employees is connected with every theme in the 2020 Strategic Plan.

If the Covid-19 pandemic taught us one thing, it is the importance of taking care of each other mentally and physically. The Fire Department will be adding a Captain's position that will focus on community wellness and risk reduction programming. The new Fire Captain will work alongside city staff and community partners to develop and manage initiatives and programming that will keep Decatur safer from harms such as preventable illnesses and injuries.

City staff and the consultants who were involved in the creation of the 2020 Strategic Plan are working on launching a plan implementation dashboard that will show the progress made on the Strategic Plan on a web page with visuals and regularly update the information. This action item, among others, will also support the City's vision to become a Plan First Community, a state designation that recognizes communities that consistently implement plans.

Theme 3: Civic Trust

Empowering bold ambitions with high trust.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$73,706
General Government	$399,917
Community & Economic Development	$234,074
Active Living division	$319,376
Children & Youth Services division	$1,248,995
Administrative Services	$2,821,514
Fire	$3,133,365
Police	$1,265,251
E-911	$120,836
Public Works	$1,606,796
Solid Waste	$523,632
Stormwater	$860,960
TOTAL	**$12,608,421**



Treating all residents fairly
(% rated excellent/good)

2014	74
2016	67
2018	72
2020	74
2022	70

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

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

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

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

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

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

City of Decatur®

National Citizen Survey 2022

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

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

Variety of housing options (% rated excellent/good)

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

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

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

Affordable Housing

Ensuring housing diversity through innovative policy-making

Safe, stable housing is the foundation on which families and entire communities can build their futures. Expanding access to housing serves a range of goals, particularly equity and diversity goals, so this then is about more than just shelter. Since Black and Brown families are over-represented among those forced out when costs of living soar, Decatur is increasingly becoming an exclusive enclave of white wealth. Attainable housing in the right places also makes biking, walking and use of public transit more convenient and helps reduce our carbon footprint by providing more compact neighborhoods.

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

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

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

Community Land Trusts are non-profit organizations that hold land and sell or lease homes on that land to ensure permanently affordable housing. The Decatur Land Trust Board was established in 2019, but the organization has not been fully funded or staffed. In fiscal year 2022-2023, the Community and Economic Development Department proposes to hire a full-time staff member to provide capacity for planning and implementation of the affordable housing goals. The department will also work with the Finance Division to revise the tax payment assistance program to increase the income eligibility limit.

In October 2021, the City Commission approved amendments to the City's Unified Development Ordinance that will level the zoning code playing field between cottage court and townhouse developments. Similarly, amendments to the single-family zoning districts to

allow duplexes, triplexes and quadplexes will be considered in fiscal year 2022-2023. While the City is already designated as an Age-Friendly Community by the AARP, the City will also create an Age-Friendly Community Action Plan. The community engagement portion of this plan will also serve as an excellent opportunity for synergy, collaboration and youth input as it ties in to the Child Friendly Cities Initiative, a Children & Youth Services Division led program, as the goals align with positive outcomes for all age groups.

Though cottage courts have been allowed since passage of the Unified Development Ordinance in early 2015, local builders have been reluctant to veer from the dependable single family homes they're accustomed to. In response to extensive resident requests for action on housing affordability and more options of workforce housing, the City of Decatur and its Development Authority is pursuing a cottage court demonstration project at 230 Commerce Drive as a more affordable, neighborhood-scale alternative to single-family infill. Working to balance city housing goals and market viability, the project named "Oak Cottage Court" is set to demonstrate unmet demand for cottage homes sized roughly 530 to 1,500 square feet, and identify and address any regulatory barriers that might be preventing the development of similar projects by other developers. The Development Authority has partnered with a non-profit affordable housing developer to carry out the construction of six cottages surrounding shared courtyards. The cottages of this demonstration project will be offered for sale in Spring 2023 to employees of the City of Decatur, City Schools of Decatur and the Decatur Housing Authority who meet income qualifications. The long-term affordability of the homes will be possible as the land on which the cottages reside will be held by the Decatur Land Trust.

In October 2021, an advisory board was formed to explore the application of impact fees in the City, and while impact fees cannot directly support affordable housing, they can be used to free up other resources.

Of the 77 acres at Legacy Park located at 500 South Columbia Drive, approximately six acres at the corner of Katie Kerr Drive will be the site upon which buildings associated with the Village at Legacy have been proposed. The Village at Legacy is a two-phase development project to be completed by the Housing Authority of the City of Decatur. Phase I will consist of the demolition of 10 vacant housing units and the construction of 66 new affordable housing family units on the site, and Phase II will consist of the construction of 66 new family units bringing the total to 132 units. Phase I housing units will have a range of 1-, 2- and 3-bedroom sizes among a mix of housing types, including duplexes and garden style apartments. The Village at Legacy successfully incorporates housing into the park setting. Not only will residents in Village at Legacy have site amenities, the residents will be able to walk from their homes directly on to Decatur Legacy Park with playgrounds, hiking trails, recreational fields, arboretum, fishing, and many regular recreational camps. Residents will have access to local jobs and the highly desirable amenities of nearby Downtown Decatur, as well as the City Schools of Decatur. Residents will also have access to a MARTA bus stop located immediately adjacent to the site. The full-service Avondale MARTA Transit Station with multiple bus routes and transfers is about a mile away via the East Decatur Greenway adjacent to Legacy Park.

Theme 4: Affordable Housing

Ensuring housing diversity through innovative policy-making.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$58,965
General Government	$355,482
Community & Economic Development	$585,185
Active Living division	$159,688
Children & Youth Services division	$124,900
Administrative Services	$940,505
Fire	$41,778
Police	$2,108,751
E-911	$24,167
Public Works	$365,181
Solid Waste	$130,908
Stormwater	$215,240
TOTAL	**$5,110,749**

City of Decatur®

National Citizen Survey 2022

Ease of public parking
(% rated excellent/good)

2006	n/a
2008	n/a
2010	n/a
2012	n/a
2014	38
2016	25
2018	24
2020	27
2022	35

Ease of walking
(% rated excellent/good)

2006	78
2008	87
2010	86
2012	91
2014	89
2016	83
2018	88
2020	92
2022	70

Ease of travel by bicycle
(% rated excellent/good)

2006	61
2008	66
2010	63
2012	70
2014	66
2016	53
2018	55
2020	64
2022	63

Mobility

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

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

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

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

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

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

with the City Schools of Decatur. As a pioneer in the field, the City will also continue the installation of smart traffic signals and crosswalk signals to expand intelligent transportation systems.

The 2018 Community Transportation Plan proposed two circulator shuttles. The 2020 Strategic Plan recommends a partnership with MARTA to operate a circulator bus or make changes to existing bus routes to better serve the residents and visitors. Staff will begin the work on this exciting collaboration in fiscal year 2022-2023 which will benefit the larger regional network in the long term. Additionally, the Community and Economic Development and Public Works Departments will work together to craft regulations to require alternative fuels infrastructure in fiscal year 2022-2023.



Theme 5: Mobility

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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$58,965
General Government	$355,482
Community & Economic Development	$234,074
Active Living division	$319,376
Children & Youth Services division	$249,799
Administrative Services	$313,502
Fire	$41,778
Police	$351,459
E-911	$24,167
Public Works	$1,241,615
Solid Waste	$261,816
Stormwater	$430,480
TOTAL	**$3,882,512**

Walked or biked instead of driving at least once in past year

2006	n/a
2008	n/a
2010	n/a
2012	n/a
2014	88
2016	89
2018	86
2020	86
2022	86



City of Decatur®

National Citizen Survey 2022

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

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

Quality of Economic Development (% rated excellent/good)

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

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

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

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

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

Economic Growth

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

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

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

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

Buildings and outdoor spaces should take into account the unique needs of the people that use them. This means making sure they are based on a realistic understanding of the diversity of potential users, and their habits, desires, and behaviors. The Decatur Downtown Development Authority created the Decatur Retail Incubator Program which provides online-only, homegrown businesses the opportunity to test their concepts and adapt to

Theme 6: Economic Growth

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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$58,965
General Government	$355,482
Community & Economic Development	$585,185
Active Living division	$159,688
Children & Youth Services division	$249,799
Administrative Services	$1,254,006
Fire	$83,556
Police	$1,405,834
E-911	$604,180
Public Works	$219,109
Solid Waste	$392,724
Stormwater	$645,720
TOTAL	**$6,014,247**

a brick-and-mortar shop. Three businesses were identified as part of the inaugural retail recruitment incubator in fiscal year 2021-2022.

Fiscal year 2022-2023 will see the preparation of a Downtown Master Plan that will recommend a comprehensive vision that includes public space improvements, historic preservation, green space, economic growth strategies and shared street designations among other things. Next year will see the Modera mixed-use development spring to life as the retail spaces and the apartments become occupied in downtown. The Northwood Ravin backed development along East College Avenue will break ground and the recently opened Publix anchored mixed-use development will continue to bring new life to the East Decatur Station area of the City.



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



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double-page layouts

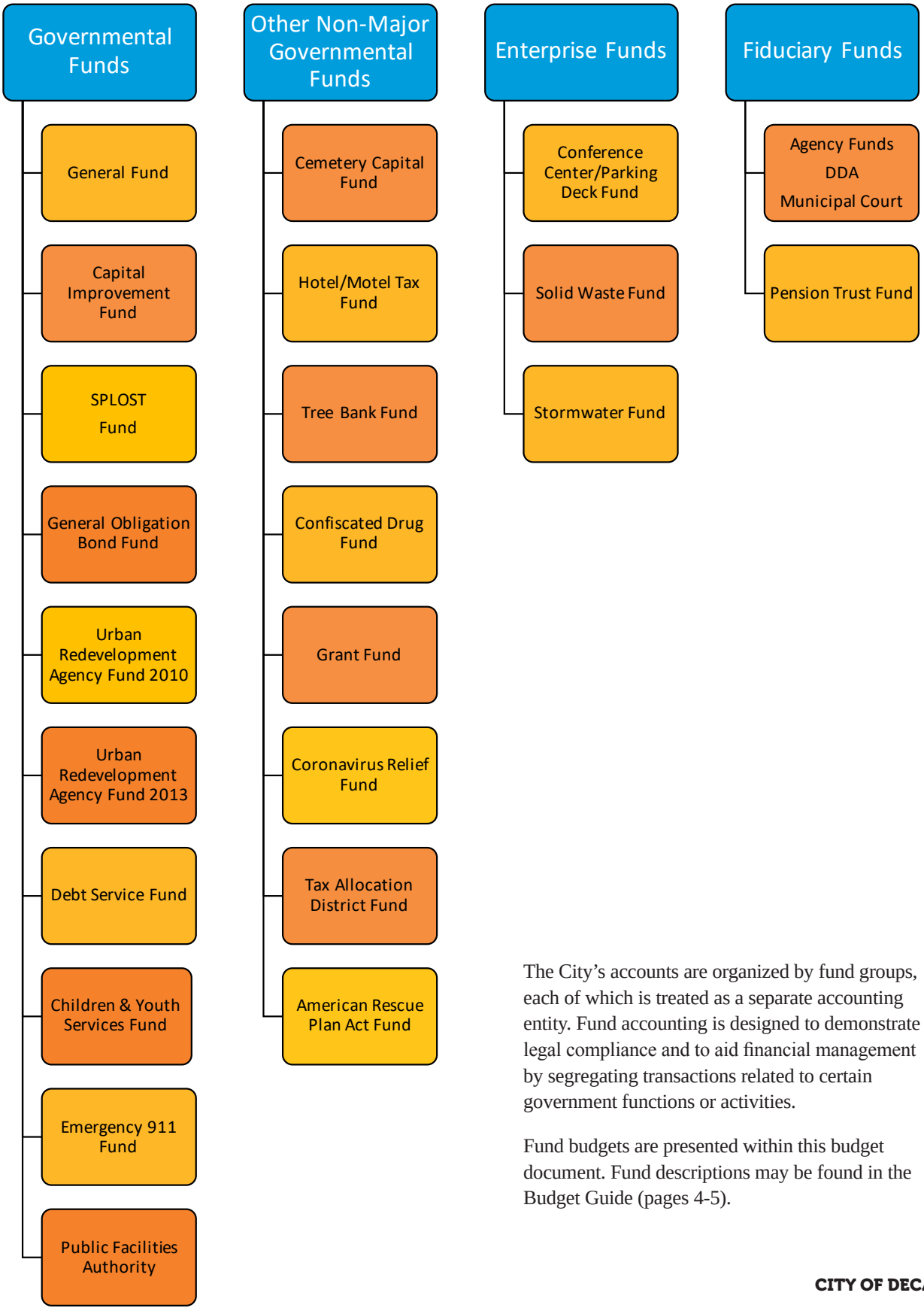


City of Decatur®

Summary of Fund Budgets

Budget FY 2022-2023

City of Decatur
Fund Organizational Chart

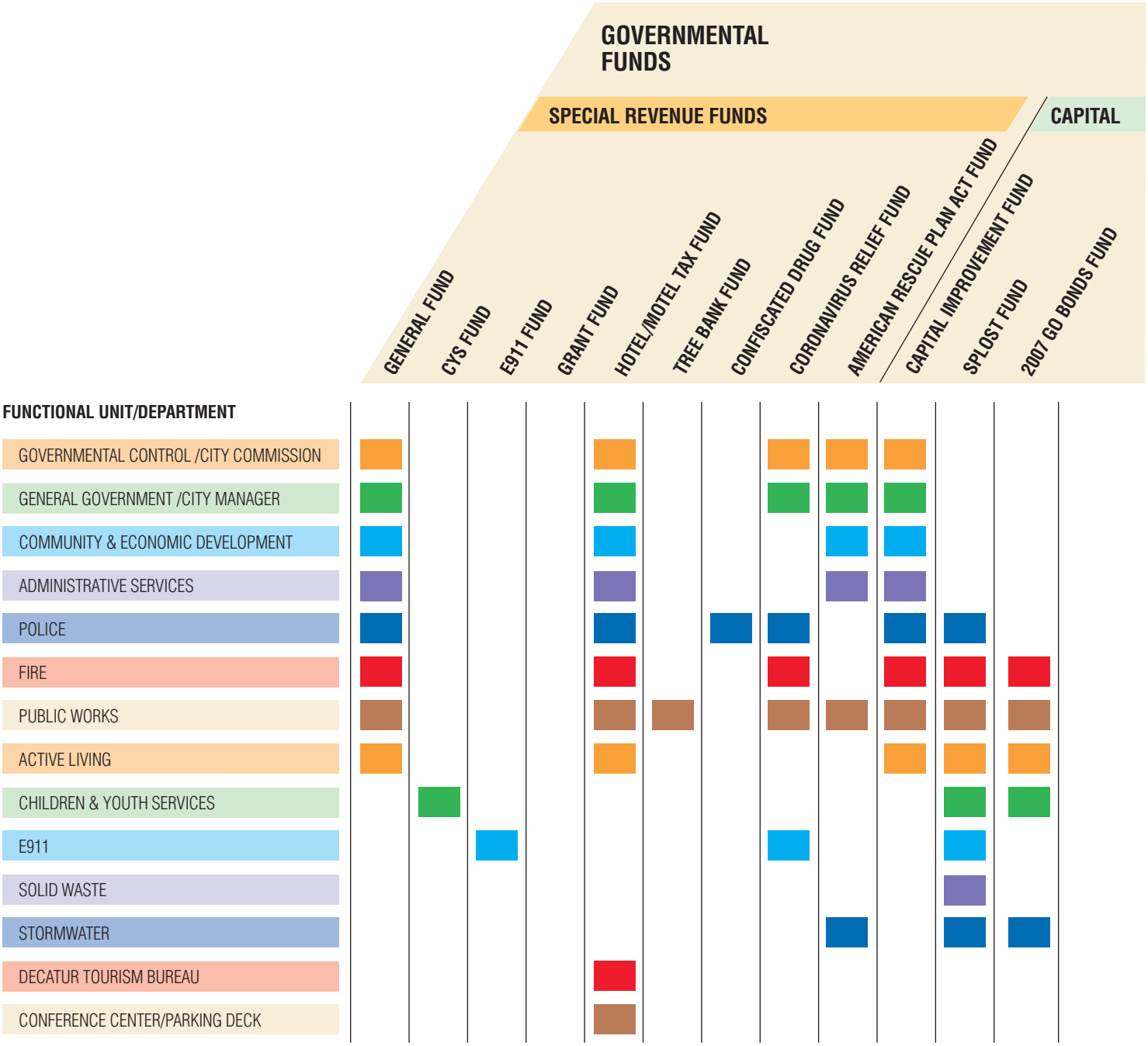


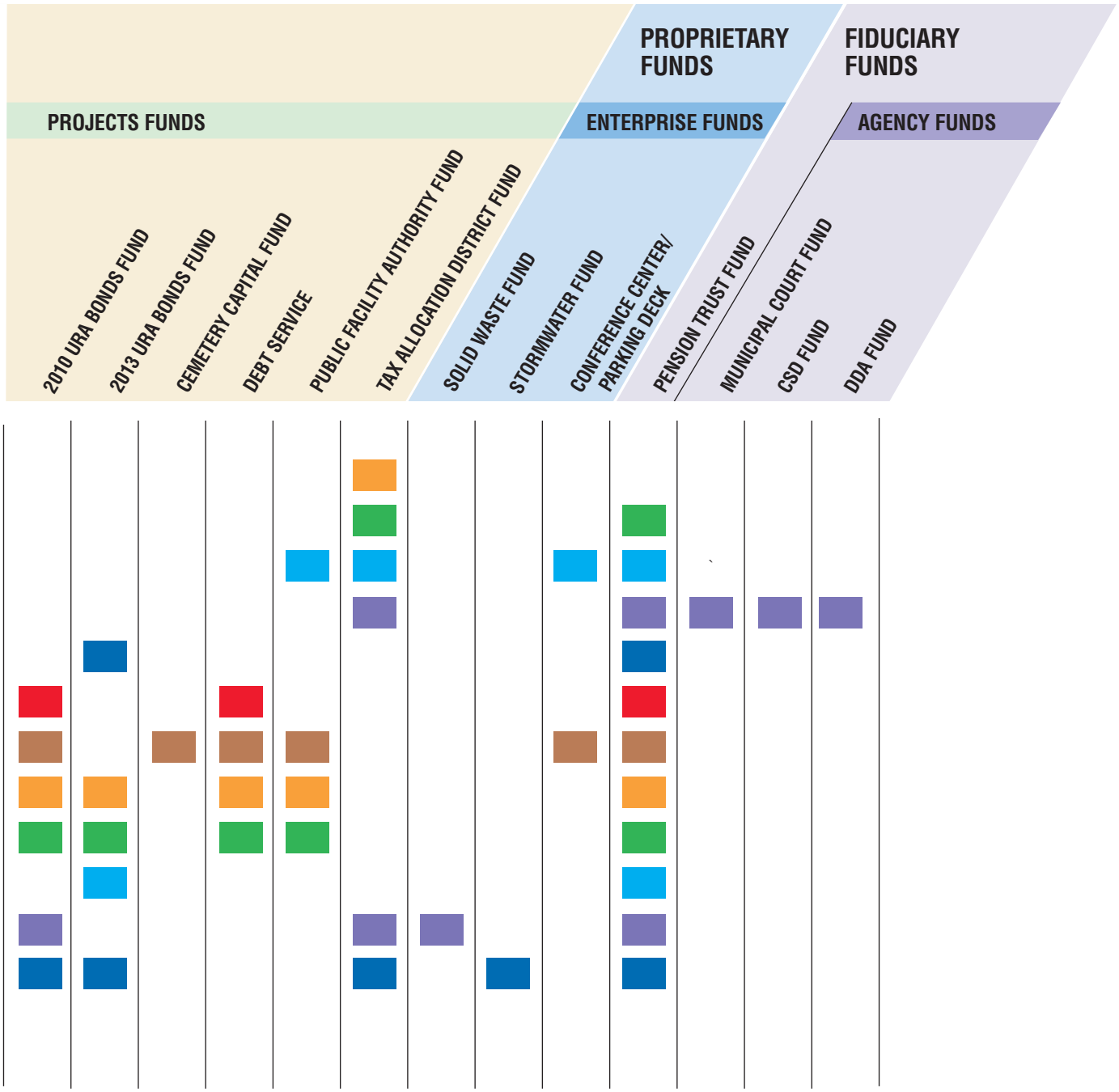
The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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
PUBLIC FACILITY AUTHORITY FUND
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 17-18	*$10,530,950*	*$12,926,978*	*$321,665*	*$4,057,859*	*$434,451*	*$1,368,502*	*$17,289,095*	*$46,929,500*
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, end of FY 20-21	*$14,692,408*	*$15,358,262*	*$1,185,059*	*$4,768,288*	*$546,187*	*$190,106*	*$19,704,078*	*$56,444,388*
Fund Balance, beginning of FY 22-23 (est)	*$13,014,708*	*$14,893,452*	*$6,677,890*	*$4,776,528*	*$484,377*	*$167,896*	*$20,876,606*	*$60,891,457*

REVENUES	General Fund	Capital Project Funds	Non-Major Governmental Funds	Debt Service Fund	E911 Fund	Children & Youth Services Fund	Enterprise Funds	Total Revenues
Taxes	25,657,940	9,600,000	1,200,000	5,775,000	0	0	0	$42,232,940
Licenses and permits	859,400	0	0	0	0	0	0	$859,400
Fines and forfeitures	742,000	0	0	0	0	0	0	$742,000
Interest income	15,000	0	0	0	0	0	0	$15,000
Charges for services	1,593,050	0	30,600	0	630,000	2,241,480	6,808,100	$11,303,230
Intergovernmental	340,500	4,269,260	4,797,910	0	0	0	0	$9,407,670
Contributions	63,000	0	0	0	0	0	0	$63,000
Sale of Assets	0	0	0	0	0	0	0	$0
Miscellaneous	7,500	0	0	0	0	0	0	$7,500
Transfers	(516,030)	0	0	0	0	0	0	($516,030)
Total Revenues	**$28,762,360**	**$13,869,260**	**$6,028,510**	**$5,775,000**	**$630,000**	**$2,241,480**	**$6,808,100**	**$64,114,710**
EXPENDITURES								
Personnel Services	20,147,180	0	0	0	990,340	1,751,300	1,812,760	$24,701,580
Other Services and Charges	8,496,080	2,796,600	223,050	0	200,670	392,880	1,512,750	$13,622,030
Supplies	4,002,600	883,100	35,000	0	17,350	335,310	380,320	$5,653,680
Capital Outlay	0	14,269,000	8,936,260	0	0	18,500	2,340,100	$25,563,860
Indirect Costs	0	0	0	0	0	0	831,970	$831,970
Debt Services	0	6,904,760	0	0	0	0	0	$6,904,760
Lease Payments	0	0	0	0	0	0	90,900	$90,900
Depreciation/Amortization	0	0	0	0	0	0	635,000	$635,000
OPEB Costs	0	0	0	0	0	0	0	$0
Bond Principal and Interest	0	0	0	6,057,790	0	0	0	$6,057,790
Cost of Asset Sale	0	0	0	0	0	0	0	$0
Transfers	0	0	0	0	0	0	0	$0
Total Expenditures	**$32,645,860**	**$24,853,460**	**$9,194,310**	**$6,057,790**	**$1,208,360**	**$2,497,990**	**$7,603,800**	**$84,061,570**
Excess (deficinecy) of revenues over (under) expenditures	**($3,883,500)**	**($10,984,200)**	**($3,165,800)**	**($282,790)**	**($578,360)**	**($256,510)**	**($795,700)**	**($19,946,860)**
Other Financing Sources (Uses)								
Proceeds from Capital Lease/Debt Issuance	0	2,300,000	0	0	0	0	2,340,000	$4,640,000
Transfers In	0	4,913,840	532,000	0	350,000	200,000	(213,000)	$5,782,840
Transfers Out	0	(4,356,840)	1,230,000	0	0	0	225,000	($2,901,840)
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**	**$2,857,000**	**$1,762,000**	**$0**	**$350,000**	**$200,000**	**$2,352,000**	**7,521,000**
Fund Balance, end of year	**$9,131,208**	**$6,766,252**	**$2,814,090**	**$4,493,738**	**$256,017**	**$111,386**	**$22,432,906**	**$48,465,597**

CITY OF DECATUR 2022-2023 ADOPTED BUDGET

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2017-2018	ACTUAL EXPENDITURE 2018-2019	ACTUAL EXPENDITURE 2019-2020	ACTUAL EXPENDITURE 2020-2021	BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023
DEPARTMENT							
GOVERNMENTAL CONTROL	195,063	238,447	268,440	241,537	361,780	304,180	371,730
GENERAL GOVERNMENT	1,361,003	1,411,777	1,288,644	1,725,134	1,428,890	1,579,980	2,241,790
COMMUNITY & ECONOMIC DEVELOPMENT	1,987,667	1,983,855	1,937,672	2,044,692	2,679,080	2,233,150	2,340,740
ADMINISTRATIVE SERVICES	4,113,256	4,302,696	4,393,975	4,853,055	5,440,700	6,083,440	6,160,130
POLICE	5,327,777	5,578,653	5,526,544	4,578,393	6,606,580	6,352,490	6,978,170
FIRE	3,434,672	3,589,662	3,479,389	3,178,113	3,884,810	4,192,780	4,127,270
PUBLIC WORKS***	3,154,490	3,710,123	3,562,456	6,081,227	6,949,340	6,463,720	7,269,290
DESIGN, ENVIRONMENT & CONSTRUCTION	2,281,036	1,806,689	1,838,576				
ACTIVE LIVING	2,089,816	2,669,073	2,193,562	1,572,568	2,642,790	2,415,350	3,156,740
GENERAL FUND TOTAL EXPENDITURES	**23,944,780**	**25,290,975**	**24,489,258**	**24,274,720**	**29,993,970**	**29,625,090**	**32,645,860**
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	4,416,549	6,268,613	6,967,029	4,731,685	10,851,900	5,788,050	14,183,950
SPLOST FUND (320)**	0	1,020,799	1,080,072	1,035,790	3,106,980	5,286,290	5,286,290
URA 2010 BONDS FUND (340)	1,169,691	1,162,828	1,154,045	1,060,092	752,020	752,020	753,760
URA 2013 BONDS FUND (345)	1,885,700	1,880,750	1,883,550	32,978,593	1,628,300	1,628,300	1,626,350
DEBT SERVICE FUND (410)	6,314,525	5,626,427	5,728,325	5,831,725	5,941,760	5,941,760	6,057,790
CHILDREN & YOUTH SERVICES FUND (225)	1,961,396	2,142,307	1,983,540	1,125,174	2,750,890	1,927,210	2,497,990
EMERGENCY TELEPHONE (E911) (215)	911,720	904,446	904,721	983,670	1,271,550	1,036,810	1,208,360
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	11,677	12,693	25,765	17,920	92,000	30,000	80,000
HOTEL MOTEL TAX FUND (275)	643,963	802,873	875,513	685,082	700,000	1,200,000	1,200,000
TREE BANK FUND (260)	134,524	7,776	0	9,400	0	0	0
CONFISCATED DRUG FUND (210)	561	553	0	4,790	0	0	0
COMMUNITY GRANTS FUND (220)	146,563	9,955	0	0	0	21,000	223,000
CORONAVIRUS RELIEF FUNDS FUND (221)				2,014,440	0	0	0
AMERICAN RESCUE PLAN FUND (222)					0	60,000	8,891,260
TAX ALLOCATION DISTRICT FUND (370)				916,250	485,000	532,000	532,000
PUBLIC FACILITIES AUTHORITY (344)*	42,031,050	2,076,233	2,349,044	2,352,830	3,025,560	2,743,570	3,003,110
CONFERENCE CTR/PARKING DECK FUND (555)	296,791	253,677	186,838	13,072	70,150	15,000	15,000
SOLID WASTE ENTERPRISE (540-4520)	2,585,149	2,252,560	2,481,031	2,196,227	2,609,560	2,590,970	2,618,160
STORMWATER UTILITY FUND (505)	1,573,129	1,656,375	458,448	2,282,757	3,016,750	2,789,080	4,304,800
OTHER FUNDS TOTAL EXPENDITURES	**64,082,988**	**26,078,865**	**26,077,921**	**58,239,496**	**36,302,420**	**32,342,060**	**52,481,820**
TOTAL EXPENDITURES	**88,027,768**	**51,369,840**	**50,567,179**	**82,514,217**	**66,296,390**	**61,967,150**	**85,127,680**

* 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.

Summary of Revenues and Expenditures - General Fund

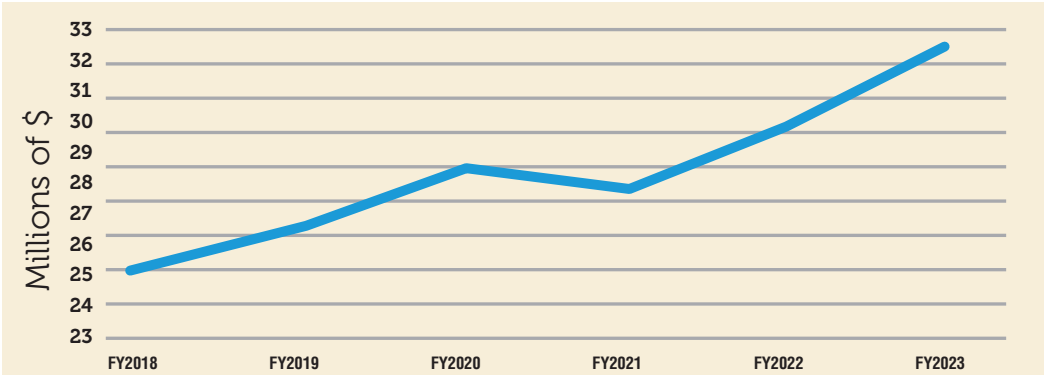
Estimated Beginning Fund Balance: ***$13,014,708***

	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 ADOPTED	FY 21-22 REVISED	FY 22-23 ADOPTED
REVENUES							
Taxes	20,898,367	22,051,931	23,358,383	24,080,197	24,261,800	25,080,350	25,657,940
Licenses and permits	1,218,030	605,710	807,711	1,459,222	1,064,700	866,420	859,400
Fines and forfeitures	855,061	944,160	978,692	393,798	687,000	651,000	742,000
Interest income	2,271	14,446	19,870	5,050	10,000	15,000	15,000
Charges for services	1,770,909	1,848,541	1,296,661	888,879	1,097,950	1,318,510	1,593,050
Intergovernmental	504,430	350,598	382,480	408,360	430,990	304,790	340,500
Contributions	129,476	162,099	83,201	1,154	51,500	27,000	63,000
Miscellaneous	23,191	39,618	129,412	38,080	60,000	21,950	7,500
Transfers In	(642,346)	(560,616)	(703,771)	(867,454)	(464,130)	(337,630)	(516,030)
Current Year Revenues	$24,759,388	$25,456,487	$26,352,639	$26,407,285	$27,199,810	$27,947,390	$28,762,360
Fund balance appropriation - Use of Reserves	(814,608)	(165,513)	(1,863,380)	(2,132,565)	2,794,160	1,677,700	3,883,500
Total Revenues	**$23,944,780**	**$25,290,974**	**$24,489,259**	**$24,274,720**	**$29,993,970**	**$29,625,090**	**$32,645,860**
EXPENDITURES							
Governmental Control	195,063	238,447	268,440	241,537	361,780	304,180	371,730
General Government	1,361,003	1,411,777	1,288,644	1,725,134	1,428,890	1,579,980	2,241,790
Community and Economic Development	1,987,667	1,983,855	1,937,672	2,044,692	2,679,080	2,233,150	2,340,740
Administrative Services	4,113,256	4,302,696	4,393,975	4,853,055	5,440,700	6,083,440	6,160,130
Police	5,327,777	5,578,653	5,526,544	4,578,393	6,606,580	6,352,490	6,978,170
Fire	3,434,672	3,589,662	3,479,389	3,178,113	3,884,810	4,192,780	4,127,270
Public Works	3,154,490	3,710,123	3,562,456	6,081,227	6,949,340	6,463,720	7,269,290
Design, Environment & Construction*	2,281,036	1,806,689	1,838,576	0	00	0	0
Active Living	2,089,816	2,669,073	2,193,562	1,572,568	2,642,790	2,415,350	3,156,740
Non-department expenses	0	0	0	0	0	0	0
Miscellaneous & transfer accounts	0	0	0	0	0	0	0
Total Expenditures	**$23,944,780**	**$25,290,975**	**$24,489,258**	**$24,274,720**	**$29,993,970**	**$29,625,090**	**$32,645,860**

Estimated Ending Fund Balance: ***$9,131,208***

* 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 2022-2023 budget uses just under $3,900,000 from fund balance. This will result in a fund balance of $9,131,208 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

2021-2022 REVISED GENERAL FUND BUDGET ESTIMATE

The 2021-2022 Revised General Fund Budget Estimate is $368,880 less than the approved 2021-2022 Budget Estimate, a 1.2% decrease, and totals $29,625,090. Overall, personnel services expenditures decrease in the revised estimate by $576,740. Specifically, there are decreases expected for full-time and part-time salaries and health insurance. The majority of the salary savings are a result of vacancies because the approved budget funds all full-time positions as if they are filled throughout the entire fiscal year. Due to these vacancies as well as to cover staff sickness and outages related to COVID-19, the City Commission authorized a one-time payout of accrued vacation leave, up to 80 hours, to staff who would otherwise lose the time because of personnel policy regulations. The payout was granted in December 2021. Other areas in the revised budget experienced significant savings and they include contractual services, business meetings, training, uniforms and professional services. Savings of over $305,000 are anticipated in contractual services due in part to the delayed timing of two master planning processes - the downtown master plan and the parks and recreation master plan.

Overtime increases approximately $558,500 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. 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 2021-2022 revised budget for the Fire department exceed what was anticipated in than the approved 2021-2022 budget, the costs are budgeted to return to typical levels in 2022-2023.

Professional services decrease by $106,950 primarily due to a decrease 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 position of Building Official has been vacant for over two years and Safebuilt has been providing the necessary services as well in the interim. And while the position of Senior Engineer was recently filled, it too, was vacant for an extended period of time.

Group insurance decreased in the revised budget as the actual claims experience has been better than anticipated with budgeted expectations. This trend is expected to continue through the end of the fiscal year. As of March 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. This represents extremely high claims for a small number of claimants which translates into a challenging renewal.

Utility usage remained stable during the pandemic since several city facilities were closed to the public until May 2, 2022. The exception to this is the City's storm water budget. This budget is increasing by $445,490 to $1,003,300 in the revised estimates to account for a planned increase in the storm water utility rates as well as a true-up to the number of Equivalent Residential Units (ERU) that the city is responsible for paying on. The previous calculation was found to be incorrect and has been adjusted accordingly.

The 2021-2022 Revised General Fund revenue estimates decrease $368,880 from the approved 2021-2022 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $621,080 or almost 2% more than the approved 2021-2022 revenue estimates. Real estate property taxes increase by $497,500 primarily due to an increased billing after appeals were settled and prior year balances paid in fiscal year 2021-2022. There are increases in other revenue categories including an increase of $42,000 in business & occupational licenses, $51,460 in the insurance premiums tax, $100,000 in parking meter fees, $125,000 in recreation service fees and an increase of $150,000 in motor vehicle taxes. As predicted, most of the impact revenue categories from the previous fiscal year have rebounded in fiscal year 2021-2022.

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 stable overhead costs. The anticipated revenue from the Hotel/Motel Tax Fund increases by $187,500 based on higher occupancy rates at the city's four hotels due to COVID-19. The transfer to the Children and Youth Services Fund was reduced from $250,000 to $200,000 since programming that was cut as a result of COVID-19 closing schools and camps made a return in summer 2021. 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 2021-2022. There is a transfer of $380,000 to fund the East Decatur Tax Allocation District (TAD) Fund for the tax increment received since the TAD's inception in 2015. Additionally, a transfer of $200,000 was earmarked for the Affordable Housing Trust Fund. A transfer of $500,000 is budgeted to the Capital Improvement Fund.

There is a decrease in the amount needed from the fund balance. The 2021-2022 Adopted General Fund Budget anticipated using $2,794,160 of fund balance. The 2021-2022 Revised General Fund Budget anticipates using $1,677,700 in fund balance after significant adjustments to revised revenues and expenditures. This will result in a fund balance of approximately $13,014,708 or 44% of the 2022-2023 Proposed General Fund Budget expenditures.

2022-2023 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2022-2023 Adopted General Fund Budget Estimate of $32,645,860 is $3,925,800 or 8.8% more than the initial 2021-2022 Adopted General Fund Budget Estimate and $3,020,770 or 10.2% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $2,152,160 in the 2022-2023 Adopted General Fund Budget Estimate over the 2021-2022 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $1,276,560 due to the full funding for all authorized positions, an increase in group insurance and the addition of nine full-time positions contribute to the increase. The proposed budget also includes funding for a 2.5% Cost of Living Adjustment (COLA) for all full-time positions on July 1, 2022. Part-time salaries

increase $633,070, primarily due to opening of the Oakhurst Recreation Center as well as increasing the hourly wage for Active Living program leaders and crossing guards by 50¢ an hour. A part-time Crossing Guard Manager and Evidence Custodian are proposed in the Police department.

The City estimates full funding for all positions in the adopted 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 by doing so provide departments with some financial flexibility for unanticipated expenses during the budget year. 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 2022-2023.

A salary survey was conducted in February 2022 which includes data from cities and a few counties in the metro-Atlanta region. Most positions were determined to be at or above the market median rate so an upward shift in the ranges is not proposed in fiscal year 2022-2023. However, a small number of positions were determined to be at least 5% below the market median rate. In a continued effort to improve the City's competiveness with salaries in the Atlanta area, the following positions are recommended to be reclassified from one pay range to another based on the salary survey results, internal equity issues or both: Chief Court Clerk – range 10 to range 11; Revenue Manager – range 10 to range 11; Assistant Active Living Director – range 15 to range 16; Assistant Children & Youth Services Director – range 15 to range 16; Senior Engineer – range 17 to range 18; Senior Transportation Engineer – range 17 to range 18; Active Living Director – range 18 to range 19; Children & Youth Services Director – range 18 to range 19; City Clerk & Budget Director – range 18 to range 19; Deputy Fire Chief – range 18 to range 19; Deputy Police Chief – range 18 to range 19; Deputy Public Works Director – range 18 to range 19; Human Resources Director – range 18 to range 20; Finance Director – range 20 to range 22; Planning & Economic Development Director – range 20 to range 22; Fire Chief – range 21 to range 22; Police Chief – range 21 to range 22; and, Assistant City Manager – range 23 to range 24.

There are three reclassifications being recommended based on job duties. A Senior Planner to Planner – range 14 to range 10; Downtown Programs Manager to Business Development Manager in range 10 and Community Information Services Coordinator to Tourism Manager – range 10 to range 14. An additional Planner position in Community and Economic Development department is proposed, bringing the total to three. Active Living has requested the creation of a Facilities Operations Manager position in range 11 and a Program Supervisor position in range 9 focused on Marketing and Communications to assist with the programming and operations load in the division. An additional Fire Captain position focused on community wellness and prevention is recommended as is the addition of a third HR Generalist position in the Administrative Services department. An Equity & Engagement Director in range 19 is proposed in the City Manager's Office to focus on the equity and racial justice related projects and tasks identified in the 2020 Strategic Plan. An Urban Naturalist in range 12 and an additional Crew Worker position are being proposed to assist with work load in the Public Works department. The funding for the Facilities Operations Manager, Program Supervisor, Fire Captain and the Urban Naturalist will begin January 2, 2023.

After salaries, group insurance is the single largest personnel services expenditure in the General Fund budget at $3,526,450 or almost 11% of the overall budget. This is an increase of $458,150 or 13%. 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.

Group insurance decreases close to $250,000 in the revised budget. However, due to four high cost claims well above our $85,000 specific stop loss deductible, our insurance costs will significantly increase in the Proposed 2022-2023 Budget. 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 $500,000 for claims over the stop loss limit. This represents extremely high claims for a small number of claimants which translates to a challenging renewal. For the Adopted 2022-2023 Budget, this results in a 10% increase for the City and the employees in insurance premiums to cover the costs associated with the plan. To reduce our exposure, we are moving to a new Third Party Administrator (TPA) of our plan, one that is different than our stop loss carrier; therefore, we can explore stop loss quotes from other providers than our TPA. The new TPA also offers a number of cost reducing programs that should help reduce our cost of large claims.

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 24 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 11th 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 $1,050,730 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, 2021) resulted in a slightly lower employer contribution to the plan from 8.73% to 8.6%, 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 $2,947,250 in the adopted budget, an increase of $97,510. Professional services include legal services, IT support services, accounting services and services from other professional and technical fields. Other specific projects that are budgeted in professional services include updates to departmentally-focused strategic plans, solar array technical assessments, pay & compression study and a community-wide development educational activity. Contractual services total $2,778,510, an increase of $625,210. Included in this category are a number of non-recurring projects including completion of the parks & recreation master plan, the downtown master plan, a clean energy plan, a fleet electrification study and an equity action plan.

COVID-19 continues to have a small impact on expenditures in the adopted 2022-2023 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 are included in the proposed budget.

2022-2023 PROPOSED GENERAL FUND BUDGET REVENUES

The 2022-2023 Adopted General Fund revenue estimates are $3,020,770 or 9% higher than the revised 2021-2022 General Fund revenue estimates.

The 2022-2023 Adopted General Fund real property tax estimate is $432,500 more than the revised 2021-2022 budget. The estimate assumes a 5% increase in the real property digest for 2022, 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 $20,245,000 which is 62% of total anticipated revenues and 2% higher than the revised 2021-2022 real property tax revenues budget.

After real property taxes, the largest revenue category is the insurance premiums tax which is expected to produce $1,700,000 in General Fund revenue. After that, franchise taxes are the next largest category and are expected to produce $1,574,000 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 2018-2019 levels although current development activity remains strong. The revised 2021-2022 development-related fees are budgeted at just over $716,000; a significant decrease over the $1,540,125 received in fiscal year 2021-2022. The estimate for fiscal year 2022-2023 remains conservative at $716,500. Additional permitting that could impact construction permit fee revenue is for construction at the Gateway/Publix development at North Arcadia Avenue and East Ponce de Leon Avenue, the townhome development at Talley Street and New Street and the Northwood-Ravin mixed-use development at East College Avenue and Sams Street. Fines and forfeitures are expected to be close to $647,000, an increase of $101,000. This is a combination of traffic fines, school bus stop arm violations, parking tickets and other court fees. These revenues are sensitive to staffing levels and patrol assignments. During the public health emergency fewer citations were issued and court dates were suspended until March 2021. Parking meter fees and violations are expected to be close to $550,000, an increase of $150,000.

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 2020-2021, the actual transfer to the school system was close to $308,900. Alcohol related revenues are estimated to be flat compared to the revised fiscal year 2021-2022 budget.

Other business-related revenues are expected to see minor increases. Occupation tax revenue is estimated to remain stable in 2022-2023 and is on its way to returning to pre-pandemic estimates. Recreation-related activities including youth sports have rebounded in the last nine months, with recreation fees budgeted to increase $120,000 from the revised budget and be $321,080 more than the actual amount received in fiscal year 2020-2021.

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 $450,000 or $187,500 more than the original 2021-2022 transfer. This change reflects the slightly better than anticipated occupancy rates at the City's largest hotels during COVID-19, following a return to travel by many in Summer 2021.

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 2022-2023 Adopted General Fund estimate shows a $350,000 transfer to the E-911 fund, which is the same as the 2021-2022 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. For 2021-2022 and 2022-2023, 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 $408,000 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 $750,000 is recommended for several pressing infrastructure repair projects including pavement stabilization at Swanton Way, for which there is not adequate funding in the Capital Improvement Fund.

Enterprise Funds

The City Commission adopted 2021-2022 Revised and 2022-2023 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 2021-2022 Revised Budget includes a transfer of $225,000 from the Hotel/Motel Tax Fund to cover maintenance costs. This is approximately $120,000 more than the prior year.

The 2022-2023 Adopted Budget revenues include a transfer of $225,000 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 $367,180 will be made from the 2021-2022 Revised Solid Waste Fund to the 2021-2022 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 $368,580 will be made from the 2022-2023 Adopted Solid Waste Fund to the 2022-2023 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 2022-2023 Adopted Budget, the 2022 recommended user fees for various sanitation services were calculated earlier this year and the City Commission adopted the following schedule of fees:

- Increased the annual assessment from $300 to $305 for residential properties.
- Retained the per cubic yard charge for dumpster service at $4.25.
- Retained the annual assessment of $800 per single 95-gallon cart for once a week pick-up, with fees increasing based on the number of carts and the number of pick-ups per week.
- Increased the annual assessment from $1,200 to $1,210 per 3 cubic yard dumpster collection with increased charges depending on the number of pick-ups per week.
- Increased the charges for the costs of residential garbage bags at $1.40 per 30-gallon bag, $0.70 per 15-gallon bag, and $0.40 per 8-gallon bag to cover disposal costs. (The last time the bag prices increased was in 2007.)

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 2022-2023 are estimated to be $2,925,100 and expenses prior to non-operating expenses like depreciation are estimated to be $2,618,160. Revenues are estimated using a conservative collection rate.

Capital expenditures in fiscal year 2022-2023 for solid waste operations includes the purchase of a refurbished street sweeper.

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 March 2022, the fee was increased to $285, which is the fee recommended in the plan to fund the capital projects.

Revenue from fees for the 2021-2022 Revised Storm Water Utility is $3,476,500. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post-employment benefits (OPEB) are estimated to be $2,789,080. Revenue from fees for the 2022-2023 Adopted Stormwater Utility is $3,883,000 and expenses are estimated to be $4,034,800. In the 2022-2023 Adopted Stormwater Utility Fund, $100,000 is budgeted for capital repairs, $190,000 for a FEMA grant match to remove a flood prone property, $600,000 for bioswale projects, $250,000 for clean-out of the Ebster detention vault and $1,100,000 for the construction of a Storm Water Master Plan project.

A transfer of $436,190 will be made from the 2012-2022 Revised Stormwater Utility Fund to the 2021-2022 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $463,390 will be made from the 2022-2023 Adopted Stormwater Fund to the 2022-2023 Adopted General Fund Budget to cover the indirect costs.

OTHER FUNDS

The City Commission adopted 2021-2022 Revised and 2022-2023 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 Improvement Fund, Children and Youth Services Fund, the Debt Service Fund, the Tree Bank Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund, the Confiscated Drug Fund, the Public Facilities Authority Fund, the Coronavirus Relief Fund, the East Decatur Tax Allocation District (TAD) Fund and the American Rescue Plan Act (ARPA) Fund.

Capital Improvement Fund

The 2021-2022 Revised Capital Improvement Fund budget includes $5,480,000 in tax revenue and $1,198,990 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 and funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program.

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

- Clairemont/Church/Commerce Pedestrian & Bike Improvements
- Commerce Drive cycle track
- Playground equipment replacement
- Public Works and Public Safety Vehicles
- Fire Portable Radio Replacement
- Street patching, repair and paving

The 2021-2022 Revised Capital Improvement Fund budget includes expenditures of $1,542,250 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 2021-2022 Revised Capital Improvement Fund budget, HOST funds are designated for projects including Clairemont/Church/Commerce Bike & Pedestrian Improvements ($255,000) 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 2022-2023 Adopted Capital Improvement Fund budget includes $5,800,000 in tax revenue and $3,575,990 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 City will also receive $1,350,000 in community project funding from the offices of Congressman Hank Johnson and Congresswoman Nikema Williams for the installation of a solar array at the Decatur Recreation Center and the installation of sidewalks on Derrydown Way.

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

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

The 2022-2023 Capital Improvement Fund budget estimate funds the final installment of a five-year plan to address sidewalk repairs and install new sidewalks throughout the City. The Capital Improvement Fund allocates $200,000 per year from HOST fund balance and at least an additional $50,000 from the fund's regular tax proceeds. If tax proceeds are adequate, an additional $200,000 per year may be allocated from SPLOST proceeds for sidewalk repair and construction.

The 2022-2023 Adopted Capital Improvement Fund budget includes expenditures of $1,542,250 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 ($458,000) and Sidewalk Construction and Repair ($400,000), Traffic Calming Projects ($250,000), Mini Excavator ($18,000), Battery-powered zero-turn mower ($26,000), Tractor for Grounds division ($14,000) 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 millage 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. A transfer of $2,250,000 to the Public Facilities Authority fund is recommended for annual debt service and facility maintenance and capital upgrades at Decatur Legacy Park.

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

It is recommended that the levy for capital improvement purposes increase from 2.27 mills 2.39 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 2021-2022 revenues have been stronger than expected, most likely aided by the collection of online sales taxes since July 2020. Revenues of $11,925,100 will cover debt service payments for the URA 2010 and URA 2013 bond projects - Fire Station #1, Decatur Recreation Center, Leveritt Public Works Building and the Beacon Municipal Center. Prior to the 2020 refinancing on this debt that total was $13,400,000. At least 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 2021-2022 Revised SPLOST Fund budget estimates $4,000,000 in tax revenue, up from the original budget of $3,400,000, an overall increase of 15%. Transfers of $630,420 and $1,265,480 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 2022-2023 Adopted SPLOST Fund budget estimates $3,800,000 in tax revenue; this is 7% more than actual 2020-2021 SPLOST revenues. Transfers of $632,160 and $1,263,680 will be made to the 2010 URA and 2013 URA Funds, respectively. Debt service on the SPLOST bonds will total $956,290 for 2022-2023.

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 2021-2022 Revised 2010 URA Fund budget includes $121,600 in rent revenue from the City Schools of Decatur for their use of the joint maintenance facility on Talley Street. These funds are applied towards the 2010 URA debt service.

The 2021-2022 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 ($752,020).

The 2022-2023 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 2022-2023 Adopted URA Fund budget include debt service payments in the amount of $753,760 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 2021-2022 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 $1,265,480 for debt service. The school system is responsible for $380,900 in debt service.

The 2022-2023 Adopted URA Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals $1,263,800 for the Series 2013A/2020B bonds and $362,670 for the Series 2013B/2020B bonds, the latter of which is the financial responsibility of the school system. A transfer of $1,263,800 will be made from the SPLOST Fund proceeds for the City's portion of the debt service.

Cemetery Capital Improvement Fund

The 2021-2022 Revised Cemetery Capital Improvement Fund reflects revenue of $54,500 that is mainly revenue from sales of lots. Expenditures are estimated at $30,000 for improvements to the entrance and landscape maintenance.

The 2022-2023 Adopted Budget includes $30,000 in revenues from lot sales which reflects the limited supply of available grave sites. Proposed expenditures total $80,000 and include completion of improvements to the entrance and landscape maintenance. In order to fund the total project budget for major cemetery improvements in 2010, a transfer was made by the Capital Improvement Fund to the 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 2021-2022 and FY 2022-2023 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 2022-2023 the ending fund balance is expected to be $38,229.

Debt Service Fund

The 2021-2022 Revised Debt Service Fund budget shows $2,050,000 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 $976,190 interest payment and a $1,005,000 principal payment for the bonded debt. At June 30, 2022 it is estimated that there will be approximately $1,216,592 in fund balance for debt service for the City's 2007 general obligation bonds.

The 2022-2023 Adopted Debt Service Fund budget shows $2,025,000 in tax revenue to retire debt on the 2007 bond issue. There is a $956,090 interest payment and a $1,060,000 principal payment for bonded debt included in the 2022-2023 Adopted Debt Service Fund budget. At June 30, 2023 it is estimated that there will be approximately $1,225,502 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 2021-2022 Revised Debt Service Fund budget shows $3,900,000 in tax revenue for debt service on the 2016 school general obligation bonds. At June 30, 20221 it is estimated that there will be approximately $3,506,156 in the 2016 school general obligation bonds fund balance.

The 2022-2023 Adopted Debt Service Fund budget shows revenues of $3,750,000 in tax revenue for debt service on the 2016 school general obligation bonds. A $2,281,700 interest payment and a principal payment of $1,760,000 for bonded debt are included in the 2022-2023 Adopted Debt Service Fund budget for debt service on the 2016 school general obligation bonds. At June 30, 2023 it is estimated that there will be approximately $3,268,456 in fund balance for the 2016 school general obligation bonds.

It is recommended that the levy for the 2016 school general obligation bonds decrease 1.63 mills to 1.52 mills and that the levy for the 2007 general obligation bonds decrease from .83 mills to .82 mills for a total debt service levy of 2.34 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 2021-2022 Revised Tree Bank Fund budget shows $<540> in revenues after a tree bond refund was granted and no expenditures. The balance in the tree bank as of June 30, 2021 was $57,258. At the end of fiscal year 2021-2022, the Tree Bank Account balance is estimated to be $56,718.

The 2022-2023 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 2022-2023, the Tree Bank Account balance is estimated to be $57,318.

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 2021-2022 Revised Emergency Telephone System Fund total $625,000 and expenditures are estimated to be $1,036,810. Revenues for the 2022-2023 Proposed Emergency Telephone System Fund total $630,000 and expenditures are estimated to be $1,208,360. The 2022-2023 budget includes funding for a 12th communications officer position as well as an upgrade to the new phone system for the E-911 call center.

A transfer of $350,000 will be made to the 2021-2022 Revised Emergency Telephone System Fund from the 2021-2022 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 2022-2023 Proposed General Fund budget to the 2022-2023 Adopted Emergency Telephone Fund for the same purpose. At the end of 2022-2023, the fund balance is expected to be $256,017.

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.

Revenue for the 2021-2022 Revised Children and Youth Services Fund is anticipated to be $1,705,000 and expenditures are estimated to be $1,927,210. The revised budget includes funding for summer camp at Decatur Recreation Center and Decatur Legacy Park as well as afterschool programming at seven sites. A transfer of $200,000 is budgeted from the 2021-2022 Revised General Fund budget to cover the costs of providing children and youth services not covered by other revenue sources. At the end of 2021-2022, the fund balance is expected to be $167,896.

Revenue for the 2022-2023 Proposed Children and Youth Services Fund is expected to be $2,241,480 and expenditures are estimated to be $2,497,990. The adopted budget includes funding for summer camp at Decatur Recreation Center and Decatur Legacy Park as well as afterschool programming at seven sites. A transfer of $200,000 is budgeted from the 2022-23 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 $111,386. This budget is subject to change based on staffing levels as the division continues to experience staffing shortages created by the pandemic and the “Great Resignation.”

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. The fund is expected to once again achieve self-supporting status in the next few years.

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 2021-2022 Revised Confiscated Drug Fund Budget shows revenues of $0 and expenditures of $40 for bank account fees. It is estimated that the fund balance at June 30, 2022 will be $22,286. The 2022-2023 Confiscated Drug Fund Budget Estimate shows no revenues and expenditures of $50 for bank account fees. It is estimated that the fund balance at June 30, 2023 will be $22,236.

Hotel/Motel Tax Fund

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

The 2021-2022 Revised Hotel/Motel Tax Fund budget shows revenues of $1,200,000 and expenditures of $525,000 for the support of the Decatur Tourism Bureau, a transfer of $225,000 to the Conference Center Fund and a $450,000 transfer to the General Fund. This is an increase of 42% from the original budget of $700,000 and is based on occupancy through March 2022.

The 2022-2023 Adopted Hotel/Motel Tax Fund budget estimate shows revenues of $1,200,000. Expenditures include $525,000 for the support of the Decatur Tourism Bureau; a $225,000 transfer to the Conference Center Fund; and a transfer of $450,000 to the General Fund.

Public Facilities Authority Fund

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

The two budgetary accounts shown in the fund are the 1.) Capital Account and 2.) Operating Account. The Capital Account reflects the proceeds from the debt issuances, related issuance costs and the property acquisition. About $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. In August 2020, the City entered into a management agreement with the Decatur Legacy Project, Inc. to manage the on-going operations and implementation of the master plan for Decatur Legacy Park.

At the end of fiscal year 2021-2022, the Capital Account will end with a fund balance of approximately $344,980 restricted for property improvements and the Operating Account will end with a fund balance of approximately $855,032 of which $581,568 is restricted for conservation area improvements and $273,465 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 2022-2023 Adopted Public Facilities Authority Fund budget estimate anticipates spending $230,000 from the Capital Account for facility improvements around the property. The fiscal year 2022-2023 Adopted Public Facilities Authority Fund budget estimate for the Operating Account reflects $209,000 in revenue for the establishment of a creative village from Congressman Hank Johnson's Office community project funding and $200,000 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), ADA/life-safety upgrades to the Chapel & Dining Hall ($45,000), Postal Pond Assessment ($100,000), HVAC system repairs at Isom Cottage ($12,000), Industrial Kitchen Upgrade ($80,000), Barn Interior Renovations ($200,000), and Williams Cottage Roof Replacement ($30,000). These improvements will allow for more rental opportunities.

Debt service payments will total $2,026,110 which include $1,159,840 in principal and $866,070 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 2022-2023, the Operating Account is anticipated to end with a fund balance of $540,922, of which $381,568 is restricted for conservation area improvements and $159,355 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. 1 – East Decatur to leverage the tax digest growth from private investment within the district and invest the incremental tax proceeds back in the district. As property within the TAD is redeveloped and improved, the City receives additional tax revenues as a result of the increased property values. This additional revenue, or tax increment, is accounted for in a separate fund. While the TAD has been in place since 2015, the TAD fund was established in fiscal year 2020-2021. The transfer into the fund in fiscal year 2021-2022 and 2022-2023 is estimated at $532,000.

American Rescue Plan Act (ARPA) Fund

In March, 2021 the American Rescue Plan Act (ARPA) was authorized to provide financial relief and support programs in response to the effects of the coronavirus pandemic. Part of the funding was designated as "Coronavirus State and Local Fiscal Recovery Funds"

(SLFRF). As part of the SLFRF, the City of Decatur was allotted $9,595,820 to be paid in two equal tranches of $4,797,910. Consolidated funding for all payments to local jurisdictions with populations under 50,000 was provided to the State of Georgia for distribution. The City received the first tranche payment as a sub-award made from the State of Georgia on July 20, 2021. The second tranche should be received in July 2023.

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

The 2021-2022 Revised Budget includes revenues in the amount of $4,797,910 and expenditures in the amount of $60,000 for the purchase of COVID-19 compliance testing supplies and technology upgrades in the Municipal Court courtroom. The 2022-2023 Adopted Budget includes revenues in the amount $4,797,910 and expenditures in the amount of $8,891,260. These expenditures include $3,000,000 for the installation of an Athletic Field and Track at Decatur Legacy Park; $3,741,260 to fund Decatur Legacy Park South Housing Village public infrastructure; $2,000,000 for storm water master plan infrastructure improvements and, $155,000 for the installation of hybrid meeting technology at the Decatur Recreation Center. At the end of fiscal year 2022-2023, the fund balance is estimated to be $644,560.

Fiscal Year 2022-2023 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
2020 STRATEGIC PLAN *DESTINATION: 2030*	Inclusive of the Comprehensive Plan Update and the Livable Centers Initiative (LCI) Study Update, the Strategic Plan serves as long-range guide for city policy, funding, and programming decisions to support: • Equity and Racial Justice • Climate Action • Civic Trust • Affordable Housing • Mobility • Economic Growth Recommendations include future land use, zoning, housing opportunities, transportation, economic development, urban design, historic resources, environment and open space, and public facilities in order to enhance the City's existing spaces.	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.
BETTER TOGETHER COMMUNITY ACTION PLAN	Identifies specific actions in 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 2022-2023 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.
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 proposed budget is not impacted by the recommendations of the plan.
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.

2022-2023 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
DECATUR LEGACY PARK MASTER PLAN	Guides the development of the former United Methodist Children's Home property, which was purchased by the city in 2017.	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.
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.
2021-2024 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.
ADMINISTRATIVE SERVICES STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Administrative Services Department projects are included in the City's general fund and capital improvements fund budgets.



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City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2022-2023

General Fund Revenue Summary

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

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

Taxes

Taxes are the city's largest revenue category, accounting for $25,657,840 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 79% of all taxes collected by the city and are expected to total over $20 million in the next fiscal year. Real property tax revenue is budgeted to increase just over 2% from the revised budget which reflects an anticipated increase in the property tax digest and applies conservative collection rates. Unlike other revenue categories, real property tax revenue remained stable during the pandemic as property values continued to rise. 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 considerations. The real property tax revenue for fiscal year 2023 is based on an assumption of a 5% increase in the 2022 tax digest. The assessed values of real property within the city are determined by the DeKalb County Property Appraisal department. Residential and commercial values in the 2021 tax digest as a percentage of the overall property values total 79% and 21%, 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 2020 collection rate for real property taxes was 100% by October 2021. The 2022 preliminary real property digest increased 10.92% over the 2021 digest, for a total of $2,701,070,885. This increase is consistent with the City's data about new construction, redevelopment and property sales over the past year. Thirty-three % of the increase is attributed to new

construction and redevelopment and 67% represents market revaluation. Historically, real property taxes have not been significantly impacted by recessions and other negative economic events, and most recently, by the pandemic. In the near term, property values are expected to remain stable. It is this inelasticity of the general fund's largest revenue source that protects the budget from significant revenue losses.

Franchise Taxes

Franchise taxes are a significant revenue source for the city. Franchise agreements establish the terms under which a utility may use the municipal right of way to conduct their private business operations such as delivering natural gas, telephone, cable television, and other telecommunications services. One of the terms in a franchise agreement is the amount paid by the utility for use of the right of way. The city collects over $1.5 million in franchise taxes from electric, natural gas, cable and telephone utilities and this amount reflects about 5% of all general fund revenues. Little change is budgeted for fiscal year 2023 as the demand for the utilities' services is expected to remain constant.

Insurance Premiums Tax

One of the largest single revenue categories for the city is the insurance premiums tax. The tax generated $1,576,000 in fiscal year 2021 and $1,627,960 in fiscal year 2022. The tax is budgeted at $1,700,000 for fiscal year 2023 which is consistent with the average annual increases for the past eight years. 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 $1,540,125 at the end of fiscal year 2021, the second highest amount recorded in this category, just $57,000 less than fiscal year 2017. Based on current revenues and construction activities, revenues are expected to be just over $700,000 for fiscal year 2022. Construction permits in fiscal year 2023 are projected to remain at similar levels to fiscal year 2022. Current construction activity reflects a number of projects that were permitted in fiscal year 2021 and are nearing completion such as the Bank of America site, the multi-family housing development at E. Ponce de Leon Avenue and Arcadia Avenue and a townhome development on Talley Street and New Street. Upcoming projects include a Northwood Ravin mixed-use development and a multi-family housing development by Columbia Residential, both in East Decatur Station. In addition to commercial and multi-family development, single-family residential improvement activity remains robust. The City contracts with a private vendor for permitting and inspection services. A percentage of construction permit revenues is used to pay for those services. A corresponding expenditure is budgeted in the License and Inspection division of the Public Works budget.

Fines from Code Violations

During the latter part of fiscal year 2011, the City implemented new court-related fines to make them consistent with similar fines in metro-Atlanta area jurisdictions. The city collected $853,000 from code violation fines in fiscal year 2020. In fiscal year 2021, that amount dropped to $240,000 due to the closure of municipal court during the COVID-19 pandemic. Court resumed hearings in a virtual format near the end of fiscal year 2021 and all hearings are currently scheduled in-person with fewer scheduled cases per court session than prior to the pandemic. Revenues are estimated to reach $546,000 in fiscal year 2022 and $647,000 in fiscal year 2023. Court personnel are developing a schedule to address the court backlog which will have an impact on code violation revenue. Through an agreement with the school

system and Verra Mobility (formerly American Traffic Solutions), the City is enforcing school bus stop arm violations through the use of an automated camera system. Revenues from the school bus camera program are shared with the school system and Verra Mobility.

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 2022, parking meter fees are expected to generate approximately $400,000, compared to actual revenues of $181,736 in fiscal year 2021, and parking violations may generate another $45,000, compared to $31,000 in fiscal year 2021. The impact of the public health emergency on parking revenues was immediate as businesses closed and residents adhered to stay-at-home orders. A nearly full recovery of the parking meter revenue budget is estimated at $647,000 for fiscal year 2023.

Recreation Fees

Fees are charged for a variety of recreation activities including team sports, summer camps and special-interest classes. The City's recreation facilities, including Decatur Recreation Center, Ebster Recreation Center at the Beacon Municipal Center, Glenlake Tennis Center, three outdoor pools and, most recently, the Oakhurst Recreation Center including a year-round indoor pool, offer a variety of opportunities for recreation activities. In mid-March 2020, all Active Living programs were suspended resulting in a significant decline in revenues. For reference, the actual revenues in fiscal year 2019 totaled $706,350. The actual revenues in fiscal years 2020 and 2021 were $327,246 and $373,920, respectively. The Active Living division is expected to generate around $575,000 during the current fiscal year and close to $700,000 in the next fiscal year based on strong demand for recreation activities.

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 $550,000 annually from the ad valorem tax or about 1.6% of general operating revenues. Legislation effective July 1, 2019, set a permanent state/local split and increase the local share of TAVT revenues to 65%; however, certain components of the TAVT are being reduced.

Sales and Excise Tax

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

The City collects sales and excise tax from wholesale and retail sales of alcohol. Revenue from alcohol sales has increased about 80% since fiscal year 2009 and historically has not been negatively impacted during economic downturns, nor the pandemic. In the current fiscal year, revenues from alcohol excise are predicted to be $265,000, about the same as the previous year. A slight increase is projected for fiscal year 2023 to total $320,000.

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 $308,000 was distributed to the school system in fiscal year 2021.

Penalties and Interest

Georgia House Bill 960, effective July 1, 2016, changed the annual interest rate that may be charged by cities and counties for delinquent taxes. The annual interest rate is now the bank prime rate plus 3 percent. The new law also set the penalty for non-payment at 5 percent of unpaid taxes for every 120 days of delinquency, not to exceed a total penalty of 20 percent. The budget for fiscal year 2023 for penalties and interest is $90,000 and this is about 10% less than the amount budget in fiscal year 2022 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 steadily since fiscal year 2009, reflecting sustained economic growth. The fiscal year 2022 occupation tax revenues are projected to be similar to fiscal year 2021; and occupation tax revenue for 2023 are predicted to be $510,000. The City anticipates revenues from occupation taxes to remain relatively flat in fiscal year 2023 as businesses continue to recover from 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%). 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 resulting in total revenues of $875,513 in fiscal year 2020 and $685,000 in fiscal year 2021. Revenues are estimated to be $1,200,000 for fiscal years 2022 and 2023 which assumes occupancy back at pre-pandemic rates. In July 2021, a new State law, HB317, went into effect requiring short-term home rental companies, such as VRBO and Airbnb, to pay hotel/motel taxes. The annual impact of this revenue source is anticipated to be around $200,000.

Sanitation Fees

The City's Solid Waste enterprise fund is dependent upon sanitation service fees for its operation. The Sanitation Service division provides commercial and residential sanitation collection services and residential recycling. In 2022, the single-family residential fee increased from $300 to $305 per unit. For commercial rate, the rate for 95 gallon carts remained at $800 per cart for weekly service; the annual charge for 3 cubic yard containers increased from $1,200 to $1,210; and the per cubic yard fee for dumpsters remained at $4.25. For the first time since 2007 the pay-as-you-throw bag prices were increased to cover the City's costs. The revenue from the pay-as-you-throw bag sales covers waste disposal costs and the residential and commercial fees cover fixed costs and collection costs. The Solid Waste fund has budgeted to collect just over $2.9 million in residential and commercial sanitation fees and solid waste bag sales. Sanitation fees are billed in April for the calendar year service and due in June of each year. The residential fee is included on the tax bill and commercial sanitation fees are billed separately.

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 and increased to 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 $3.2 million each year to be used toward the $38 million in storm water capital projects identified in the master plan. The storm water fee is included on the tax bill. Starting in fiscal year 2015, the storm water utility began to receive revenue from participants in the regional storm water facility that is part of the Beacon Municipal Center project. The Beacon detention vault was designed to store storm water generated from properties in their developed condition in the upper Peavine basin. Properties being developed in the upper Peavine basin have the option to use the Beacon detention facility to store storm water in lieu of on-site water storage.

Coronavirus Relief Fund-CARES Act Funds

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

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

In March 2021, the American Rescue Plan Act was authorized to provide financial relief and support programs in response to the effects of the coronavirus pandemic. Part of the funding was designated as "Coronavirus State and Local Fiscal Recovery Funds" (SLFRF). As part of the SLFRF, the City was allotted $9,595,820 to be paid in two equal tranches of $4,797,910. The City received the first tranche payment on July 20, 2021. The ARPA Final Rule allows jurisdictions to select a standard allowance for lost revenue replacement up to $10 million. In April 2022, the City Commission approved the standard allowance selection which will ease the administrative burdens and make it easier to use the funds in a timely manner. The funds will continue to be accounted for separately and in a manner that is consistent with the purposes of the ARPA statute. The second and final tranche payment is anticipated in fiscal year 2023.

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

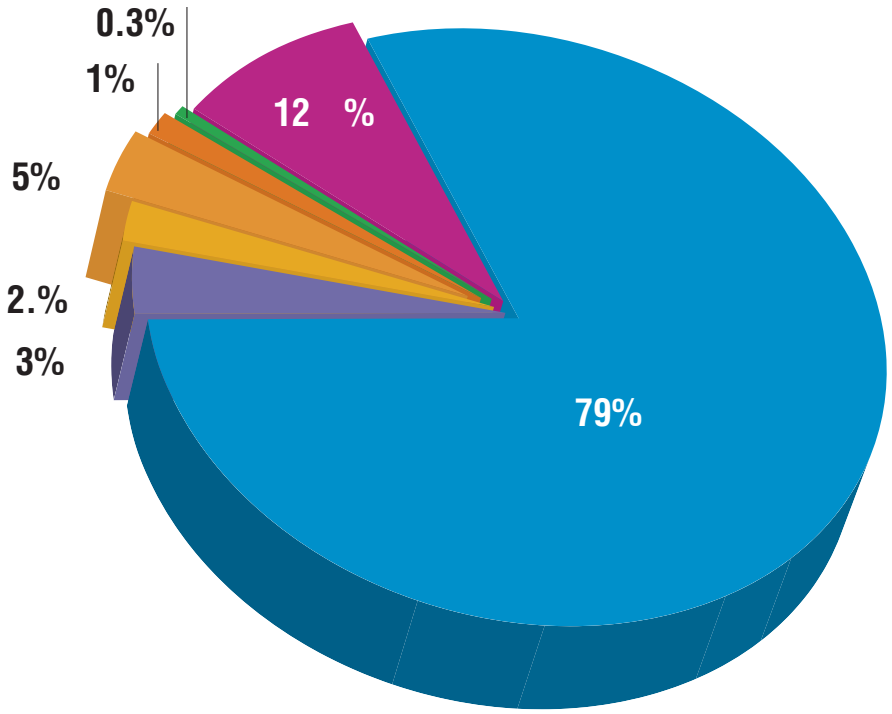
		ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023
311110	PUBLIC UTILITY TAXES	190,399	142,676	225,414	197,090	129,500	170,640	170,640
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	15,652,606	16,749,779	18,245,747	18,643,631	19,305,000	19,812,500	20,245,000
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	422,565	496,611	301,194	482,919	400,800	550,800	550,800
311400	BUSINESS PERSONAL PROPERTY TAXES	223,021	224,310	95,727	199,691	200,000	189,800	210,500
311600	OTHER TAXES	216,336	227,099	205,221	406,699	325,000	322,400	317,000
311700	FRANCHISE TAXES	1,646,740	1,670,207	1,682,114	1,569,138	1,560,000	1,577,000	1,574,000
314000	SALES & EXCISE TAXES	531,190	532,664	485,948	440,082	220,000	265,000	320,000
316100	OCCUPATIONAL TAXES	563,787	541,392	562,033	504,433	485,000	504,250	510,000
316200	OTHER TAXES - INSURANCE	1,304,828	1,407,194	1,494,985	1,576,514	1,576,500	1,627,960	1,700,000
319100	PENALTY & INTEREST	86,894	88,706	125,470	142,224	95,000	105,000	95,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	(96,511)	(155,106)	(92,853)	(80,904)	112,200	149,920	142,900
322100	CONSTRUCTION PERMITS & FEES	1,314,541	760,816	900,564	1,540,125	952,500	716,500	716,500
330000	GRANT REVENUE - INTERGOVERNMENTAL	504,430	350,598	382,480	408,360	430,990	304,790	340,500
351000	PENALTIES & FINES	855,061	855,454	853,222	251,574	592,000	546,000	647,000
361000	INTEREST	2,271	14,446	19,870	5,050	10,000	15,000	15,000
341000	MISCELLANEOUS FEES	25,535	93,182	162,148	87,235	81,700	93,460	98,500
342000	PUBLIC SAFETY FEES & CHARGES	245,462	217,290	211,893	168,707	186,150	179,850	179,350
343000	STREETS AND SIDEWALKS FEES & CHARGES	701,031	733,718	512,312	181,736	300,000	400,000	550,000
347000	RECREATION FEES	707,440	706,350	327,246	373,920	460,000	575,000	695,000
349000	CHARGES FOR OTHER SERVICES	91,440	98,001	83,062	77,280	70,100	70,200	70,200
371000	GIFTS & CONTRIBUTIONS	0	15,000	0	10	0	500	0
381000	USE OF PROPERTY	129,476	147,099	83,201	1,144	51,500	26,500	63,000
389000	MISCELLANEOUS REVENUES	23,191	39,618	127,901	8,080	60,000	21,950	7,500
	GENERAL FUND CURRENT REVENUE	**25,401,734**	**26,017,103**	**27,054,898**	**27,274,739**	**27,663,940**	**28,285,020**	**29,278,390**
	FIXED ASSETS	4,561	383	881	0	0	67,000	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	112,730	150,380	231,440	275,880	367,180	367,180	368,580
	Operating Transfer from Stormwater Utility Fund	314,490	330,400	375,590	372,760	436,190	436,190	463,390
	Operating Transfer from (To) Capital Improvement Fund	0	0	0	(450,000)	(500,000)	(500,000)	(750,000)
	Transfer from (to) Stormwater Utility Fund	0	0	(1,290,000)	0	0	0	0
	Transfer from (to) Public Facilities Authority Fund	(850,000)	(1,000,000)	0	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)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
	Transfer (to) from Hotel/Motel Tax Fund	275,874	308,221	328,318	256,906	262,500	450,000	450,000
	Transfer (to) from Children & Youth Services Fund	(100,000)	0	0	(250,000)	(200,000)	(200,000)	(200,000)
	Transfer (to) from Small Business Relief Fund	0	0	0	0	0	0	0
	Transfer (to) from Affordable Housing Trust Fund	0	0	0	0	(100,000)	(200,000)	(100,000)
	Transfer (to) East Decatur TAD Fund	0	0	0	(723,000)	(380,000)	(408,000)	(408,000)
	Transfer (to) from Coronavirus Relief Fund	0	0	0	0	0	0	0
	TOTAL OTHER	**(642,346)**	**(560,616)**	**(703,771)**	**(867,454)**	**(464,130)**	**(337,630)**	**(516,030)**
	From (To) Fund Balance	(814,608)	(165,513)	(1,863,380)	(2,132,565)	2,794,160	1,677,700	3,883,500
	GENERAL FUND OTHER REVENUE - TOTAL	**(1,456,954)**	**(726,129)**	**(2,567,151)**	**(3,000,019)**	**2,330,030**	**1,340,070**	**3,367,470**
	GENERAL FUND TOTAL REVENUES	**23,944,780**	**25,290,974**	**24,487,748**	**24,274,720**	**29,993,970**	**29,625,090**	**32,645,860**

General Fund Revenues

FY 2022-2023 Adopted Budget

"Where the Money Comes From"

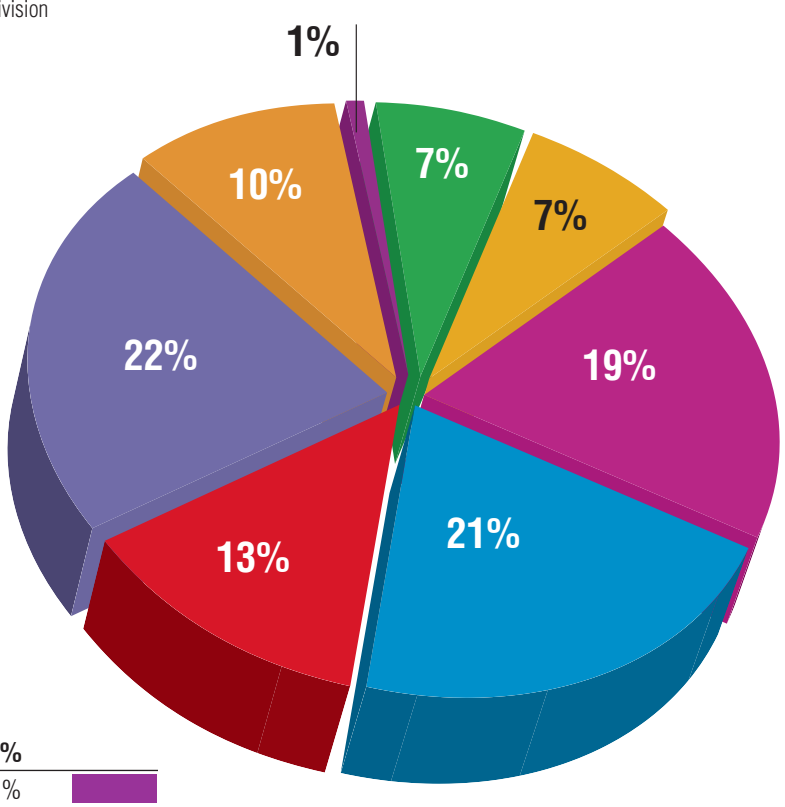
SOURCE	AMOUNT		
Taxes	25,657,940	78.6%	
Licenses, Permits & Inspections	859,400	2.6%	
Penalties, Fines & Forfeitures	742,000	2.3%	
Charges for Current Services	1,557,550	4.8%	
Intergovernmental Revenues	340,500	1.0%	
Miscellaneous Revenue	106,000	0.4%	
Sale of Fixed Assets	10,000	0.0%	
Operating Transfers	(526,030)	-1.6%	
Appropriation From (To) Fund Balance	3,813,500	11.9%	
TOTAL REVENUES	**$32,645,860**	**100.0%**	



General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2017-2018	ACTUAL EXPENDITURE 2018-2019	ACTUAL EXPENDITURE 2019-2020	ACTUAL EXPENDITURE 2020-2021	BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023
DEPARTMENT							
GOVERNMENTAL CONTROL	195,063	238,447	268,440	241,537	361,780	304,180	371,730
GENERAL GOVERNMENT	1,361,003	1,411,777	1,288,644	1,725,134	1,428,890	1,579,980	2,241,790
COMMUNITY & ECONOMIC DEVELOPMENT	1,987,667	1,983,855	1,937,672	2,044,692	2,679,080	2,233,150	2,340,740
ADMINISTRATIVE SERVICES	4,113,256	4,302,696	4,393,975	4,853,055	5,440,700	6,083,440	6,160,130
POLICE	5,327,777	5,578,653	5,526,544	4,578,393	6,606,580	6,352,490	6,978,170
FIRE	3,434,672	3,589,662	3,479,389	3,178,113	3,884,810	4,192,780	4,127,270
PUBLIC WORKS	3,154,490	3,710,123	3,562,456	6,081,227	6,949,340	6,463,720	7,269,290
DESIGN, ENVIRONMENT & CONSTRUCTION*	2,281,036	1,806,689	1,838,576				
ACTIVE LIVING	2,089,816	2,669,073	2,193,562	1,572,568	2,642,790	2,415,350	3,156,740
GENERAL FUND TOTAL EXPENDITURES	**23,944,780**	**25,290,975**	**24,489,258**	**24,274,720**	**29,993,970**	**29,625,090**	**32,645,860**

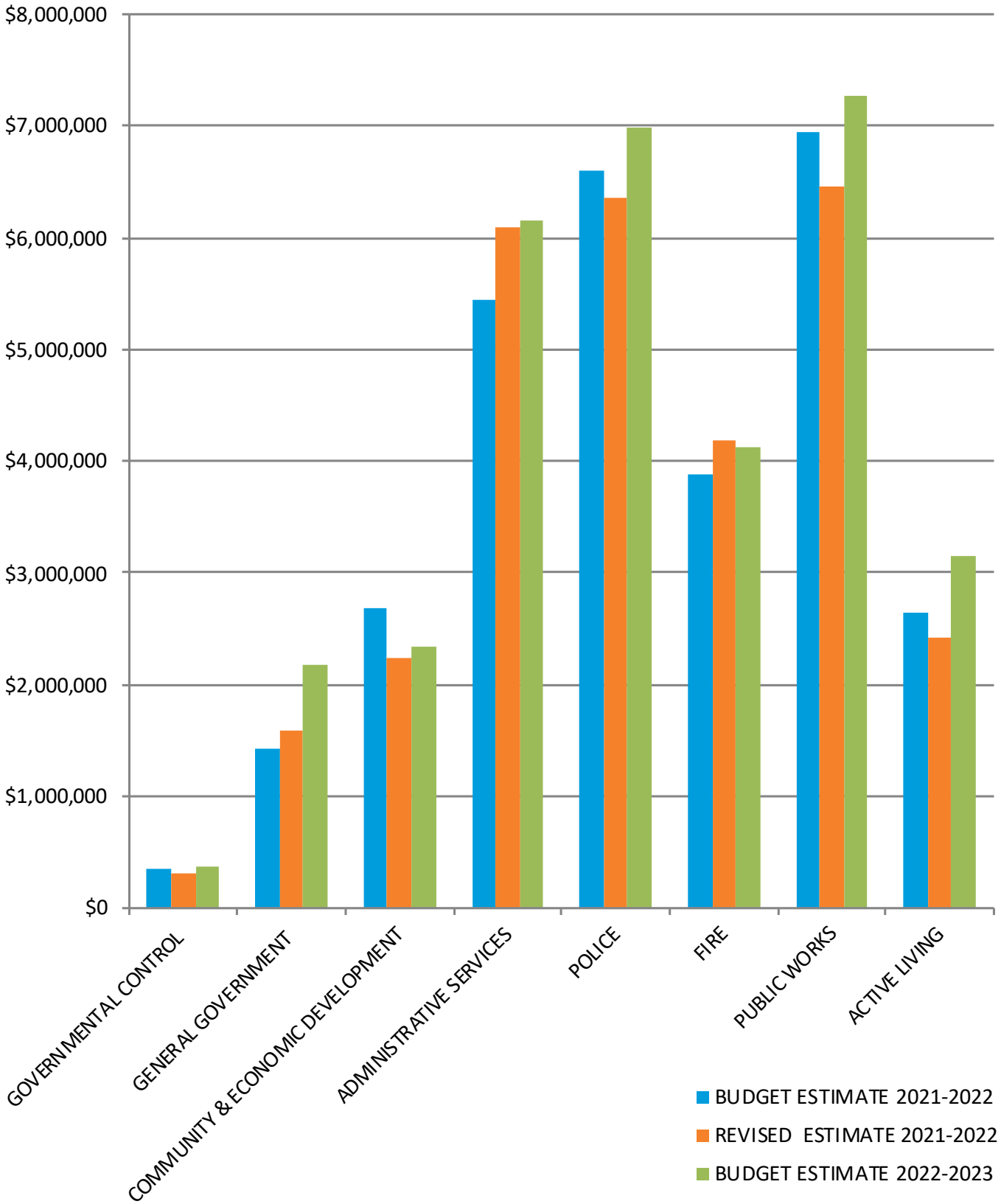
* The Public Works Department and the Design, Environment and Construction Division budgets were combined at the beginning of FY 2021-2022.



DEPARTMENT	AMOUNT	%
GOVERNMENTAL CONTROL	371,730	1.1%
GENERAL GOVERNMENT	2,241,790	6.9%
COMMUNITY & ECONOMIC DEVELOPMENT	2,340,740	7.2%
ADMINISTRATIVE SERVICES	6,160,130	18.9%
POLICE	6,978,170	21.4%
FIRE	4,127,270	12.6%
PUBLIC WORKS	7,269,290	22.3%
ACTIVE LIVING	3,156,740	9.7%
TOTAL EXPENDITURES	**32,645,860**	**100%**

Departmental Expenditures

ADOPTED FY2021-2022, REVISED FY2021-2022 AND ADOPTED FY2022-2023 BUDGET COMPARISON



CITY OF DECATUR 2022-2023 ADOPTED BUDGET

Personnel Position Summary

	FY 2019-2020	FY 2020-2021	FY 2021-2022	RevisedFY 2021-2022	FY 22-23 Changes	FY 2022-2023
Governmental Control						
City Manager's Office (1320)	4	5	5	5		5
Equity & Engagement (1570)	0	0	0	0	3.00	3
	4	**5**	**5**	**5**	**3.00**	**8**
Community & Economic Development						
Administration (7510)	3	3	3	3		3
Economic Development (7550)	2	2	2	2		2
Planning (7410)	3	3	3	3	1.00	4
Tourism & Special Events (7520)	3	3	4	4	(2.00)	2
Parking Management (3230)	1	0	0	0		0
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	11	11	11	11	2.00	13
Children & Youth Services (6133, 6135)	15	15	14	14		14
	38	**37**	**37**	**37**	**1.00**	**38**
Administrative Services						
Administration (1510)	6	6	6	6	1.00	7
Accounting (1512)	3	3	3	3		3
Revenue Collections (1514)	4	4	4	4		4
Municipal Court (2650)	3	3	3	3		3
	16	**16**	**16**	**16**	**1.00**	**17**
Public Works Services						
Administration (4510)	3	3	5	5		5
Solid Waste (540-4520)	18	18	18	18		18
Facilities Maintenance (1565, 1566)	22	22	22	22	2.00	24
Cemetery (4950)	6	6	6	6		6
Motor Maintenance (4900)	3	3	3	3		3
Central Supply (4910, 4911)	1	1	1	1		1
Engineering (4220, 505-5320)	11	11	11	12		12
Permitting & Inspections (7200, 7450)	5	5	5	6		6
Zoning Administration (7340)	4	4	4	4		4
	73	**73**	**75**	**77**	**2.00**	**79**
Emergency Management Services						
Fire & Rescue (3500)	39	39	39	39	1.00	40
Police (3210, 3223, 3221, 215-3800)	60	60	60	60	1.00	61
	99	**99**	**99**	**99**	**2.00**	**101**
TOTAL FULL-TIME POSITIONS	**230**	**230**	**232**	**234**	**9.00**	**243**



City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2022-2023

General Fund — Revenue Estimate Detail

		ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	190,399	142,676	225,414	197,090	129,500	170,640	170,640
	PUBLIC UTILITY TAXES	190,399	142,676	225,414	197,090	129,500	170,640	170,640
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	1	0	0	0	0	0	0
311211	2011 Taxes	1	0	0	4,970	0	0	0
311202	2012 Taxes	(23,143)	0	0	0	0	0	0
311203	2013 Taxes	1	0	0	0	0	0	0
311204	2014 Taxes	(571)	0	0	0	0	0	0
311215	2015 Taxes	(2,254)	0	0	0	0	0	0
311216	2016 Taxes	68,987	2,024	271	0	0	0	0
311217	2017 Taxes	8,365,297	104,125	(43,279)	(231)	0	0	0
311218	2018 Taxes	7,244,287	8,893,053	125,194	(13,814)	0	0	0
311219	2019 Taxes	0	7,750,577	9,870,120	33,496	0	2,500	0
311220	2020 Taxes	0	0	8,293,441	10,378,475	35,000	50,000	0
311221	2021 Taxes	0	0	0	8,241,008	10,070,000	10,560,000	35,000
311222	2022 Taxes	0	0	0	0	9,200,000	9,200,000	10,610,000
311223	2023 Taxes	0	0	0	0	0	0	9,600,000
	PROPERTY TAXES - TOTAL	15,652,606	16,749,779	18,245,747	18,643,631	19,305,000	19,812,500	20,245,000
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	419,821	496,611	300,323	482,097	400,000	550,000	550,000
311350	Railroad Equipment Tax	2,745	0	872	821	800	800	800
	MOTOR VEHICLE TAXES - TOTAL	422,565	496,611	301,194	482,919	400,800	550,800	550,800
311400	BUSINESS PERSONAL PROPERTY TAXES							
311410	2010 Taxes & Prior Years	0	0	0	0	0	0	0
311411	2011 Taxes	103	0	0	0	0	0	0
311402	2012 Taxes	0	0	0	0	0	0	0
311403	2013 Taxes	0	0	0	0	0	0	0
311404	2014 Taxes	0	0	0	0	0	0	0
311405	2015 Taxes	0	271	290	0	0	0	0
311416	2016 Taxes	6,620	248	411	0	0	0	0
311417	2017 Taxes	216,298	2,104	1,054	788	0	0	0
311418	2018 Taxes	0	221,686	704	676	0	0	0
311419	2019 Taxes	0	0	93,267	(164,032)	0	0	0
311420	2020 Taxes	0	0	0	362,260	0	4,800	0
311421	2021 Taxes	0	0	0	0	200,000	185,000	0
311422	2022 Taxes	0	0	0	0	0	0	500
311423	2023 Taxes	0	0	0	0	0	0	210,000
	BUSINESS PERSONAL PROPERTY - TOTAL	223,021	224,310	95,727	199,691	200,000	189,800	210,500

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General Fund — Revenue Estimate Detail *continued*

		ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023
311600	OTHER TAXES							
311600	Intangibles Tax	152,808	158,294	167,647	336,532	280,000	225,900	242,000
311601	Property Transfer Tax	63,528	68,805	37,574	70,168	45,000	96,500	75,000
	OTHER TAXES - TOTAL	216,336	227,099	205,221	406,699	325,000	322,400	317,000
311700	FRANCHISE TAXES							
311710	Electric Franchise	950,635	1,029,896	1,056,219	965,442	965,000	974,000	974,000
311730	Natural Gas Franchise	135,771	137,296	135,033	145,755	140,000	150,000	150,000
311740	Video Service Franchise	216,161	109,523	103,319	82,424	100,000	70,000	70,000
311750	Cable Franchise	139,158	220,587	210,361	210,086	210,000	203,000	200,000
311760	Telephone Franchise	52,956	51,989	50,270	51,458	50,000	50,000	50,000
311790	Energy Excise Tax	152,058	120,916	126,912	113,974	95,000	130,000	130,000
	FRANCHISE TAXES - TOTAL	1,646,740	1,670,207	1,682,114	1,569,138	1,560,000	1,577,000	1,574,000
314000	SALES & EXCISE TAXES							
313010	General Sales Tax	-2,953	(66)	0	206	0	0	0
314200	Beer & Wine Sales	204,138	168,008	169,561	177,276	100,000	90,000	110,000
314300	Liquor Sales	330,006	364,722	316,387	262,599	120,000	175,000	210,000
	SALES & EXCISE TAXES - TOTAL	531,190	532,664	485,948	440,082	220,000	265,000	320,000
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	380,959	369,722	389,940	339,644	165,000	207,000	210,000
316101	Professional Taxes	138,308	127,289	128,773	123,605	110,000	127,000	130,000
316102	Insurance Occupation Taxes	44,520	44,381	43,321	41,184	40,000	48,460	50,000
316300	Financial Institution Taxes	0	0	0	0	170,000	121,790	120,000
	OCCUPATIONAL TAXES - TOTAL	563,787	541,392	562,033	504,433	485,000	504,250	510,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	1,304,828	1,407,194	1,494,985	1,576,514	1,576,500	1,627,960	1,700,000
	OTHER TAXES - TOTAL	1,304,828	1,407,194	1,494,985	1,576,514	1,576,500	1,627,960	1,700,000
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	78,659	84,728	120,352	127,152	90,000	100,000	90,000
319120	Penalty & Interest - Personal Property	8,236	3,977	5,118	15,071	5,000	5,000	5,000
	PENALTY & INTEREST - TOTAL	86,894	88,706	125,470	142,224	95,000	105,000	95,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	58,513	79,150	77,150	75,800	37,000	42,000	44,000
321120	Wine Licenses	12,458	430	0	200	0	2,600	2,700
321130	Liquor Licenses	103,100	113,250	113,435	107,029	56,000	52,570	57,000
321135	Server Permits	13,775	8,272	4,815	30	2,000	350	3,000
321139	School Portion of Excise Tax	(303,059)	(376,108)	(305,803)	(308,893)	0	0	0
321140	Corking Licenses	750	600	2,700	1,050	1,200	600	1,200
321150	Caterer Licenses	0	0	0	2,000	0	1,000	2,000
321190	Restaurant District License Fee	0	0	0	0	0	500	2,000
321500	Film Permits	16,552	13,800	13,800	37,830	15,000	45,000	30,000
322000	Non Business License	1,400	5,500	1,050	4,050	1,000	5,300	1,000
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	(96,511)	(155,106)	(92,853)	(80,904)	112,200	149,920	142,900

continued

		ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	866,236	489,828	654,529	855,404	650,000	400,000	400,000
322130	Plumbing Inspection Fees	95,945	29,886	43,186	82,735	65,000	30,000	30,000
322140	Electrical Inspection Fees	187,574	62,181	76,298	144,878	80,000	70,000	70,000
322160	HVAC Inspection Fees	120,056	110,194	54,105	88,641	55,000	80,000	80,000
322165	Fire Inspection Fees	0	0	0	0	0	15,000	15,000
322190	ROW Permit	12,936	25,875	14,138	30,590	0	0	0
322191	ROW Permit - Utilities	0	4,400	40	0	0	0	0
322210	Zoning & Land Use Application Fees	28,890	34,658	54,973	336,458	100,000	120,000	120,000
322230	Sign Permits	1,230	2,370	1,770	1,420	1,000	1,000	1,000
322240	Special Events Permit Fee	1,175	925	1,025	0	1,000	500	500
322250	Logo Licensing Fees	500	500	500	0	500	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	1,314,541	760,816	900,564	1,540,125	952,500	716,500	716,500
330000	INTERGOVERNMENTAL							
337200	DDA Management Services Agreement	504,430	316,140	382,480	408,360	430,990	304,790	340,500
	INTERGOVERNMENTAL - TOTAL	504,430	350,598	382,480	408,360	430,990	304,790	340,500
341000	MISCELLANEOUS FEES							
341322	Tree Plan Review Fees	10,845	20,825	18,750	28,470	25,000	25,000	25,000
341400	Copying Charges	1,944	2,539	4,471	3,473	2,000	2,000	2,000
341401	Public Records Retrieval Fees	0	0	0	0	0	0	2,500
341910	Election Fees	0	0	2,625	0	800	960	0
341920	Advertising Fee	0	0	0	0	0	0	0
341930	Maps & Publications Charges	6,481	8,325	9,889	5,856	5,000	6,500	6,500
341940	Reimbursement for Capital Construction Management	0	0	0	0	0	0	0
341941	Reimbursement from Decatur Tourism Bureau	0	40,880	42,193	43,349	43,900	44,000	47,500
341990	Other Fees	6,264	20,614	84,219	6,087	5,000	15,000	15,000
	MISCELLANEOUS FEES - TOTAL	25,535	93,182	162,148	87,235	81,700	93,460	98,500
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	15,428	12,460	11,267	3,040	2,000	2,000	2,000
342150	CPR-Non-Resident Fee	8	42	190	0	100	400	400
342200	Fire Alarm Fees	8,217	7,225	2,388	860	1,000	400	400
342215	Other Revenues - Fire	75	0	900	13,045	10,000	500	0
342220	Fire Report Copies	321	40	75	40	50	50	50
342900	Other Public Safety Fees	825	0	0	0	0	0	0
342905	Public Safety OT Reimbursements	97,408	79,720	66,351	49,904	50,000	57,500	57,500
342910	Recycling Income - Fire Station #1	0	0	808	0	0	0	0
342915	CSOD Resource Officer	114,419	108,669	121,005	97,865	115,000	115,000	115,000
342920	School Crossing Guard	7,951	8,639	8,909	3,952	8,000	4,000	4,000
342925	FIRE Reim for O/T	810	495	0	0		5,000	5,000
	PUBLIC SAFETY FEES & CHARGES	245,462	217,290	211,893	168,707	186,150	179,850	179,350
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	701,031	733,718	512,312	181,736	300,000	400,000	550,000
	STREETS & SIDEWALKS FEES & CHARGES	701,031	733,718	512,312	181,736	300,000	400,000	550,000

continued ►

General Fund — Revenue Estimate Detail *continued*

City of Decatur®

		ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	701,031	733,718	512,312	181,736	300,000	400,000	550,000
	STREETS & SIDEWALKS FEES & CHARGES	701,031	733,718	512,312	181,736	300,000	400,000	550,000
347000	RECREATION FEES							
347200	Recreation Service Fees	696,135	695,591	317,283	363,947	450,000	575,000	695,000
347500	Recreation Sale of Goods	11,205	10,759	9,962	9,973	10,000	0	0
347900	Other Recreation	100	0	0	0	0	0	0
	RECREATION FEES - TOTAL	707,440	706,350	327,246	373,920	460,000	575,000	695,000
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	91,422	97,751	82,612	76,980	70,000	70,000	70,000
349300	Return Check Fees	18	250	450	300	100	200	200
	CHARGES FOR OTHER SERVICES - TOTAL	91,440	98,001	83,062	77,280	70,100	70,200	70,200
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	656,061	732,543	742,996	219,055	500,000	400,000	500,000
351173	ATS - School's Portion	(38,815)	(39,915)	(49,509)	(4,538)	0	0	0
351171	School Bus Stop Arm Violations	168,159	105,167	109,018	6,000	50,000	100,000	100,000
351400	Court Hearing Reschedule Fees	12,988	5,520	2,784	0	2,000	1,000	2,000
351930	Parking Violations	56,668	52,139	47,933	31,057	40,000	45,000	45,000
	PENALTIES & FINES - TOTAL	855,061	855,454	853,222	251,574	592,000	546,000	647,000
361000	INTEREST							
361000	Interest on Investments	2,271	14,446	19,870	5,050	10,000	15,000	15,000
	INTEREST - TOTAL	2,271	14,446	19,870	5,050	10,000	15,000	15,000
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	0	15,000	0	10	0	500	0
	GIFTS & CONTRIBUTIONS - TOTAL	0	15,000	0	10	0	500	0
381000	USE OF PROPERTY							
381010	Bandstand Rentals	5,700	5,281	1,650	200	1,500	1,500	3,000
381020	Recreation Facilities Rentals	123,776	141,818	81,551	944	50,000	25,000	60,000
	USE OF MONEY & PROPERTY - TOTAL	129,476	147,099	83,201	1,144	51,500	26,500	63,000
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	9,078	21,072	120,427	44,263	55,000	16,950	5,000
389000	Misc. Revenues	14,112	18,545	7,474	(6,184)	5,000	5,000	2,500
	MISCELLANEOUS REVENUES - TOTAL	23,191	39,618	127,901	38,079	60,000	21,950	7,500
	GENERAL FUND CURRENT REVENUE	**25,401,740**	**26,017,103**	**27,054,898**	**27,274,739**	**27,663,940**	**28,285,020**	**29,278,390**

continued ►

		ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	BUDGET ESTIMATE 2021-2022	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	4,561	383	881	0	0	67,000	10,000
	FIXED ASSETS - TOTAL	4,561	383	881	0	0	67,000	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	112,730	150,380	231,440	275,880	367,180	367,180	368,580
	Operating Transfer from Storm Water Utility Fund	314,490	330,400	375,590	372,760	436,190	436,190	463,390
	Transfer (to) from Storm Water Utility Fund	0	0	(1,290,000)	0	0	0	0
	Transfer (to) from Capital Improvement Fund	0	0	0	(450,000)	(500,000)	(500,000)	(750,000)
	Transfer (to) from Public Facilities Authority Fund	(850,000)	(1,000,000)	0	0	0	0	0
	Transfer (to) from Hotel/Motel Tax Fund	275,874	308,221	328,318	256,906	262,500	450,000	450,000
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(400,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
	Transfer (to) Children/Youth Services Fund	(100,000)	0	0	(250,000)	(200,000)	(200,000)	(200,000)
	Transfer (to) Small Business Relief Fund/DDA	0	0	0	0	0	0	0
	Transfer (to) Affordable Housing Trust Fund	0	0	0	0	(100,000)	(200,000)	(100,000)
	Transfer (to) East Decatur TAD Fund	0	0	0	(723,000)	(380,000)	(408,000)	(408,000)
	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	(642,346)	(560,616)	(703,771)	(867,454)	(464,130)	(337,630)	(516,030)
	From (To) Fund Balance	**(814,608)**	**(165,513)**	**(1,863,380)**	**(2,132,565)**	**2,794,160**	**1,677,700**	**3,883,500**
	GENERAL FUND OTHER REVENUE - TOTAL	**(1,456,954)**	**(726,129)**	**(2,567,151)**	**(3,000,019)**	**2,330,030**	**1,340,070**	**3,667,470**
	GENERAL FUND TOTAL REVENUES	**23,944,786**	**25,290,974**	**24,487,748**	**24,274,720**	**29,993,970**	**29,625,090**	**32,645,860**



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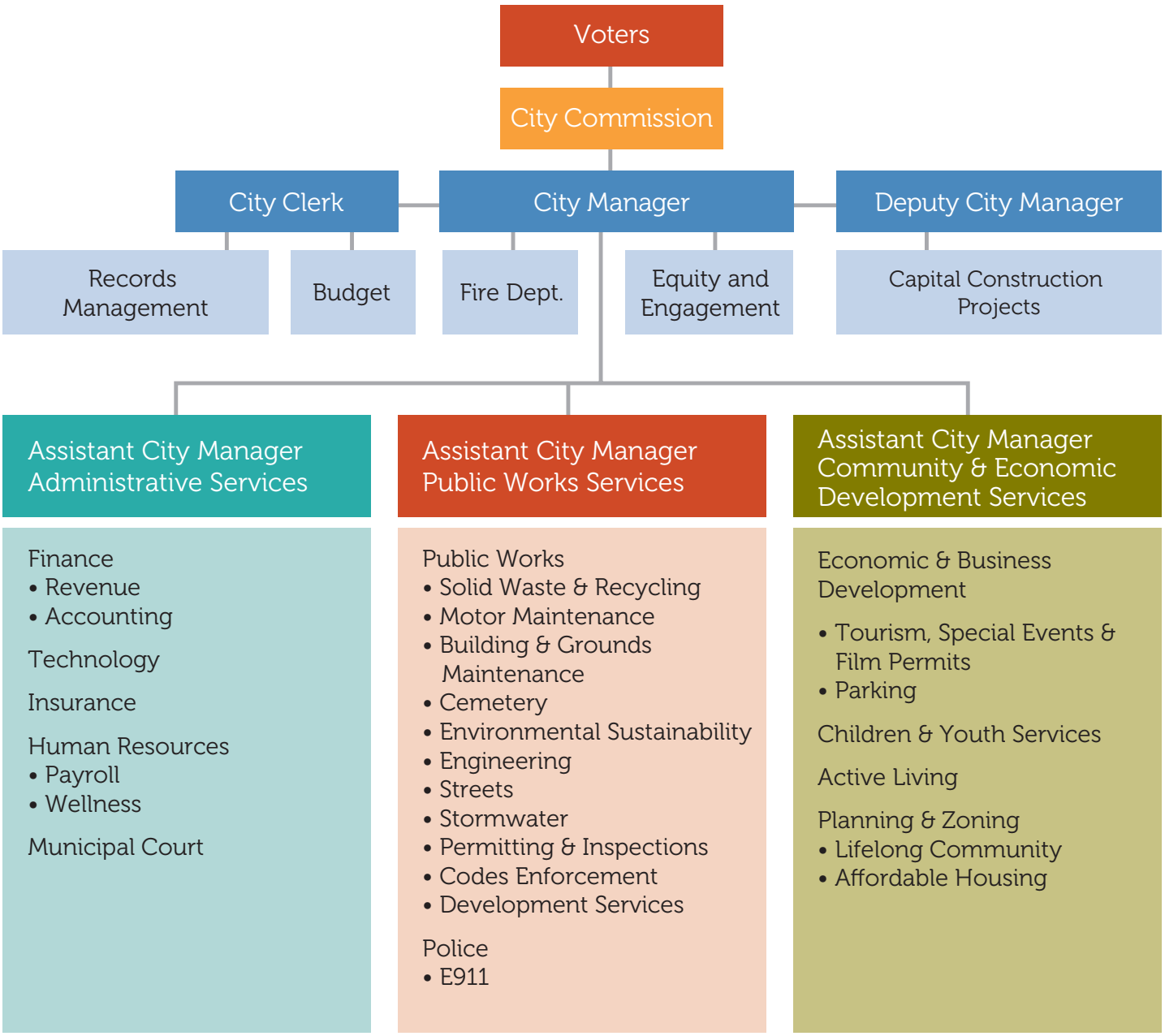


City of Decatur®

General Fund Expenditure Estimate Detail

Budget FY 2022-2023

City Organization



Department Directory

GOVERNMENTAL CONTROL page 84

1110 City Commission

GENERAL GOVERNMENT DEPARTMENT page 86

1320 City Manager
1400 City Elections
1530 City Attorney
1570 Equity & Engagement
1580 Records Management
3920 Emergency Management CRF Fund

FIRE DEPARTMENT page 104

3500 Fire & Rescue Services

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT page 88

7510 CED Administration
7520 Tourism & Special Events
7410 Planning
7550 Economic Development
3230 Parking Management

ACTIVE LIVING DIVISION page 91

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

CHILDREN & YOUTH SERVICES DIVISION page 94

225-6133 Children & Youth Administration Fund page 146
225-6135 Children & Youth Services Fund

ADMINISTRATIVE SERVICES DEPARTMENT page 100

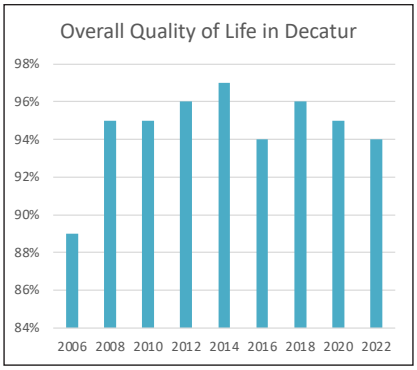
1510 Administrative Services
1512 Accounting
1514 Revenue
1535 Information Technology
1567 Utilities & Services
1555 General Insurance
2650 Municipal Court

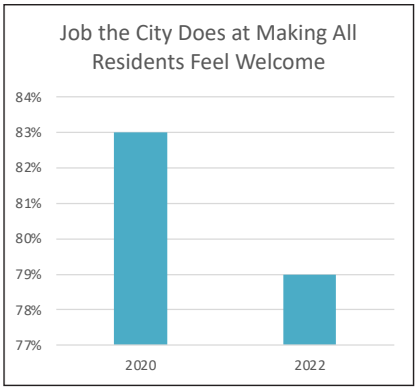
PUBLIC WORKS DEPARTMENT page 95

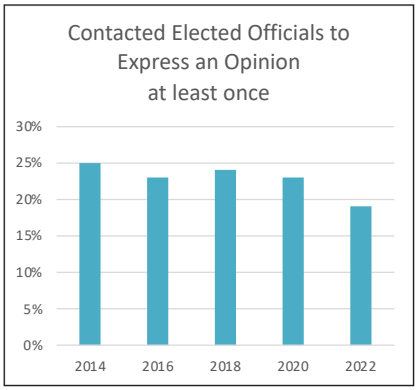
4510 PW Administration
1565 Buildings Maintenance
1566 Grounds Maintenance
4900 Motor Maintenance
4910 Central Supply
4950 Cemetery
540-4520 Solid Waste Fund page 150
505-4320 Stormwater Utility Fund page 152
7340 Development Services
4220 Engineering & Streets
7200 Permits & Inspections
7450 Codes Enforcement

POLICE DEPARTMENT page 106

3210 General Management
3221 Criminal Investigation
3223 Uniform Patrol
215-3800 E-911 Fund page 148







GOVERNMENTAL CONTROL DEPARTMENT

ADOPTED 2022-2023 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.

City Vision Statement:
Decatur will foster an equitable, thriving, and welcoming community for all, 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

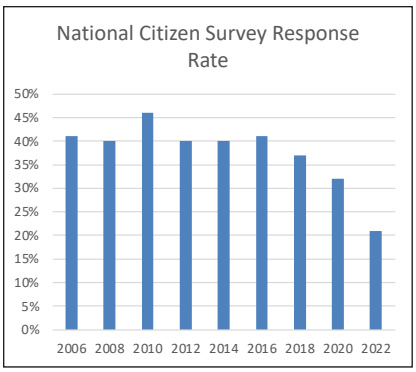
Overall quality of life
2006: 89% rated as excellent/good
2008: 95% rated as excellent/good
2010: 95% rated as excellent/good
2012: 96% rated as excellent/good
2014: 97% rated as excellent/good
2016: 94% rated as excellent/good
2018: 96% rated as excellent/good
2020: 95% rated as excellent/good
2022: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

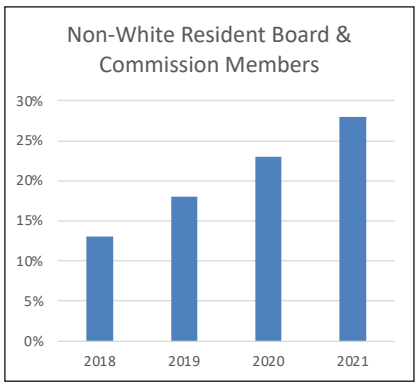
Contacted elected official to express your opinion
2006-2012: n/a
2014: 25% at least once
2016: 23% at least once
2018: 24% at least once
2020: 23% at least once
2022: 19% at least once

Job City does at making all residents feel welcome
2006-2018: n/a
2020: 83% rated as excellent/good
2022: 79% rated as excellent/good

GOVERNMENTAL CONTROL DEPARTMENT
2022-2023 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2022-2023	REVISED BUDGET ESTIMATE 2021-2022	BUDGET ESTIMATE 2021-2022	AUDIT 2020-21
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	63,000	63,000	63,000	61,925
512200	Social Security (FICA)	3,910	3,910	3,910	3,839
512300	Medicare	920	920	920	898
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,000	2,000	2,000	1,160
	TOTAL PERSONNEL SERVICES	**69,830**	**69,830**	**69,830**	**67,822**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	160,000	95,000	160,000	86,688
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0
522321	Auto Allowance	0	0	0	0
522500	Other Contractual Services	62,500	57,500	57,500	44,281
523202	Telephone	0	0	0	0
523300	Advertising	5,750	5,750	5,250	5,711
523400	Printing and Binding	0	0	0	0
523450	Signs	0	0	0	0
523600	Dues and Fees	38,000	44,000	38,000	33,608
523700	Education and Training	25,450	25,450	20,000	1,333
523701	Business Meetings	2,000	1,500	3,000	509
	TOTAL OTHER SERVICES AND CHARGES	**293,700**	**229,200**	**283,750**	**172,129**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	250	250	250	80
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,250	1,250	1,250	16
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	0
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	5,700	2,500	5,700	1,490
531400	Books and Periodicals	0	150	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**	**5,150**	**8,200**	**1,586**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**371,730**	**304,180**	**361,780**	**241,537**





GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2022-2023 BUDGET ESTIMATE

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

Mission Statement:

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

Priorities for FY 2022-2023:

- Continue to recognize the value of investing in Decatur's civic infrastructure (e.g., storm water, transportation, bicycle and pedestrian assets, greenspace) to maintain the community's sustainability and improve its quality of life.
- Continue implementing recommendations from the Communications Audit.
- Continue to operate as a high-tech and high-touch organization.
- Fund new staff position to implement equity goals.

Performance Measures

National Citizen Survey Response Rate
2008: 40%
2010: 46%
2012: 40%
2014: 40%
2016: 41%
2018: 37%
2020: 32%
2022: 21%

Non-White Resident Board and Commission Members
FY 2016: unavailable
FY 2017: unavailable
FY 2018: 13%
FY 2019: 18%
FY 2020: 23%
FY 2021: 28%

Total Streaming Video Views
FY 2018: unavailable
FY 2019: 1,939
FY 2020: 5,170
FY 2021: 4,042

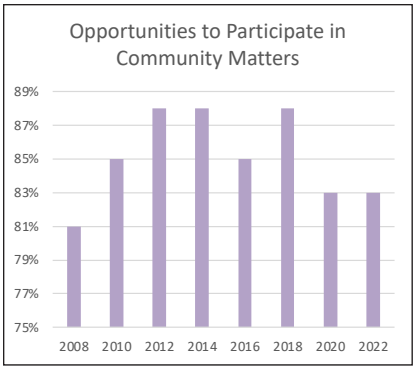
GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

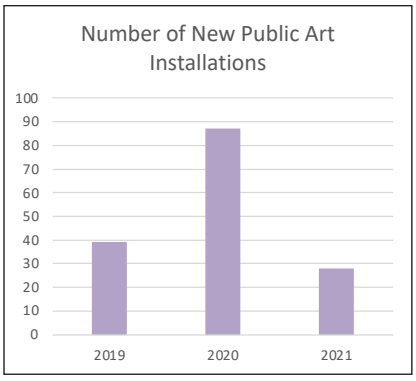
	CITY MANAGER'S OFFICE 1320	CITY ATTORNEY 1530	EQUITY AND ENGAGEMENT 1570*	RECORDS 1580	TOTAL 2022-2023	TOTAL 2021-2022	TOTAL 2020-2021
REGULAR JOB CLASSES							
City Manager	1	0	0	0	1	1	1
Deputy City Manager	1	0	0	0	1	1	1
City Clerk & Budget Director	1	0	0	0	1	1	1
Equity & Engagement Director	0	0	1	0	1	0	0
Communications Manager/PIO	0	0	1	0	1	0	0
Operations Analyst	1	0	0	0	1	1	1
Digital Media Specialist	0	0	1	0	1	0	0
Office Manager	1	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**5**	**0**	**3**	**0**	**8**	**5**	**5**
OTHER JOB CLASSES							
City Attorney	0	1	0	0	1	1	1
Records Specialist	0	0	0	1	1	1	1
Content Editor/Writer	0	0	1	0	1	0	0
Graduate Intern	1	0	0	0	1	1	1
TOTAL OTHER CLASSES	**1**	**1**	**1**	**1**	**4**	**3**	**3**

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

GENERAL GOVERNMENT DEPARTMENT
2022-2023 ADOPTED BUDGET

	EXPENDITURE OBJECTS	BUDGET ESTIMATE 2022-2023	1320 CITY MGR	1400 CITY ELECTION	1530 CITY ATTY	1570 EQUITY AND ENGAGEMENT	1580 RECORDS	3920 EMER-GENCY MGMT	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2021-2022	AUDIT 2020-21
	PERSONNEL SERVICES										
511100	Regular Salaries & Wages	527,000	322,000	0	0	205,000	0	0	374,000	313,000	348,379
511200	Temp Salaries and Wages	269,380	210,000	0	0	30,000	29,380	0	238,150	232,150	198,852
511300	Overtime Wages	200	0	0	0	0	200	0	200	200	0
512100	Employer Group Insurance	147,000	92,400	0	0	54,600	0	0	83,000	92,360	78,273
512200	Social Security (FICA)	49,500	29,150	0	0	18,500	1,850	0	33,850	30,100	29,108
512300	Medicare	11,630	7,700	0	0	3,500	430	0	9,400	7,900	8,378
512400	Retirement Contributions	47,450	28,950	0	0	18,500	0	0	33,500	28,200	28,944
512401	Retirement Contributions-ICMA	35,000	35,000	0	0	0	0	0	35,100	34,500	38,395
512600	Unemployment Insurance	700	350	0	0	280	70	0	420	420	166,680
512700	Workers Compensation	10,900	7,500	0	0	2,750	650	0	8,150	8,150	4,276
	TOTAL PERSONNEL SERVICES	**1,098,760**	**733,050**	**0**	**0**	**333,130**	**32,580**	**0**	**815,770**	**746,980**	**901,285**
	OTHER SERVICES AND CHARGES										
521200	Professional Services	618,100	52,150	15,000	450,000	80,950	20,000	0	612,120	535,000	463,469
521303	Misc Personal Service Fees	0	0	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	350	200	0	0	0	150	0	350	350	195
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	60	60	0	0	0	0	0	60	60	181
522321	Auto Allowance	10,000	10,000	0	0	0	0	0	10,000	10,100	8,966
522500	Other Contractual Services	225,480	11,680	0	0	271,800	12,000	0	23,680	22,200	213,778
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0	0
523201	Postage	38,900	0	0	0	38,900	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0	0	0	0
523300	Advertising	8,300	300	3,000	0	5,000	0	0	2,300	3,300	540
523400	Printing and Binding	8,300	6,100	0	0	2,000	200	0	7,200	8,300	7,677
523600	Dues and Fees	16,710	13,900	0	0	2,610	200	0	11,600	14,200	5,418
523700	Education and Training	43,850	28,600	0	0	14,750	500	0	17,350	28,600	26
523701	Business Meetings	23,700	20,000	0	0	3,500	200	0	12,200	20,200	1,545
523800	Licenses	1,330	0	0	0	1,330	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS AND CHARGES	**995,080**	**142,990**	**18,000**	**450,000**	**420,840**	**33,250**	**0**	**696,860**	**642,310**	**701,794**
	SUPPLIES										
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	0	0	0	100	100	0
531102	Supplies-Janitorial	200	200	0	0	0	0	0	200	200	81
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,050	4,500	300	0	0	250	0	4,800	5,300	2,510
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	48,500	6,000	0	0	2,000	500	40,000	44,000	16,500	72,321
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0	0	144
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	0	0	0	6
531111	Computer Equipment	1,200	1,200	0	0	0	0	0	1,450	1,200	32,353
531112	Computer Software	9,700	0	7,200	0	2,500	0	0	7,200	7,200	7,200
531113	Office Equipment and Furniture	3,000	3,000	0	0	0	0	0	2,000	4,000	2,590
531115	Supplies- Batteries	0	0	0	0	0	0	0	0	0	0
531270	Gasoline	250	250	0	0	0	0	0	250	250	20
531300	Food-Subsistence and Support	6,100	6,000	0	0	0	100	0	6,100	3,100	2,930
531400	Books and Periodicals	950	500	0	0	300	150	0	650	650	527
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0	0
531600	Small Equipment	1,500	0	0	0	1,500	0	0	0	0	0
531700	Uniforms and Protective Equipment	1,400	1,000	0	0	300	100	0	600	1,100	1,375
	TOTAL SUPPLIES	**77,950**	**22,750**	**7,500**	**0**	**6,600**	**1,100**	**40,000**	**67,350**	**39,600**	**122,055**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,241,790**	**898,790**	**25,500**	**450,000**	**760,570**	**66,930**	**40,000**	**1,579,980**	**1,428,890**	**1,725,134**





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2022-2023 BUDGET ESTIMATE

The Community & Economic Development Department is responsible for economic development initiatives, community 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.

Priorities for FY 2022-2023:

- Prepare and adopt a Parks and Recreation Master Plan, an Age-Friendly Community Action Plan and a Downtown Master Plan.
- Adopt additional text amendments to the Decatur Unified Development Ordinance to support the implementation of Affordable Housing Recommendations, as well as alternative fuel vehicle infrastructure.
- Establish a façade improvement program and a green business certification program.
- Host a series of community wide-educational events.

Citizen Satisfaction Survey responses:

Opportunities to participate in community matters
2006: N/A
2008: 81% rated as excellent/good
2010: 82% rated as excellent/good
2012: 88% rated as excellent/good
2014: 88% rated as excellent/good
2016: 85% rated as excellent/good
2018: 88% rated as excellent/good
2020: 83% rated as excellent/good
2022: 83% rated as excellent/good

Variety of business and service establishments
2006-2018: N/A
2020: 79% rated as excellent/good
2022: 78% rated as excellent/good

Performance Measures

Decatur 101 participants
FY 2018: 84
FY 2019: 70
FY 2020: 58
FY 2021: cancelled

Value of volunteer hours for special events
FY 2018: not tracked
FY 2019: $316,480
FY 2020: $150,000
FY 2021: $48,500

Number of new public art installations:
FY 2018: NA
FY 2019: 39
FY 2020: 87
FY 2021: 28

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

2022-2023 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2022-2023	7510 ADMINI-STRATION	7520 TOURISM & SPEC EVENTS	7550 ECONOMIC DEV	7410 PLANNING	3230 PARKING MGMT	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2021-2022	AUDIT 2020-2021
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	797,750	281,750	119,650	138,650	257,700	0	825,600	814,500	794,324
511200	Temp Salaries and Wages	50,000	2,500	10,000	7,500	10,000	20,000	79,510	110,500	34,267
511300	Overtime Wages	2,500	2,500	0	0	0	0	1,000	2,500	187
512100	Employer Group Insurance	203,750	55,850	36,950	37,000	73,950	0	204,250	221,930	173,018
512200	Social Security (FICA)	51,410	17,500	8,050	8,620	16,000	1,240	55,290	57,520	49,629
512300	Medicare	12,090	4,100	1,900	2,050	3,750	290	13,340	13,480	11,751
512400	Retirement Contributions	71,900	25,400	10,800	12,500	23,200	0	77,800	85,310	66,282
512401	Retirement Contributions-ICMA	19,030	19,030	0	0	0	0	18,600	18,110	18,078
512600	Unemployment Insurance	910	210	210	140	280	70	910	910	0
512700	Workers Compensation	11,700	4,350	1,850	2,750	2,750	0	11,700	11,700	10,283
	TOTAL PERSONNEL SERVICES	**1,221,040**	**413,190**	**189,410**	**209,210**	**387,630**	**21,600**	**1,288,000**	**1,336,460**	**1,157,818**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	254,650	44,500	11,050	50,000	139,300	9,800	195,450	228,450	213,907
522200	Repairs and Maintenance	1,500	0	0	0	0	1,500	1,500	1,500	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
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	500	0	0	0	0	500	500	0	0
522310	Rental of Land & Buildings	34,350	34,350	0	0	0	0	44,700	45,200	23,877
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	3,434
522500	Other Contractual Services	625,250	6,750	15,000	189,500	406,000	8,000	481,270	845,070	573,379
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	0	0	0	0	0	0	37,950	37,950	20,195
523202	Telephone	500	500	0	0	0	0	500	500	581
523300	Advertising	18,550	0	5,000	12,000	1,550	0	15,550	15,550	2,827
523400	Printing and Binding	11,500	1,500	2,000	2,000	3,000	3,000	10,700	17,500	5,119
523450	Signs	10,750	250	2,500	6,000	500	1,500	6,300	6,000	5,945
523600	Dues and Fees	30,640	4,550	500	12,500	10,340	2,750	32,750	32,750	6,498
523700	Education and Training	42,350	9,500	11,500	9,850	8,500	3,000	36,940	38,190	9,343
523701	Business Meetings	5,000	2,500	500	1,000	1,000	0	9,300	10,000	17
523800	Licenses	9,130	0	1,330	0	7,800	0	7,800	9,000	5,846
523911	Bank Charges	2,000	0	0	2,000	0	0	2,000	2,000	2,270
	TOTAL OTHER SVCS. AND CHARGES	**1,053,870**	**111,600**	**49,380**	**284,850**	**577,990**	**30,050**	**890,410**	**1,296,860**	**873,240**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	1,100	600	500	0	0	0	1,200	1,100	504
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	0	500	0	5,500	7,000	1,763
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	29,000	2,500	12,000	13,000	0	1,500	29,100	25,500	8,931
531108	Supplies-Tires and Batteries	200	0	0	0	0	200	200	200	180
531109	Supplies-Vehicles and Equipment	200	0	0	0	0	200	180	200	43
531111	Computer Equipment	10,000	3,000	1,500	0	5,500	0	6,300	3,000	1,361
531112	Computer Software	2,000	0	0	0	2,000	0	4,700	4,500	152
531113	Supplies - Office Equipment	3,300	3,000	0	0	0	300	150	300	0
531114	Furniture and Fixtures	9,500	8,000	0	0	1,500	0	0	0	0
531115	Supplies-Batteries	0	0	0	0	0	0	0	0	0
531270	Gasoline	0	0	0	0	0	0	50	0	16
531300	Food-Subsistence and Support	1,000	0	300	0	500	200	1,400	1,000	552
531400	Books and Periodicals	250	0	0	0	250	0	250	550	131
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	300	0	0
531600	Small Equipment	400	0	0	0	0	400	3,500	400	0
531700	Uniforms and Protective Equipment	1,880	380	250	250	500	500	1,910	2,010	0
	TOTAL SUPPLIES	**65,830**	**23,980**	**14,550**	**13,250**	**10,750**	**3,300**	**54,740**	**45,760**	**13,634**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,340,740**	**548,770**	**253,340**	**507,310**	**976,370**	**54,950**	**2,233,150**	**2,679,080**	**2,044,692**

City of Decatur®

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON DEV. 7550	PLANNING 7410	TOURISM AND SPECIAL EVENTS 7520*	PARKING MGMT. 3230	TOTAL 2022-2023	TOTAL 2021-2022	TOTAL 2020-2021
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	0	0	0	0	1	1
Planner	0	0	3	0	0	3	1	1
Business Development Manager	0	1	0	0	0	1	0	0
Downtown Programs Manager	0	0	0	0	0	0	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
Tourism Manager	0	0	0	1	0	1	0	0
Community Information Services & Volunteer Coordinator	0	0	0	0	0	0	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**	**4**	**2**	**0**	**11**	**10**	**10**
OTHER JOB CLASSES								
Planning Intern	0	0	1	0	0	1	1	1
P/T Special Events Volunteer Coordinator	0	0	0	1	0	1	1	1
P/T Parking Attendant	0	0	0	0	4	4	4	4
TOTAL OTHER CLASSES	**0**	**0**	**1**	**1**	**4**	**6**	**6**	**6**

* Division was created in FY 22-23.

ACTIVE LIVING DIVISION

ADOPTED 2022-2023 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
2022: 84% 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
2022: 76% rated as excellent/good

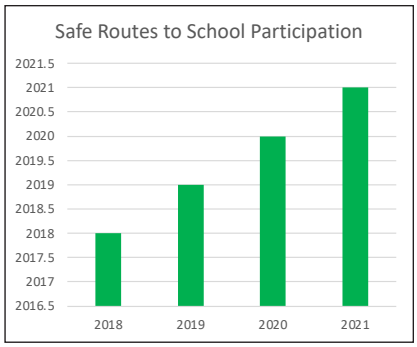
Performance Measures:

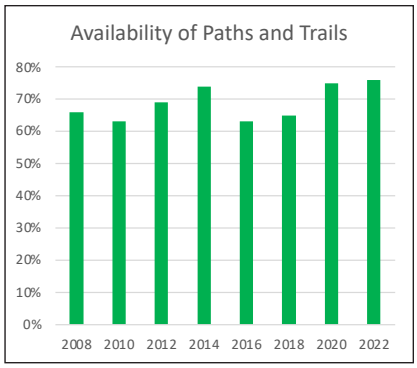
Total attendance at all city pools

FY 2018: 37,781
FY 2019: 34,747
FY 2020: 21,658
FY 2021: 35,826

Safe Routes to School Participation

FY 2018: 4,427 students and parents
FY 2019: 4,264 students and parents
FY 2020: 2,662 students and parents
FY 2021: 1,680 students and parents





Priorities for FY 2022-2023:

- Complete the Ebster Field Turf and Lighting project.
- Open the Oakhurst Recreation Center and establish programming in the renovated facility.
- Complete the Parks and Recreation Master Plan in conjunction with the Community & Economic Development Department.

ACTIVE LIVING DIVISION PERSONNEL SUMMARY	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	TOTAL 2022-2023	TOTAL 2021-2022	TOTAL 2020-2021
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
Facilities Operations Manager	1	0	0	0	0	1	0	0
Program Supervisor	0	1	4	0	1	6	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	**3**	**4**	**5**	**0**	**1**	**13**	**11**	**11**
OTHER JOB CLASSES								
Aquatics Director	0	0	0	1	0	1	1	1
Program Leader P/T	0	2	9	0	8	19	16	18
Specialized Instructor	0	0	18	10	10	38	40	40
Receptionist P/T	3	0	0	0	0	3	3	3
Front Desk Attendant	0	0	0	6	0	6	10	10
TOTAL OTHER CLASSES	**3**	**2**	**27**	**17**	**18**	**67**	**70**	**72**

ACTIVE LIVING DIVISION
2022-2023 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2022-2023	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	806,050	220,000	189,250	298,800	0
511200	Temp Salaries and Wages	535,900	54,600	87,660	217,900	54,430
511300	Overtime Wages	7,500	4,000	3,500	0	0
512100	Employer Group Insurance	238,820	55,700	72,320	92,300	0
512200	Social Security (FICA)	83,930	17,500	17,400	32,050	3,380
512300	Medicare	19,690	4,100	4,100	7,500	790
512400	Retirement Contributions	72,860	22,950	16,660	26,900	0
512600	Unemployment Insurance	910	210	280	350	0
512700	Workers Compensation	22,400	2,000	2,650	14,250	1,500
	TOTAL PERSONNEL SERVICES	**1,788,060**	**381,060**	**393,820**	**690,050**	**60,100**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	68,750	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	42,000	0	0	40,000	2,000
522202	Repair and Maint-Communication Equip	300	0	0	0	0
522203	Repair and Maint-Landscape	78,000	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	715,100	0	20,460	47,100	616,010
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	17,600	11,800	0	5,200	0
523450	Signs	3,800	300	0	200	750
523600	Dues and Fees	24,380	700	10,430	1,650	11,000
523700	Education and Training	8,470	2,000	1,220	4,050	0
523701	Business Meetings	30,800	6,000	8,000	13,300	0
523911	Bank Charges	16,500	16,500	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,094,680**	**61,700**	**40,690**	**189,550**	**630,160**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	10,500	6,000	0	0	0
531102	Supplies-Janitorial	1,350	0	0	1,050	0
531103	Supplies-Landscape Maintenance	9,150	0	0	8,500	450
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	11,000	11,000	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	94,480	1,500	21,880	34,650	11,000
531108	Supplies-Tires and Batteries	1,840	0	0	0	0
531109	Supplies-Vehicles and Equipment	3,000	0	0	0	0
531110	Communication Equipment	150	0	0	0	150
531111	Computer Equipment	3,000	0	0	0	0
531112	Computer Software	600	0	0	0	0
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	17,700	0	0	0	10,200
531115	Batteries	200	0	0	0	0
531270	Gasoline	3,400	0	0	0	0
531300	Food-Subsistence & Support	16,560	2,000	1,060	11,000	500
531400	Books and Periodicals	700	100	0	600	0
531500	Supplies-Purchased for Resale	5,500	0	0	0	0
531600	Small Equipment	4,400	100	500	1,900	400
531700	Uniforms and Protective Equipment	90,470	1,000	66,470	15,500	5,500
	TOTAL SUPPLIES	**274,000**	**21,700**	**89,910**	**73,200**	**28,200**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**3,156,740**	**464,460**	**524,420**	**952,800**	**718,460**

6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2021-2022	AUDIT 2020-21
98,000	0	694,030	689,140	750,913
121,310	0	345,650	425,190	31,766
0	0	5,700	7,500	479
18,500	0	170,950	184,860	156,841
13,600	0	60,370	69,560	47,326
3,200	0	13,410	16,260	11,068
6,350	0	60,000	58,820	62,385
70	0	700	700	(16,537)
2,000	0	22,400	22,400	13,982
263,030	**0**	**1,373,210**	**1,474,430**	**1,058,225**
800	51,300	75,900	80,700	42,203
0	0	62,260	68,800	14,268
0	0	400	400	0
0	0	0	2,500	0
0	0	24,150	31,500	1,394
0	300	300	300	0
0	78,000	57,000	75,000	67,719
0	0	0	0	0
0	0	0	0	0
0	0	0	0	320
0	0	0	0	0
0	0	8,870	14,400	7,643
200	0	600	880	45
13,860	17,670	551,230	569,140	297,799
0	2,000	2,000	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
600	0	9,170	18,900	352
2,550	0	1,800	2,800	407
600	0	20,250	20,170	3,946
1,200	0	9,220	8,250	817
3,500	0	16,510	27,200	771
0	0	18,000	18,000	8,729
23,310	**149,270**	**857,660**	**940,940**	**446,411**
4,500	0	3,890	5,500	0
300	0	600	1,250	192
200	0	3,150	3,150	1,803
0	0	0	0	0
0	0	12,500	9,000	2,313
0	0	0	0	0
25,150	300	53,830	78,180	37,250
0	1,840	1,000	5,840	136
0	3,000	2,500	3,000	1,284
0	0	150	150	581
0	3,000	7,330	7,580	0
0	600	100	100	0
0	0	0	0	0
7,500	0	7,500	7,500	1,847
0	200	500	200	0
0	3,400	2,100	3,400	831
2,000	0	13,110	12,010	1,077
0	0	300	300	0
5,500	0	4,500	4,500	1,368
1,500	0	2,390	3,300	1,444
2,000	0	69,030	82,460	17,806
48,650	**12,340**	**184,480**	**227,420**	**67,932**
0	**0**	**0**	**0**	**0**
334,990	**161,610**	**2,415,350**	**2,642,790**	**1,572,568**

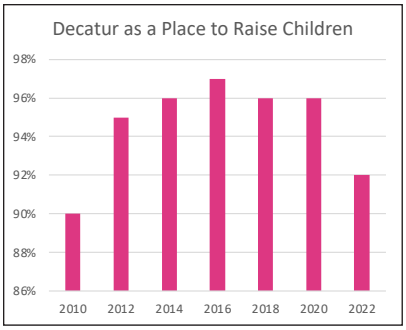
CHILDREN AND YOUTH SERVICES DIVISION

ADOPTED 2022-2023 BUDGET ESTIMATE

The Children & Youth Services (CYS) Division provides after school and summer camp programming designed to help children and youth develop into responsible, healthy and engaged members of the community.

Mission Statement:

The mission of the Children and Youth Services division is to provide quality out-of-school time programming that empowers children to become responsible, healthy and engaged members of the community.



Priorities for FY 2022-2023:

- Achieve recognition from UNICEF as a Child-Friendly City.
- Create a leadership conference for elementary school students.
- Prioritize recruitment strategies to attract qualified candidates for open part-time counselor roles
- Pursue organization-level COA (Council on Accreditation) accreditation across all afterschool program sites.

Citizen Satisfaction Survey responses:

Decatur as a place to raise children

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
2022: 92% rated as excellent/good

Availability of affordable, quality childcare

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
2022: 49% rated as excellent/good

Performance Measures:

FY 20-21: 705 campers attended summer camp in 2021 following COVID-19 protocols and mitigation strategies developed by CYS staff.

FY 21-22: Assisted 193 students in transitioning back to school and to new schools following the pandemic, in partnership with City Schools of Decatur through the Launchpad for Learning program.

CHILDREN & YOUTH SERVICES PERSONNEL SUMMARY

	CHILDREN & YOUTH SERVICES 6133/6135*	TOTAL 2022-2023	TOTAL 2021-2022	TOTAL 2020-2021
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	9	10
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	**15**	**15**	**15**	**15**
OTHER JOB CLASSES				
Afterschool Counselor	43	43	49	54
Instructor	34	34	34	34
Junior Counselor	3	3	3	3
Lead Counselor	8	8	10	10
Summer Camp Counselor	22	22	22	22
Tech Support Staff	1	1	1	1
Technology Lead Instructor	0	0	5	5
Technology Instructor	0	0	3	3
Technology Coordinator	0	0	1	1
TOTAL OTHER CLASSES	**111**	**111**	**128**	**133**

* For budget estimate detail, see page 146

**Two site director positions are not funded in FY 22-23 due to lack of programming. The positions are vacant.

PUBLIC WORKS DEPARTMENT

ADOPTED 2022-2023 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. The department also operates the Stormwater Utility, which is responsible for the maintenance of the City's stormwater system.

Mission Statement:

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

Citizen Satisfaction Survey responses:

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

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

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

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
2022: 54% rated as excellent/good

Performance Measures:

Tons of leaves collected during street sweeping
FY 2018: 421
FY 2019: 436
FY 2020: 226
FY 2021 258

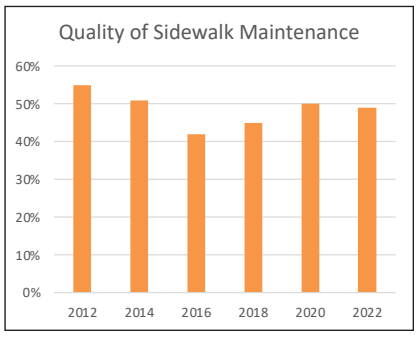
Total tons of recylable material collected
FY 2018: 2,517
FY 2019: 2,593
FY 2020: 2,867
FY 2021: 2,410

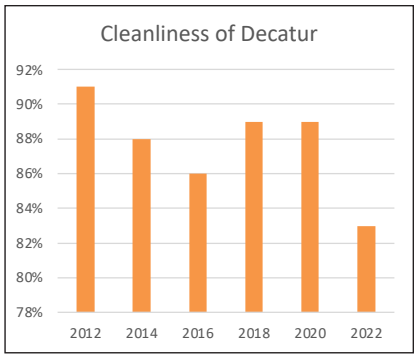
Burials at Decatur Cemetery
Calendar Year 2018: 100
Calendar Year 2019: 85
Calendar Year 2020: 83
Calendar Year 2021: 113

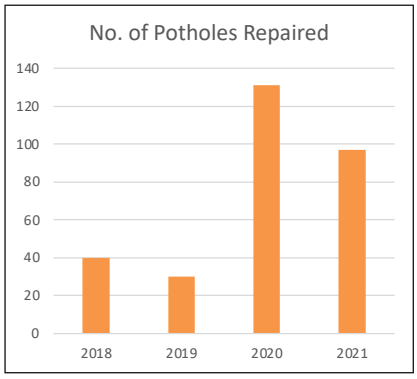
Number of potholes repaired
FY 2018: 40
FY 2019: 30
FY 2020: 131
FY 2021: 97

Number of building permits issued
Calendar Year 2018: 457
Calendar Year 2019: 504
Calendar Year 2020: 514
Calendar Year 2021: 678

Trees planted in public rights of way
FY 2018: 107
FY 2019: 53
FY 2020: 325
FY 2021: 302







Priorities for FY 2022-2023:

- Maintain high quality of service for all critical/essential Public Works functions within fiscal limits.
- Continue to support improvements that increase pedestrian and cyclist safety through a proactive maintenance program for roadways and other critical infrastructure.
- Address climate change issues and study how to curb noise pollution.

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
Senior Transportation 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
Urban Naturalist	0	0	0	1	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	7	2
Equipment Operator	0	0	0	2	2
Building Maintenance Specialist	0	0	4	0	0
Motor Maintenance Supervisor	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**	**11**	**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 150*
*** For budget estimate detail, see page 152*

MOTOR MAINT 4900	CENTRAL SUPPPLY 4910	DEV. SERVICES 7340	STREETS 4220	STORM-WATER 505**	LICENSE & INSP. 7200	CODE ENFORCE 7450	TOTAL 2022-2023	TOTAL 2021-2022	TOTAL 2020-2021
0	0	0	0	0	0	0	1	1	1
0	0	0	0	0	0	0	1	1	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	0	1
0	0	1	0	0	0	0	1	1	0
0	0	1	0	0	0	0	1	1	1
0	0	1	0	0	0	0	1	1	0
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	1	0
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	2	0	2	2	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	20	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
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**	**5**	**1**	**79**	**77**	**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

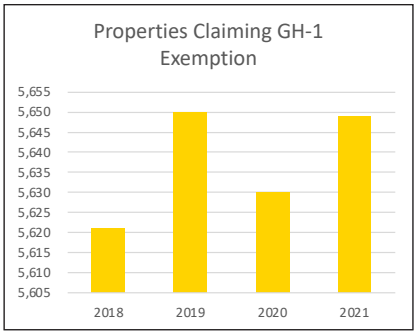
2022-2023 ADOPTED BUDGET

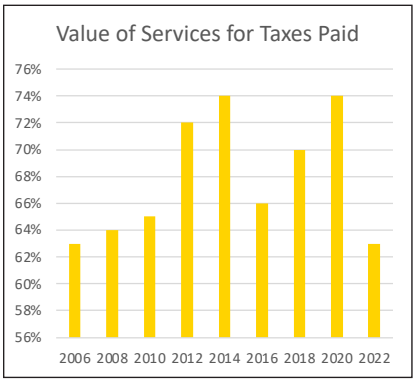
	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2022-2023	4510 ADMINI-STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT	4900 MOTOR MAINT & SUPPLY	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	2,977,540	390,500	695,250	387,060	172,600	256,700	67,370
511200	Temp Salaries and Wages	224,800	0	42,000	66,000	0	5,800	0
511300	Overtime Wages	117,800	0	20,000	20,000	35,000	30,000	800
512100	Employer Group Insurance	996,830	92,850	257,810	183,670	55,350	111,310	18,490
512200	Social Security (FICA)	205,500	23,850	46,950	29,330	12,870	18,150	4,200
512300	Medicare	48,240	5,750	10,980	6,860	3,010	4,250	980
512400	Retirement Contributions	267,460	35,150	62,570	34,850	15,550	23,100	6,100
512401	Retirement Contributions-ICMA	11,200	11,200	0	0	0	0	0
512600	Unemployment Insurance	4,130	350	980	700	210	490	70
512700	Workers Compensation	51,170	7,500	13,750	8,160	1,000	5,910	650
	TOTAL PERSONNEL SERVICES	**4,904,670**	**567,150**	**1,150,290**	**736,630**	**295,590**	**455,710**	**98,660**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	894,200	193,000	10,200	4,200	10,200	8,100	5,000
522110	Solid Waste Disposal	0	0	0	0	0	0	0
522200	Repairs and Maintenance	7,450	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	121,000	0	115,000	0	1,500	3,000	1,500
522202	Repair and Maint-Communication Equip	3,350	2,500	400	150	200	100	0
522203	Repair and Maint-Landcape	251,400	0	0	250,000	0	1,000	0
522204	Repair and Maint-Machines and Tools	5,900	0	1,000	3,500	700	700	0
522205	Repair and Maint-Office Equipment	10,100	300	100	0	0	200	0
522206	Repair and Maint-Vehicles-Outside Labor	11,550	750	3,500	4,300	1,000	2,000	0
522210	Repair and Maint-Infrastructure	30,000	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	24,400	5,000	1,400	3,000	1,400	600	0
522321	Auto Allowance	0	0	0	0	0	0	0
522322	Other Rentals	4,600	2,000	0	0	600	0	0
522500	Other Contractual Services	381,000	20,000	300,000	0	5,000	2,500	3,500
523101	Insurance-Awards	12,500	0	5,000	5,000	0	2,500	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	2,680	0	0	100	0	0	0
523202	Telephone	1,500	0	400	100	0	0	0
523300	Advertising	1,550	0	200	100	0	0	500
523400	Printing and Binding	4,350	2,000	400	0	500	100	100
523450	Signs	26,300	0	0	0	0	0	0
523600	Dues and Fees	6,110	3,500	600	0	0	0	0
523700	Education and Training	68,300	13,000	4,600	3,500	5,000	4,500	1,200
523701	Business Meetings	6,430	1,500	3,000	1,700	100	0	0
523800	Licenses	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,874,670**	**243,550**	**445,800**	**275,650**	**26,200**	**25,300**	**11,800**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	67,600	0	65,000	0	800	0	0
531102	Supplies-Janitorial	61,350	250	45,000	15,000	0	500	300
531103	Supplies-Landscape	64,000	0	0	62,000	200	1,800	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	11,950	5,000	0	0	400	800	300
531106	Supplies-Pesticides and Herbicides	2,500	0	0	2,000	0	400	0
531107	Supplies-Specialized Dept	85,650	5,000	10,000	3,000	8,700	10,000	1,000
531108	Supplies-Tires and Batteries	13,600	1,200	2,800	2,500	0	1,800	0
531109	Supplies-Vehicles and Equipment	26,800	2,000	3,000	9,000	1,200	2,600	0
531110	Communications Equipment	1,850	1,000	0	0	100	0	0
531111	Computer Equipment	6,000	2,000	1,000	0	500	0	2,500
531112	Computer Software	5,900	5,000	0	0	500	400	0
531113	Supplies - Office Equip & Furniture	250	0	0	0	0	0	0
531114	Supplies - Outdoor Furniture	2,000	2,000	0	0	0	0	0
531115	Supplies-Batteries	3,200	1,000	500	500	350	200	0
531270	Gasoline	73,100	4,000	20,000	22,000	5,000	10,000	200
531300	Food-Subsistence and Support	6,200	5,000	0	250	0	800	0
531400	Books and Periodicals	450	100	100	0	0	100	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	32,150	0	5,000	8,000	4,800	2,000	100
531700	Uniforms and Protective Equipment	25,400	700	7,000	6,700	3,000	3,000	500
	TOTAL SUPPLIES	**489,950**	**34,250**	**159,400**	**130,950**	**25,550**	**34,400**	**4,900**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**7,269,290**	**844,950**	**1,755,490**	**1,143,230**	**347,340**	**515,410**	**115,360**

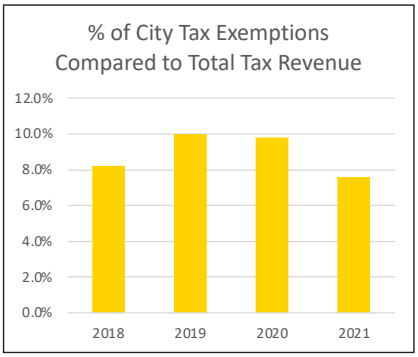
7340 DEV SVCS	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	PW REVISED ESTIMATE 2021-2022	PW BUDGET ESTIMATE 2021-2022	AUDIT 2020-21
432,800	279,810	231,100	64,350	2,353,050	2,611,180	2,317,338
53,000	3,000	55,000	0	136,800	153,400	88,762
2,000	10,000	0	0	150,000	102,300	124,385
92,870	110,400	55,600	18,480	853,600	921,310	744,902
30,250	18,150	17,750	4,000	158,410	186,170	150,204
7,080	4,250	4,150	930	37,400	41,060	35,483
38,950	24,600	20,800	5,790	217,600	234,380	187,615
0	0	0	0	11,300	11,180	10,603
560	490	210	70	3,710	3,710	0
2,200	7,250	3,750	1,000	51,170	51,170	29,365
659,710	**457,950**	**388,360**	**94,620**	**3,973,040**	**4,315,860**	**3,688,657**
65,000	45,000	550,000	3,500	1,066,790	1,191,790	1,341,442
0	0	0	0	0	0	0
6,450	0	0	1,000	9,450	7,450	339
0	0	0	0	102,500	106,000	77,951
0	0	0	0	2,450	3,350	526
0	400	0	0	244,000	241,400	213,441
0	0	0	0	9,100	5,900	325
800	5,200	2,500	1,000	1,200	10,100	1,694
0	0	0	0	17,150	11,550	13,169
0	30,000	0	0	32,000	30,000	0
0	0	0	0	0	0	0
12,000	1,000	0	0	36,150	25,150	10,852
0	0	0	0	0	0	0
2,000	0	0	0	600	57,200	0
0	50,000	0	0	374,200	311,200	329,018
0	0	0	0	7,500	15,000	0
0	0	0	0	0	110	0
0	50	2,500	30	240	850	0
800	200	0	0	1,350	2,250	0
0	0	750	0	1,650	2,050	475
500	0	750	0	8,750	4,300	2,192
0	25,000	1,300	0	21,300	25,000	14,147
0	1,000	960	50	6,800	5,900	3,857
13,600	14,400	6,500	2,000	53,700	63,600	3,765
130	0	0	0	3,100	7,230	52
0	0	0	0	300	0	264
101,280	**172,250**	**565,260**	**7,580**	**2,000,280**	**2,127,380**	**2,013,509**
1,500	200	100	0	47,000	51,500	50,851
100	200	0	0	55,200	57,250	35,955
0	0	0	0	49,000	49,000	45,858
0	0	0	0	200	200	30
5,000	0	300	150	11,950	11,950	7,467
0	100	0	0	1,500	2,500	1,366
250	25,000	22,700	0	84,200	87,800	58,635
500	4,000	0	800	15,200	14,100	1,707
1,000	8,000	0	0	29,300	26,000	23,835
0	750	0	0	2,600	1,850	80
0	0	0	0	2,100	6,300	3,800
0	0	0	0	47,700	52,300	46,855
250	0	0	0	1,400	1,300	0
0	0	0	0	2,000	2,000	0
0	650	0	0	2,700	4,200	(1,812)
0	10,200	0	1,700	78,900	77,100	56,032
0	150	0	0	8,600	6,600	3,075
150	0	0	0	450	450	254
0	0	0	0	0	0	0
100	11,000	1,150	0	25,300	28,400	19,087
400	3,000	600	500	25,100	25,300	25,986
9,250	**63,250**	**24,850**	**3,150**	**490,400**	**506,100**	**379,062**
0	**0**	**0**	**0**	**0**	**0**	**0**
770,240	**693,450**	**978,470**	**105,350**	**6,463,720**	**6,949,340**	**6,081,227**

ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2022-2023 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.

Priorities for FY 2022-2023:

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

Citizen Satisfaction Survey responses:

Value of services for taxes paid

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

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

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

Performance Measures

Most Adjudicated Case Types in Municipal Court

FY 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
FY 2021: Speeding – 369; Expired tag – 173

Number of properties claiming GH-1 Homestead Exemption

FY 2018: 5,621
FY 2019: 5,650
FY 2020: 5,630
FY 2021: 5,649

Percentage of city tax exemptions compared to total tax revenue

FY 2018: 8.2%
FY 2019: 10%
FY 2020: 9.8%
FY 2021: 7.6%

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

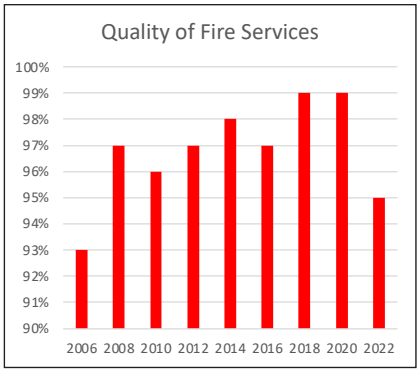
	ADMIN SERVICES 1510	ACCTG 1512	REVENUE COLLECTIONS 1514	MUNICIPAL COURT 2650	TOTAL 2022-2023	TOTAL 2021-2022	TOTAL 2020-2021
REGULAR JOB CLASSES							
Assistant City Manager	1	0	0	0	1	1	1
Human Resources Director	1	0	0	0	1	1	1
HR Generalist	3	0	0	0	3	2	2
Administrative Assistant	1	0	0	0	1	1	1
Finance Director	1	0	0	0	1	1	1
Accounting Director	0	0	0	0	0	0	1
Accountant	0	1	0	0	1	1	0
Accounting Specialist	0	2	0	0	2	2	2
Revenue Manager	0	0	1	0	1	1	0
Revenue Supervisor	0	0	0	0	0	0	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	**7**	**3**	**4**	**3**	**17**	**16**	**16**
OTHER JOB CLASSES							
Intern 0	0	0	1	1	1	1	
Chief Judge	0	0	0	1	1	1	1
Judge 0	0	0	7	7	7	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**	**15**	**15**	**15**	**12**

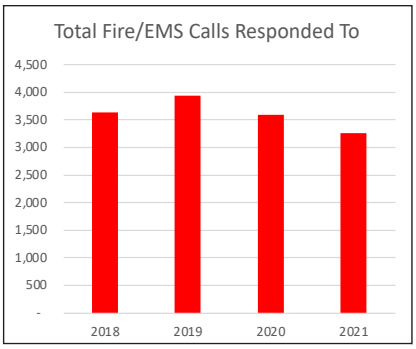
ADMINISTRATIVE SERVICES DEPARTMENT

2022-2023 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2022-2023	1510 ADMIN SERVICES	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1535 INFORMATION TECHNOLOGY	1555 GENERAL INSURANCE
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	1,051,200	548,000	162,250	180,950	0	0
511200	Temp Salaries and Wages	263,400	53,400	0	0	0	0
511300	Overtime Wages	59,100	500	2,600	18,000	0	0
512100	Employer Group Insurance	314,300	129,800	55,300	73,900	0	0
512200	Social Security (FICA)	87,350	34,000	10,100	12,350	0	0
512300	Medicare	20,530	8,100	2,400	2,800	0	0
512400	Retirement Contributions	94,660	49,350	14,650	16,300	0	0
512401	Retirement Contributions-ICMA	9,220	9,220	0	0	0	0
512600	Unemployment Insurance	1,680	490	210	280	0	0
512700	Workers Compensation	16,300	7,500	1,500	1,000	0	0
	TOTAL PERSONNEL SERVICES	**1,917,740**	**840,360**	**249,010**	**305,580**	**0**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	557,640	93,000	170,000	75,000	144,640	0
522201	Repair and Maint-Bldg and Fixed Equipment	600	0	600	0	0	0
522202	Repair and Maint-Communication Equip	800	800	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	1,400	0	0	1,000	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	31,520	0	0	20	0	0
522321	Auto Allowance	3,500	0	0	0	0	0
522500	Other Contractual Services	464,480	153,600	17,000	75,000	210,380	0
523101	Insurance-Awards	37,800	0	0	0	0	37,800
523102	Insurance-Legal Liability	113,600	200	0	0	0	113,400
523104	Insurance-Property	100,000	0	0	0	0	100,000
523105	Insurance-Vehicles	126,500	0	0	0	0	126,500
523106	Insurance-Performance Bond	300	0	0	0	0	300
523107	Insurance-Commercial Excess Liability	42,300	0	0	0	0	42,300
523201	Postage	21,500	0	0	8,000	0	0
523202	Telephone	280,900	0	0	400	0	0
523203	Internet Service	45,000	0	0	0	0	0
523300	Advertising	11,700	10,000	500	1,200	0	0
523400	Printing and Binding	12,000	5,000	0	6,000	0	0
523600	Dues and Fees	11,150	4,000	3,000	300	0	0
523700	Education and Training	60,350	24,700	4,500	2,000	3,150	0
523701	Business Meetings	5,150	3,700	250	800	300	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	23,000	0	9,000	14,000	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,951,190**	**295,000**	**204,850**	**183,720**	**358,470**	**420,300**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	650	0	0	150	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	28,600	5,000	5,000	16,000	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	6,750	5,000	150	600	0	0
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0
531111	Computer Equipment	15,050	1,000	0	50	10,000	0
531112	Computer Software	16,060	700	0	0	12,360	0
531113	Supplies-Office Equipment and Furniture	3,300	650	0	150	0	0
531115	Supplies-Batteries	0	0	0	0	0	0
531210	Water and Sewer	410,000	0	0	0	0	0
531215	Stormwater Utility	1,003,300	0	0	0	0	0
531220	Natural Gas	58,000	0	0	0	0	0
531230	Electricity	450,000	0	0	0	0	0
531231	Street Lighting	290,000	0	0	0	0	0
531270	Gasoline	100	0	0	100	0	0
531300	Food-Subsistence and Support	4,300	1,200	100	500	0	0
531400	Books and Periodicals	1,440	300	0	100	0	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	50	0	0	50	0	0
531700	Uniforms and Protective Equipment	3,600	800	300	600	1,200	0
	TOTAL SUPPLIES	**2,291,200**	**14,650**	**5,550**	**18,300**	**23,560**	**0**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**6,160,130**	**1,150,010**	**459,410**	**507,600**	**382,030**	**420,300**

1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2021-2022	AUDIT 2020-21
0	160,000	884,100	934,750	943,133
0	210,000	165,000	203,600	194,910
0	38,000	52,500	53,000	37,512
0	55,300	270,000	295,320	249,613
0	30,900	70,000	74,200	78,117
0	7,230	16,300	17,710	16,564
0	14,360	79,400	85,400	75,374
0	0	8,000	8,780	8,557
0	700	9,190	1,540	553
0	6,300	16,300	16,300	12,681
0	**522,790**	**1,570,790**	**1,690,600**	**1,617,013**
0	75,000	593,700	556,970	377,510
0	0	180	180	0
0	0	400	800	0
0	0	0	0	0
100	300	1,200	2,050	2,209
0	0	0	0	7
28,000	3,500	41,900	41,100	24,427
0	3,500	3,500	3,500	302
0	8,500	537,220	526,600	473,776
0	0	36,000	36,000	10,024
0	0	108,800	91,000	86,589
0	0	95,100	94,500	87,574
0	0	120,400	191,500	182,353
0	0	300	300	230
0	0	40,200	26,300	25,042
13,500	0	21,800	26,300	21,109
280,000	500	300,650	280,950	262,985
45,000	0	145,000	22,800	185,808
0	0	11,230	2,270	1,333
0	1,000	7,220	5,570	7,241
2,500	1,350	10,450	9,740	6,003
0	26,000	38,650	52,850	9,360
0	100	2,500	4,700	1,263
0	0	0	0	0
0	0	37,000	53,000	19,823
369,100	**119,750**	**2,153,400**	**2,028,980**	**1,784,966**
0	0	0	0	0
0	500	1,100	1,100	99
0	0	0	0	0
100	2,500	33,040	37,910	22,775
0	0	0	0	0
0	1,000	6,500	9,500	1,068
0	0	0	50	0
0	0	0	0	0
0	4,000	16,550	15,450	11,183
0	3,000	21,360	21,060	14,868
0	2,500	2,600	2,450	269
0	0	0	0	0
410,000	0	400,000	230,000	199,075
1,003,300	0	1,003,300	557,810	424,158
58,000	0	78,000	58,000	51,725
450,000	0	500,000	500,000	438,115
290,000	0	286,000	275,000	285,118
0	0	410	720	67
0	2,500	4,400	4,120	900
40	1,000	540	1,540	1,004
0	0	0	0	0
0	0	100	2,160	0
0	700	5,350	4,250	653
2,211,440	**17,700**	**2,359,250**	**1,721,120**	**1,451,077**
0	**0**	**0**	**0**	**0**
2,580,540	**660,240**	**6,083,440**	**5,440,700**	**4,853,055**





Priorities for FY 2022-2023:

- Renew focus on recognizing employee accomplishments.
- Develop strong recruitment/hiring efforts to maintain staffing levels and reduce overtime costs.
- Continue to maintain apparatus readiness and reduce repair costs.
- Conduct a thorough risk management analysis to complement the department's training and prevention efforts.

FIRE AND RESCUE DEPARTMENT

ADOPTED 2022-2023 BUDGET ESTIMATE

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

Mission Statement:

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

Citizen Satisfaction Survey responses:

Quality of Fire services

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

Quality of Fire Prevention and Education

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

Total Fire & Medical calls responded to

FY 2018: 3,629
FY 2019: 3,943
FY 2020: 3,595
FY 2021: 3,261

Number of EMS Calls

FY 2018: 1,068
FY 2019: 2,300
FY 2020: 2,133
FY 2021: 1,781

Community education programs conducted

FY 2018: 90
FY 2019: 108
FY 2020: 75
FY 2021: 42

FIRE DEPARTMENT PERSONNEL SUMMARY

	FIRE 3500	TOTAL 2022-2023	TOTAL 2021-2022	TOTAL 2020-2021
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Administrative Fire Captain	1	1	0	0
Fire Station Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Fire Sergeant	3	3	3	3
Fire Inspector	3	3	3	3
Fire Apparatus Operator	12	12	12	12
Firefighter	12	12	12	12
TOTAL REGULAR CLASSES	**40**	**40**	**39**	**39**
OTHER JOB CLASSES				
Firefighter	15	15	15	15
TOTAL OTHER CLASSES	**15**	**15**	**15**	**15**

FIRE AND RESCUE DEPARTMENT
2022-2023 ADOPTED BUDGET

	EXPENDITURE OBJECTS	3500 TOTAL BUDGET ESTIMATE 2022-2023	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2021-2022	AUDIT 2020-21
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,390,000	2,325,000	2,303,880	2,324,254
511200	Temp Salaries and Wages	100,000	104,500	90,000	88,174
511300	Overtime Wages	100,000	379,600	80,000	184,261
512100	Employer Group Insurance	738,550	650,000	719,750	606,273
512200	Social Security (FICA)	11,000	7,000	8,000	10,171
512300	Medicare	38,000	41,100	36,000	36,579
512400	Retirement Contributions	215,750	202,750	207,350	186,141
512600	Unemployment Insurance	2,800	2,730	2,730	0
512700	Workers Compensation	58,010	58,010	58,010	32,634
512901	CARES Act Public Safety Salary Reimbursement	0	0	0	(627,330)
	TOTAL PERSONNEL SERVICES	**3,654,110**	**3,770,690**	**3,505,720**	**2,841,156**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	110,310	106,100	99,100	83,319
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	4,000	1,000	4,000	2,970
522202	Repair and Maint-Communication Equip	2,600	4,200	4,200	2,000
522204	Repair and Maint-Machines and Tools	13,510	9,850	11,150	10,299
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	28,900	71,900	28,900	22,505
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	6,920	6,200	6,200	6,411
522321	Auto Allowance	500	0	500	0
522500	Other Contractual Services	4,600	4,600	3,300	4,561
523101	Insurance-Awards	2,500	2,600	1,000	352
523102	Insurance-Legal Liability	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0
523201	Postage	300	300	300	8
523202	Telephone	0	0	0	0
523300	Advertising	750	250	250	140
523400	Printing and Binding	2,700	1,100	2,700	2,002
523600	Dues and Fees	5,300	4,190	4,490	4,270
523700	Education and Training	63,900	40,360	50,360	25,320
523701	Business Meetings	4,000	4,000	4,000	937
523800	Licenses	0	300	0	650
523911	Bank Charges	0	500	0	335
	TOTAL OTHER SVCS. AND CHARGES	**250,790**	**257,450**	**220,450**	**166,079**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	3,500	0	3,500	150
531102	Supplies-Janitorial	8,000	8,000	8,000	6,692
531103	Supplies-Landscape Maintenance	1,000	1,000	1,000	53
531104	Supplies-Misc. Maintenance	4,800	2,800	4,800	4,094
531105	Supplies-Office	3,000	3,000	3,000	1,638
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	54,520	46,980	24,480	37,645
531108	Supplies-Tires and Batteries	4,200	4,200	4,200	5,568
531109	Supplies-Vehicles and Equipment	14,000	10,000	10,000	8,839
531110	Communications Equipment	7,890	2,500	2,500	3,238
531111	Computer Equipment	1,500	800	1,500	2,540
531112	Computer Software	1,000	0	1,000	1,520
531113	Office Equipment and Furniture	0	0	0	0
531115	Supplies - Batteries	1,500	1,500	1,500	1,652
531270	Gasoline	34,000	30,000	30,000	27,590
531300	Food-Subsistence & Support	3,500	3,500	3,500	2,193
531400	Books and Periodicals	4,550	4,200	3,500	3,959
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	11,300	500	500	227
531700	Uniforms and Protective Equipment	64,110	45,660	55,660	63,280
	TOTAL SUPPLIES	**222,370**	**164,640**	**158,640**	**170,878**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**4,127,270**	**4,192,780**	**3,884,810**	**3,178,113**

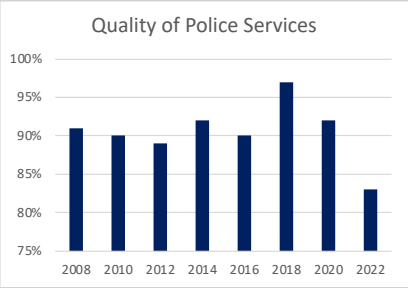
POLICE DEPARTMENT

ADOPTED 2022-2023 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.



Priorities for FY 2022-2023:

- Replace the E911 phone system and interface in order to take advantage of safety enhancements such as video and text communication capabilities.
- Recruit and retain employees so as to provide a high level of service to the community.
- Reestablish community policing initiatives to better form relationships within the community as well as build trust.

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
2022: 83% 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%
2022: 96%

Performance Measures

DUI arrests

FY 2018: 73
FY 2019: 82
FY 2020: 67
FY 2021: 62

911 calls received

FY 2018: 74,469
FY 2019: 70,925
FY 2020: 55,991
FY 2021: 54,963

POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID-3221	TOTAL 2022-2023	TOTAL 2021-2022	TOTAL 2020-2021
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	5
Police Sergeant	0	0	6	1	7	7	7
Police Investigator†	0	0	0	4	4	4	4
Community Education & Information Manager	1	0	0	0	1	1	1
Police Officer, MPO, SRO††	0	0	25	0	25	25	25
Support Services Technician	1	0	0	0	1	1	1
Office Manager	1	0	0	0	1	1	1
Communications Team Leader	0	2	0	0	2	2	2
Communications Officer	0	10	0	0	10	9	9
TOTAL REGULAR CLASSES	**9**	**12**	**35**	**5**	**61**	**60**	**60**
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard†††	0	0	40	0	40	40	40
Crossing Guard Manager	0	0	1	0	1	0	0
Administrative Investigator/ Permit Clerk	1	0	0	0	1	1	1
Fingerprint Examiner	0	0	0	1	1	1	1
Evidence Custodian	0	0	0	1	1	0	0
TOTAL OTHER CLASSES	**1**	**0**	**42**	**2**	**45**	**43**	**43**

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

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

††† The Police Department currently is allocated 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, see page 148*

POLICE DEPARTMENT
2022-2023 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2022-2023	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2021-2022	BUDGET ESTIMATE 2021-2022	AUDIT 2020-21
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	3,107,800	782,900	334,900	1,990,000	2,925,000	3,163,650	3,244,598
511200	Temp Salaries and Wages	595,200	36,000	45,600	513,600	336,000	470,600	123,199
511300	Overtime Wages	279,500	58,000	21,500	200,000	494,500	279,500	268,502
511400	Special Events Overtime	181,500	8,000	32,500	141,000	139,500	180,500	30,162
512100	Employer Group Insurance	887,200	167,200	92,500	627,500	836,500	899,580	766,754
512200	Social Security (FICA)	43,000	9,000	2,000	32,000	39,500	32,200	22,836
512300	Medicare	59,350	12,000	5,350	42,000	57,050	59,300	51,293
512400	Retirement Contributions	280,650	70,500	30,150	180,000	244,000	284,910	253,221
512600	Unemployment Insurance	3,500	700	420	2,380	6,370	6,370	(861)
512700	Workers Compensation	55,270	6,450	3,360	45,460	55,270	55,270	32,948
512901	CARES Act Public Safety Salary Reimbursement	0	0	0	0	0	0	(867,448)
	TOTAL PERSONNEL SERVICES	**5,492,970**	**1,150,750**	**568,280**	**3,773,940**	**5,133,690**	**5,431,880**	**3,925,204**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	283,600	268,800	2,800	12,000	299,700	299,700	214,269
522201	Repair and Maint-Bldg and Fixed Equipment	19,700	16,900	800	2,000	17,500	19,700	4,445
522202	Repair and Maint-Communication Equip	14,500	3,000	2,500	9,000	12,700	14,500	1,432
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	2,750	1,200	800	750	2,750	2,750	0
522206	Repair and Maint-Vehicles-Outside Labor	84,400	3,500	9,500	71,400	72,300	72,500	20,385
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	34,500	25,200	1,800	7,500	33,200	32,500	14,291
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	230,100	162,000	19,600	48,500	123,600	123,600	74,898
523101	Insurance-Awards	27,500	0	0	27,500	25,000	12,000	4,154
523102	Insurance-Legal Liability	62,500	11,000	6,500	45,000	52,250	41,500	27,811
523201	Postage	1,100	400	200	500	1,100	1,100	63
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	40,000	0	0	40,000	32,500	2,500	650
523400	Printing and Binding	14,000	10,000	500	3,500	10,900	14,000	1,786
523600	Dues and Fees	2,950	1,600	400	950	2,950	2,950	1,697
523700	Education and Training	88,000	31,000	15,000	42,000	73,500	76,500	59,108
523701	Business Meetings	5,400	3,500	400	1,500	4,700	5,400	0
523800	Licenses	1,100	300	0	800	1,100	1,100	400
	TOTAL OTHER SVCS. AND CHARGES	**912,100**	**538,400**	**60,800**	**312,900**	**765,750**	**722,300**	**425,389**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	6,200	0	200	6,000	2,000	2,200	0
531102	Supplies-Janitorial	2,850	2,000	100	750	2,650	2,850	178
531104	Supplies-Misc. Maintenance	1,000	0	500	500	900	1,000	20
531105	Supplies-Office	16,500	16,500	0	0	16,500	16,500	7,243
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	25
531107	Supplies-Specialized Dept	73,300	11,000	7,300	55,000	67,300	67,300	43,205
531108	Supplies-Tires and Batteries	25,700	3,500	4,000	18,200	21,200	21,500	14,753
531109	Supplies-Vehicles and Equipment	50,450	3,500	9,000	37,950	47,000	47,000	19,126
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	33,000	1,000	3,000	29,000	32,900	32,900	40,924
531112	Computer Software	55,700	32,000	1,600	22,100	26,600	26,700	325
531113	Office Equipment and Furniture	10,700	8,900	800	1,000	10,600	10,700	835
531114	Outdoor Equipment and Furniture	69,500	68,100	400	1,000	23,700	30,250	0
531115	Supplies- Batteries	0	0	0	0	1,400	1,400	859
531270	Gasoline	136,600	9,500	14,000	113,100	114,500	110,500	57,735
531300	Food-Subsistence & Support	21,300	19,000	400	1,900	18,300	18,300	3,506
531400	Books and Periodicals	4,500	2,500	500	1,500	3,700	4,500	1,449
531600	Small Equipment	700	0	200	500	700	700	902
531700	Uniforms and Protective Equipment	65,000	8,000	9,000	48,000	63,000	58,000	36,714
	TOTAL SUPPLIES	**573,100**	**185,500**	**51,000**	**336,600**	**453,050**	**452,400**	**227,800**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**6,978,170**	**1,874,650**	**680,080**	**4,423,440**	**6,352,490**	**6,606,580**	**4,578,393**



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City of Decatur®

Capital Projects

Budget FY 2022-2023

FISCAL YEAR 2022-2023

Capital Projects Narrative

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

Capital investments are critical to the maintenance and sustainability of public assets. Deferred maintenance may be a cost-cutting option but as many local governments have learned, this shortsighted view results in major problems and expensive solutions later on. The City of Decatur takes its responsibility as a trustee of community resources seriously. By identifying long-term capital investment needs and budgeting for these expenses, the City makes certain that public buildings and infrastructure are well maintained. Over the past 15 years, the City has completed major renovations or replacements of all city facilities, invested in its parks and made significant improvements to its storm drainage and pedestrian-bicyclist infrastructure. This work represents the most extensive capital investment made by the City since the late 1950s. As a result 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 recently completed the 2020 Strategic Plan, has started a city-wide recreational facilities master plan and will soon begin a downtown master plan.



Legacy Park in Decatur

In August, 2017, the City Commission purchased the 77-acre United Methodist Children's Home on South Columbia Drive for $40 million. Acquisition is being financed through the Decatur Public Facilities Authority, the Georgia Environmental Finance Authority and other sources. Now named Legacy Park in Decatur,

the City Commission adopted a comprehensive master plan in December, 2018. The plan can be found at decaturnext.com. Initial site improvements include facilities upgrades to the administration building, trail improvements a cross-country course, and an orchard. In partnership with Trees Atlanta, work has commenced on a multi-year effort to remove invasive plants from the park's woodland areas. Planning for restoring the park's pond is expected to start in 2022-23. In a major joint investment in community facilities, the City Schools of Decatur and the City will soon begin design of a planned running track and synthetic turf athletic field.

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

Oakhurst Recreation Center

In 2020, the City of Decatur purchased the Samuel L. Jones Boys and Girls Club at 450 East Lake Drive, adjacent to Oakhurst Park. Now called the Oakhurst Recreation Center, this 5.5-acre property includes the club building with gym, classrooms and the indoor Oakhurst Pool, an athletic field and the Oakhurst Dog Park. The cost of the purchase was $4.94 million. A modest investment in painting and furnishing the center will allow it to be put to productive use while the recreational facilities master plan is completed.

Under Construction

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

Construction has begun on the long-planned pedestrian safety improvements at the intersections of Clairemont Avenue and Commerce Drive and Church Street and Commerce Drive and a cycle track on Church Street. The improvements will enhance 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

West Howard Avenue Traffic Calming

In March 2022, the City Commission approved the final 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 re-started in late 2020 to help complete the planning and design of improvements for pedestrians and bicyclists, traffic calming, landscape and streetscape amenities for the project. The planning team of Landis-Evans & Partners and Atkins completed the plan based on the comments and ideas provided by participants in both in-person and virtual workshops to make the rail crossing and intersection safe and comfortable for pedestrians, bicyclists, and motorists.

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

The City Commission also approved permanent traffic calming improvements on West Howard Avenue building on the ReImagine West Howard Avenue effort in 2017. The goal of this project is to provide a "complete street" to improve safety and comfort for pedestrians and bicyclists and reduce vehicle speeds in the Howard Avenue corridor between Commerce Drive and the western city limits. West Howard will be permanently reduced from 4 to 2 vehicle lanes with a landscaped median and a two-way cycle track along the CSX right-of-way.

Storm Water Improvements

Implementation of storm water improvements recommended by the 2020 Storm Water Master Plan has begun. Civic engagement and design of 4 high-priority storm water projects is underway with construction expected to start in early 2023. Projects will include green infrastructure practices to improve water quality by infiltration where possible, as well as traditional infrastructure to mitigate the impact of larger storms.



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

- Derrydown Way, South Columbia Drive and Hilldale Drive
- Candler Drive and Park Drive
- Brower Street and McClean Street
- North Decatur Road, Willow Lane, Ferndale Drive and Superior Avenue

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

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 Hilldale Drive and Derrydown Way. The first phase of traffic calming measures have been implemented in the Parkwood neighborhood, with planning for a new intersection improvement at East Lake Road and Parkwood Road to follow in 2022. Planning for traffic calming measures on Adair Street also is expected to commence in 2022.

Recently Completed

Fiber Optic Network

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



Talley Street Multimodal Transportation Improvements

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

PATH Decatur Commerce Drive Cycle Track

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

North McDonough Streetscape Improvements

Construction of the North McDonough Streetscape Improvements was completed in 2019. The primary goals of the North McDonough Streetscape Improvements 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

About 1.3 acres of greenspace on Green Street was purchased in 2021. This property borders the College Place-Green Street PATH Trail and will be maintained in a natural state. An additional 4.2 acres of greenspace bordering the Dearborn Park Trail was purchased in 2018. Including DeKalb County's Dearborn Park and the natural area bordering Shoal Creek, the entire Dearborn Park area now includes over 17 acres of passive greenspace. In addition to invasive plant removal and woodland restoration at Legacy Park, the City is continuing its program to remove and control invasive plants in various locations around Decatur. This program is focused on the eradication of kudzu, English ivy, privet and similar invasive plants that harm native plants and reduce habitat in the City's greenspaces.

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

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



Sidewalk Improvement Program

In a joint effort with Agnes Scott College and the Department of Transportation to improve pedestrian safety, a new pedestrian crossing with flashing beacon 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 an innovative technique pioneered by Georgia Safe Sidewalks. Sidewalk and pedestrian improvements completed since 2017 include the Olympic Place pedestrian trail, a sidewalk extension on Harold Byrd Drive and new decorative crosswalks in downtown Decatur. A major sidewalk repair and replacement program is underway on South Candler Street.

The Georgia Department of Transportation completed installation of pedestrian hybrid beacons on South Candler Street and Clairemont Avenue and provided

funding for the recent installation of a beacon on Scott Boulevard at Westchester School. Pedestrian hybrid beacons allow pedestrians to safely cross busy streets while stopping vehicle traffic only as needed.

Local Street Repairs and Paving

Along with annual grants from the Georgia Department of Transportation, significant local funding is appropriated each year to repair and repave local streets. Sycamore Drive and Merrill Avenue were repaved in 2021-2022. Repaving of several blocks of South McDonough Street, along with small sections of East Ponce de Leon, Arcadia and Third Avenue is planned for 2023-24. Street repaving is coordinated with sidewalk and curb ramp repairs when necessary.

Coordination with the Georgia Department of Transportation and DeKalb County

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

Similar planning efforts presently include the following:

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

Capital Projects Summary

Capital Improvement Program

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

The following guidelines determine what a capital project is:

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

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

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

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

The FY 2023-2027 Capital Improvement Program

The FY 2023-2027 capital improvement program totals $54,018,240. A summary of the plan is as follows:

	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Proposed	FY 2026 Proposed	FY 2027 Proposed	Total
Capital Improvements Fund	11,002,840	10,958,300	3,082,040	2,942,500	2,693,200	$30,408,880
HOST projects	1,461,000	342,000	32,000	32,000	32,000	$1,899,000
SPLOST Fund	5,280,000	3,956,980	-	-	-	$9,236,980
PFA Fund	896,000	200,000	-	-	-	$1,096,000
ARPA Fund	7,056,260	-	-	-	-	$7,056,260
Cemetery Capital Improvements Fund	80,000	15,000	18,000	18,000	18,000	$149,000
Solid Waste Fund	266,120	258,400	174,000	144,000	92,000	$934,520
Stormwater Fund	2,278,700	166,700	166,700	109,500	109,500	$2,831,100
E911 Fund	-	214,000	72,000	62,000	-	$348,000
Children & Youth Services Fund	18,500	10,000	10,000	10,000	10,000	$58,500

The projects included in the Adopted FY 2023-2027 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 21-22 Revised Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	Total FY22-23 to FY26-27
CITYWIDE							
Telephone System Upgrade			250,000	250,000			500,000
Fiber Network Installation	274,800	274,800	274,800	274,800	274,800	274,800	1,374,000
Wireless Network Upgrade/Refresh			264,000				264,000
CCC Ped Safety & Bike Lane Improvements	1,170,000	2,280,000					2,280,000
Outdoor Tornado Siren System	26,000	26,000			35,000	35,000	96,000
Outdoor Water Bottle/Drinking Fountain Stations			30,000	30,000	30,000		90,000
Electric Vehicle Charging Stations		60,000	120,000	120,000	120,000	120,000	540,000
CITYWIDE:	**$1,470,800**	**$2,640,800**	**$938,800**	**$674,800**	**$459,800**	**$429,800**	**$5,144,000**
FACILITIES MAINTENANCE UPKEEP							
Legacy Park Inside Building Network Infrastructure			293,400				293,400
Legacy Park Outside Underground Fiber Optic Network			231,660				231,660
Bandstand Painting and Repair		15,000		15,000			30,000
City Hall Carpet		35,000					35,000
City Hall Commission Room Technology (Cameras & Microphones)	50,000						-
Decatur Legacy Park - Inclusive Playground		257,000					257,000
Decatur Legacy Park - Postal Pond Bank Restoration		100,000					100,000
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 Stair Stabilization		20,000					20,000
Fire Station 1 Bay Floor Repair			31,100				31,100
Police Bullet Proof Windows		60,600					60,600
Public Works Facility Exterior Painting				30,000			30,000
Public Works Building B Office Buildout		50,000					50,000
Public Works Building Parking Lot Lighting retrofit							-
Public Works Building Motor Maintenance Bay Floor Epoxy			36,000				36,000
Public Works Building Solar Array project	500,000						-
Decatur Recreation Center Solar Array Project		750,000					750,000
FACILITIES UPKEEP:	**$550,000**	**$1,287,600**	**$907,160**	**$45,000**	**$-**	**$-**	**$2,239,760**
CITY MANAGER'S OFFICE							
Records Management Enterprise Software			150,000				150,000
City Hall Generator/Power Supply			250,000				250,000
CMO:	**$-**	**$-**	**$400,000**	**$-**	**$-**	**$-**	**$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 Technology Upgrade		$12,000					12,000
Decatur Square shade systems fabric and installation			$88,000				88,000
East Decatur Station branding and signage including benches			$51,000				51,000
CED:	**$-**	**$12,000**	**$173,000**	**$10,000**	**$10,000**	**$-**	**$205,000**

continued ►

Capital Improvements Fund Capital *continued*

Description	FY 21-22 Revised Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	Total FY22-23 to FY26-27
ACTIVE LIVING							
Ebster Pool Shell Resurfacing				25,000			25,000
Playground Equipment	10,000	10,000	15,000	15,000	15,000	15,000	70,000
Skatepark Equipment		257,000					257,000
Active Living Shuttle Bus	12,000	12,000	12,000				24,000
Active Living Shared Hybrid SUV		9,400	9,400	9,400			28,200
Ebster Recreation Center SUV	8,350						-
Tennis Center SUV	9,400						-
Tennis Court Resurfacing (Oakhurst Park)	20,000		1,000,000				1,000,000
Sand Volleyball Courts		60,000					60,000
Ebster Field Turf and Lighting Upgrades	50,000	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		150,000					150,000
A/V Technology for DRC Meeting Room and Teen Lounge			24,200				24,200
AL:	**$109,750**	**$713,400**	**$1,305,600**	**$264,400**	**$230,000**	**$230,000**	**$2,743,400**
ADMINISTRATIVE SERVICES							
Courtroom Lobby display equipment		8,500					8,500
AS:	**$-**	**$8,500**	**$-**	**$-**	**$-**	**$-**	**$8,500**
FIRE							
Fire Engine Truck					100,000	100,000	200,000
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			128,700
Fire Admin vehicle		12,500	12,500	12,500		12,000	49,500
Fire Admin/Inspections Vehicle	10,000	10,000		12,000	12,000	12,000	46,000
HazMat Truck (2008)			67,500				67,500
Portable Radio Replacement (25)	24,800	24,800	24,800	24,800	24,800		99,200
Self-Contained Breathing Apparatus	53,430	53,430	53,430	53,430			160,290
Helmet Replacement (40)			25,000				25,000
Fitness Equipment		25,000			15,000	15,000	55,000
Station 1 Furniture			15,000				15,000
Station 2 Furniture				15,000			15,000
Stations 1 & 2 Appliances		24,300					24,300
Extrication Equipment			30,000				30,000
Mini Fire Pumper #1	38,000	38,000		43,000	43,000	43,000	167,000
FIRE:	**$349,030**	**$410,830**	**$451,030**	**$383,530**	**$374,700**	**$361,900**	**$1,981,990**
POLICE							
2018 Admin Vehicle	6,500						-
2019 Admin Vehicle	8,400						-
2021 Admin Vehicle	9,400	9,400	9,400				18,800
Patrol Vehicles	154,500						-
Take Home Car Program		800,000					800,000
Prisoner Transport Van with Insert	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			22,000
Mobile Command Trailer			60,000				60,000
2019 F250	10,000						-
License Plate Reader system	3,810	3,810	3,810	3,810			11,430

Capital Improvements Fund Capital *continued*

Description	FY 21-22 Revised Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	Total FY22-23 to FY26-27
Firearms Replacement					30,000		30,000
Body worn cameras storage server	53,800	54,000	54,000	54,000	54,000	60,000	276,000
CAD Activation System		88,000					88,000
Digital Radio Upgrade (65 portable radio replacement)			65,000	65,000	65,000	65,000	260,000
Patrol Rifles					25,000	25,000	50,000
Tasers						120,000	120,000
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
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
Evidence Room Shelving		25,300					25,300
Security Upgrades		34,000					34,000
FususONE video viewing platform			40,000				40,000
POLICE:	**$280,210**	**$1,028,210**	**$388,210**	**$322,810**	**$213,000**	**$286,000**	**$2,238,230**
PUBLIC WORKS							
Floor Scrubber for Decatur Recreation Center			8,500				8,500
Admin Vehicle		13,500	13,500	13,500			40,500
Buildings Pickup	8,500						-
Buildings Pickup	8,520						-
Grounds Zero Turn Mower					12,000		12,000
Cemetery Dump Truck							-
Cemetery Loader Backhoe			22,000	22,000	22,000	22,000	88,000
Grounds Supervisor Pickup	11,700						-
Grounds Crew Pickup				13,500	13,500	13,500	40,500
Grounds Pickup	10,000	10,000					10,000
Grounds Brush Chipper	13,000	13,000	13,000				26,000
Grounds Grapple Truck	30,000	30,000	30,000				60,000
Furniture and Wellness Equipment			25,000				25,000
Engineering Division Admin Vehicle (Ford Escape)			7,500	7,500	7,500		22,500
Arborist Vehicle	8,000						-
Sr Engineer Vehicle (Ford Escape)	8,000						-
Streets Crew F750 Dump Truck	20,000	20,000					20,000
Streets Crew Pickup F250 Truck		15,000	15,000	15,000			45,000
Roadway Patching, Repair & Repaving	965,000	810,000	810,000	810,000	850,000	850,000	4,130,000
Sidewalk Installation & Repair	65,000	250,000	250,000	250,000	250,000	250,000	1,250,000
Traffic Calming Improvements			250,000	250,000	250,000	250,000	1,000,000
Shadowmoor Dr Sidewalk Construction		480,000					480,000
Derrydown Way Sidewalk Construction		840,000					840,000
Adair Complete Streets	25,000	525,000					525,000
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						-
S. McDonough Complete Streets		250,000	550,000				800,000

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Capital Improvements Fund Capital *continued*

Description	FY 21-22 Revised Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	Total FY22-23 to FY26-27
Arcadia and Winn Way Traffic Calming		250,000					250,000
E. College and Sams Crossing Intersection Improvements			250,000				250,000
N. Decatur Rd Corridor Improvements		150,000	500,000				650,000
Traffic Signal Operation and Maintenance Study		20,000					20,000
E. Lake Dr at Parkwood Rd Intersection	50,000	305,000					305,000
Pedestrian Detection Upgrades			100,000				100,000
Swanton Way Pavement Failure		250,000					250,000
Jefferson Place Pavement Failure	250,000						-
Scott Blvd and Clairemont Ave Intersection Improvements		400,000	2,500,000				2,900,000
PW:	**$1,487,720**	**$4,631,500**	**$6,394,500**	**$1,381,500**	**$1,655,000**	**$1,385,500**	**15,448,000**
CAPITAL IMPROVEMENT FUND TOTAL:	**$4,247,510**	**$11,002,840**	**$10,958,300**	**$3,082,040**	**$2,942,500**	**$2,693,200**	**$30,408,880**
CEMETERY CAPITAL IMPROVEMENTS FUND							
Cemetery Marker and Wall Restoration			15,000	18,000	18,000	18,000	69,000
Cemetery Entrance Improvements	9,000	60,000					60,000
Driveway restoration in Historic section	9,000						-
Landscape Maintenance	12,000	20,000					20,000
CEMETERY TOTAL:	**$30,000**	**$80,000**	**$15,000**	**$18,000**	**$18,000**	**$18,000**	**$149,000**
SOLID WASTE FUND							
2016 6 cubic yard rear loader (Downtown collection vehicle)							-
2017 Rear Loader	38,800						-
2019 40YD Front Loader	54,400	54,400	54,400				108,800
2020 25YD Rear Loader	52,000	52,000	52,000				104,000
2021 Collection Vehicles (4)	30,000	30,000	30,000	30,000			90,000
2022 Rear Loader		40,000	40,000	40,000	40,000	40,000	200,000
2024 Front Loader			52,000	52,000	52,000		156,000
2025 6YD Rear Loader				22,000	22,000	22,000	66,000
2017 Street Sweeper	43,720	43,720					43,720
2023 Street Sweeper (refurbished)		30,000	30,000	30,000	30,000	30,000	150,000
2018 Recycling Collection Vehicles (2)	16,000	16,000					16,000
SOLID WASTE:	**$234,920**	**$266,120**	**$258,400**	**$174,000**	**$144,000**	**$92,000**	**934,520**
STORMWATER FUND							
Vacuum Jetter			50,000	50,000			100,000
2015 F250 Drainage Pickup Truck Replacement		16,700	16,700	16,700			50,100
2017 F750 Drainage Dump Truck Replacement	22,000	22,000					22,000
2018 Inspector SUV	9,000				9,500	9,500	19,000
Roadway Milling	100,000	100,000	100,000	100,000	100,000	100,000	500,000
S. Columbia Multi-Use path bioswale construction	200,000	200,000					200,000
Additional Bioswale Construction Project	400,000	400,000					400,000
FEMA Grant Match		190,000					190,000
Capital Project Funding	500,000	1,100,000					1,100,000
Ebster Vault Clean Out		250,000					250,000
STORMWATER:	**$731,000**	**$2,278,700**	**$166,700**	**$166,700**	**$109,500**	**$109,500**	**$2,831,100**
E911 FUND							
Dictaphone Recording System/NICE Recording System			12,000	12,000	12,000		36,000
Back-up System			142,000				142,000
Computer Replacement			10,000	10,000			20,000
Console Replacement			50,000	50,000	50,000		150,000
E911:	**$0**	**$0**	**$214,000**	**$72,000**	**$62,000**	**$0**	**$348,000**

Capital Improvements Fund Capital *continued*

Description	FY 21-22 Revised Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	Total FY22-23 to FY26-27
CHILDREN & YOUTH SVCS FUND							
Gator XUV for Legacy Park		18,500					18,500
Activity Bus			10,000	10,000	10,000		30,000
CYS:	**$0**	**$18,500**	**$10,000**	**$10,000**	**$10,000**	**$0**	**$48,500**
OTHER FUNDS TOTAL:	**$995,920**	**$2,643,320**	**$664,100**	**$440,700**	**$343,500**	**$219,500**	**$4,311,120**
HOST Funded Capital							
Public Art	10,000	10,000	10,000				20,000
CCC Pedestrian/Bike Improvements	255,000	458,000					458,000
Traffic Calming Planning & Projects	250,000	250,000					250,000
Sidewalk Construction and Repair	400,000	400,000	200,000				600,000
Access Control and Security Upgrades		285,000					285,000
Grounds Tractor		14,000	14,000	14,000	14,000	14,000	70,000
Grounds Battery Powered Mower		26,000					26,000
Mini Excavator		18,000	18,000	18,000	18,000	18,000	90,000
Mobility Counters (8-10 units)	70,000		100,000				100,000
HOST:	**$985,000**	**$1,461,000**	**$342,000**	**$32,000**	**$32,000**	**$32,000**	**$1,899,000**
SPLOST FUND							
URA Debt Service		950,000	956,980				1,906,980
Atlanta Avenue redesign	90,000	3,380,000	3,000,000				6,380,000
S. Columbia Multi-use trail		950,000					950,000
SPLOST:	**$90,000**	**$5,280,000**	**$3,956,980**	**$0**	**$0**	**$0**	**$9,236,980**
PFA FUND - DECATUR LEGACY PARK							
Legacy Park - Dining Hall Renovation	45,000						-
Legacy Park - Barn Roof Replacement	60,000						-
Legacy Park - Barn Interior Renovation		200,000					200,000
Legacy Park - Industrial Kitchen Upgrade		80,000					80,000
Legacy Park - ADA Ramps (Dining Hall and Chapel)		45,000					45,000
Legacy Park - ADA Bathroom Renovations at Williams & Gillespie	60,000						-
Legacy Park - Sheddon Cottage Roof Repair	18,000						-
Legacy Park - Gillespie HVAC System	14,500						-
Legacy Park - Hyatt & Smitt HVAC Systems	50,000						-
Legacy Park - Isom HVAC System		12,000					12,000
Legacy Park - Signage		20,000					20,000
Legacy Park - Postal Pond Restoration Assessment		100,000					100,000
Legacy Park - Invasive Plant Removal	200,000	200,000	200,000				400,000
Legacy Park - Williams Roof Replacement		30,000					30,000
Legacy Park - Creative Village		209,000					209,000
PFA:	**$447,500**	**$896,000**	**$200,000**	**$0**	**$0**	**$0**	**$1,096,000**
ARPA Fund							
Municipal Court Technology Upgrades	25,000						
Athletic Field and Track at Legacy Park		3,000,000					3,000,000
South Housing Village Public Infrastructure		3,741,260					3,741,260
Storm Water Infrastructure Improvements		200,000					200,000
Hybrid Meeting Technology at Decatur Recreation Center		115,000					115,000
ARPA:	**$25,000**	**$7,056,260**	**$0**	**$0**	**$0**	**$0**	**$7,056,260**

CAPITAL IMPROVEMENT FUND (350)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2017-18	CAPITAL IMP. FUND ACTUAL 2018-19	CAPITAL IMP. FUND ACTUAL 2019-20	CAPITAL IMP. FUND ACTUAL 2020-21	CAPITAL IMP. FUND ESTIMATE 2021-22	CAPITAL IMP. FUND REVISED 2021-22	CAPITAL IMP. FUND ESTIMATE 2022-23
	BEGINNING FUND BALANCE	*7,190,198*	*10,817,107*	*9,173,137*	*7,117,421*	*4,878,242*	*5,983,498*	*4,930,638*
	REVENUES							
311200	General Taxes	1,979,894	3,393,546	4,679,851	5,107,796	5,260,000	5,480,000	5,800,000
313300	Homestead Option Sales Tax (HOST)	5,924,369	0	0	0	0	0	0
334100	Intergovernmental-School	1,219,725	220,762	389,164	254,219	0	0	0
334110	Intergovernmental-Federal/State	0	0	116,486	17,907	2,000,000	990,000	3,367,000
334300	Intergovernmental-LMIG	184,824	276,707	221,570	191,773	191,770	208,990	208,990
336000	Local Grants	0	0	450,027	0	0	0	0
361000	Interest	8,844	10,170	15,549	16,131	0	0	0
371200	Gifts & Contributions	0	0	10,604	0	0	0	0
381000	Use of Property/Rent	0	0	0	0	0	0	0
389000	Miscellaneous	0	53,160	0	24,118	0	0	0
393150	Bond Expense Reimbursement	0	0	0	0	0	0	0
383010	Insurance Claims/Losses	0	0	0	0	0	0	0
	Total Revenue	**9,317,656**	**3,954,345**	**5,883,250**	**5,628,103**	**7,451,770**	**6,678,990**	**9,375,990**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	280,900	189,376	285,817	200,914	223,000	180,000	220,000
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	42,177	96,475	40,315	223,394	30,000	20,000	214,600
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522203	R&M Landscape	0	0	0	0	0	0	100,000
522206	R&M Vehicles	0	15,226	0	0	0	0	0
522210	R&M Infrastructure	624,083	436,131	(13,880)	1,755,745	2,180,000	1,380,000	1,960,000
522310	Rental of Land/Bldgs	43,438	46,167	37,232	18,616	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	2,753	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	16,506	390,551	29,291	108,344	63,800	63,800	64,000
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	220	120	0	180	0	0	0
523400	Printing & Binding	184	0	0	0	0	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0	0
523700	Education & Training	0	0	0	0	0	0	0
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	94	66	500	432	0	0	0
	Total Services	**1,007,602**	**1,174,111**	**379,275**	**2,310,378**	**2,496,800**	**1,643,800**	**2,558,600**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	24,925	5,243	0	0	0	0	8,500
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	128,143	48,063	30,199	13,949	11,000	11,100	49,300
531110	Communications Equipment	10,882	43,529	0	0	0	0	0
531111	Computer Equipment	11,396	27,820	3,489	31,888	422,000	132,000	285,000
531112	Computer Software	0	0	0	9,269	0	0	88,000
531113	Off Eqp Furnishings	0	8,855	0	0	0	0	25,300
531114	Outdoor Furn and Equipment	104,010	145,323	49,212	5,472	10,000	10,000	327,000
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	8,371	0	0	0	0	0
	Total Supplies	**279,356**	**287,204**	**82,900**	**60,578**	**443,000**	**153,100**	**783,100**

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		CAPITAL IMP. FUND ACTUAL 2017-18	CAPITAL IMP. FUND ACTUAL 2018-19	CAPITAL IMP. FUND ACTUAL 2019-20	CAPITAL IMP. FUND ACTUAL 2020-21	CAPITAL IMP. FUND ESTIMATE 2021-22	CAPITAL IMP. FUND REVISED 2021-22	CAPITAL IMP. FUND ESTIMATE 2022-23
	CAPITAL OUTLAY							
541100	Sites	59,740	2,180,000	0	0	0	424,220	0
541101	Right of Way	0	0	0	0	0	0	0
541200	Site Improvements	0	25,000	0	55,893	1,500,000	50,000	1,650,000
541300	Buildings	0	77,256	7,370	0	0	0	0
541301	Building Improvements	0	155,682	20,082	9,632	500,000	500,000	750,000
541400	Infrastructure	1,711,189	1,341,136	4,215,041	1,108,878	4,150,000	1,524,330	5,788,000
542100	Machines, Motors & Power Tools	10,413	63,245	0	8,801	0	0	186,000
542101	Communications Equipment	0	0	0	0	124,000	124,000	0
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	517,865	440,885	1,668,885	150,026	256,200	223,200	866,000
542301	Outdoor Furniture & Equipment	179,629	39,660	0	1,500	0	0	60,000
542401	Computer Systems Software	0	123,877	0	0	0	0	0
542500	Miscellaneous Equipment	88,497	0	(50)	208,715	0	0	0
	Land Other Than ROW	0	0	0	0	0	0	0
	Total Capital Outlay	**2,567,334**	**4,446,742**	**5,911,328**	**1,543,445**	**6,530,200**	**2,845,750**	**9,300,000**
	DEBT SERVICES							
581100	Principal-Bonds	145,000	150,000	357,844	369,091	355,000	355,000	410,000
581200	Principal-Capital Leases	345,620	148,975	115,109	307,122	726,000	511,000	887,000
582100	Interest-Bonds	39,260	45,235	103,476	93,198	167,400	167,400	121,000
582200	Interest-Capital Leases	32,377	16,346	17,096	47,873	133,500	112,000	124,250
584000	Cost of Issuance Long Term Debt	0	0	0	0	0	0	0
	Total Non-operating	**562,257**	**360,556**	**593,525**	**817,284**	**1,381,900**	**1,145,400**	**1,542,250**
	Total Expenditures	**4,416,549**	**6,268,613**	**6,967,029**	**4,731,685**	**10,851,900**	**5,788,050**	**14,183,950**
	OTHER USES							
611100	Transfer (to) from General Fund	0	0	0	450,000	500,000	500,000	750,000
611344	Transfer (to) from Public Facilities Auth.	0	(1,300,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)
611340	Transfer (to) from URA 2010 Debt Service	(487,703)	(277,169)	0	0	0	0	0
611340	Transfer (to) from URA 2010 Project	0	0	0	0	0	0	0
611345	Transfer (to) from URA 2013 Debt Service	(1,476,075)	(517,778)	0	0	0	0	0
611345	Transfer (to) from URA 2013 Project	0	0	0	0	0	0	0
391310	Transfer (to) from GO Bond Fund	265,580	230,560	0	0	0	0	0
391505	Transfer (to) from Stormwater Utility	11,000	32,885	21,885	21,885	0	0	0
	Transfer (to) from Conference Center Fund	0	0	0	0	0	0	0
391355	Transfer (to) from Cemetery Cap Imp Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
392100	Sale of Fixed Assets	0	0	10,000	0	0	0	0
393501	Proceeds from Capital Leases	450,000	2,483,799	1,338,520	0	1,500,000	0	2,300,000
393100	Issuance of Long-term Debt	0	0	0	0	0	0	0
611220	Transfer (to) from Grant Fund	(55,000)	0	0	0	0	0	0
611286	Transfer (to) from Downtown Development Authority	0	0	(110,842)	(107,218)	(130,000)	(105,800)	(105,000)
611287	Transfer (to) from TAD Fund	0	0	0	(162,510)	(90,000)	(106,000)	(106,000)
	Total Other Uses	**(1,274,198)**	**670,299**	**(972,437)**	**(2,029,843)**	**(452,000)**	**(1,943,800)**	**607,000**
	ENDING FUND BALANCE	**10,817,107**	**9,173,137**	**7,116,922**	**5,983,498**	**1,026,112**	**4,930,638**	**729,677**
	Restricted-HOST	8,862,423	0		0	898,397	2,009,074	420,074
	Restricted-Other	739,810	0		0	0	0	0
	Nonspendable		0					
	For Capital Bond Projects							
	To (From) Assigned Fund Balance		9,015,219	(2,056,215)				
	ENDING ASSIGNED FUND BALANCE	**1,214,874**	**9,173,137**	**7,116,922**	**5,983,498**	**127,715**	**2,921,564**	**309,604**

FY 2021-2022 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Ebster Field Turf and Lighting Design($50,000) (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 ($20,000) (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 ($1,170,000) (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
Engineering: 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: Jefferson Place Pavement Improvements ($250,000) (522210)	Ongoing program – decrease in annual maintenance costs 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: Adair Street Design Services ($25,000) (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: Technical Design Services for East Lake Drive and Parkwood Road Intersection Improvements ($50,000) (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
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

FY 2021-2022 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
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: 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 ($50,000) (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 2021-2022 HOST ITEMS	IMPACT ON OPERATING BUDGET
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements ($255,000) (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

FY 2021-2022 HOST ITEMS	IMPACT ON OPERATING BUDGET
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
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

FY 2022-2023 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: Shuttle Bus (4th of 5 Lease Payments) ($12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Decatur Recreation Center Solar Array ($750,000) (541301)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Active Living: Legacy Park Inclusive Playground Equipment Installation ($257,000) (531114)	One-time cost – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Sand Volleyball Court ($60,000) (531114)	One-time cost – nominal impact on operating budget
Active Living: Hybrid SUV (1st of 3 Lease Payments) ($9,400) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: McKoy and Oakhurst Field Dugouts ($150,000) (541200)	One-time cost – nominal impact on operating budget
Buildings Maintenance: Bandstand Painting ($15,000) (522201)	One-time cost – nominal impact on operating budget
Buildings Maintenance: City Hall Carpet Replacement ($35,000) (522201)	One-time cost – nominal impact on operating budget
Buildings Maintenance: Fire Station 1 Stair Stabilization ($20,000) (522201)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Buildings Maintenance: Public Works Building B Office Suite Buildout ($50,000) (522201)	One-time cost – nominal impact on operating budget. Once buildout is complete and space is occupied, costs associated with utilities will impact operating budget.
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($2,280,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Electric Vehicle Charging Stations ($60,000) (542301)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: F750 Dump Truck (5th of 5 Lease Payments) ($20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Sidewalk Construction and Repair ($250,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Patching, Repair and Resurfacing ($810,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Swanton Way Pavement Improvements ($250,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Shadowmoor Sidewalks ($480,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Derrydown Sidewalks ($840,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure

FY 2022-2023 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Engineering: Adair Street Traffic Calming ($525,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Traffic Signal Study ($20,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: East Lake Drive and Parkwood Road Intersection Improvements ($305,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: S. McDonough Complete Streets ($250,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Arcadia and Winn Way Traffic Calming ($250,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: N. Decatur Rd Corridor Improvements ($150,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
Engineering: Scott Blvd and Clairemont Ave Intersection Improvements ($400,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Fire: Fire Mini-Pumper (5th of 5 Lease Payments) ($38,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Replacement Administrative Vehicle (4th of 4 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Quint Fire Engine (3rd of 7 Lease Payments) ($179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Reserve Fire Engine Replacement (1990) (3rd of 5 Lease Payments) ($42,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: SCBA Replacement (2nd of 4 Lease Payments) ($53,430)	Ongoing program – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Fire: Portable Radio Replacement (2nd of 5 lease payments) ($24,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Fire: Fire Replacement Administrative Vehicle (1st of 3 Lease Payments) ($12,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Station Fitness Equipment ($25,000) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff wellness
Fire: Stations 1 and 2 Appliance Replacement ($24,300) (5311107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff wellness
General Government: Outdoor Warning Siren System (5th of 5 Lease Payments) ($26,000)	Ongoing program – increase community safety
Grounds Maintenance: Pickup with Dump Body (5th of 5 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Brush Chipper (4th of 5 Lease Payments) ($13,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement Grapple/Knuckle Boom Loader Truck (4th of 5 Lease Payments) ($30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Postal Pond bank restoration ($100,000) (522203)	One-time cost – nominal impact on operating budget
Municipal Court: Courtroom A/V Equipment ($8,500) (531101)	One-time cost – nominal impact on operating budget
Police: Admin Vehicle (2nd of 3 Lease Payments) ($9,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take Home Car Program Implementation (Multi-Year Financing) ($800,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment and increase in staff efficiencies
Police: Police Training Simulator (5th of 5 Lease Payments) ($13,700)	Ongoing program – increase staff efficiencies

City of Decatur®

Capital Projects Fund

Capital Improvements (350)

FY 2022-2023 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Police: Camera Data Storage ($54,000) (522500)	Ongoing program – increase staff efficiencies
Police: Automated License Plate Reader ($3,810) (3rd of 5 Lease Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: CAD Activation System ($88,000) (531112)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
Police: Evidence Room Shelving ($25,300) (531113)	One-time cost – nominal impact on operating budget
Police: Security Upgrades ($34,000) (522201)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Police: Bulletproof Window Laminate Installation ($60,600) (522201)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
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 (4th of 10 Lease Payments) ($274,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: DDA Conference Room AV Tech Equipment ($12,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies

FY 2022-2023 HOST ITEMS	IMPACT ON OPERATING BUDGET
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements ($458,000) (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
Grounds Maintenance: Mini Excavator (1st of 5 lease Payments) ($18,000) (542100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Battery Powered Zero-Turn Mower ($26,000) (542100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Tractor (1st of 5 Lease Payments) ($14,000) (542100)	Ongoing program – decrease in annual maintenance costs associated with older equipment



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SPLOST FUND (320)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		SPLOST FUND ACTUAL 2017-18	SPLOST FUND ACTUAL 2018-19	SPLOST FUND ACTUAL 2019-20	SPLOST FUND ACTUAL 2020-21	SPLOST FUND ESTIMATE 2021-22	SPLOST FUND REVISED 2021-22	SPLOST FUND ESTIMATE 2022-23
BEGINNING FUND BALANCE		*0*	*760,465*	*5,913,001*	*5,833,974*	*3,493,141*	*6,574,181*	*7,631,301*
	REVENUES							
313200	Special Purpose Local Option Sales Tax	760,465	3,217,372	3,154,048	3,546,903	3,400,000	4,000,000	3,800,000
334100	Intergovernmental							
361000	Interest	0	90,383	75,088	1,075	0	0	0
389000	Miscellaneous							
	Total Revenue	**760,465**	**3,307,755**	**3,229,136**	**3,547,978**	**3,400,000**	**4,000,000**	**3,800,000**
	EXPENDITURES							
521200	Professional Services	0	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0	0
	Total Services	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	SUPPLIES							
531100	General Supplies & Materials	0	533	0	0	0	0	0
531101	Bldg. & Fixed Eqp	0	0	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
	Total Supplies	**0**	**533**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541100	Sites	0	0	0	0	0	0	0
541200	Site Improvements	0	0	0	0	0	0	0
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	0	0	0	0	0	0	0
541400	Infrastructure	0	184,097	123,891	80,202	2,150,000	90,000	4,330,000
	Total Capital Outlay	**0**	**184,097**	**123,891**	**80,202**	**2,150,000**	**90,000**	**4,330,000**
	DEBT SERVICE							
581100	Principal	0	674,000	838,000	860,000	884,000	884,000	907,000
582100	Interest	0	72,825	118,182	95,588	72,980	72,980	49,290
584000	Cost of Issuance Long Term Debt		89,344	0	0	0	0	0
	Total Non-operating	**0**	**836,169**	**956,182**	**955,588**	**956,980**	**956,980**	**956,290**
	Total Expenditures	**0**	**1,020,799**	**1,080,072**	**1,035,790**	**3,106,980**	**1,046,980**	**5,286,290**
	OTHER USES							
611340	Transfer (to) from URA 2010 Debt Service	0	(750,240)	(747,710)	(668,428)	(630,420)	(630,420)	(632,160)
611345	Transfer (to) from URA 2013/2020 Debt Service	0	(1,479,180)	(1,480,380)	(1,103,554)	(1,265,480)	(1,265,480)	(1,263,680)
393100	Proceeds from debt issuance	0	5,095,000	0	0	0	0	0
	Total Other Uses	**0**	**2,865,580**	**(2,228,090)**	**(1,771,981)**	**(1,895,900)**	**(1,895,900)**	**(1,895,840)**
	Ending Fund Balance	**760,465**	**5,913,001**	**5,833,974**	**6,574,181**	**1,890,261**	**7,631,301**	**4,249,171**

FY 2022-2023 CAPITAL ITEMS

SPLOST: South Columbia MUP Construction ($950,000)(541400)

SPLOST: Atlanta Avenue Railroad Crossing and Howard Avenue Improvements ($3,380,000)(541400)

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	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 ACTUAL 2020-2021	CEMETERY CAP. IMP. FUND ESTIMATE 2021-2022	CEMETERY CAP. IMP. FUND REVISED 2021-2022	CEMETERY CAP. IMP. FUND ESTIMATE 2022-23
BEGINNING FUND BALANCE	*172,584*	*168,457*	*143,914*	*129,549*	*106,049*	*123,729*	*118,229*
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	36,050	16,650	41,400	37,100	18,000	48,000	30,000
State Grants	0	0	0	0	0	0	0
Loss Reimbursement	0	0	0	0	0	6,500	0
Miscellaneous	1,500	1,500	0	0	0	0	0
Gifts and Contributions	0	0	0	5,000	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	6,877	12,693	25,765	17,920	92,000	30,000	80,000
Claims, Losses	4,800	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**11,677**	**12,693**	**25,765**	**17,920**	**92,000**	**30,000**	**80,000**
To Capital Imp Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
To Stormwater Fund	12,000	12,000	12,000	12,000	12,000	12,000	12,000
To GO Bond Fund							
To (From) Fund Balance	(4,127)	(24,543)	(14,365)	(5,820)	(104,000)	(5,500)	(80,000)
ENDING FUND BALANCE	**168,457**	**143,914**	**129,549**	**123,729**	**2,049**	**118,229**	**38,229**

FY 2021-2022 CAPITAL ITEMS
Cemetery: Entrance Improvements $9,000
Cemetery: Section 6 path construction $9,000
Cemetery: Landscape Maintenance $12,000

FY 2022-2023 CAPITAL ITEMS
Cemetery: Entrance Improvements $60,000
Cemetery: Landscape Maintenance $20,000

2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		URA 2010 BONDS FUND ACTUAL 2017-18	URA 2010 BONDS FUND ACTUAL 2018-19	URA 2010 BONDS FUND ACTUAL 2019-20	URA 2010/2020A BONDS FUND ACTUAL 2020-21	URA 2010/2020A BONDS FUND ESTIMATE 2021-22	URA 2010/2020A BONDS FUND REVISED 2021-22	URA 2010/2020A BONDS FUND ESTIMATE 2022-23
	BEGINNING FUND BALANCE	*263,376*	*(1)*	*277,202*	*276,374*	*276,374*	*368,081*	*368,081*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	0	0	0	0	0	0	0
381000	Rental Income	0	0	0	121,605	121,600	121,600	121,600
392200	Property Sale	0	0	0	0	0	0	0
393200	Federal Subsidy	297,005	291,017	283,903	212,555	0	0	0
389000	Miscellaneous	121,606	121,605	121,605	0	0	0	0
	Total Revenue	**418,611**	**412,622**	**405,508**	**334,160**	**121,600**	**121,600**	**121,600**
	EXPENDITURES							
	Total Services	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-RZEDB Series A	385,000	395,000	405,000	440,000	365,000	365,000	385,000
582100	Interest-RZEDB Series A	734,249	716,667	697,122	404,000	310,100	310,100	291,850
581100	Principal-Series B	23,979	25,418	26,942	28,560	30,280	30,280	32,090
582100	Interest-Series B	26,463	25,743	24,981	48,332	46,640	46,640	44,820
584000	Cost of Issuance Long Term Debt	0	0	0	0	139,201	0	0
	Total Non-operating	**1,169,691**	**1,162,828**	**1,154,045**	**1,060,092**	**752,020**	**752,020**	**753,760**
	Total Expenditures	**1,169,691**	**1,162,828**	**1,154,045**	**1,060,092**	**752,020**	**752,020**	**753,760**
	OTHER USES							
	Transfer from (to) General Fund	0	0	0	0	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0	0	0
	Transfer from Capital Improvements Fund	487,703	277,169	0	0	0	0	0
	Transfer from SPLOST Fund	0	750,240	747,710	668,428	630,420	630,420	632,160
	Adjust Construction Retainage	0	0	0	0	0	0	0
393100	Proceeds from debt issuance series A	0	0	0	9,370,000	0	0	0
393400	Premium on Note	0	0	0	1,218,741	0	0	0
393100	Proceeds from debt issuance series B	0	0	0	0	0	0	0
582120	Refunding Escrow	0	0	0	(10,439,530)	0	0	0
	Total Other Uses	**487,703**	**1,027,409**	**747,710**	**817,638**	**630,420**	**630,420**	**632,160**
	Ending Fund Balance	**(1)**	**277,202**	**276,374**	**368,081**	**276,374**	**368,081**	**368,081**

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		URA 2013 BONDS FUND ACTUAL 2017-18	URA 2013 BONDS FUND ACTUAL 2018-19	URA 2013 BONDS FUND ACTUAL 2019-20	URA 2013/2020 BONDS FUND ACTUAL 2020-21	URA 2013/2020 BONDS FUND ESTIMATE 2021-22	URA 2013/2020 BONDS FUND REVISED 2021-22	URA 2013/2020 BONDS FUND ESTIMATE 2022-23
	BEGINNING FUND BALANCE	*6,875*	*156*	*518,267*	*518,521*	*518,511*	*763,420*	*763,420*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	181	328	250	15	0	0	0
334100	Intergovernmental	402,725	401,575	403,175	380,901	362,820	362,820	362,670
389000	Miscellaneous	0		0		0	0	0
	Total Revenue	**402,906**	**401,903**	**403,425**	**380,916**	**362,820**	**362,820**	**362,670**
	EXPENDITURES							
521200	Professional Services	0	0	0	0	0	0	0
	Total Services	**0**	**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	4,954,310	0	0	0
	Total Capital Outlay	**0**	**0**	**0**	**4,954,310**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-Series 2013A	460,000	470,000	490,000	505,000	520,000	520,000	540,000
582100	Interest-Series 2013A	1,022,975	1,009,175	990,375	516,613	42,400	42,400	21,600
581100	Principal-Series 2013B	205,000	210,000	220,000	230,000	235,000	235,000	245,000
582100	Interest-Series 2013B	197,725	191,575	183,175	100,038	14,300	14,300	4,900
581100	Principal-Series 2020B-City	0	0	0	185,000	200,000	200,000	205,000
582100	Interest-Series 2020B-City	0	0	0	118,680	503,080	503,080	497,080
581100	Principal-Series 2020B-School	0	0	0	30,000	25,000	25,000	25,000
582100	Interest-Series 2020B-School	0	0	0	20,864	88,520	88,520	87,770
582120	Payment to Escrow Agent	0	0	0	25,687,899	0	0	0
584000	Cost of Issuance Long Term Debt	0	0	0	630,191	0	0	0
	Total Non-operating	**1,885,700**	**1,880,750**	**1,883,550**	**28,024,283**	**1,628,300**	**1,628,300**	**1,626,350**
	Total Expenditures	**1,885,700**	**1,880,750**	**1,883,550**	**32,978,593**	**1,628,300**	**1,628,300**	**1,626,350**
	OTHER USES							
	Transfer from (to) Capital Improvements Fund	1,476,075	517,778	0	0	0	0	0
	Transfer from SPLOST Fund	0	1,479,180	1,480,380	1,103,554	1,265,480	1,265,480	1,263,680
393100	Proceeds from debt issuance series 2013A	0	0	0	30,750,000	0	0	0
	Premium on Note	0	0	0	989,022	0	0	0
393100	Proceeds from debt issuance series 2013B	0	0	0	0	0	0	0
Total Other Uses		**1,476,075**	**1,996,958**	**1,480,380**	**32,842,576**	**1,265,480**	**1,265,480**	**1,263,680**
Ending Fund Balance		**156**	**518,267**	**518,521**	**763,420**	**518,511**	**763,420**	**763,420**

Public Facilities Authority Fund (344)

2021-2022 Revised and 2022-2023 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 ACTUAL 2020-21	PFA 2017 BONDS FUND ESTIMATE 2021-22	PFA 2017 BONDS FUND REVISED 2021-22	PFA 2017 BONDS FUND ESTIMATE 2022-23
	BEGINNING FUND BALANCE	*0*	*1,349,248*	*1,613,376*	*1,729,625*	*1,377,255*	*1,669,082*	*1,200,012*
	REVENUES							
	Taxes							
361000	Interest	21,849	13,137	8,677	1,191	0	0	0
334100	Intergovernmental	800,000	0	0	0	0	0	209,000
371000	Gifts & Contributions	0	0	32,000	0	0	0	0
381000	Use of Property/Rent	194,853	27,224	55,691	41,097	17,000	24,500	0
383010	Insurance Reimbursement	0	0	118,925	0	0	0	0
389000	Miscellaneous	2,100	0	0	0	0	0	0
	Total Revenue	**1,018,801**	**40,361**	**215,293**	**42,287**	**17,000**	**24,500**	**209,000**
	EXPENDITURES		**0**					
521200	Professional Services	364,593	0	11,678	18,000	110,000	10,000	100,000
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	160,207	20,197	69,000	84,000	67,000
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0	0	0
522310	Rental of Land/Bldgs	0	0	0	0	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	37	0	27,000	174,864	190,000	190,000	70,500
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	0	0	160	0	0	0
523400	Printing & Binding	0	0	0	0	0	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0	0
523700	Education & Training	0	0	0	0	0	0	0
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	67	486	75	261.23	0	500	500
	Total Services	**364,697**	**486**	**198,959**	**213,482**	**369,000**	**284,500**	**238,000**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	0	3,200	0	0	0	5,510	80,000
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	8,745	6,600	0	0	0
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	0	0	0	0	0	0	0
531112	Computer Software	0	0	2,775	0	0	0	0
531113	Off Eqp Furnishings	0	0	955	0	0	0	0
531114	Outdoor Furn and Equipment	0	0	0	0	20,000	0	20,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
	Total Supplies	**0**	**3,200**	**12,475**	**6,600**	**20,000**	**5,510**	**100,000**

continued ►

		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 ACTUAL 2020-21	PFA 2017 BONDS FUND ESTIMATE 2021-22	PFA 2017 BONDS FUND REVISED 2021-22	PFA 2017 BONDS FUND ESTIMATE 2022-23
	CAPITAL OUTLAY							
541100	Sites	40,000,000	0	0	0	0	0	0
541200	Site Improvements	20,900	0	8,500	9,932	200,000	200,000	200,000
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	0	0	0	54,518	365,000	182,000	439,000
541400	Infrastructure	0	0	0	0	0	0	0
542100	Machines, Motors & Power Tools	0	0	0	0	0	0	0
542101	Communications Equipment	0	0	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	0	0	0	0	0	0	0
542300	Furniture & Fixtures	0	0	0	0	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0	0	0	0	0
542401	Computer Systems Software	0	0	60,563	0	0	0	0
542500	Miscellaneous Equipment	0	0	0	0	0	0	0
	Land Other Than ROW	0	0	0	0	0	0	0
	Total Capital Outlay	**40,020,900**	**0**	**69,063**	**64,450**	**565,000**	**382,000**	**639,000**
	DEBT SERVICE							
581100	Principal-Series 2017/2022 Bonds	211,974	878,819	908,939	944,146	984,450	984,450	1,159,840
582100	Interest-Series 2017/2022 Bonds	667,361	1,193,728	1,159,608	1,124,151	1,087,110	1,087,110	866,270
584000	Cost of Issuance Long Term Debt	766,119	0	0	0	0	0	0
	Total Non-operating	**1,645,453**	**2,072,547**	**2,068,547**	**2,068,297**	**2,071,560**	**2,071,560**	**2,026,110**
	Total Expenditures	**42,031,050**	**2,076,233**	**2,349,044**	**2,352,830**	**3,025,560**	**2,743,570**	**3,003,110**
	OTHER USES							
	Transfer from General Fund	850,000	1,000,000	0	0	0	0	0
	Transfer from (to) Capital Imp Fund	0	1,300,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
393100	Loan Proceeds	41,077,000	0	0	0	0	0	0
393400	Premium on Note	434,497	0	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**	**2,250,000**
	Ending Fund Balance	**1,349,248**	**1,613,376**	**1,729,625**	**1,669,082**	**618,695**	**1,200,012**	**655,902**
	Restricted-Grant	800,000	800,000	791,500	781,568	541,500	581,568	381,568
	Restricted-Other	549,248	813,376	938,125	887,515	77,195	618,445	274,335
	Ending Assigned Fund Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**

FY 2021-22 CAPITAL ITEMS

Gillespie HVAC System ($14,500) (522201)
Sheddon Roof ($18,000) (522201)
Legacy Park Dining Hall ($45,000) (522201)
Invasives Removal ($200,000) (541200) (Grant)
Barn Roof Replacement ($60,000) (541301) (Cap Account)
Hyatt and Smith HVAC Systems ($50,000) (541301) (Cap Account)
ADA/Bathroom Renovations at Williams and Gillespie ($60,000) (541301) (Cap Account)

FY 2022-23 CAPITAL ITEMS

Postal Pond Assessment ($100,000) (521200)
ADA Ramps-Chapel and Dining Hall/Hawkins ($45,000) (522201)
Isom Cottage HVAC ($12,000) (522201)
Industrial Kitchen Upgrade ($80,000)(531101)
Wayfinding Signs ($20,000) (531114)
Invasives Removal ($200,000) (541200) (Grant)
Barn Interior Renovation ($200,000) (541301) (Cap Account)
Williams Roof Replacement ($30,000) (541301) (Cap Account)
Creative Village at Legacy Park ($209,000) (541301)
Facility Upgrades ($365,000) (541301) (Cap Account)

Tax Allocation District Fund (370)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		TAX ALLOCATION DISTRICT FUND ACTUAL 2020-21	TAX ALLOCATION DISTRICT FUND ESTIMATE 2021-22	TAX ALLOCATION DISTRICT FUND REVISED 2021-22	TAX ALLOCATION DISTRICT FUND ESTIMATE 2022-23
	BEGINNING FUND BALANCE	*0*	*916,250*	*916,250*	*1,448,250*
	REVENUES				
	Taxes	0	0	0	0
361000	Interest	0	0	0	0
334100	Intergovernmental	0	0	0	0
389000	Miscellaneous		0	0	0
	Total Revenue	**0**	**0**	**0**	**0**
	EXPENDITURES				
521200	Professional Services	0	0	0	0
	Total Services	**0**	**0**	**0**	**0**
	Total Supplies	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY				
541200	Site Improvements	0	0	0	0
541300	Buildings	0	0	0	0
	Total Capital Outlay	**0**	**0**	**0**	**0**
	DEBT SERVICE				
581100	Principal	0	0	0	0
582100	Interest	0	0	0	0
584000	Cost of Issuance Long Term Debt				
	Total Non-operating	**0**	**0**	**0**	**0**
	Total Expenditures	**0**	**0**	**0**	**0**
	OTHER USES				
	Transfer from (to) General Fund	723,000	380,000	408,000	408,000
	Transfer from (to) Capital Improvements Fund	162,510	90,000	106,000	106,000
	Transfer from (to) DDA Fund	30,740	15,000	18,000	18,000
393100	Proceeds from debt issuance				
	Total Other Uses	**916,250**	**485,000**	**532,000**	**532,000**
	Ending Fund Balance	**916,250**	**1,401,250**	**1,448,250**	**1,980,250**

FISCAL YEAR 2022-2023

Capital Projects Debt Service Summary

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

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

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

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 $188,897,000 in debt outstanding. This is a slight increase from the prior year's outstanding debt of approximately $188,576,000. This includes $103,413,000 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 Decatur capital improvements projects. A separate millage rate was ap-

City Direct Debt

as of June 30, 2021

General Obligation debt	$103,413,000
Revenue Bonds	$69,587,000
Capital Leases	$1,427,000
Notes Payable	$12,250,000
Certificates of Participation	$2,220,000
Total direct debt	**$188,897,000**

proved by the City Commission in March 2016 to generate the revenue needed to make the debt service payments on the school bonds.

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

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

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

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

Under state law, the City's outstanding general obligation debt should not exceed 10% of total assessed property value. As of June 30, 2021, the City's general obligation debt equaled 3.99% of total assessed property value which remains within the legal debt limit.

Debt Refinancing

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

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

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

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

2022-2023 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	19,110	175,000	560,000	2026
General Obligation Bonds (2007/15) (Debt Service Fund)	956,090	1,060,000	24,285,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,281,700	1,760,000	62,495,000	2042
Urban Redevelopment Agency Revenue Bonds (2010/2020A URA Fund)	336,670	417,090	9,664,817	2038
Urban Redevelopment Agency Revenue Bonds (2013/2020B URA Fund)	611,350	1,015,000	22,615,000	2044
Urban Redevelopment Agency Revenue Bonds (2020C Capital Fund)	101,773	235,000	5,075,000	2040
Public Facilities Authority GEFA Loan (PFA Fund)	167,748	319,830	9,693,849	2047
Public Facilities Authority Revenue Bonds (2022) (PFA Fund)	636,907	0	21,855,000	2047
Housing Authority Revenue Bond (2022) (PFA Fund)	61,612	840,000	3,220,000	2028
GO Sales Tax Bonds (2018) (SPLOST Fund)	42,290	907,000	932,000	2024

Schedule of Debt Service Payments

A summary of scheduled debt service payments for FY 2022-2023 is provided above.

Bond Ratings

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

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

- Very strong economy
- Financial stability bolstered by conservative budgeting
- Diverse employment base
- Good management policies and practices
- Healthy fund balance levels

Strong socioeconomic indices

- High-density development, including transit-oriented development
- Very strong budgetary flexibility and financial liquidity
- Recent significant tax base growth
- Strong wealth and income levels

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

City of Decatur®

DEBT SERVICE FUND (410)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	DEBT SVC FUND ACTUAL 2017-18	DEBT SVC FUND ACTUAL 2018-19	DEBT SVC FUND ACTUAL 2019-20	DEBT SVC FUND ACTUAL 2020-21	DEBT SVC FUND ESTIMATE 2021-22	DEBT SVC FUND REVISED 2021-22	DEBT SVC FUND ESTIMATE 2022-23
BEGINNING FUND BALANCE	*4,539,829*	*4,057,859*	*4,254,832*	*4,287,375*	*4,614,625*	*4,768,288*	*4,776,528*
REVENUES							
Taxes-GO Bond (2007/2015)	1,860,530	1,921,721	1,875,632	2,129,874	1,995,000	2,050,000	2,025,000
Taxes-School GO Bond (2016)	3,953,626	3,901,676	3,885,237	4,182,764	3,704,000	3,900,000	3,750,000
Interest	0	0	0	0	0	0	0
Miscellaneous-School	18,400	0	0	0	0	0	0
EXPENDITURES							
GO Bond Principal (2007/2015)	820,000	865,000	905,000	955,000	1,005,000	1,005,000	1,060,000
School Sales Tax Bond Principal (2012)	1,840,000	0	0	0	0	0	0
School GO Bond Principal (2016)		1,165,000	1,300,000	1,440,000	1,595,000	1,595,000	1,760,000
GO Bond Interest (2007/2015)	1,047,081	1,030,681	1,013,381	995,300	976,190	976,190	956,090
School Sales Tax Bond Interest (2012)	18,400	0	0	0	0	0	0
School GO Bond Interest (2016)	2,589,044	2,565,744	2,509,944	2,441,425	2,365,570	2,365,570	2,281,700
Loan Fees-School Board	0	0	0	0	0	0	0
General Services	0	0	0	0	0	0	0
Bank Charges	0	2	0	0	0	0	0
Transfer to (from)							
Enterprise Fund	0	0	0	0	0	0	0
Proceeds from debt issuance	0	0	0	0	0	0	0
Premium on debt issuance	0	0	0	0	0	0	0
Total Expenditures	**6,314,525**	**5,626,427**	**5,728,325**	**5,831,725**	**5,941,760**	**5,941,760**	**6,057,790**
To Fund Balance	**(481,970)**	**196,972**	**32,544**	**480,913**	**(242,760)**	**8,240**	**(282,790)**
ENDING FUND BALANCE	**4,057,859**	**4,254,832**	**4,287,375**	**4,768,288**	**4,371,865**	**4,776,528**	**4,493,738**
School Sales Tax Reserve	(220)	(220)	(220)	(220)	(220)	(220)	(220)
City GO Debt Service Reserve	984,917	1,010,957	968,208	1,147,782	1,026,718	1,216,592	1,225,502



City of Decatur®

Other Funds

Budget FY 2022-2023

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)
AMERICAN RESCUE PLAN ACT FUND (222)

REVISED 2021-2022 and ADOPTED 2022-2023 BUDGET ESTIMATES

2022 Citizen Satisfaction Survey* responses:

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

Housing Tenure (Rent/Own)
Rented: 34%
Owned: 66%

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

Presence of Children in Household
No: 59%
Yes: 41%

Presence of Older Adults in Household
No: 76%
Yes: 24%

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

Health Considered to Be
Excellent: 39%
Very Good: 41%
Good: 16%
Fair: 3%
Poor: 0%

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

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

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

** For a more detailed explanation of the demographic responses, go to www.decaturga.com/citizensurvey; 2022 responses coming soon.*

CHILDREN AND YOUTH SERVICES FUND (225)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2017-2018	CYS FUND ACTUAL 2018-2019	CYS FUND ACTUAL 2019-2020	CYS FUND ACTUAL 2020-2021	CYS FUND ESTIMATE 2021-2022	CYS FUND REVISED 2021-2022	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2022-2023
	BEGINNING FUND BALANCE	*1,193,219*	*1,368,502*	*1,308,929*	*865,351*	*72,781*	*190,106*			*167,896*
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	372	0	0	3,500	0	0	0	0	0
347200	Recreation Service Fees	2,036,222	2,082,734	1,539,962	196,429	2,478,500	1,705,000	0	2,241,480	2,241,480
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	85	0	0	0	0	0	0	0	0
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,036,679**	**2,082,734**	**1,539,962**	**199,929**	**2,478,500**	**1,705,000**	**0**	**2,241,480**	**2,241,480**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	546,518	585,872	654,364	632,315	640,750	565,500	321,120	269,000	590,120
511200	Temp Salaries and Wages	586,026	557,009	481,079	33,684	808,280	412,870	0	726,650	726,650
511300	Overtime Wages	7,341	11,617	9,711	1,038	29,930	16,410	780	23,850	24,630
512100	Employer Group Insurance	174,280	209,230	159,219	213,325	257,570	235,000	92,390	129,000	221,390
512200	Social Security (FICA)	69,129	69,705	68,742	39,953	91,650	58,000	19,910	63,500	83,410
512300	Medicare	16,168	16,309	16,077	9,343	21,440	15,250	4,660	15,000	19,660
512400	Retirement Contributions	43,465	44,165	50,743	53,432	57,670	54,000	28,900	24,250	53,150
512600	Unemployment Insurance	0	0	0	0	980	840	350	490	840
512700	Workers Compensation	25,950	19,650	35,590	19,937	31,450	31,450	6,100	25,350	31,450
	TOTAL PERSONNEL SERVICES	**1,468,876**	**1,513,556**	**1,475,526**	**1,003,027**	**1,939,720**	**1,389,320**	**474,210**	**1,277,090**	**1,751,300**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	45,956	48,652	47,991	41,965	63,690	63,420	16,410	50,000	66,410
521301	Instructor Fees	52,928	65,242	44,271	19,712	91,760	70,280	0	75,680	75,680
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	195	0	0	195	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	195	195	0	480	480	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	2,535	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	856	3,990	714	130	7,600	7,600	7,600	0	7,600
522321	Auto Allowance	1,110	1,314	386	0	4,940	4,820	2,400	1,510	3,910
522500	Other Contractual Services	104,346	99,030	104,353	20,525	138,860	88,240	63,780	23,460	87,240
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0
523201	Postage	55	16	14	0	250	250	250	0	250
523202	Telephone	10,621	10,233	10,985	9,004	10,320	10,320	10,320	0	10,320
523300	Advertising	0	0	0	0	0	0	0	0	0
523400	Printing and Binding	802	1,218	807	0	6,680	5,860	4,250	300	4,550
523450	Signs	0	0	0	0	360	0	1,000	0	1,000
523600	Dues and Fees	3,208	472	493	80	7,970	7,370	1,970	20,490	22,460
523700	Education and Training	30,750	12,282	22,616	394	55,350	51,850	26,600	30,750	57,350
523701	Business Meetings	455	550	114	0	900	900	900	0	900
523800	Licenses	6,207	29,438	5,036	0	960	0	0	730	730
523911	Bank Charges	52,888	63,359	59,101	8,748	56,550	50,000	52,000	0	52,000
	TOTAL OTHER SVCS. AND CHARGES	**312,912**	**335,991**	**297,077**	**100,753**	**448,670**	**363,390**	**189,960**	**202,920**	**392,880**

CHILDREN AND YOUTH SERVICES FUND (225) continued ►

CHILDREN AND YOUTH SERVICES FUND (225) *CONTINUED*

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2017-2018	CYS FUND ACTUAL 2018-2019	CYS FUND ACTUAL 2019-2020	CYS FUND ACTUAL 2020-2021	CYS FUND ESTIMATE 2021-2022	CYS FUND REVISED 2021-2022	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2022-2023
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	25	989	934	451	1,270	1,110	300	1,060	1,360
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	6,089	6,767	4,070	879	6,000	6,000	6,000	0	6,000
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	32,264	39,533	41,942	7,955	110,080	82,770	7,670	101,550	109,220
531108	Supplies-Tires and Batteries	0	93	0	0	1,800	1,800	1,800	0	1,800
531109	Supplies-Vehicles and Equipment	7	189	6	184	1,500	1,500	1,500	0	1,500
531110	Communication Equipment	0	0	0	0	0	0	0	0	0
531111	Computer Equipment	598	5,362	975	766	22,280	5,730	2,680	4,640	7,320
531112	Computer Software	0	0	0	0	2,600	0	0	0	0
531113	Office Furniture and Equipment	6,299	2,797	1,974	1,140	1,700	0	3,700	0	3,700
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115	Supplies - Batteries	93	0	99	0	200	200	200	0	200
531270	Gasoline	116	81	0	0	2,200	2,200	2,200	0	2,200
531300	Food-Subsistence & Support	111,969	127,119	100,348	3,153	158,310	35,250	7,520	137,150	144,670
531400	Books and Periodicals	200	368	531	0	2,040	2,040	250	1,860	2,110
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	2,437	8,927	1,013	114	13,750	13,750	950	14,010	14,960
531700	Uniforms and Protective Equipment	19,510	19,117	15,409	6,752	38,770	22,150	1,000	39,270	40,270
	TOTAL SUPPLIES	**179,608**	**211,342**	**167,299**	**21,394**	**362,500**	**174,500**	**35,770**	**299,540**	**335,310**
	CAPITAL OUTLAY									
542200	Vehicles	0	0	0	0	0	0	18,500	0	18,500
542300	Furniture and Fixtures	0	81,418	43,638	0	0	0	0	0	0
542401	Computer Software	0	0	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**81,418**	**43,638**	**0**	**0**	**0**	**18,500**	**0**	**18,500**
	TOTAL EXPENDITURES	**1,961,396**	**2,142,307**	**1,983,540**	**1,125,174**	**2,750,890**	**1,927,210**	**718,440**	**1,779,550**	**2,497,990**
	NON-OPERATING REVENUE									
393501	Capital Lease Proceeds	0	0	0	0	0	0	0	0	0
	TOTAL NON-OPERATING REVENUE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Excess (deficiency) of revenues	75,283	(59,573)	(443,578)	(925,245)	(272,390)	(222,210)			(256,510)
391100	Transfers In from General Fund	100,000	0	0	250,000	200,000	200,000			200,000
	Final (Cost)/Gain	175,283	(59,573)	(443,578)	(675,245)	(72,390)	(22,210)			(56,510)
	Ending Reserved Fund Balance	**1,368,502**	**1,308,929**	**865,351**	**190,106**	**391**	**167,896**			**111,386**

FY 2022-2023 CAPITAL ITEMS

CYS: Gator SUV ($18,500) (542200)

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		E-911 FUND ACTUAL 2017-18	E-911 FUND ACTUAL 2018-2019	E-911 FUND ACTUAL 2019-2020	E-911 FUND ACTUAL 2020-2021	E-911 FUND ESTIMATE 2021-2022	E-911 FUND REVISED 2021-2022	E-911 FUND ESTIMATE 2022-2023	E-911 FUND ESTIMATE 2022-2023
	BEGINNING FUND BALANCE	*337,578*	*434,452*	*526,073*	*552,713*	*227,673*	*546,187*	*484,377*	*484,067*
	REVENUES								
342500	E911 Phone Line Fees	277,876	156,856	83,572	130,888	100,000	100,000	125,000	100,000
342550	E911 Wireless Fees	300,960	409,362	410,257	393,630	425,000	425,000	400,000	425,000
313900	E911 Prepaid Wireless Distribution	29,757	79,849	87,532	102,626	100,000	100,000	105,000	100,000
	TOTAL REVENUES	**608,593**	**646,067**	**581,361**	**627,144**	**625,000**	**625,000**	**630,000**	**625,000**
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	482,661	496,308	504,576	540,608	536,450	525,000	578,500	598,300
511200	Temp Salaries and Wages	0	0	0	0	0	0	0	0
511300	Overtime Wages	79,363	68,811	81,424	67,535	85,000	85,000	75,000	92,000
511400	Special Events Overtime	0	0	0	0	0	0	0	0
512100	Employer Group Insurance	147,445	164,410	125,772	170,585	202,520	182,500	221,000	221,000
512200	Social Security (FICA)	33,418	33,680	34,880	35,953	38,600	36,500	40,550	42,850
512300	Medicare	7,815	7,877	8,157	8,432	9,010	8,700	9,500	10,020
512400	Retirement Contributions	40,516	42,665	41,575	39,953	48,280	45,000	52,100	53,900
512600	Unemployment Insurance	0	0	0	-	770	770	840	840
512700	Workers Compensation	11,625	8,186	14,827	7,214	12,850	12,850	12,850	12,850
	TOTAL PERSONNEL SERVICES	**802,843**	**821,937**	**811,211**	**870,281**	**933,480**	**896,320**	**990,340**	**1,031,760**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	52,587	56,733	65,003	66,102	73,620	73,620	78,620	78,620
521310	Wireless Collection Fees	3,221	2,603	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	500	500	500	500
522201	Repair and Maint-Bldg and Fixed Equip	0	0	0	0	400	400	5,300	5,300
522202	Repair and Maint-Communication Equip	10,081	1,022	13,144	23,973	29,500	29,500	29,500	29,500
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	4,020	400	400	400	400
522321	Auto Allowance	0	0	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	7,920	72,050	72,050
523101	Insurance-Awards	0	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	100	100	100	100
523400	Printing and Binding	0	0	0	0	0	0	0	0
523600	Dues and Fees	85	595	0	384	1,200	1,200	1,200	1,200
523700	Education and Training	5,845	7,505	1,817	3,713	11,000	11,000	13,000	13,000
523701	Business Meetings	0	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**71,819**	**68,458**	**79,963**	**98,192**	**116,720**	**124,640**	**200,670**	**200,670**

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

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

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		E-911 FUND ACTUAL 2017-18	E-911 FUND ACTUAL 2018-2019	E-911 FUND ACTUAL 2019-2020	E-911 FUND ACTUAL 2020-2021	E-911 FUND ESTIMATE 2021-2022	E-911 FUND REVISED 2021-2022	E-911 FUND ESTIMATE 2022-2023
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	450	0	500	500	500
531102	Supplies-Janitorial	0	0	0	0	0	0	0
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	44	0	0	444	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	999	622	941	0	500	500	2,000
531111	Computer Equipment	(940)	0	7,256	0	2,100	2,100	2,100
531112	Computer Software	16,446	9,900	4,900	14,700	11,000	11,000	11,000
531113	Office Equipment and Furniture	0	0	0	0	1,000	1,000	1,000
531400	Books and Periodicals	0	3,530	0	0	250	250	250
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	0	0
531700	Uniforms and Protective Equipment	0	0	0	53	0	0	0
	TOTAL SUPPLIES	**16,548**	**14,052**	**13,547**	**15,197**	**15,850**	**15,850**	**17,350**
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	0	0	0	0	170,000	0	0
542401	Capital Outlay-Computer Software	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**170,000**	**0**	**0**
581200	Lease Payment	19,718	0	0	0	34,000	0	0
582200	Interest	791	0	0	0	1,500	0	0
	TOTAL DIVISION EXPENDITURES	**911,720**	**904,446**	**904,721**	**983,670**	**1,271,550**	**1,036,810**	**1,208,360**
	Proceeds from Capital Leases							
393501	Capital Lease Proceeds	0	0	0	0	170,000	0	0
391100	Transfers in	400,000	350,000	350,000	350,000	350,000	350,000	350,000
	From Wireless Reserve							
	Excess (deficiency) of revenues	96,874	91,621	26,640	(6,525)	(126,550)	(61,810)	(228,360)
	ENDING FUND BALANCE	**434,452**	**526,073**	**552,713**	**546,187**	**101,123**	**484,377**	**256,017**

FY 2022-2023 CAPITAL ITEMS

E911: Replacement of E911 Communications System (60-month lease purchase program) ($40,500) (522500)

SOLID WASTE ENTERPRISE FUND (540-4520)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2017-18	SOLID WASTE FUND ACTUAL 2018-19	SOLID WASTE FUND ACTUAL 2019-20	SOLID WASTE FUND ACTUAL 2020-21	SOLID WASTE FUND ESTIMATE 2021-22	SOLID WASTE FUND REVISED 2021-22	SOLID WASTE FUND ESTIMATE 2022-23
	Beginning Fund Balance	*498,932*	*616,731*	*1,032,603*	*1,273,340*	*1,347,080*	*1,552,434*	*1,436,084*
	REVENUES							
311193	Payment in Lieu of Taxes - Decatur Housing Authority	61,569	59,623	60,559	0	45,000	0	0
313010	General Sales and Use Tax	68	31	31	3	0	0	0
344000	Sanitiation - Commercial	0	418,550	435,733	438,931	0	0	0
344121	2011 and Prior Years Sanitation Fees	0	290	300	(3,454)	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	17,340	5,440	0	0	0	0	0
344126	2016 Sanitation Fees	2,188	(220)	0	0	0	0	0
344127	2017 Sanitation Fees	69,540	2,056	(278)	0	0	0	0
344128	2018 Sanitation Fees	2,157,394	73,474	3,464	(754)	0	0	0
344129	2019 Sanitation Fees	0	1,766,205	80,332	3,799	0	0	0
344110	2020 Sanitation Fees	0	0	1,802,118	144,435	3,000	3,000	0
344111	2021 Sanitation Fees	0	0	0	1,797,670	100,000	170,000	3,000
344112	2022 Sanitation Fees	0	0	0	300	2,140,000	2,257,000	170,000
344113	2023 Sanitation Fees	0	0	0	0	0		2,257,000
	TOTAL FEE REVENUE	**2,308,100**	**2,325,448**	**2,382,259**	**2,380,930**	**2,288,000**	**2,430,000**	**2,430,000**
344130	Scrap Metal Sales	0	0	0	540	0	0	0
344150-344157	Solid Waste Bag Sales	434,662	424,886	474,687	486,259	455,000	485,000	485,000
344160	Recycling Income-Sanitation	2,338	11,180	9,974	21,975	10,000	12,000	10,000
344190	Other Revenues-Sanitation	200	250	250	960	100	100	100
383010	Insurance Reimbursement	0	0	33,950	0	0	0	0
392100	Sale of Fixed Assets	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,745,301**	**2,761,764**	**2,901,119**	**2,890,663**	**2,753,100**	**2,927,100**	**2,925,100**
	EXPENDITURES							
511100	Regular Salaries & Wages	700,739	666,179	794,362	868,355	860,490	820,000	876,910
511200	Temp Salaries and Wages	23,548	29,604	24,649	26,094	30,000	16,000	30,000
511300	Overtime Wages	95,294	141,887	77,903	91,980	75,000	130,000	75,000
512100	Employer Group Insurance	185,361	262,080	237,647	248,784	331,320	300,000	331,400
512200	Social Security (FICA)	48,462	47,850	51,982	57,290	59,900	57,000	60,880
512300	Medicare	11,334	11,191	12,157	13,468	14,000	13,750	14,250
512400	Retirement Contributions	188,581	(36,752)	174,890	2,853	77,450	75,500	78,920
512401	GASB 68 Pension Expense		6,000	63,335	12,394	0	0	0
512600	Unemployment Insurance	0	0	0	0	1,330	1,330	1,330
512700	Workers Compensation	18,000	12,553	22,744	12,592	21,350	21,350	21,350
	TOTAL PERSONNEL SERVICES	**1,271,320**	**1,140,592**	**1,459,671**	**1,333,809**	**1,470,840**	**1,434,930**	**1,490,040**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	5,743	6,113	6,044	6,190	8,500	8,500	8,500
522110	Solid Waste Disposal	328,242	424,512	329,804	431,405	380,000	380,000	380,000
522115	Recycling Services	370,156	1,090	0	0	154,000	119,400	154,000
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	313	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	429	0	600	0	600
522205	Repair and Maint-Office Equipment	0	0	0	0	100	0	100
522206	Repair and Maint-Vehicles-Outside Labor	72,673	95,906	74,010	63,486	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	105	0	0	400	400	400
522321	Auto Allowance	0	0	0	0	0	0	0
522322	Other Rentals	0	0	0	0	0	0	0
522500	Other Contractual Services	4,185	36,089	56,088	0	1,500	1,500	1,500
523101	Insurance-Awards	1,864	1,912	0	16,172	5,000	5,000	5,000
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	0	29	14	0	0	0	0
523202	Telephone	3,081	2,396	2,465	2,626	2,600	3,400	2,600
523300	Advertising	0	120	60	0	240	240	240
523400	Printing and Binding	2,685	330	684	0	5,000	5,000	5,000
523600	Dues and Fees	510	180	170	215	1,600	1,000	1,600
523700	Education and Training	7,590	738	1,206	0	7,200	4,000	12,000
523701	Business Meetings	174	0	0	0	3,700	2,000	3,700
523800	Licenses	833	1,126	850	800	880	1,200	880
523911	Bank Charges	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**797,736**	**570,643**	**472,136**	**520,895**	**631,320**	**591,640**	**636,120**

SOLID WASTE ENTERPRISE FUND (540-4520) continued ►

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

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	375	1,206	781	702	6,300	6,300	6,300
531106	Supplies-Pesticides and Herbicides	7	7	0	30	300	300	300
531107	Supplies-Specialized Dept	6,391	10,303	15,746	9,428	36,000	30,000	36,000
531108	Supplies-Tires and Batteries	14,468	18,010	22,746	20,777	46,500	44,000	46,500
531109	Supplies-Vehicles and Equipment	58,659	72,914	94,291	40,968	48,000	50,000	48,000
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	0	0	0	1,085	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531115	Supplies - Batteries	513	434	860	282	1,500	1,500	1,500
531270	Gasoline	46,546	77,682	53,006	54,572	63,000	70,000	63,000
531300	Food-Subsistence and Support	1,323	713	539	244	2,200	2,200	2,200
531400	Books and Periodicals	13	0	0	0	100	0	100
531501	8 Gallon Refuse Bags	26,061	23,806	22,597	23,184	17,050	35,000	24,000
531502	15 Gallon Refuse Bags	51,692	45,287	29,984	35,814	42,000	60,000	55,000
531503	33 Gallon Refuse Bags	28,035	37,073	44,546	23,333	34,650	52,000	48,000
531600	Small Equipment	226	665	166	0	1,100	1,100	1,100
531700	Uniforms and Protective Equipment	4,462	9,404	12,563	11,305	8,700	12,000	10,000
	TOTAL SUPPLIES	**238,771**	**297,504**	**297,824**	**221,723**	**307,400**	**364,400**	**342,000**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	277,323	243,820	251,399	119,800	200,000	200,000	150,000
	TOTAL CAPITAL OUTLAY	**277,323**	**243,820**	**251,399**	**119,800**	**200,000**	**200,000**	**150,000**
	TOTAL OPERATING EXPENSES	**2,585,149**	**2,252,560**	**2,481,031**	**2,196,227**	**2,609,560**	**2,590,970**	**2,618,160**
	NON-OPERATING EXPENSES							
561000	Depreciation	174,294	193,306	195,699	208,433	215,000	215,000	215,000
512850	Annual OPEB Cost	0	0	0	0	0	0	0
551540	Indirect Costs	112,730	150,380	231,440	275,880	367,180	367,180	368,580
574000	Bad Debt Expense	32,651	(6,532)	(7,914)	41,564	0	0	0
581200	Principal-Capital Leases	0	0	0	60,991	63,350	63,350	65,780
582200	Interest-Capital Leases	0	0	11,525	9,264	6,950	6,950	4,480
	TOTAL NON-OPERATING EXPENSES	**319,675**	**337,155**	**430,751**	**596,133**	**652,480**	**652,480**	**653,840**
	TOTAL EXPENSES	**2,904,824**	**2,589,714**	**2,911,781**	**2,792,360**	**3,262,040**	**3,243,450**	**3,272,000**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
982200	Principal to Balance Sheet	0	0	0	60,991	0	0	0
982300	Capital Outlay to Balance Sheet	277,323	243,820	251,399	119,800	200,000	200,000	150,000
	TOTAL NON-OPERATING REVENUE	**277,323**	**243,820**	**251,399**	**180,791**	**200,000**	**200,000**	**150,000**
	TOTAL DIVISION	**2,627,501**	**2,345,895**	**2,660,382**	**2,611,569**	**3,062,040**	**3,043,450**	**3,122,000**
	Retained Earnings	**117,799**	**415,870**	**240,737**	**279,094**	**(308,940)**	**(116,350)**	**(196,900)**
	Accumulated Retained Earnings	**616,731**	**1,032,603**	**1,273,340**	**1,552,434**	**1,038,140**	**1,436,084**	**1,239,184**

FY 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) (1st of 4 Lease Payments) ($30,000)

FY 2022-2023 CAPITAL ITEMS

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

STORMWATER UTILITY FUND (505)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2017-18	STORMWATER UTILITY FUND ACTUAL 2018-19	STORMWATER UTILITY FUND ACTUAL 2019-20	STORMWATER UTILITY FUND REVISED 2020-21	STORMWATER UTILITY FUND ESTIMATE 2021-22	STORMWATER UTILITY FUND REVISED 2021-22	STORMWATER UTILITY FUND ESTIMATE 2022-23
	BEGINNING FUND BALANCE	*15,882,873*	*16,099,480*	*15,788,108*	*17,155,160*	*17,696,050*	*17,868,194*	*19,284,300*
	REVENUES							
334110	Intergovernmental Revenue	0	0	0	0	510,000	0	570,000
344144	Stormwater Utility Fees-2014	600	0	0	0	0	0	0
344145	Stormwater Utility Fees-2015	4,625	0	0	0	0	0	0
344146	Stormwater Utility Fees-2016	9,360	828	0	0	0	0	0
344147	Stormwater Utility Fees-2017	90,257	2,363	300	5,700	0	0	0
344148	Stormwater Utility Fees-2018	1,185,325	62,479	2,451	5,800	0	0	0
344149	Stormwater Utility Fees-2019	0	1,252,676	62,323	2,200	0	0	0
344260	Stormwater Utility Fees-2020	0	0	1,329,437	145,000	5,000	8,500	0
344261	Stormwater Utility Fees-2021	0	0	0	2,051,000	50,000	210,000	5,000
344262	Stormwater Utility Fees-2022	0	0	0	0	2,770,000	3,258,000	50,000
344263	Stormwater Utility Fees-2023	0	0	0	0	0	0	3,258,000
344166	Regional Stormwater Facility Fees	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,290,166**	**1,318,345**	**1,394,511**	**2,209,700**	**3,335,000**	**3,476,500**	**3,883,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	169,715	178,420	140,613	167,500	174,500	150,000	182,360
511200	Temp Salaries and Wages	2,336	2,622	1,610	4,200	4,200	4,200	4,200
511300	Overtime Wages	5,988	4,351	3,766	6,500	4,250	4,250	4,250
512100	Employer Group Insurance	66,781	74,730	56,276	86,750	91,760	85,000	91,800
512200	Social Security (FICA)	10,680	11,130	8,973	10,800	10,810	9,000	11,300
512300	Medicare	2,498	2,603	2,099	2,700	2,600	2,100	2,700
512400	Retirement Contributions	22,791	20,765	12,331	15,100	15,700	13,500	16,410
512401	GASB 68 Pension Expense	0	0	(16,590)	0	0	0	0
512600	Unemployment Insurance	0	0	0	350	350	350	350
512700	Workers Compensation	9,000	6,335	11,474	12,000	9,350	9,350	9,350
	TOTAL PERSONNEL SERVICES	**289,788**	**300,956**	**220,552**	**305,900**	**313,520**	**277,750**	**322,720**
521200	Professional Services	59,744	398,186	281,009	291,880	275,000	275,000	642,700
522204	Repair and Maintenance-Machines and Tools	16	328	0	2,000	2,000	2,000	2,000
522205	Repair and Maintenance-Office Equipment	0	0	0	0	0	0	0
522206	Repair and Maintenance-Vehicles	325	70	3,497	2,000	2,000	2,000	2,000
522210	Repair and Maintenance - Infrastructure	569	96,819	1,095	200,000	200,000	200,000	200,000
522320	Rental of Equipment and Vehicles	192	1,758	1,559	3,000	3,000	3,000	3,000
522500	Contractual Services	9,553	21,580	3,365	10,000	10,000	30,000	20,000
523201	Postage	0	0	46	30	30	30	30
523202	Telephone	1,194	1,088	1,065	1,400	1,400	1,400	1,400
523300	Advertising	30	140	60	200	200	200	200
523400	Printing	406	0	763	550	500	500	500
523450	Signs	0	0	0	500	500	0	0
523600	Dues and Fees	590	587	570	500	500	600	600
523700	Education and Training	5,261	150	87	7,500	10,000	6,000	4,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	50	50	0	200	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**77,929**	**520,756**	**293,116**	**519,760**	**505,330**	**520,930**	**876,630**
531102	Janitorial & Cleaning Supplies	24	29	12	150	150	150	150
531103	Landscape Maintenance Supplies	35	0	0	100	100	0	0
531105	Office Supplies	0	91	50	250	250	250	250
531106	Pesticides, Herbicides, Chemicals	0	5	0	250	250	0	0
531107	Specialized Dept Supplies	2,924	3,464	2,380	11,250	11,250	14,000	15,000
531108	Tires and Batteries	0	0	349	2,000	2,000	2,000	2,000
531109	Vehicle and Equipment Maint Supplies	1,035	4,453	2,151	4,000	4,000	4,000	4,000
531110	Communications Equipment	0	0	8	0	0	0	0
531111	Computer Equipment	0	0	0	450	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531113	Office Equipment and Furniture	0	0	114	100	100	100	100
531115	Batteries	220	112	0	200	200	200	200
531270	Gasoline	6,034	7,993	4,945	10,000	10,000	12,000	10,000

STORMWATER UTILITY FUND (505) continued ►

STORMWATER UTILITY FUND (505) *CONTINUED*

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2017-18	STORMWATER UTILITY FUND ACTUAL 2018-19	STORMWATER UTILITY FUND ACTUAL 2019-20	STORMWATER UTILITY FUND REVISED 2020-21	STORMWATER UTILITY FUND ESTIMATE 2021-22	STORMWATER UTILITY FUND REVISED 2021-22	STORMWATER UTILITY FUND ESTIMATE 2022-23
531300	Food-Subsistence and Support	0	0	90	200	200	200	200
531400	Books and Periodicals	13	0	0	20	20	20	20
531600	Small Equipment	662	2,981	255	4,000	4,000	4,000	4,000
531700	Uniforms and Protective Equip	500	1,857	1,562	2,400	2,400	2,400	2,400
	TOTAL SUPPLIES	**11,446**	**20,985**	**11,916**	**35,370**	**34,920**	**39,320**	**38,320**
541100	Capital Outlay-Sites	0	0	0	0	170,000	0	190,000
541400	Capital Outlay-Infrastructure	401,013	20,500	418,775	870,000	1,100,000	1,100,000	1,700,000
542200	Capital Outlay-Vehicles	98,557	26,659	0	0	0	0	50,100
542301	Capital Outlay-Outdoor Furniture and Equp	0	0	16,625	0	0	0	250,000
	TOTAL CAPITAL OUTLAY	**499,570**	**47,159**	**435,400**	**870,000**	**1,270,000**	**1,100,000**	**2,190,100**
	DIVISION TOTAL	**878,734**	**889,856**	**960,984**	**1,731,030**	**2,123,770**	**1,938,000**	**3,427,770**
	Transfer to Capital Improvements Fund	11,000	32,885	21,885	0	0	0	0
	Transfer from Cemetery Cap Imp Fund	(12,000	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
	Transfer from General Fund	0	0	(1,290,000)	0	0	0	0
	Indirect Costs	314,490	330,400	375,590	372,240	436,190	436,190	463,390
	Depreciation	372,458	407,325	405,389	425,650	446,900	405,000	405,000
	Annual OPEB Cost	0	0	0	0	0	0	0
	Bad Debt Expense	8,447	7,909	(3,402)	0	0	0	0
581200	Principal-Capital Leases	0	0	0	19,950	20,590	20,590	20,000
582200	Interest-Capital Leases	0	0	0	1,940	1,300	1,300	640
	TOTAL EXPENSES	**1,573,129**	**1,656,375**	**458,448**	**2,538,810**	**3,016,750**	**2,789,080**	**4,304,800**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
	Capital to Balance Sheet	499,570	26,659	430,988	870,000	1,270,000	1,100,000	2,190,000
	TOTAL NON-OPERATING REVENUE	**499,570**	**26,659**	**430,988**	**870,000**	**1,270,000**	**1,100,000**	**2,190,000**
	TOTAL DIVISION	**1,073,559**	**1,629,716**	**27,459**	**1,668,810**	**1,746,750**	**1,689,080**	**2,114,800**
	Retained Earnings	**216,607**	**-311,371**	**1,367,052**	**540,890**	**1,588,250**	**1,787,420**	**1,768,200**
	ENDING FUND BALANCE	**16,099,480**	**15,788,109**	**17,155,160**	**17,696,050**	**19,284,300**	**19,655,614**	**21,052,500**

FY 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: S. Columbia Mutli-use Path bioswale construction ($200,000) (541400)
Stormwater: Additional bioswale construction project ($400,000) (541400)
Stormwater: Storm Water Capital Project Funding ($500,000) (541400)

FY 2022-2023 CAPITAL ITEMS

Stormwater: Drainage Dump Truck Replacement (5th of 5 Lease Payments) ($22,000)
Stormwater: F250 Crew Cab Truck (1st of 3 Lease Payments) ($16,700) (542200)
Stormwater: Roadway Milling ($100,000) (522210)
Stormwater: FEMA Grant Matching Funds ($190,000) (541100)
Stormwater: S. Columbia Mutli-use Path Bioswale Construction ($200,000) (541400)
Stormwater: Additional Bioswale Construction Project ($400,000) (541400)
Stormwater: Storm Water Capital Project Funding ($1,100,000) (541400) (Park Drive, N. Decatur Road, Derrydown Way and/or Brower Street)
Stormwater: Ebster Vault Clean Out ($250,000) (542301)

CONFERENCE CENTER/PARKING DECK FUND (555)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	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 ACTUAL 2020-21	CONF CTR/ DECK FUND ESTIMATE 2021-2022	CONF CTR/ DECK FUND REVISED 2021-2022	CONF CTR/ DECK FUN ESTIMATE 2022-2023
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	164,159	0	0	0	0
Depreciation/Amoritization	296,791	253,677	22,679	13,072	70,150	15,000	15,000
Total	**296,791**	**253,677**	**186,838**	**13,072**	**70,150**	**15,000**	**15,000**
OTHER USES							
Transfer to (from)							
Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(184,045)	(163,690)	(164,159)	(128,453)	(131,250)	(225,000)	(225,000)
Capital Improvements Fund	0	0	0	0	0	0	0
Principal to Balance Sheet	0	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	184,045	163,690	0	128,453	131,250	225,000	225,000
Sale of General Fixed Assets							
Total Net Assets	**572,879**	**319,201**	**296,522**	**283,450**	**156,222**	**268,450**	**141,222**

HOTEL/MOTEL TAX FUND (275)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	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 ACTUAL 2020-21	HOTEL/MOTEL TAX FUND ESTIMATE 2021-22	HOTEL/MOTEL TAX FUND REVISED 2021-22	HOTEL/MOTEL TAX FUND ESTIMATE 2022-23
BEGINNING FUND BALANCE	*0*	*0*	*0*	*0*	*0*	*0*	*0*
REVENUES							
Taxes	643,963	802,873	875,513	685,082	700,000	1,200,000	1,200,000
EXPENDITURES							
Decatur Tourism Bureau	184,045	330,962	383,037	299,723	306,250	525,000	525,000
Transfer to Conference Center/TPD	184,045	163,690	164,158	128,453	131,250	225,000	225,000
Transfer to General Fund	275,874	308,221	328,318	256,906	262,500	450,000	450,000
To Fund Balance	0	0	0		0	0	0
ENDING FUND BALANCE	**0**	**0**	**0**	**0**	**0**	**0**	**0**

TREE BANK FUND (260)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2017-18	TREE BANK FUND ACTUAL 2018-19	TREE BANK FUND ACTUAL 2019-20	TREE BANK FUND ACTUAL 2020-21	TREE BANK FUND ESTIMATE 2021-22	TREE BANK FUND REVISED 2021-22	TREE BANK FUND ESTIMATE 2022-2023
BEGINNING FUND BALANCE	*194,194*	*62,151*	*62,674*	*63,154*	*66,554*	*57,258*	*56,718*
REVENUES							
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	2,481	8,299	480	3,504	600	(540)	600
EXPENDITURES							
Cont. Services	0	66	0	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	134,524	0	0	9400	0	0	0
R&M Machines & Tools	0	7,710	0	0	0	0	0
TOTAL EXPENDITURES	**134,524**	**7,776**	**0**	**9,400**	**0**	**0**	**0**
Reserve for Tree Plantings	62,151	34,783	481	29,187	35,683	28,647	29,247
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	(132,043)	589	480	28,706	35,202	22,194	25,846
ENDING FUND BALANCE	**62,151**	**62,674**	**63,154**	**57,258**	**67,154**	**56,718**	**57,318**
Reserved For Tree Plantings	62,151	34,783	481	29,187	35,683	28,647	29,247
Unreserved Fund Balance	(0)	27,891	62,673	28,071	31,471	28,071	28,071

CONFISCATED DRUG FUND (210)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2017-18	CONFISCATED DRUG FUND ACTUAL 2018-19	CONFISCATED DRUG FUND ACTUAL 2019-20	CONFISCATED DRUG FUND ACTUAL 2020-21	CONFISCATED DRUG FUND ESTIMATE 2021-22	CONFISCATED DRUG FUND REVISED 2021-22	CONFISCATED DRUG FUND ESTIMATE 2022-2023
BEGINNING FUND BALANCE	*12,083*	*15,608*	*15,062*	*15,065*	*10,465*	*22,326*	*22,286*
REVENUES							
Interest	6	7	3	1	0	0	0
Confiscated Currency	4,080	0	0	12,050	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	561	553	0	63	0	0	0
Other Contractual Services	0	0	0	4,600	0	0	0
Supplies - Specialized Dept	0	0	0	127	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	40	50
To Fund Balance	3,525	(546)	3	7,261	0	(40)	(50)
ENDING FUND BALANCE	**15,608**	**15,062**	**15,065**	**22,326**	**10,465**	**22,286**	**22,236**

COMMUNITY GRANTS FUND (220)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		GRANT FUND ACTUAL 2017-18	GRANT FUND ACTUAL 2018-19	GRANT FUND ACTUAL 2019-20	GRANT FUND ACTUAL 2020-21	GRANT FUND ESTIMATE 2021-22	GRANT FUND REVISED 2021-22	GRANT FUND ESTIMATE 2022-23
	BEGINNING FUND BALANCE	*31,495*	*75,451*	*65,496*	*65,496*	*65,496*	*65,496*	*294,496*
	REVENUES							
	Intergovernmental	127,186	0	0	0	0	250,000	0
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	0	0	0	0	0	0	0
	21-C Program Fees	0	0	0	0	0	0	0
	REVENUE TOTAL	**127,186**	**0**	**0**	**0**	**0**	**250,000**	**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	0	0	0	0	0	21,000	23,000
521300	Technical Services	0	0	0	0	0	0	0
522206	R & M Vehicles - Outside Labor	0	0	0	0	0	0	0
522500	Other Contractual Services	146,563	9,955	0	0	0	0	200,000
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	**146,563**	**9,955**	**0**	**0**	**0**	**21,000**	**223,000**
	SUPPLIES							
531102	Janitorial	0	0	0	0	0	0	0
531104	Supplies - Misc Maintenance	0	0	0	0	0	0	0
531105	Supplies - Office	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	0	0	0	0	0
531109	Supplies - Vehicles	0	0	0	0	0	0	0
531110	Supplies - Communications	0	0	0	0	0	0	0
531111	Supplies - Computer Equip.	0	0	0	0	0	0	0
531112	Supplies - Computer Software	0	0	0	0	0	0	0
531114	Outdoor Furniture & Equipment	0	0	0	0	0	0	0
	TOTAL SUPPLIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
542200	Vehicles	0	0	0	0	0	0	0
542400	Computers	0	0	0	0	0	0	0
541100	Sites	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	EXPENDITURE TOTAL	**146,563**	**9,955**	**0**	**0**	**0**	**21,000**	**223,000**
	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	63,333	0	0	0	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	OTHER USES TOTAL	**63,333**	**0**	**0**	**0**	**0**	**0**	**0**
	To (From) Fund Balance	43,956	(9,955)	0	0	0	229,000	(223,000)
	Ending Fund Balance	75,451	65,496	65,496	65,496	65,496	294,496	71,496
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	75,451	65,496	65,496	65,496	65,496	294,496	71,496

FY 2021-2022 ITEMS
Public Art at Publix Shopping Center ($250,000)

FY 2022-2023 ITEMS
Skate Park Equipment Replacement ($200,000)

CORONAVIRUS RELIEF FUND (221)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		CORONAVIRUS RELIEF FUND ACTUAL 2019-20	CORONAVIRUS RELIEF FUND ACTUAL 2020-2021	CORONAVIRUS RELIEF FUND ESTIMATE 2021-2022
	BEGINNING FUND BALANCE			
	REVENUES			
	Intergovernmental	0	2,914,440	0
	Interest	0	0	0
	Misc. Revenues	0	0	0
	REVENUE TOTAL	**0**	**2,914,440**	**0**
	EXPENDITURES			
	PERSONNEL SERVICES			
511100	Regular Salaries & Wages	0	0	0
511200	Temp Salaries & Wages	0	0	0
511300	Overtime - Salaries	0	0	0
511300	Group Insurance	0	0	0
512200	FICA	0	0	0
512300	Medicare	0	0	0
512400	Retirement	0	0	0
512600	Unemployment Insurance	0	0	0
512700	Workers' Comp	0	0	0
512901	CARES Public Safety Reimbursement	0	1,494,779	0
	TOTAL PERSONNEL SERVICES	**0**	**1,494,779**	**0**
	OTHER SERVICES AND CHARGES			
521200	Professional Services	0	0	0
521300	Technical Services	0	0	0
522201	R & M - Building & Fixed Equipment	0	0	0
522202	R & M - Communication	0	0	0
522206	R & M Vehicles - Outside Labor	0	0	0
522310	Rental of Land & Bldgs.	0	0	0
522321	Auto Allowance	0	0	0
522500	Other Contractual Services	0	300,925	0
523111	Computer Equipment	0	0	0
523112	Computer Software	0	0	0
523400	Printing and Binding	0	0	0
523600	Dues & Fees	0	0	0
523700	Training Expenses	0	0	0
523701	Business Meetings Expenses	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**0**	**300,925**	**0**
	SUPPLIES			
531102	Janitorial	0	0	0
531104	Supplies - Misc Maintenance	0	0	0
531105	Supplies - Office	0	0	0
531107	Specialized Departmental Supplies	0	12,848	0
531109	Supplies - Vehicles	0	0	0
531110	Supplies - Communications	0	0	0
531111	Supplies - Computer Equip.	0	889	0
531112	Supplies - Computer Software	0	0	0
531114	Outdoor Furniture & Equipment	0	0	0
	TOTAL SUPPLIES	**0**	**13,736**	**0**
	CAPITAL OUTLAY			
542101	Communications Equipment	0	0	0
541301	Capital Outlay Buildings	0	205,000	0
542102	Office Machines/Equipment	0	0	0
542200	Vehicles	0	0	0
542400	Computers	0	0	0
542401	Computer Systems Software	0	0	0
542500	Misc. Capital Outlay	0	0	0
541100	Sites	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**205,000**	**0**
	EXPENDITURE TOTAL	**0**	**2,014,440**	**0**
	OTHER USES			
	Refunds	0	0	0
	Transfer from (to) General Fund	0		0
	Transfer from (to) Small Business Relief Fund	0	(900,000)	0
	Transfer from Capital Improvement Fund	0	0	0
	OTHER USES TOTAL	**0**	**(900,000)**	**0**
	To (From) Fund Balance	**0**	**0**	**0**
	Ending Fund Balance	**0**	**0**	**0**

AMERICAN RESCUE PLAN ACT FUND (222)

2021-2022 Revised and 2022-2023 Adopted Budget Estimates

		AMERICAN RESCUE PLAN PLAN ACT FUND ESTIMATE 2021-22	AMERICAN RESCUE PLAN PLAN ACT FUND REVISED 2021-22	AMERICAN RESCUE PLAN PLAN ACT FUND ESTIMATE 2022-23
	BEGINNING FUND BALANCE	*0*	*0*	*4,737,910*
	REVENUES			
	Intergovernmental	0	4,797,910	4,797,910
	Interest	0	0	0
	Misc. Revenues	0	0	0
	REVENUE TOTAL	**0**	**4,797,910**	**4,797,910**
	EXPENDITURES			
	PERSONNEL SERVICES			
511100	Regular Salaries & Wages	0	0	0
511200	Temp Salaries & Wages	0	0	0
511300	Overtime - Salaries	0	0	0
511300	Group Insurance	0	0	0
512200	FICA	0	0	0
512300	Medicare	0	0	0
512400	Retirement	0	0	0
512600	Unemployment Insurance	0	0	0
512700	Workers' Comp	0	0	0
512901	CARES Public Safety Reimbursement	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES			
521200	Professional Services	0	0	0
521300	Technical Services	0	0	0
522201	R & M - Building & Fixed Equipment	0	0	0
522202	R & M - Communication	0	0	0
522206	R & M Vehicles - Outside Labor	0	0	0
522310	Rental of Land & Bldgs.	0	0	0
522321	Auto Allowance	0	0	0
522500	Other Contractual Services	0	0	0
523111	Computer Equipment	0	0	0
523112	Computer Software	0	0	0
523400	Printing and Binding	0	0	0
523600	Dues & Fees	0	0	0
523700	Training Expenses	0	0	0
523701	Business Meetings Expenses	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**0**	**0**	**0**
	SUPPLIES			
531102	Janitorial	0	0	0
531104	Supplies - Misc Maintenance	0	0	0
531105	Supplies - Office	0	0	0
531107	Specialized Departmental Supplies	0	35,000	35,000
531109	Supplies - Vehicles	0	0	0
531110	Supplies - Communications	0	0	0
531111	Supplies - Computer Equip.	0	0	0
531112	Supplies - Computer Software	0	0	0
531114	Outdoor Furniture & Equipment	0	0	0
	TOTAL SUPPLIES	**0**	**35,000**	**35,000**
	CAPITAL OUTLAY			
541200	Site Improvements	0	0	3,000,000
541301	Capital Outlay Buildings	0	0	0
541400	Infrastructure	0	0	5,741,260
542101	Communications Equipment	0	0	
542102	Office Machines/Equipment	0	0	0
542200	Vehicles	0	0	0
542400	Computers	0	25,000	115,000
542401	Computer Systems Software	0	0	0
542500	Misc. Capital Outlay	0	0	0
541100	Sites	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**25,000**	**8,856,260**
	EXPENDITURE TOTAL	**0**	**60,000**	**8,891,260**
	Refunds	0	0	0
	Transfer from (to) General Fund	0	0	0
	Transfer from (to) Small Business Relief Fund	0	0	0
	Transfer from Capital Improvement Fund	0	0	0
	OTHER USES TOTAL	**0**	**0**	**0**
	To (From) Fund Balance	0	4,737,910	(4,093,350)
	Ending Fund Balance	**0**	**4,737,910**	**644,560**

FY 2021-2022 CAPITAL ITEMS

ARPA: Municipal Court Technology Upgrades ($25,000) (542400)

FY 2022-2023 CAPITAL ITEMS

ARPA: Athletic Field and Track at Legacy Park ($3,000,000) (541200)

ARPA: South Housing Village Public Infrastructure ($3,741,260) (541400)

ARPA: Storm Water Infrastructure Improvements ($2,000,000) (541400)

ARPA: Hybrid Meeting Technology at Decatur Recreation Center ($115,000) (542400)



City of Decatur®

Appendix A
Glossary

Budget FY 2022-2023

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.

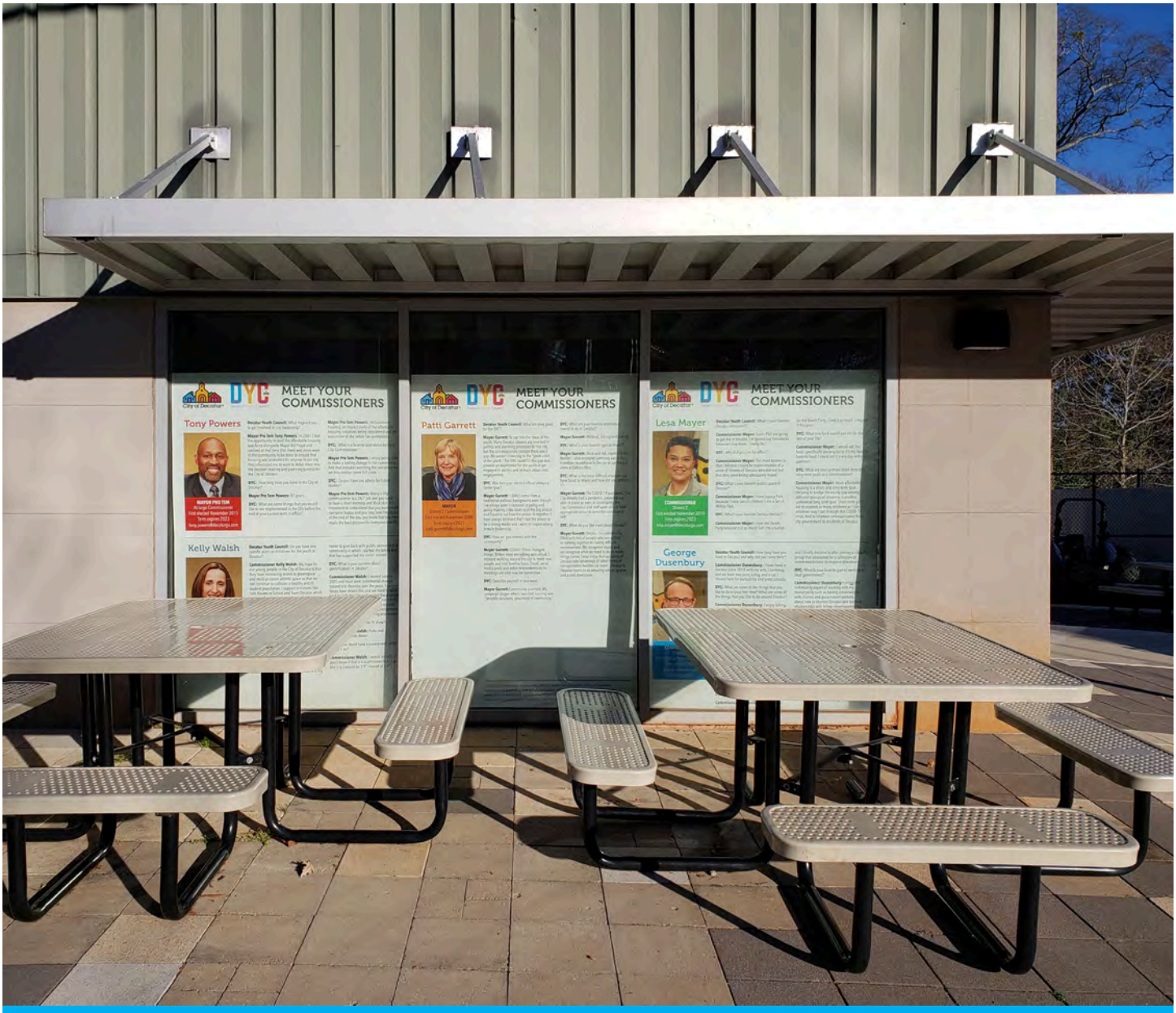
TAXES – Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

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 2022-2023

Financial Policies

I. Purpose and Objective

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

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

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

II. Operating Budget

A. Preparation

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

1. Proposed Budget – A proposed budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and state budget laws.

    a. The budget shall include (1) revenues, (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs, and (5) capital and other (non-capital) costs.

    b. The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Commission by the City Manager, a copy will be made available for public inspection at City Hall and advertised in a local newspaper of general circulation. No earlier than seven days after the proposed budget is transmitted to the

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

c. The City Commission, prior to the first day of the fiscal year, will adopt an annual budget at a public meeting. The annual budget shall be advertised at least one week prior to the meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Commission for its review with sufficient time given for the City Commission to address policy and fiscal issues.

2. Adoption – The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and for each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

B. Balanced Budget

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

C. Planning

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

D. Reporting

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

E. Control and Accountability

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

F. Performance Measures

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

G. Budget Transfers

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

III. Capital Budget Policies and Capital Improvement Plan

A. Scope

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

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

B. Control

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

C. Program Planning

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

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

D. Timing

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

E. Reporting

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

IV. Debt

A. Policy Statement

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

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

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

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

B. Conditions for Using Debt

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

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

C. Sound Financing of Debt

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

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

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

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

1. **Responsibility** – The City Manager shall be responsible for reviewing the requirements and responsibilities of the City under the Policy with bond counsel on or before the closing date of any Debt issued by the City to include preparation of disclosure documents such as the Preliminary Official Statement. Proper personnel shall have the opportunity to review the Preliminary Official Statement for completeness and accuracy. Continuing disclosure obligations shall also be met.

2. **Dissemination and Training** – The policy shall be disseminated to all relevant personnel in the City and to the auditor. Appropriate training will be provided to all personnel directly involved in the administration of tax-exempt debt to ensure they comply with the provisions of the Policy. The City Manager shall consult as appropriate with qualified attorneys with respect to the content of such training.

3. **Review** – The policy shall be reviewed and revised annually by the City Manager and redistributed to all relevant personnel in the City and to the auditor as needed. The City Manager shall annually conduct a due diligence review of all Debt currently outstanding to ensure proper compliance with each of the provisions of the Policy. If the City Manager discovers non-compliance with any provisions of the Policy, steps necessary to correct the noncompliance will be taken within ten (10) business days of the conclusion of the annual due diligence review. Records of all corrective action taken shall be retained in accordance with the Policy.

4. **Provisions**

    a. Record Keeping – All records relating to the Debt needed to comply with Section 6001 of the Internal Revenue Code of 1986, as amended (the "Code") shall be maintained. These records shall be kept in paper or electronic form and shall include, among other things, (i) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (ii) documents evidencing the expenditure of the proceeds of the Debt, (iii) documentation evidencing the use of Debt-financed property by public and private entities (e.g., copies of management contracts, leases and research agreements) and (iv) documentation pertaining to any investment of Debt proceeds (including the purchase and sale of securities, SLG subscriptions, yield calculations for each class of investments, actual investment income received from the investment of the proceeds of the Debt, guaranteed investment contracts and rebate calculations. Such records must be maintained as long as the Debt is outstanding, plus three years after the final payment or redemption date of the respective Debt.

    b. Use of Proceeds – A list of all property financed with the proceeds of the Debt shall be created and maintained. The use of such property shall be monitored to ensure that such use does not constitute "private business use" within the meaning of the Code. Without limiting the foregoing, each contract, including but not limited to management contracts and leases, relating to such property shall be reviewed by legal counsel prior to the execution of such contract. The list of property shall be reviewed at least annually to ensure that none of the property has been sold.

    c. Remedial Action- In the event that property financed with the proceeds of the Debt is used in a manner that constitutes "private business use" or the property is sold, the remediation provisions of Treasury Regulation § 1.141-12 shall be carried out in consultation with bond counsel.

    d. Yield Restriction- If bond counsel advises that a fund or account needs to be yield restricted (i.e., not invested at a yield in excess of the Debt), the moneys on deposit in such fund or account shall be invested in United States Treasury Obligations – State and Local Government Series, appropriate "yield reduction payments" shall be made if permitted by the Code

or the City Manager shall establish other procedures to ensure that such fund or account is yield restricted.

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

V. Accounting, Audits, and Financial Reporting

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

A. Accounting Records and Reporting

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

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

B. Auditing

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

C. Simplified Fund Structure

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

D. Financial Reporting

As a part of the audit, the auditor shall assist with the preparation of the required Comprehensive Annual Financial Report (CAFR). The CAFR shall be prepared in accordance with generally accepted accounting principles. The CAFR will be presented in a way to communicate effectively with citizens about the financial affairs of the City. The CAFR shall be made available to the elected officials, creditors, and citizens. In addition, two sets are maintained with the City's records.

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

VI. Revenues

A. Characteristics

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

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

c. Payment Arrangements. Partial payment arrangements may be authorized by City staff. After the due date, waivers of penalties or interest may be authorized by management if the payer has provided required justification and meets eligibility criteria.

d. Enforcement Techniques. Collection techniques shall include but are not limited to second notices, emails, follow-up letters, certified mailings, and phone campaigns. City staff may use skip-tracing tools to find alternate contact information for delinquent payers. Such tools shall be used only to support compliance with tax, licensing, or other legal requirements. Site visits are also authorized for delinquent commercial accounts and, if necessary, chronically delinquent residential accounts. Amounts that remain past due are subject to liens, levies, or citations depending on the category of the debt. The City does not impose padlock levies against businesses for delinquent taxes.

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

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

B. Issues

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

1. **Non-Recurring Revenues** – One-time or non-recurring revenues shall not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and will not be used for budget balancing purposes.

2. **Property Tax Revenues** – All real and business personal property located within the City shall be valued at 50% of the fair market value for any given year based on the current appraisal supplied to the City by the DeKalb County Board of Tax Assessors.

3. **User-Based Fees and Service Charges** – For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset by a fee where possible. There will be an annual review of fees and charges to ensure that the fees provide adequate coverage of cost.

The City Commission shall set schedules of fees and charges.

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

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

C. Tax Administration

The city does not abate or cancel taxes. Property taxes may be reduced or di-

vested 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 $25000, 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 Attorney, City Manager, Assistant City Manager, a Department Head, Personnel Officer, or Payroll Clerk. The City shall not use a vendor for services in an operating department who is a member of the immediate family of an employee of that operating department.

3. **Request for Proposal**
   It is suggested that, whenever appropriate, a Request For Proposal (RFP) process be used for procuring products and services. The RFP should specify the service, evaluation criteria, and terms and conditions required by the City. Large purchases should be advertised in the legal organ and other venues as time and advertising funds allow.

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

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

6. **Equal Opportunity**
   The City of Decatur will provide an equal opportunity for all businesses to participate in City contracts regardless of actual or perceived race, color, religion, national origin, ancestry, sex, sexual orientation, gender identity,

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

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

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

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

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

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

C. Decentralization of Purchasing Authority

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

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

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

D. Purchase Order (PO)

Purchase orders are not required by the City. If a vendor requires a purchase order,

a PO cannot cannot be issued unless sufficient funds are available in the budget. The following is the established City procedure if a purchase order is required:

1. An item or service is required and sufficient funds exist in the approved budget to cover the cost of the item or service.
2. The item or service is ordered by a department.
3. The item or service is received and verified by the department.
4. The department is invoiced by a vendor for the required item or service.
5. A PO is prepared and the invoice is attached. The departmental purchasing authority must certify that funds are available to cover the cost of the purchase.
6. The PO is approved by the departmental purchasing authority.
7. The invoice and PO are reviewed by the bookkeeper or designee.
8. The invoice and PO are reviewed and authorized by the City Manager and/or the City Manager's designee.
9. Payment to the vendor is generated.

E. Petty Cash

Petty cash is used to make small cash disbursements for those purchases that must be made quickly and without prior notice on a contingency basis.

Each department has a petty cash expense account. Petty Cash is incurred as an expense for each department. 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 check request must be submitted for the department's purchases and cash box replenished and balanced.

F. City Credit Cards

1. General

   For the purpose of this policy, the term 'credit card' equates to 'financial transaction card' as defined by O.C.G.A. § 16-9-30.

   Each City Commissioner and the City Manager will be issued a city credit card. Per City Manager approval, management level employees will be issued a city credit card. The credit card is to be used for ***City business only*** to pur-

chase 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 transfer between related departments under the same control (Police and Fire, for example) may, if desired, be treated as a transfer rather than sale. That is, the asset is recorded under the new Department with original acquired date and funding amount.

   A fixed asset form must be sent to the 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 can-

not 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 2022-2023

ASSIGNMENT OF CLASSES TO SALARY RANGES

Effective July 1, 2022

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 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 Engineering Inspector Fire Inspector HR Generalist Master Police Officer Planner Police Investigator Security Planner & Procurement Administrator Special Events Coordinator

continued ►

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
11	53,040	86,944	Chief Court Clerk Facilities Operations Manager Revenue Manager
12	55,723	91,354	Business Development Manager Energy & Sustainability Manager Fire Sergeant Lifelong Community Program Manager Operations Analyst Police Sergeant Project Manager Urban Naturalist
13	58,552	95,992	
14	61,506	100,838	Communications Manager/PIO Community Education & Information Officer Fire Lieutenant Police Lieutenant Project Civil Engineer Tourism Manager
15	64,626	105,934	
16	67,912	111,301	Accountant Asst. Active Living Director Asst. Children & Youth Services Director Fire Captain Police Captain
17	71,365	116,938	Asst. Fire Chief Building Official Development Services Manager Facilities Superintendent Sanitation Services Superintendent
18	74,984	122,866	Senior Engineer Senior Transportation Engineer
19	78,770	129,085	Active Living Director Children & Youth Services Director City Clerk & Budget Director Deputy Fire Chief Deputy Police Chief Deputy Public Works Director Equity & Engagement Director
20	82,762	135,616	Human Resources Director
21	86,944	142,480	
22	91,353	149,328	Finance Director Fire Chief Planning & Economic Development Director Police Chief
23	95,992	157,269	
24	100,838	165,235	Assistant City Manager

CITY OF DECATUR SALARY RATE TABLE Effective July 1, 2022

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, 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
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

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
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, Engineering Inspector, HR Generalist, Master Police Officer, Planner, Police Investigator,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: Chief Court Clerk, Facilities Operations Manager, Revenue Manager**																				
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: Business Development Manager, Energy & Sustainability Manager, Lifelong Community Program Manager, Operations Analyst, Police Sergeant, Project Manager, Urban Naturalist**																				
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, Tourism Manager**																				
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: None**																				
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
RANGE 16	**Position Titles: Accountant, Asst Active Living Dir, Asst Children & Youth Services Dir, Fire Captain (Administrative), 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

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE 17	**Position Titles: Assistant Fire Chief, Building Official, Development Services Manager, Facilities Superintendent, Sanitation Services Superintendent**																				
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: Senior Engineer, Senior Transportation Engineer**																				
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: Active Living Director, Children & Youth Services Director, City Clerk, Deputy Fire Chief, Deputy Police Chief, Deputy Public Works Director, Equity & Engagement Director**																				
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: HR 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: None**																				
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: Finance Director, Fire Chief, Planning & Economic Development Director, Police Chief**																				
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: None**																				
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
RANGE 24	**Position Titles: Assistant City Manager**																				
ANNUAL	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	161,200	165,235
WEEKLY	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	3,100.00	3,177.60
HRLY	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	77.50	79.44
MTHLY	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	13,433	13,770

AUTHORIZED PERSONNEL

CITY OF DECATUR 2022-2023 ADOPTED BUDGET

	FY 20-21		FY 21-22		FY 22-23	
	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		1	
Equity & Engagement Director	-		-		1	
Communications Manager/PIO					1	
Digital Media Specialist					1	
City Attorney		1		1		1
Graduate Intern/Local Govement Management Fellow		-		1		1
Records Specialist		1		1		1
Content Editor/Writer						1
	5	**2**	**5**	**3**	**8**	**4**
FIRE & RESCUE						
Fire Chief		1		1		1
Deputy Fire Chief	1		1		1	
Assistant Fire Chief	1		1		1	
Administrative Captai		-	-		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**	**40**	**15**
ADMINISTRATIVE SERVICES						
Assistant City Manager	1		1		1	
HR Director	1		1		1	
HR Generalist	2		2		3	
Administrative Assistant	1		1		1	
Finance Director	1		1		1	
Revenue Supervisor	1		1		1	
Revenue Officer	3		3		3	
Accounting Director	1		-		-	
Accountant	-		1		1	1
Accounting Specialist	2		2		2	

	FY 20-21		FY 21-22		FY 22-23	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Chief Court Clerk	1		1		1	
Court Clerk	2		2		2	
Graduate Intern		1		1		1
Payroll Clerk		1		1		1
Customer Service Clerk		2		2		2
Intern		2		2		2
Chief Judge		1		1		1
Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	16	**15**	**16**	**15**	**17**	**15**
COMMUNITY & ECONOMIC DEVELOPMENT						
Assistant City Manager	1		1		1	
Planning & Economic Development Director	1		1		1	
Senior Planner	1		1		-	
Planner	1		1		3	
Business Development Manager	-		-		1	
Downtown Programs Manager	1		1		-	
Lifelong Community Program Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Communications Manager/PIO	1		1		-	
Digital Media Specialist	-		1		-	
Tourism Manager	-		-		1	
Community Information Services & Volunteer Coordinator	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		-		-
Content Writer		-		1		-
Planning Intern		1		1		1
	11	**7**	**12**	**7**	**11**	**6**
ACTIVE LIVING						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Facilities Operations Manager	-		-		1	
Program Supervisor	5		5		6	
Program Assistant	3		3		3	

City of Decatur®

	FY 20-21		FY 21-22		FY 22-23	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Program Leader		18		16		19
Specialized Instructor		40		40		38
Receptionist		3		3		3
Front Desk Attendant		10		10		6
	11	**72**	**11**	**70**	**13**	**67**
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		9		9	
Administrative Assistant	1		1		1	
After-School Counselor		59		49		43
Instructor		34		3		34
Junior Counselor		3		3		3
Lead Counselor		10		10		8
Summer Camp Counselor		16		22		22
Technology Support Staff		1		1		1
Technology Instructor		9		8		-
Technology Coordinator		1		1		-
	15	**133**	**14**	**128**	**14**	**111**
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Deputy Public Works Director	-		1		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
Urban Naturalist	-		-		1	
DE&C Director	1		-		-	
Development Services Manager	-		1		1	
Senior Engineer	1		1		1	
Senior Transportation Engineer	-		1		1	
Building Official	1		1		1	
Project Civil Engineer	1		1		1	
Project Manager	1		1		1	
Energy & Sustainability Manager	-		1		1	
Building Inspector	1		1		1	
Engineering Inspector	1		1		1	
Arborist	1		2		2	

	FY 20-21		FY 21-22		FY 22-23	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Planning & Zoning Technician	1		1		1	
Codes Enforcement Officer	1		1		1	
Crew Supervisor	5		5		5	
Crew Leader	2		2		2	
Crew Worker	19		19		20	
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**	**77**	**16**	**79**	**16**
POLICE						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	5		5		5	
Police Sergeant	7		7		7	
Police Investigator	4		4		4	
Community Education & Information Manager	1		1		1	
Police Officer, MPO	25		25		25	
Communications Officer	9		9		10	
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
Evidence Custodian		1		-		1
School Crossing Guard Manager		-		-		1
School Crossing Guard		37		40		40
	60	**41**	**60**	**43**	**61**	**45**
TOTAL	**230**	**301**	**234**	**297**	**243**	**279**



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City of Decatur®

Appendix D
Salary Survey

Budget FY 2022-2023

A comprehensive salary survey was conducted in February 2022. 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 2022 Municipal Wage and Salary Survey report.

Crew Worker

CITY	MIN	MAX
Alpharetta	$38,903	$68,081
Gwinnett County	$36,210	$57,936
Suwanee	$35,721	$55,367
Decatur	**$32,365**	**$53,040**
Chamblee *	$29,037	$51,542
Lawrenceville *	$33,593	$51,115
Newnan	$31,886	$49,462
Roswell	$30,909	$49,421
Snellville	$22,868	$47,133
Acworth	$30,306	$45,448
Hapeville	$29,120	$44,120
DeKalb County *	$31,200	$42,576
Marietta	$25,251	$39,333
Gainesville	$25,334	$39,312
East Point	$31,200	$36,191
Median Salary	**$31,200**	**$49,421**
Avg. Market Salary	**$30,927**	**$48,672**

Communications Officer (E911) I & II

CITY	MIN	MAX
Alpharetta	$42,794	$74,033
Decatur	**$37,544**	**$67,912**
Gwinnett County	$40,480	$64,768
DeKalb County *	$36,102	$63,993
Lawrenceville *	$38,957	$62,279
Roswell	$36,046	$57,658
Snellville	$30,000	$56,010
Newnan	$35,818	$55,536
Suwanee	$35,721	$55,367
Chamblee *	$35,589	$55,162
Hapeville	$31,512	$50,018
Clayton County *	$32,395	$49,421
East Point	$31,200	$48,498
Median Salary	**$35,704**	**$56,010**
Avg. Market Salary	**$36,700**	**$58,512**

Sanitation Equipment Operator I&II

CITY	MIN	MAX
Decatur	**$37,544**	**$61,506**
Newnan	$38,002	$58,885
Roswell	$36,046	$57,658
Acworth	$36,878	$55,307
Gainesville	$35,651	$55,245
DeKalb County *	$34,377	$53,283
Villa Rica	$32,138	$51,421
Marietta	$32,178	$50,107
Chamblee *	$29,037	$45,011
East Point	$31,200	$41,895
Median Salary	**$35,014**	**$54,264**
Avg. Market Salary	**$34,305**	**$53,032**

Administrative Assistant

CITY	MIN	MAX
Alpharetta	$42,794	$74,033
Chamblee *	$33,259	$72,301
Dunwoody	$42,917	$68,667
Lawrenceville *	$38,957	$65,432
Decatur	**$39,437**	**$64,626**
Roswell	$38,938	$62,254
Suwanee	$39,429	$61,115
DeKalb County *	$37,830	$58,638
Brookhaven *	$36,026	$57,637
Clayton County *	$34,472	$57,366
Snellville	$32,178	$57,356
Lilburn *	$38,230	$57,346
Sandy Springs *	$36,026	$54,038
Villa Rica	$33,745	$53,992
Acworth	$35,110	$52,666
Marietta	$33,717	$52,603
Fayetteville *	$30,950	$52,499
Gwinnett County	$32,291	$51,665
East Point	$32,650	$50,923
Hapeville	$31,512	$50,018
Newnan	$31,886	$49,462
Gainesville	$30,846	$47,778
Median Salary	**$34,791**	**$57,351**
Avg. Market Salary	**$35,600**	**$57,837**

Court Clerk

CITY	MIN	MAX
Marietta	$55,515	$85,821
Decatur	**$50,482**	**$82,763**
Suwanee	$53,028	$82,194
East Point	$50,651	$80,000
Acworth	$49,504	$74,256
Chamblee *	$46,634	$72,301
Gainesville	$44,678	$71,448
Alpharetta	$38,903	$68,081
Lawrenceville *	$35,293	$65,432
Snellville	$32,178	$58,505
Hapeville	$36,337	$54,074
Villa Rica	$33,745	$53,992
Gwinnett County	$32,291	$51,665
Newnan	$31,886	$49,462
Clayton County *	$30,825	$49,421
Median Salary	**$38,903**	**$68,081**
Avg. Market Salary	**$41,463**	**$66,628**

Active Living Program Supervisor

CITY	MIN	MAX
Alpharetta	$51,780	$90,097
East Point	$50,651	$80,000
Decatur	**$48,048**	**$78,770**
Roswell	$45,406	$72,613
Gwinnett County	$45,163	$72,262
Gainesville	$42,557	$68,058
Sandy Springs *	$43,285	$64,938
Marietta *	$41,256	$64,002
Brookhaven *	$39,083	$62,525
Snellville	$32,178	$58,505
Acworth	$38,730	$58,115
Hapeville	$34,599	$54,120
Median Salary	**$42,921**	**$66,498**
Avg. Market Salary	**$42,728**	**$68,667**

Revenue Officer

CITY	MIN	MAX
Suwanee	$53,028	$82,194
Alpharetta	$42,794	$74,033
Gwinnett County	$40,480	$64,768
Decatur	**$39,437**	**$64,626**
Sandy Springs *	$39,645	$59,488
Lawrenceville *	$35,293	$56,422
Marietta	$35,402	$55,286
Roswell *	$30,618	$52,894
Gainesville	$33,946	$52,624
Newnan	$33,800	$52,395
Clayton County *	$34,046	$51,939
East Point	$32,650	$50,923
Fayetteville *	$30,950	$49,525
DeKalb County *	$31,200	$42,576
Median Salary	**$34,670**	**$54,090**
Avg. Market Salary	**$36,664**	**$57,835**

Engineering Inspector

CITY	MIN	MAX
Decatur	**$50,482**	**$82,763**
Alpharetta	$47,073	$81,436
Newnan	$47,965	$74,360
Marietta	$47,549	$74,298
Roswell	$42,037	$67,246
Gwinnett County	$40,480	$64,768
Gainesville	$41,226	$63,960
Median Salary	**$47,073**	**$74,298**
Avg. Market Salary	**$45,259**	**$72,690**

Revenue Supervisor

CITY	MIN	MAX
Alpharetta	$56,958	$99,107
Decatur	**$50,482**	**$82,763**
Gainesville	$49,358	$78,978
Marietta	$47,549	$74,298
Gwinnett County	$45,163	$72,262
Newnan	$42,682	$66,165
Median Salary	**$48,454**	**$76,638**
Avg. Market Salary	**$48,699**	**$78,929**

Human Resources Generalist

CITY	MIN	MAX
AClayton County *	$37,603	$94,288
Gwinnett County	$53,412	$88,130
Decatur	**$50,482**	**$82,763**
Villa Rica	$47,483	$75,973
Dekalb County *	$48,192	$74,697
Dunwoody	$46,350	$74,160
Brookhaven *	$46,010	$73,611
Chamblee *	$46,641	$72,294
Acworth	$44,886	$67,350
Newnan	$42,682	$66,165
East Point	$41,672	$64,988
Suwanee	$35,721	$55,367
Marietta	$30,618	$47,798
Median Salary	**$46,010**	**$73,611**
Avg. Market Salary	**$43,981**	**$72,122**

Accountant

CITY	MIN	MAX
Decatur	**$67,912**	**$111,301**
Brookhaven *	$65,978	$105,581
Clayton County *	$37,063	$94,288
Alpharetta	$51,780	$90,098
Gwinnett County	$53,412	$88,130
East Point	$53,183	$82,948
Roswell	$49,046	$78,416
Snellville	$41,068	$76,620
Villa Rica	$47,483	$75,973
Newnan	$47,965	$74,360
DeKalb County *	$46,464	$72,040
Gainesville	$44,678	$71,448
Marietta	$45,282	$70,741
Hapeville	$46,146	$70,417
Acworth	$44,886	$67,350
Chamblee *	$40,738	$63,144
Median Salary	**$46,974**	**$76,297**
Avg. Market Salary	**$48,943**	**$80,803**

Planner

CITY	MIN	MAX
Decatur	**$61,506**	**$100,838**
Brookhaven *	$42,406	$86,665
Newnan	$53,893	$83,533
Gwinnett County	$49,116	$81,041
Gainesville	$49,358	$78,978
Suwanee	$50,473	$78,233
Lawrenceville *	$49,868	$75,881
Marietta	$47,549	$74,298
Clayton County *	$36,227	$73,545
Roswell	$45,406	$72,613
DeKalb County *	$46,464	$72,044
East Point	$41,672	$64,988
Snellville	$35,476	$64,502
Median Salary	**$47,549**	**$75,881**
Avg. Market Salary	**$46,878**	**$77,474**

Assistant Active Living Director

CITY	MIN	MAX
Alpharetta	$62,654	$109,018
Gainesville	$64,771	$106,850
Decatur	**$64,626**	**$105,934**
Acworth	$57,200	$85,821
Median Salary	**$63,640**	**$106,392**
Ave. Market Salary	**$62,313**	**$101,906**

Sanitation Services Superintendent

CITY	MIN	MAX
Decatur	**$71,365**	**$116,938**
Roswell	$61,776	$98,800
Marietta	$55,515	$85,821
Lawrenceville *	$55,045	$83,758
Newnan	$53,893	$83,533
Gainesville	$49,358	$78,978
Villa Rica	$47,483	$75,973
Acworth	$49,504	$74,256
East Point	$45,942	$71,654
Median Salary	**$53,893**	**$83,533**
Ave. Market Salary	**$54,431**	**$85,523**

City of Decatur®

Building Official

CITY	MIN	MAX
Alpharetta	$75,811	$131,154
Roswell	$76,482	$122,346
Decatur	**$71,365**	**$116,938**
Newnan	$72,114	$111,779
Villa Rica	$66,813	$106,901
Acworth	$62,941	$94,432
Gwinnett County	$56,617	$93,418
Suwanee	$58,533	$90,726
East Point	$47,293	$75,238
Clayton County *	$40,013	$73,545
Lawrenceville *	$47,466	$72,224
Gainesville	$45,534	$70,512
DeKalb County *	$44,739	$69,345
Fayetteville *	$41,434	$66,290
Sandy Springs *	$43,292	$64,938
Lilburn *	$42,203	$63,294
Median Salary	**$52,042**	**$82,982**
Ave. Market Salary	**$55,791**	**$88,943**

City Clerk

CITY	MIN	MAX
Dunwoody	$79,436	$131,069
East Point	$71,270	$125,000
Gwinnett County	$72,880	$123,895
Decatur	**$74,984**	**$122,866**
Sandy Springs *	$79,583	$119,375
Lawrenceville *	$77,778	$118,348
Roswell	$72,051	$115,232
Acworth	$76,211	$114,317
Brookhaven *	$70,471	$112,752
Chamblee *	$69,996	$108,494
Hapeville	$65,416	$102,672
Suwanee	$64,609	$100,145
DeKalb County *	$92,700	$92,700
Newnan	$53,893	$83,533
Gainesville	$57,730	$82,742
Villa Rica	$47,483	$75,793
Clayton County *	$47,613	$66,588
Median Salary	**$71,270**	**$112,752**
Ave. Market Salary	**$69,065**	**$105,619**

Senior Engineer

CITY	MIN	MAX
Marietta	$83,491	$133,411
Alpharetta	$75,811	$131,154
Villa Rica	$77,345	$123,751
Roswell	$76,782	$122,346
Decatur	**$71,365**	**$116,938**
Gwinnett County	$68,696	$113,349
Newnan	$64,168	$99,486
Gainesville	$41,226	$63,960
Median Salary	**$73,588**	**$119,642**
Ave. Market Salary	**$69,861**	**$113,049**

HR Director

CITY	MIN	MAX
Dunwoody	$92,654	$152,879
Marietta	$91,853	$146,702
Roswell	$91,458	$146,328
Lawrenceville *	$94,765	$144,196
Brookhaven *	$84,256	$138,719
Acworth	$83,845	$125,778
East Point	$71,270	$125,000
Fayetteville *	$77,584	$124,135
Villa Rica	$77,345	$123,751
Decatur	**$74,984**	**$122,866**
Chamblee *	$74,896	$116,088
Newnan	$72,144	$111,779
Hapeville	$65,416	$102,672
Suwanee	$64,609	$100,145
Gainesville	$57,034	$91,250
Lilburn *	$84,869	$84,869
Median Salary	**$77,465**	**$123,943**
Ave. Market Salary	**$78,686**	**$122,322**

Finance Director

CITY	MIN	MAX
Dunwoody	$108,072	$178,318
Marietta	$102,835	$164,216
Brookhaven *	$99,772	$159,636
Lawrenceville *	$104,603	$159,165
Roswell	$97,094	$155,334
Gainesville	$93,683	$154,565
Chamblee *	$98,173	$152,168
Suwanee	$95,913	$148,666
Acworth	$92,248	$138,382
Decatur	**$82,763**	**$135,616**
East Point	$80,000	$130,000
Newnan	$81,037	$125,611
Villa Rica	$77,345	$123,751
Hapeville	$71,488	$113,743
Lilburn *	$80,000	$80,000
Median Salary	**$93,683**	**$148,666**
Ave. Market Salary	**$91,002**	**$141,278**

Fire Fighter I & II

CITY	MIN	MAX
Alpharetta	$47,073	$81,436
Decatur	**$41,434**	**$71,365**
Hapeville	$45,904	$68,526
Sandy Springs *	$40,127	$67,617
Gwinnett County	$42,207	$67,575
Newnan	$41,672	$64,585
Gainesville	$41,230	$63,829
Clayton County *	$41,532	$63,360
East Point	$34,284	$53,468
Median Salary	**$41,532**	**$67,575**
Ave. Market Salary	**$41,778**	**$66,862**

Fire Sergeant

CITY	MIN	MAX
Newnan	$79,047	$122,520
Decatur	**$55,723**	**$91,354**
Hapeville	$58,929	$85,841
Median Salary	**$58,929**	**$91,354**
Ave. Market Salary	**$64,566**	**$99,905**

Assistant City Manager

CITY	MIN	MAX
Brookhaven *	$122,004	$196,267
Dunwoody	$108,072	$178,318
Gainesville	$103,064	$169,998
Suwanee	$105,870	$164,099
Villa Rica	$98,714	$157,942
Decatur	**$95,992**	**$157,269**
Chamblee *	$98,173	$152,168
Newnan	$91,062	$141,149
East Point	$82,505	$134,000
Marietta	$83,491	$133,411
Lilburn *	$106,590	$106,590
Median Salary	**$98,714**	**$157,269**
Ave. Market Salary	**$99,594**	**$153,746**

Fire Apparatus Operator

CITY	MIN	MAX
Alpharetta	$47,073	$81,436
Gwinnett County	$50,279	$80,498
Decatur	**$48,048**	**$78,770**
DeKalb County *	$49,614	$76,902
East Point	$41,672	$64,988
Sandy Springs *	$44,990	$61,984
Median Salary	**$47,561**	**$77,836**
Ave. Market Salary	**$46,946**	**$74,096**

Fire Lieutenant

CITY	MIN	MAX
Decatur	**$61,506**	**$100,838**
Alpharetta	$56,958	$99,107
Marietta	$61,909	$98,862
Hapeville	$60,617	$96,672
Clayton County *	$58,809	$89,717
Sandy Springs *	$54,746	$84,419
Gwinnett County	$52,591	$84,200
Newnan	$52,591	$81,515
Gainesville	$50,600	$79,400
East Point	$43,755	$68,241
Median Salary	**$55,852**	**$87,068**
Ave. Market Salary	**$55,408**	**$88,297**

City of Decatur®

Fire Chief

CITY	MIN	MAX
Sandy Springs *	$108,475	$166,532
Marietta	$102,835	$164,216
Roswell	$97,094	$155,334
Newnan	$99,819	$154,690
Alpharetta	$83,393	$143,435
Gainesville	$86,778	$143,208
Decatur	**$86,944**	**$142,480**
East Point	$80,000	$130,000
Hapeville	$71,488	$113,743
Median Salary	**$86,944**	**$143,435**
Ave. Market Salary	**$90,758**	**$145,960**

Fire Captain

CITY	MIN	MAX
DeKalb County *	$73,617	$114,105
Marietta	$70,845	$113,318
Decatur	**$67,912**	**$111,301**
Alpharetta	$62,654	$109,018
Sandy Springs *	$72,000	$103,000
Clayton County *	$70,855	$99,091
Gwinnett County	$60,029	$96,108
Newnan	$59,096	$91,592
Gainesville	$55,065	$88,082
East Point	$53,183	$82,948
Median Salary	**$65,283**	**$101,046**
Ave. Market Salary	**$64,526**	**$100,856**

Police Officer

CITY	MIN	MAX
Alpharetta	$51,780	$90,098
Hapeville	$51,005	$78,241
Brookhaven*	$48,500	$71,790
Acworth	$48,298	$72,513
Decatur	**$48,048**	**$78,770**
Dunwoody	$46,350	$74,160
Gainesville	$46,344	$71,875
Roswell	$46,259	$74,006
Sandy Springs *	$46,176	$74,984
Lawrenceville *	$45,178	$68,744
Lilburn *	$44,325	$66,498
DeKalb County *	$44,280	$68,634
Clayton County *	$43,648	$66,588
Villa Rica	$43,068	$68,909
Snellville	$42,500	$66,799
Newnan	$41,662	$64,584
Suwanee	$41,425	$64,209
Gwinnett County	$41,332	$66,174
Marietta	$41,226	$64,002
Chamblee *	$38,792	$60,133
East Point	$37,798	$58,950
Median Salary	**$44,325**	**$68,744**
Ave. Market Salary	**$44,666**	**$70,031**

Police Sergeant

CITY	MIN	MAX
Roswell	$64,863	$103,293
Alpharetta	$56,958	$99,107
Dunwoody	$58,388	$93,420
Acworth	$61,803	$92,749
DeKalb County *	$59,394	$92,061
Brookhaven *	$61,069	$91,998
Decatur	**$55,723**	**$91,354**
Gainesville	$56,222	$87,131
Gwinnett County	$53,839	$86,197
Hapeville	$58,929	$85,841
Sandy Springs *	$62,525	$84,906
Villa Rica	$52,350	$83,760
Marietta	$52,478	$81,765
Newnan	$52,603	$81,536
Clayton County *	$53,246	$81,230
Lawrenceville *	$52,397	$79,722
Suwanee	$50,473	$78,233
Chamblee *	$47,528	$73,674
Lilburn *	$48,942	$73,403
Snellville	$40,000	$71,113
East Point	$43,755	$65,241
Median Salary	**$53,839**	**$84,906**
Ave. Market Salary	**$54,452**	**$84,654**

Police Lieutenant

CITY	MIN	MAX
Roswell	$70,179	$112,278
Alpharetta	$62,654	$109,018
Brookhaven *	$69,805	$104,998
Dunwoody	$63,058	$104,047
Acworth	$68,243	$102,364
Decatur	**$61,506**	**$100,838**
Hapeville	$61,344	$100,619
Gwinnett County	$60,690	$97,167
Villa Rica	$60,602	$96,962
Gainesville	$61,987	$96,075
Newnan	$59,093	$91,603
Suwanee	$58,533	$90,726
Clayton County *	$58,809	$89,717
Lawrenceville *	$57,832	$87,998
Chamblee *	$54,413	$84,344
Snellville	$45,000	$83,103
Lilburn *	$54,018	$81,037
East Point	$47,293	$75,238
Median Salary	**$60,646**	**$96,519**
Ave. Market Salary	**$59,726**	**$94,896**

Police Captain

CITY	MIN	MAX
Gwinnett County	$77,938	$132,494
Alpharetta	$75,811	$131,154
Dunwoody	$79,436	$131,069
Acworth	$77,376	$116,085
Decatur	**$67,912**	**$111,301**
Suwanee	$71,317	$110,541
Chamblee *	$69,996	$108,494
Lawrenceville *	$70,463	$107,218
Villa Rica	$66,813	$106,901
Gainesville	$68,307	$105,872
Newnan	$66,394	$102,918
Sandy Springs *	$72,647	$98,755
Lilburn *	$83,114	$83,114
East Point	$53,183	$82,948
Median Salary	**$70,890**	**$107,856**
Ave. Market Salary	**$71,479**	**$109,205**

Police Chief

CITY	MIN	MAX
Dunwoody	$108,072	$178,318
Marietta	$102,835	$164,216
Brookhaven *	$99,772	$159,636
Lawrenceville *	$104,603	$159,165
Chamblee *	$98,173	$152,168
Suwanee	$95,913	$148,666
Newnan	$94,182	$145,974
Gainesville	$86,778	$143,208
Decatur	**$86,944**	**$142,480**
Acworth	$94,286	$141,502
Lilburn *	$135,252	$135,252
East Point	$80,000	$130,000
Villa Rica	$81,212	$129,939
Hapeville	$71,488	$113,743
Median Salary	**$95,100**	**$144,591**
Ave. Market Salary	**$95,679**	**$146,019**



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City of Decatur®

Appendix E
Demographic & Statistical Information

Budget FY 2022-2023

Demographic & Statistical Information

The City of Decatur government is a commission-manager style of government with a city manager. The five City Commissioners are elected in nonpartisan elections for overlapping four-year terms. Each January, Commissioners elect two of their fellow members to serve as Mayor and Mayor Pro Tem. The City Commissioners determine the policies of the City and enact the local laws necessary for the protection of the public health, safety, and welfare. They provide leadership in identifying community needs and developing programs to meet community objectives. They oversee the delivery of services to citizens and are responsible for adoption of an annual budget and the levying of taxes necessary to finance local government operations.

City Commission meetings are held the first and third Mondays of a month in the City Commission meeting room of the Decatur City Hall, 509 North McDonough Street. In addition to the City Commission, various boards and commissions assist in carrying out established policies.

Active Living Advisory Board meets the 1st Tuesday of the month, 8 am

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

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

Environmental Sustainability Board meets the 4th Friday of the month, 9 am

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

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

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

Zoning Board of Appeals meets the 2nd Monday of the month, 7:30 pm

Date of Incorporation:
1823

Date First Charter Adopted:
1909

Date Present Charter Adopted:
2001

Location:
6 miles east of Atlanta, Ga.

Form of Government:
Commission-Manager

City of Decatur®

Area – square miles:
4.7

Number of Registered Voters:
20,791

From the 2020 Census and 2016-2020 American Community Survey

Total Estimated Population:	24,928	
Population Composition:	White	70.4%
	Black	26.1%
	Hispanic	5.9%
	Other	7.6%
Population by Age:	Under 19	8,728
	20 to 24	827
	25 to 34	1,786
	35 to 54	7,757
	55 to 64	2,852
	65 & over	2,864
Median Age:	37.9	
Educational Attainment:	High school graduate	10.1%
	Some college, no degree	11.8%
	Bachelor's degree	33.4%
	Graduate degree	40.2%
Median household income:	$114,615	
Mean household income:	$154,699	
Per capita income:	$56,424	
Occupations:	Management	75.5%
	Service	6.4%
	Sales	14.2%
	Construction & Maintenance	1.2%
	Production & Transportation	2.8%
Housing:	Total Number of Units	9,975
	Occupied Units	8,876
	Single-family houses	55.6%
	Multi-family units	44.4%
	Owner Occupied Units	5,941
	Renter Occupied Units	2,935

From the City's Annual Comprehensive Financial Report (FY Ended June 30, 2021)

2021 assessed valuation:	$2,481,610
Net Bonded Debt per capita:	$3,977
Ratio of Net Bonded Debt to Assessed Value:	4%
City Bond Rating:	Aa1/AA+

Major Employers	1. DeKalb County Government	1,530
	2. Emory Healthcare	980
	3. City Schools of Decatur	978
	4. Agnes Scott College	420
	5. Utility Associates	268
	6. KW Commercial	250
	7. City of Decatur	230
	8. YMCA	200
	9. USPS	190
	10. Task Force for Global Heath	180

FROM CITY STAFF

Number of Full-Time Employees:	**243**

Fire Protection

Number of Stations	2	Number of Fire Apparatus	7
Number of FT Employees	39	ISO Classification	II

Police Protection

Number of Stations:	1
Number of FT 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

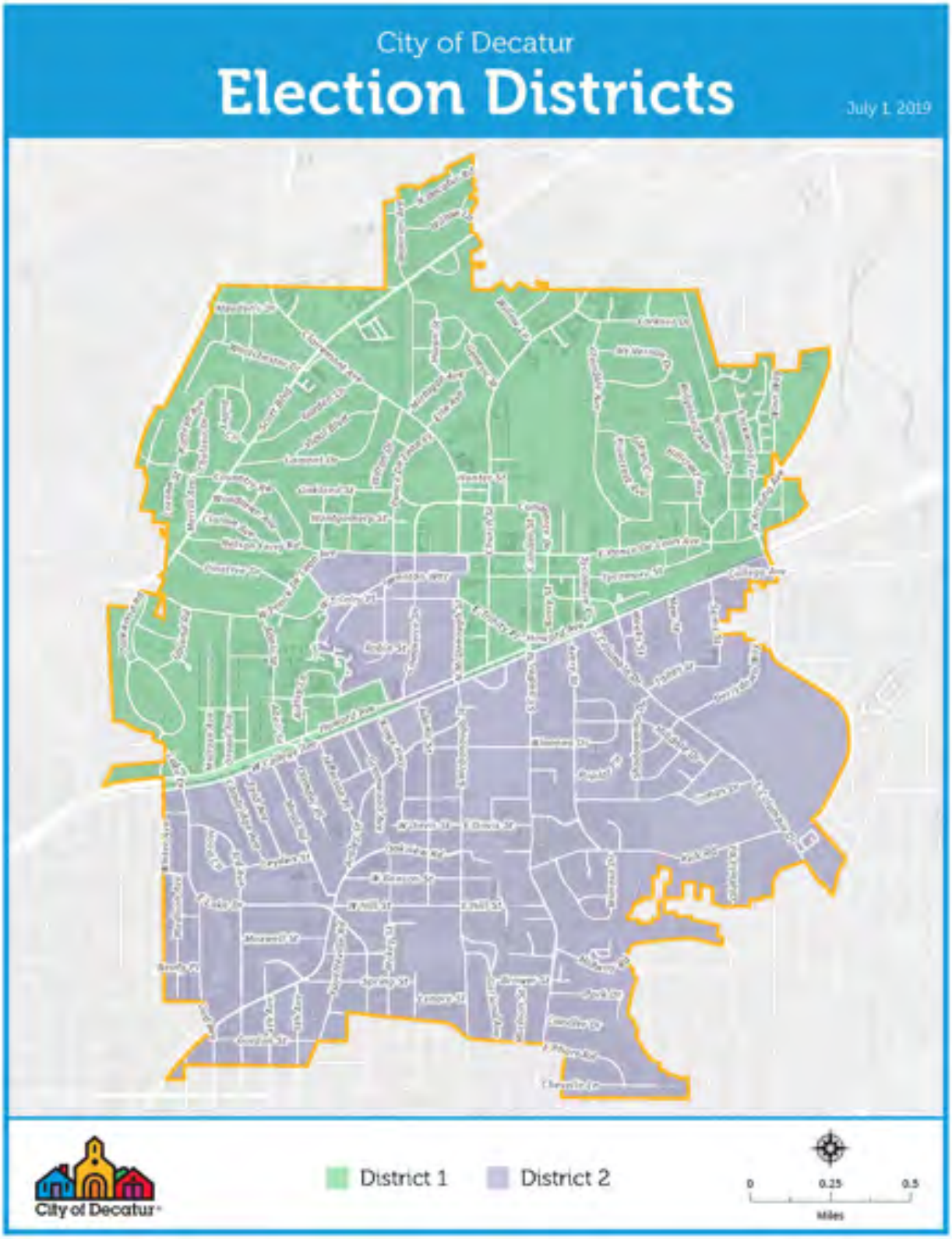
Active Living

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





City of Decatur®

Appendix F
CITIZEN SURVEY RESULTS

Budget FY 2022-2023

THE NCS™

THE NATIONAL COMMUNITY SURVEY™

Decatur, GA

The National Community Survey

Report of Results

2022

Report by:

National Research Center

POWERED BY POLCO

Polco

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About The NCS™

The National Community Survey™ (The NCS™) report is about the "livability" of Decatur. A livable community is a place that is not simply habitable, but that is desirable. It is not only where people do live, but where they want to live. The survey was developed by the experts from National Research Center at Polco.



Great communities are partnerships of the government, private sector, community-based organizations and residents, all geographically connected. The NCS captures residents' opinions considering ten central facets of a community:

- Economy
- Mobility
- Community Design
- Utilities
- Safety
- Natural Environment
- Parks and Recreation
- Health and Wellness
- Education, Arts, and Culture
- Inclusivity and Engagement



The report provides the opinions of a representative sample of 573 residents of the City of Decatur collected from March 21, 2022 to May 9, 2022. The margin of error around any reported percentage is 4% for all respondents and the response rate for the 2022 survey was 21%. Survey results were weighted so that the demographic profile of respondents was representative of the demographic profile of adults in Decatur.

How the results are reported

For the most part, the percentages presented in the following tabs represent the "percent positive." Most commonly, the percent positive is the combination of the top two most positive response options (i.e., excellent/good, very safe/somewhat safe, etc.). On many of the questions in the survey respondents may answer "don't know." The proportion of respondents giving this reply is shown in the full set of responses included in the tab "Complete data." However, these responses have been removed from the analyses presented in most of the tabs. In other words, the tables and graphs display the responses from respondents who had an opinion about a specific item.

Comparisons to benchmarks

NRC's database of comparative resident opinion is comprised of resident perspectives gathered in surveys from over 600 communities whose residents evaluated the same kinds of topics on The National Community Survey. The comparison evaluations are from the most recent survey completed in each community in the last five years. NRC adds the latest results quickly upon survey completion, keeping the benchmark data fresh and relevant. The communities in the database represent a wide geographic and population range. In each tab, Decatur's results are noted as being "higher" than the benchmark, "lower" than the benchmark, or "similar" to the benchmark, meaning that the average rating given by Decatur residents is statistically similar to or different (greater or lesser) than the benchmark. Being rated as "higher" or "lower" than the benchmark means that Decatur's average rating for a particular item was more than 10 points different than the benchmark. If a rating was "much higher" or "much lower," then Decatur's average rating was more than 20 points different when compared to the benchmark.

The survey was administered during the COVID-19 pandemic, a time of challenge for many local governments. While we provide comparisons to national benchmarks, it is important to note that much of the benchmark data was collected prior to the pandemic. This may impact how your City's 2022 ratings compare to other communities' ratings from the past five years.

Trends over time

Trend data for Decatur represent important comparison data and should be examined for improvements or declines*. Deviations from stable trends over time represent opportunities for understanding how local policies, programs, or public information may have affected residents' opinions. Changes between survey years have been noted with an arrow and the percent difference. If the difference is greater than 6 percentage points between the 2020 and 2022 surveys, the change is statistically significant.

* In 2020, The NCS survey was updated to include new and refreshed items. Consequently, some of the trends may be impacted due to wording modifications that could have potentially altered the meaning of the item for the respondent.

Methods

Selecting survey recipients

All households within the City of Decatur were eligible to participate in the survey. A list of all households within the zip codes serving Decatur was purchased from Go-Dog Direct based on updated listings from the United States Postal Service. Since some of the zip codes that serve the City of Decatur households may also serve addresses that lie outside of the community, the exact geographic location of each housing unit was compared to community boundaries using the most current municipal boundary file. Addresses located outside of the City of Decatur boundaries were removed from the list of potential households to survey. Each address identified as being within city boundaries was further identified as being within one of the two districts. From that list, addresses were randomly selected as survey recipients, with multi-family housing units (defined as those with a unit number) sampled at a rate of 5:3 compared to single family housing units.

An individual within each household was selected using the birthday method. The birthday method selects a person within the household by asking the "person whose birthday has most recently passed" to complete the questionnaire. The underlying assumption in this method is that day of birth has no relationship to the way people respond to surveys. This instruction was contained in the introduction of the survey.

Conducting the survey

The 2,800 randomly selected households received mailings beginning on March 21, 2021 and the survey remained open for 7 weeks. The first mailing was a postcard inviting the household to participate in the survey. The next mailing contained a cover letter with instructions, the survey questionnaire, and a postage-paid return envelope. All mailings included a web link to give residents the opportunity to respond to the survey online. All follow-up mailings asked those who had not completed the survey to do so and those who had already done so to refrain from completing the survey again.

About 3% of the 2800 mailed invitations or surveys were returned because the household address was vacant or the postal service was unable to deliver the survey as addressed. Of the remaining 2721 households that received the invitations to participate, 573 completed the survey, providing an overall response rate of 21%. The response rate was calculated using AAPOR's response rate #2* for mailed surveys of unnamed persons.

It is customary to describe the precision of estimates made from surveys by a "level of confidence" and accompanying "confidence interval" (or margin of error). A traditional level of confidence, and the one used here, is 95%. The 95% confidence interval can be any size and quantifies the sampling error or imprecision of the survey results because some residents' opinions are relied on to estimate all residents' opinions. The margin of error for the City of Decatur survey is no greater than plus or minus 4 percentage points around any given percent reported for all respondents (573 completed surveys).

In addition to the randomly selected "probability sample" of households, a link to an online open participation survey was publicized by the City of Decatur. The open participation survey was identical to the probability sample survey with two small updates; it included a map at the beginning asking where the respondent lives and a question about where they heard about the survey. The open participation survey was open to all city residents and became available on April 25, 2022. The survey remained open for 2 weeks. The data presented in the following tabs exclude the open participation survey data, but a tab at the end provides the complete frequency of responses to questions by the open participation respondents.

Analyzing the data

Responses from mailed surveys were entered into an electronic dataset using a "key and verify" method, where all responses are entered twice and compared to each other. Any discrepancies were resolved in comparison to the original survey form. Range checks as well as other forms of quality control were also performed. Responses from surveys completed on Polco were downloaded and merged with the mailed survey responses.

The demographics of the survey respondents were compared to those found in the 2010 Census and 2019 American Community Survey estimates for adults in the City of Decatur. The primary objective of weighting survey data is to make the survey respondents reflective of the larger population of the community. The characteristics used for weighting were age, sex, race, Hispanic origin, housing type, housing tenure, and area. No adjustments were made for design effects. Weights were calculated using an iterative, multiplicative raking model known as the ANES Weighting Algorithm.* The results of the weighting scheme for the probability sample are presented in the following table.

NRC aligns demographic labels with those used by the U.S. Census for reporting purposes, when possible. Some categories (e.g., age, race/Hispanic origin, housing type, and length of residency) are combined into smaller subgroups.

		Unweighted	Weighted	Target*
Age	18-34	8%	22%	22%
	35-54	42%	46%	46%
	55+	50%	32%	31%
Area	District 1	64%	57%	57%
	District 2	36%	43%	43%
Hispanic origin	No, not Spanish, Hispanic, or Latino	96%	96%	96%
	Spanish, Hispanic, or Latino	4%	4%	4%
Housing tenure	Own	83%	66%	66%
	Rent	17%	34%	34%
Housing type	Attached	38%	47%	47%
	Detached	62%	53%	53%
Race & Hispanic origin	Not white alone	21%	30%	30%
	White alone, not Hispanic or Latino	79%	70%	70%
Sex	Female	61%	59%	59%
	Male	39%	41%	41%
Sex/age	Female 18-34	5%	16%	16%
	Female 35-54	26%	25%	25%
	Female 55+	30%	18%	18%
	Male 18-34	3%	6%	6%
	Male 35-54	16%	21%	21%
	Male 55+	20%	13%	13%

The survey datasets were analyzed using all or some of a combination of the Statistical Package for the Social Sciences (SPSS), R, Python and Tableau. For the most part, the percentages presented in the reports represent the "percent positive." The percent positive is the combination of the top two most positive response options (i.e., excellent/good, very safe/somewhat safe, essential/very important, etc.), or, in the case of resident behaviors/participation, the percent positive represents the proportion of respondents indicating "yes" or participating in an activity at least once a month.

On many of the questions in the survey respondents may answer "don't know." The proportion of respondents giving this reply is shown in the full set of responses included in the tab "Complete data". However, these responses have been removed from the analyses presented in the reports. In other words, the tables and graphs display the responses from respondents who had an opinion about a specific item.

Contact

The City of Decatur funded this research. Please contact Meredith Roark of the City of Decatur at Meredith.Roark@decaturga.com if you have any questions about the survey.

Survey Validity

See the Polco Knowledge Base article on survey validity at https://info.polco.us/knowledge/statistical-vali

* See AAPOR's Standard Definitions for more information at https://www.aapor.org/Publications-Media/AAPOR-Journals/Standard-Definitions.aspx
* Pasek, J. (2010). ANES Weighting Algorithm. Retrieved from https://web.stanford.edu/group/iriss/cgi-bin/anesrake/resources/RakingDescription.pdf
* Targets come from the 2010 Census and 2019 American Community Survey

Highlights

Decatur residents continue to experience a high quality of life.

All items relating to the quality of life in Decatur received high marks and were largely similar to the previous iteration of The NCS. About 9 in 10 survey participants gave positive ratings to Decatur as a place to live, the overall quality of life in the city, and the overall image or reputation of Decatur. These were all higher than the national comparisons. A strong majority of residents reported that they would recommend living in Decatur to someone who asks (94% very or somewhat likely) and also planned to remain in Decatur for the next five years (84%). Both of these were similar to ratings given in comparison communities nationwide; however, the proportion of respondents who planned to remain in Decatur for the next five years declined slightly since the previous survey, dropping from 93% to 84%.

Residents report widespread use of alternate forms of transportation, while other areas of mobility present opportunities for growth.

Decatur residents show continued support and use of alternate forms of transportation in the city. This is highlighted by strong evaluations of the ease of walking in Decatur, rated positively by 90% of residents, which was higher than the national benchmark. About 6 in 10 gave excellent or good marks to the ease of travel by bicycle, on par with peer comparison communities. A similarly high proportion approved of the ease of travel by public transportation (58%) and favorably reviewed the city's bus or transit services (70%), both of which exceeded the national averages. These positive ratings aligned with the demonstrated use of these alternate modes of transportation. Nearly 9 in 10 residents indicated they had walked or biked instead of driving in the past 12 months, and around 6 in 10 reported using public transportation. Each of these was much higher than other communities across the nation. Additionally, about half of residents had also carpooled with others instead of driving alone, which was also higher than the benchmark.

Other aspects of mobility in Decatur received mixed reviews. Nearly half of residents approved of the ease of travel by car, which held steady from previous survey results but was lower than in comparison communities. Evaluations of traffic signal timing (49% excellent or good) and traffic flow on major streets (39%) both increased over the 2020 survey and were on par with national benchmarks, while the ease of public parking also improved since 2020 but remained lower than the national average (with 35% excellent or good ratings).

The economy in Decatur remains strong, despite challenges posed by the COVID-19 pandemic.

The economy is a bright spot for Decatur, with a number of items in this facet receiving higher ratings than the national benchmark comparisons. Residents gave above-average evaluations to Decatur as a place to work (82% excellent or good) and as a place to visit (89%). The overall quality of business and service establishments (90%), the vibrancy of the city's downtown and commercial area (86%), and the variety of business and service establishments in Decatur (78%) also surpassed ratings given in comparison communities across the nation. Two-thirds of residents approved of shopping opportunities in the city, and at least half felt favorably about Decatur's employment opportunities, both of which were on par with the benchmarks. Although the cost of living remains a potential area of focus, with only 21% positive ratings, results indicate that residents were generally more optimistic about the economy's effect on their own finances. When asked what impact the economy would likely have on their family income in the next six months, 28% of respondents anticipated a very or somewhat positive impact this year, rebounding from a brief but steep decline in 2020.

Residents raise concerns about community design and housing.

Survey items within the facet of community design received mixed results, with a few aspects declining since the 2020 survey iteration. The highest-rated areas included residents' evaluations of their neighborhood as a place to live (95% excellent or good, higher than national benchmarks), the overall appearance of Decatur (85%, similar to comparison communities), and public places where people want to spend time (82%, also higher than average). Aside from these, however, many other areas received less support from respondents. Well-planned commercial growth, well-planned residential growth, and quality of new development garnered positive scores from roughly half of residents, and ratings for both the quality of new development and well-planned residential growth decreased since the previous survey results. Land use, planning and zoning, and code enforcement also received similar ratings and experienced notable declines from the 2020 iteration of The NCS. Consistent with resident views toward the cost of living, about 40% felt favorably about the variety of housing options in the city. In addition, only 15% offered excellent or good ratings for the availability of affordable quality housing, which was lower than the national average.

Decatur residents feel a strong sense of community.

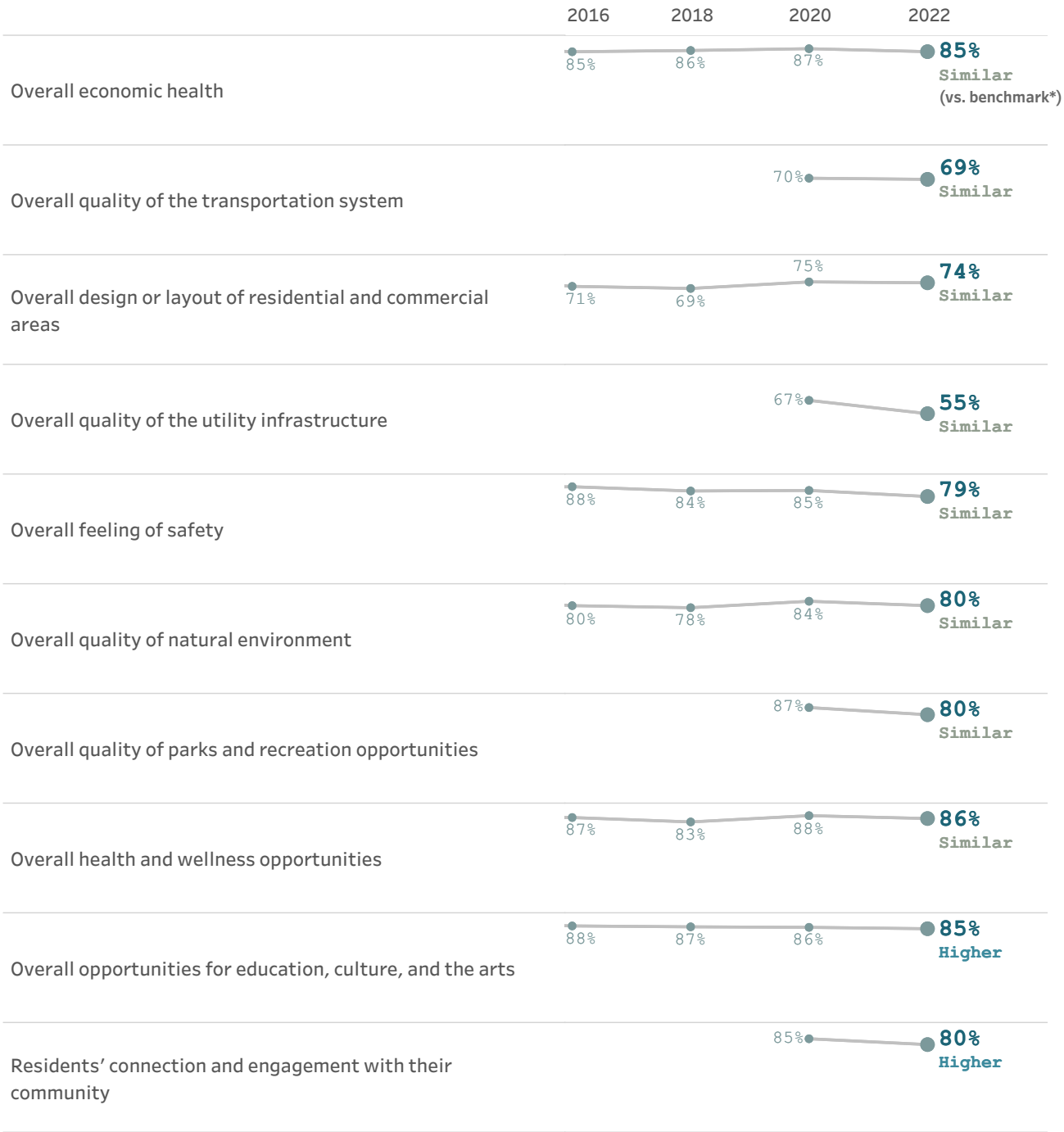
Decatur received high marks on nearly all survey items related to community engagement, indicating that this is a strength for the city. Nearly 9 in 10 positively evaluated the sense of civic/community pride and opportunities to volunteer in Decatur. About 8 in 10 gave excellent or good ratings to the neighborliness of residents, opportunities to participate in social events and activities, opportunities to participate in community matters, openness and acceptance of the community toward people of diverse backgrounds, sense of community, and residents' connection and engagement with their community. Although the sense of community experienced a slight decline from 2020, this item was still reviewed favorably by a strong majority of residents (79%). All of these aspects of community engagement were rated higher than the national benchmarks.

Facets of livability

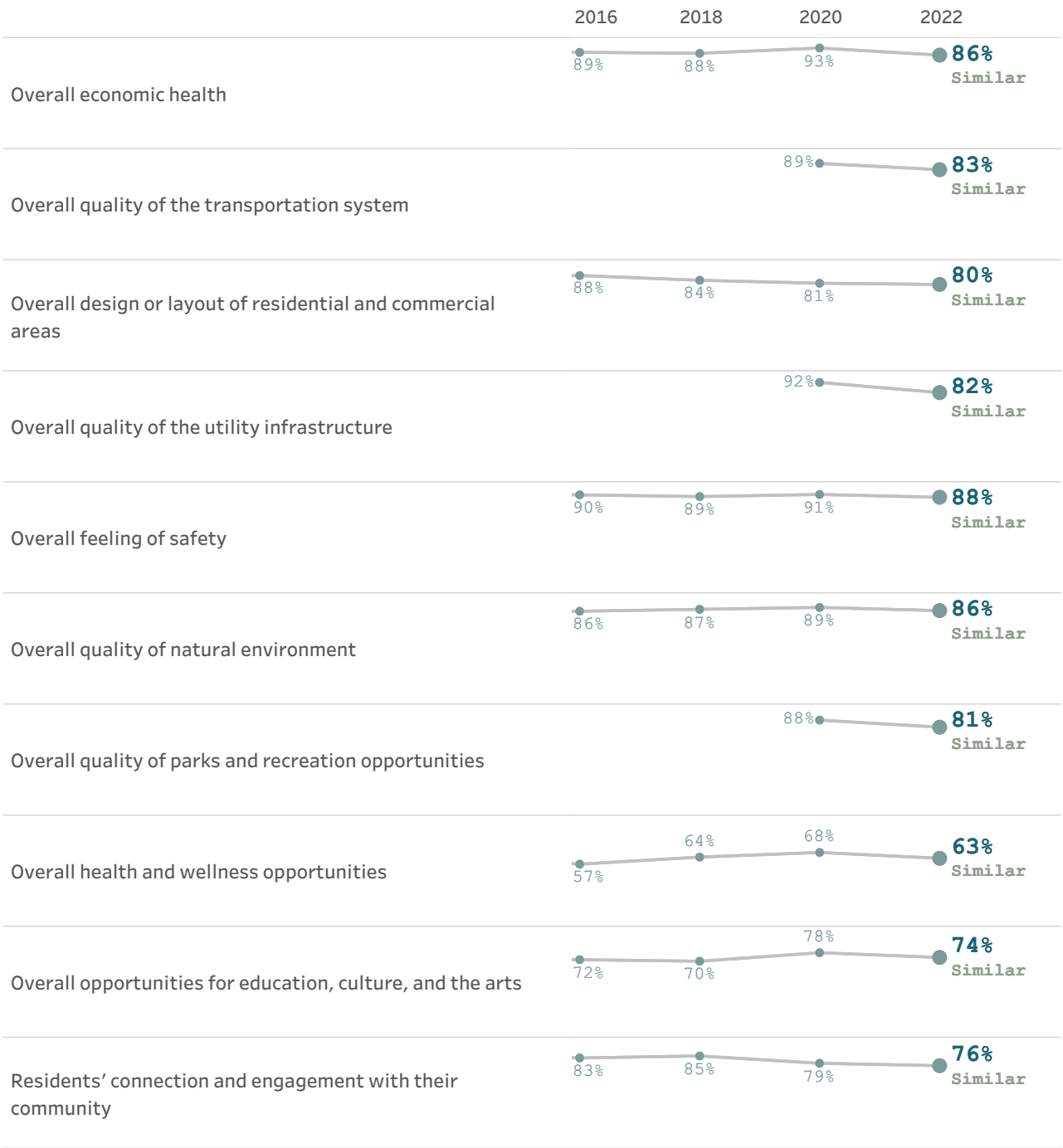
Resident perceptions of quality and importance for each of the facets of community livability provide an overview of community strengths and challenges that are useful for planning, budgeting and performance evaluation.

The charts below show the proportion of residents who rated the community facets positively for quality and the priority (importance) placed on each. Also displayed is whether local ratings were lower, similar, or higher than communities across the country (the national benchmark).

Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)



Please rate how important, if at all, you think it is for the Decatur community to focus on each of the following in the coming two years.
(% essential or very important)



* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

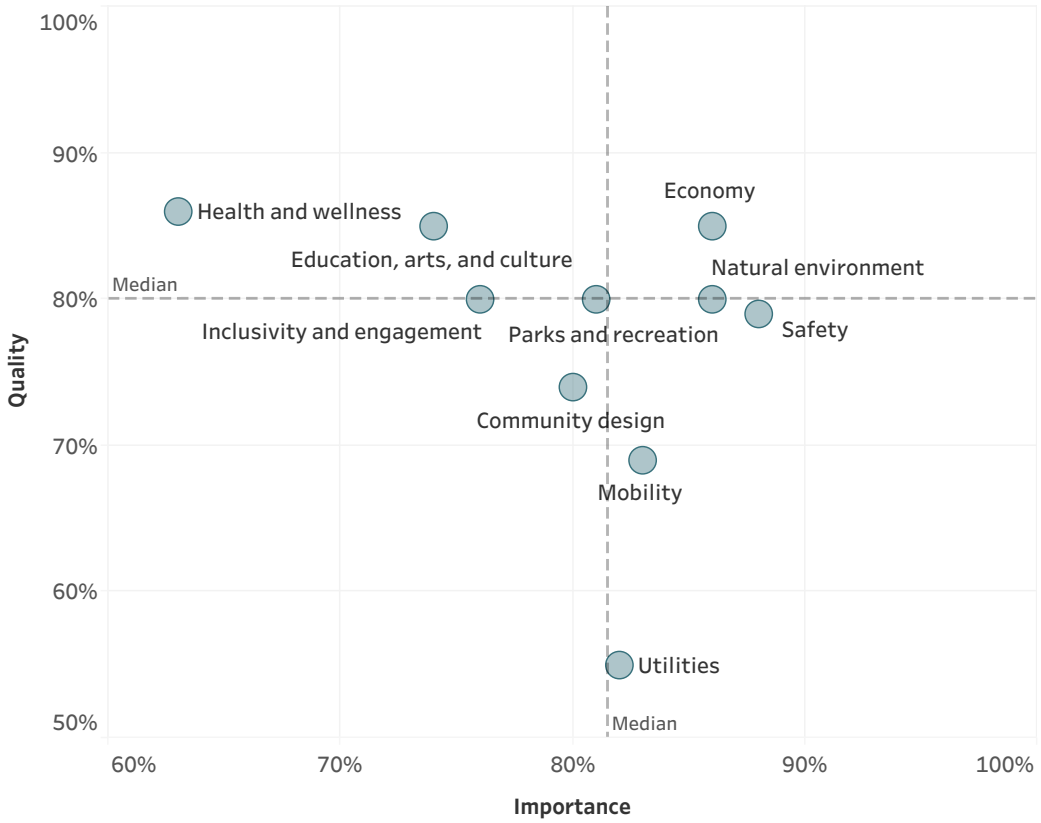
Balancing performance and importance

Every jurisdiction must balance limited resources while meeting resident needs and striving to optimize community livability. To this end, it is helpful to know what aspects of the community are most important to residents and which they perceive as being of higher or lower quality. It is especially helpful to know when a facet of livability is considered of high importance but rated as lower quality, as this should be a top priority to address.

To help guide City staff and officials with decisions on future resource allocation, resident ratings of the importance of services were compared to their ratings of the quality of these services. To identify the services perceived by residents to have relatively lower quality at the same time as relatively higher importance, all services were ranked from highest perceived quality to lowest perceived quality and from highest perceived importance to lowest perceived importance. Some services were in the top half of both lists (higher quality and higher importance); some were in the top half of one list but the bottom half of the other (higher quality and lower importance or lower quality and higher importance); and some services were in the bottom half of both lists.

Services receiving quality ratings of excellent or good by 80% or more of respondents were considered of "higher quality" and those with ratings lower than 80% were considered to be of "lower quality." Services were classified as "more important" if they were rated as essential or very important by 82% or more of respondents. Services were rated as "less important" if they received a rating of less than 82%. This classification uses the median ratings for quality and importance to divide the services in half.

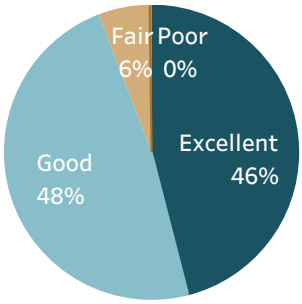
The quadrants in the figure below show which community facets were given higher or lower importance ratings (right-left) and which had higher or lower quality ratings (up-down). Facets of livability falling closer to a diagonal line from the lower left to the upper right are those where performance ratings are more commensurate with resident priorities. Facets scoring closest to the lower right hand corner of the matrix (higher in importance and lower in quality) are those that may warrant further investigation to see if changes to their delivery are necessary to improve their performance. This is the key part of this chart on which to focus. Facets falling in the top left hand corner of the chart (lower in importance but higher in quality) are areas where performance may outscore resident priorities, and may be a consideration for lower resource allocation.



Quality of life

Measuring community livability starts with assessing the quality of life of those who live there, and ensuring that the community is attractive, accessible, and welcoming to all.

The overall quality of life in Decatur, 2022



Please rate each of the following aspects of quality of life in Decatur.
(% excellent or good)

	2016	2018	2020	2022	
Decatur as a place to live	97%	97%	96%	**95%**	**Higher** vs. benchmark*
The overall quality of life	94%	96%	95%	**94%**	**Higher**

Please indicate how likely or unlikely you are to do each of the following.
(% very or somewhat likely)

	2016	2018	2020	2022	
Recommend living in Decatur to someone who asks	94%	96%	94%	**94%**	**Similar**
Remain in Decatur for the next five years	87%	90%	93%	**84%**	**Similar**

Please rate each of the following in the Decatur community.
(% excellent or good)

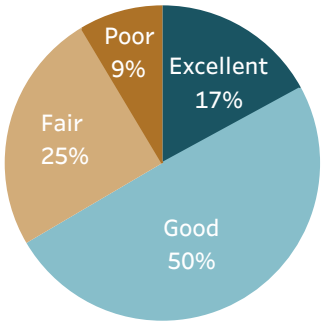
	2016	2018	2020	2022	
Overall image or reputation	94%	94%	93%	**89%**	**Higher**

* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Governance

Strong local governments produce results that meet the needs of residents while making the best use of available resources, and are responsive to the present and future needs of the community as a whole.

Overall confidence in Decatur government, 2022

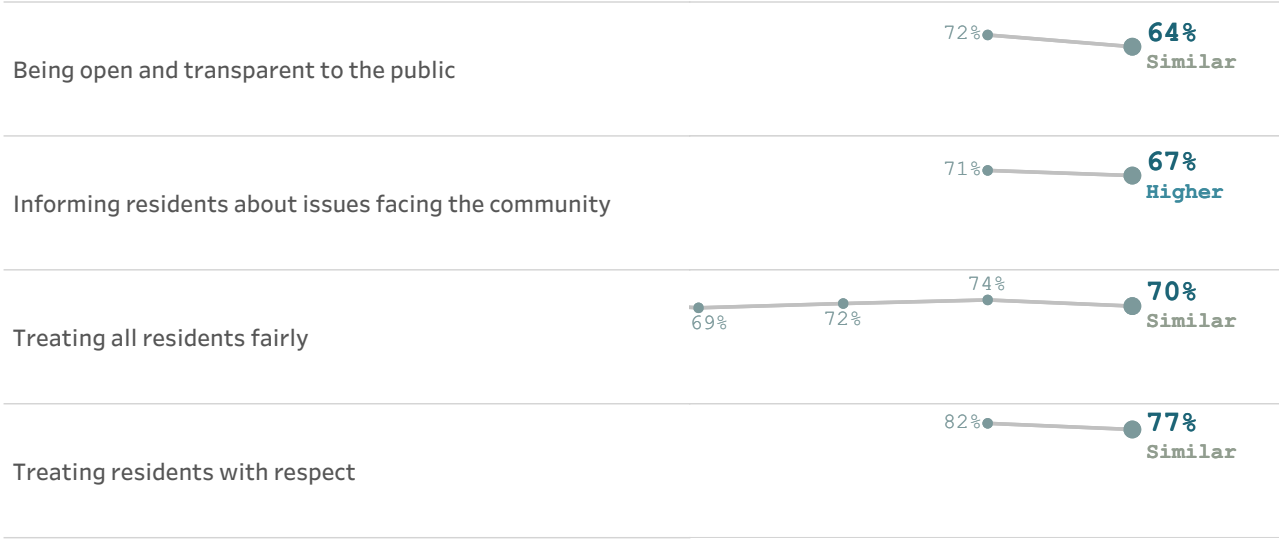


Please rate the quality of each of the following services in Decatur.
(% excellent or good)

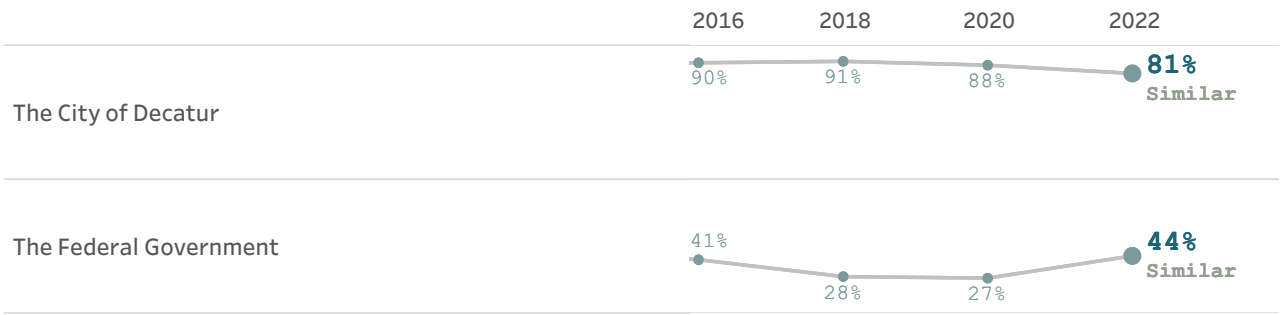
	2016	2018	2020	2022	
Public information services	82%	87%	86%	83%	Similar
Overall customer service by Decatur employees	87%	89%	89%	84%	Similar vs. benchmark*

Please rate the following categories of Decatur government performance.
(% excellent or good)

	2016	2018	2020	2022	
The value of services for the taxes paid to Decatur	66%	70%	74%	63%	Similar
The overall direction that Decatur is taking	63%	71%	72%	62%	Similar
The job Decatur government does at welcoming resident involvement	79%	82%	79%	77%	Higher
Overall confidence in Decatur government	70%	75%	71%	67%	Similar
Generally acting in the best interest of the community	72%	75%	74%	66%	Similar
Being honest	72%	80%	76%	70%	Similar



Overall, how would you rate the quality of the services provided by each of the following?
(% excellent or good)

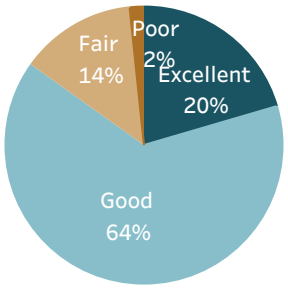


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

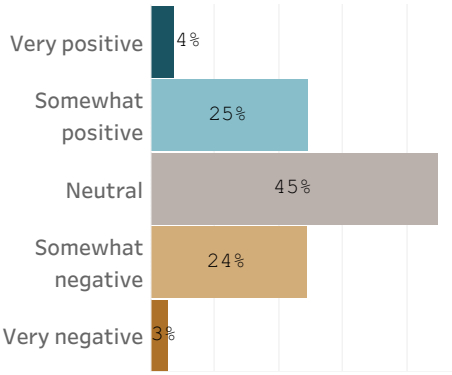
Economy

Local governments work together with private and nonprofit businesses, and with the community at large, to foster sustainable growth, create jobs, and promote a thriving local economy.

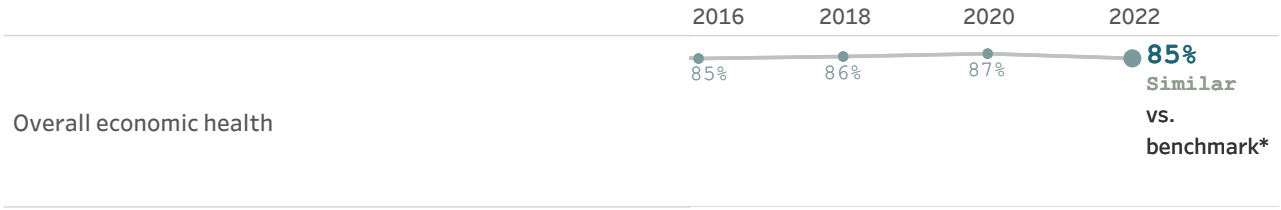
Overall economic health of Decatur, 2022



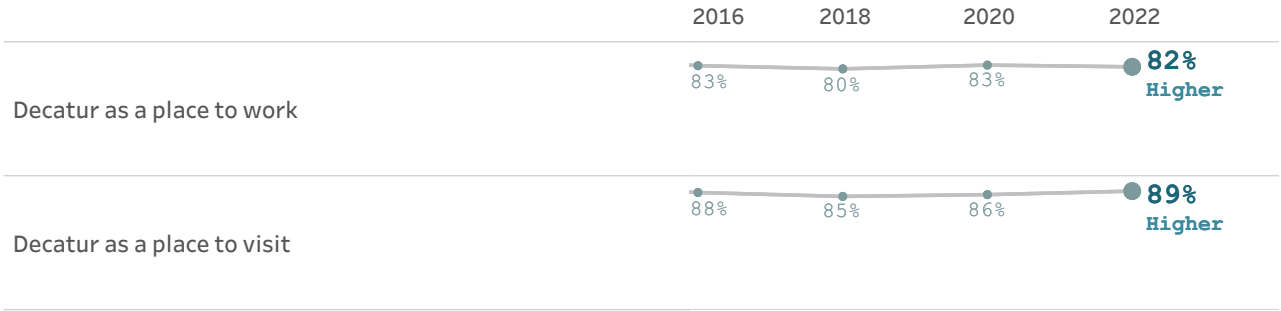
What impact, if any, do you think the economy will have on your family income in the next 6 months? Do you think the impact will be:



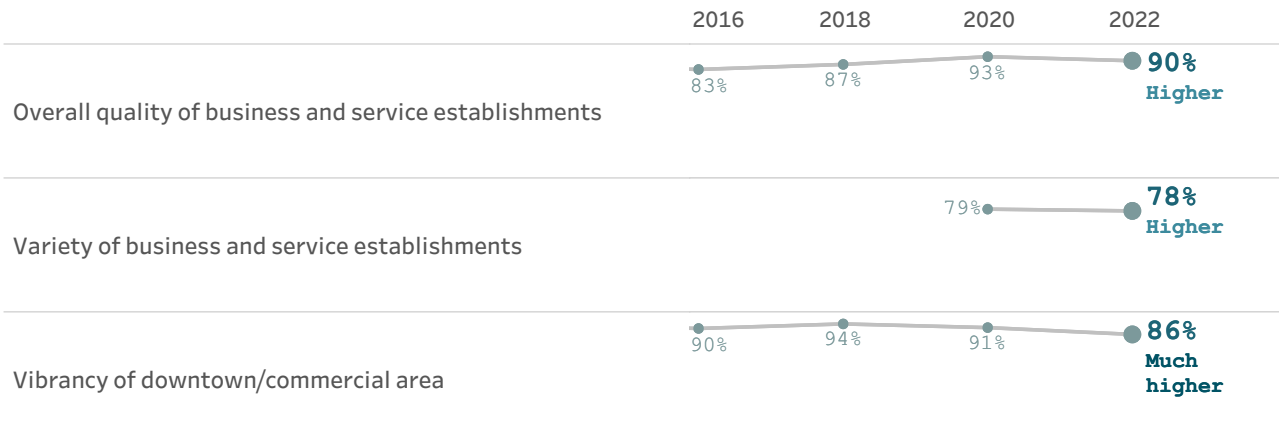
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

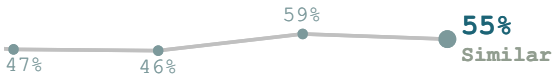


Please rate each of the following aspects of quality of life in Decatur.
(% excellent or good)



Please rate each of the following in the Decatur community.
(% excellent or good)



Employment opportunities	
Shopping opportunities	
Cost of living	

Please rate the quality of each of the following services in Decatur.
(% excellent or good)

	2016	2018	2020	2022
Economic development	73%	74%	75%	72% Similar

What impact, if any, do you think the economy will have on your family income in the next 6 months? Do you think the impact will be:
(% very or somewhat positive)

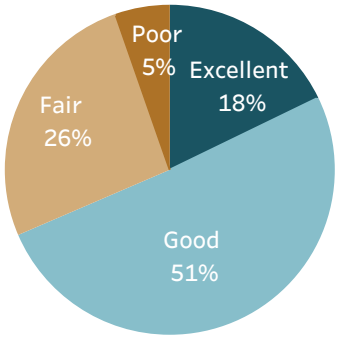
	2016	2018	2020	2022
What impact, if any, do you think the economy will have on your family income in the next 6 months? Do you think the impact will be:	32%	35%	16%	28% Similar

* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Mobility

The ease with which residents can move about their communities, whether for commuting, leisure, or recreation, plays a major role in the quality of life for all who live, work, and play in the community.

Overall quality of the transportation system in Decatur, 2022



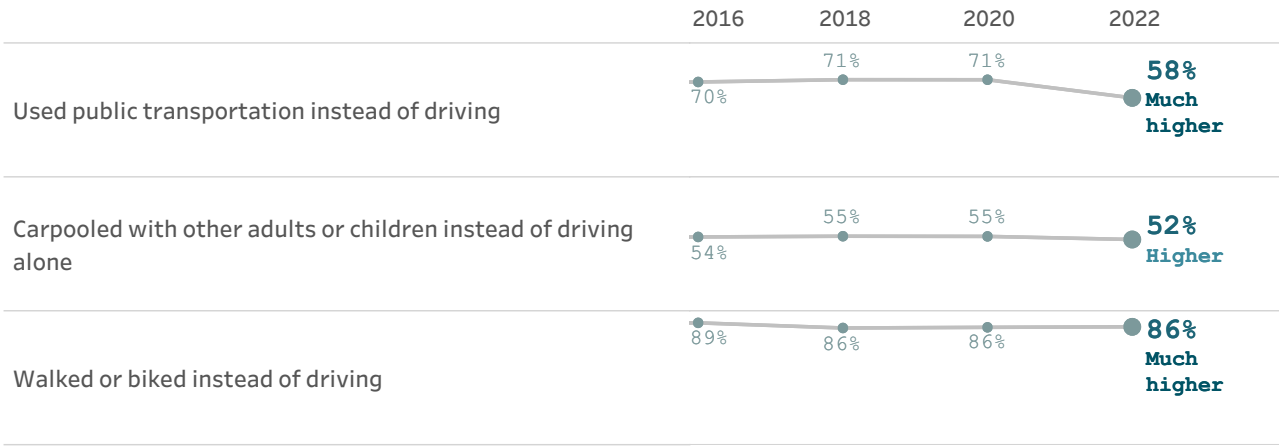
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2016	2018	2020	2022
Overall quality of the transportation system			70%	69% Similar vs. benchmark*

Please also rate each of the following in the Decatur community.
(% excellent or good)

	2016	2018	2020	2022
Traffic flow on major streets	35%	33%	28%	39% Similar
Ease of public parking	25%	24%	27%	35% Lower
Ease of travel by car	44%	36%	43%	48% Lower
Ease of travel by public transportation	59%	58%	53%	58% Higher
Ease of travel by bicycle	53%	55%	64%	63% Similar
Ease of walking	83%	88%	92%	90% Higher

Please indicate whether or not you have done each of the following in the last 12 months.
(% yes)



Please rate the quality of each of the following services in Decatur.
(% excellent or good)

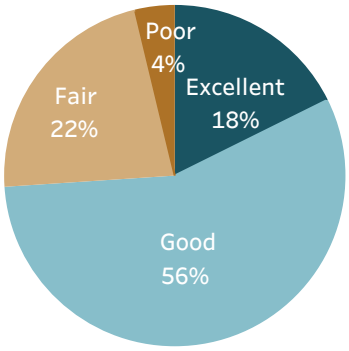


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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.

Overall design or layout of Decatur's residential and commercial areas, 2022



Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

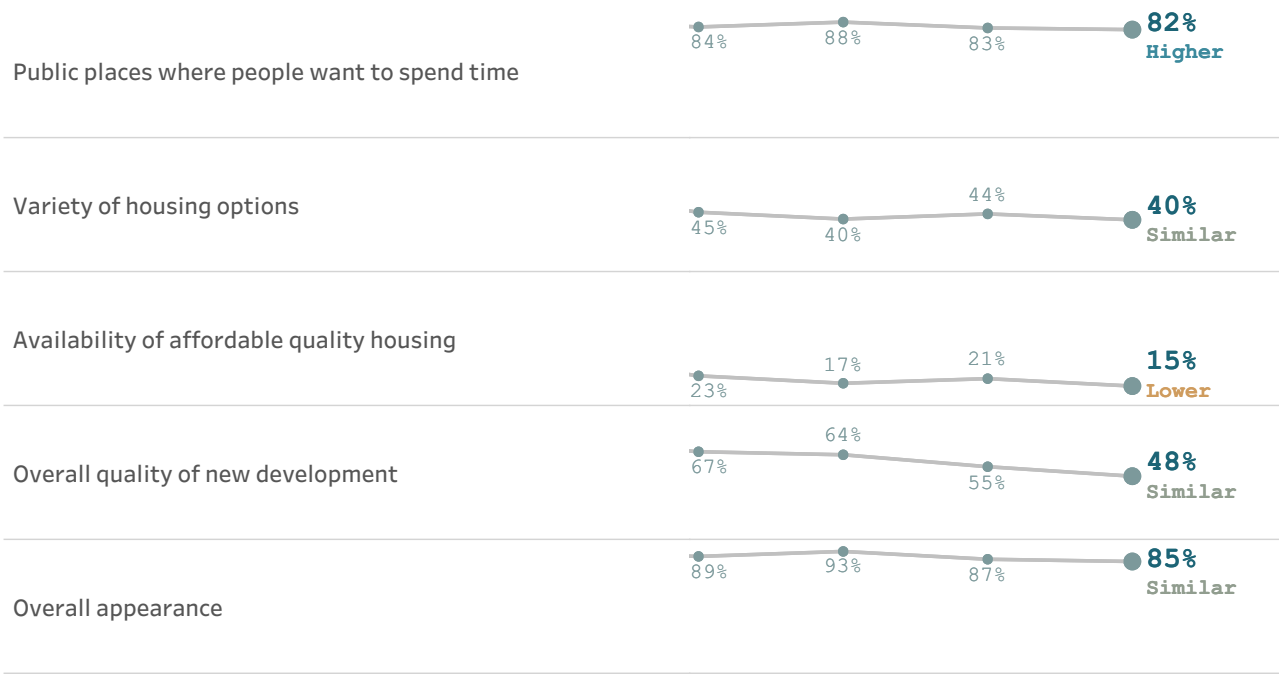
	2016	2018	2020	2022	
Overall design or layout of residential and commercial areas	71%	69%	75%	74%	Similar vs. benchmark*

Please rate each of the following aspects of quality of life in Decatur.
(% excellent or good)

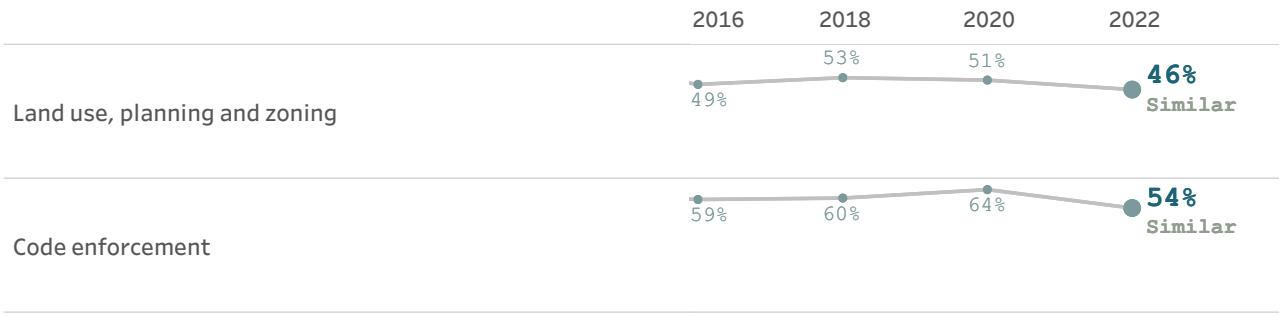
	2016	2018	2020	2022	
Your neighborhood as a place to live	95%	96%	96%	95%	Higher

Please also rate each of the following in the Decatur community.
(% excellent or good)

	2016	2018	2020	2022	
Well-planned residential growth			52%	45%	Similar
Well-planned commercial growth			50%	51%	Similar
Well-designed neighborhoods			73%	68%	Similar
Preservation of the historical or cultural character of the community			71%	69%	Similar



Please rate the quality of each of the following services in Decatur.
(% excellent or good)

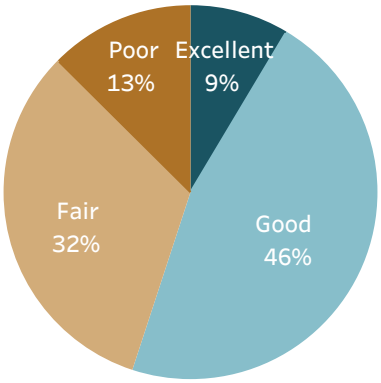


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

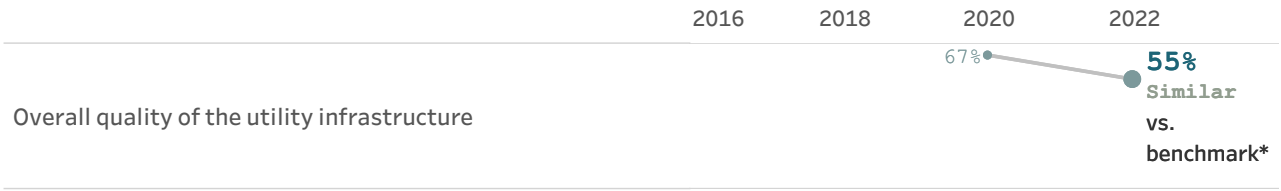
Utilities

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.

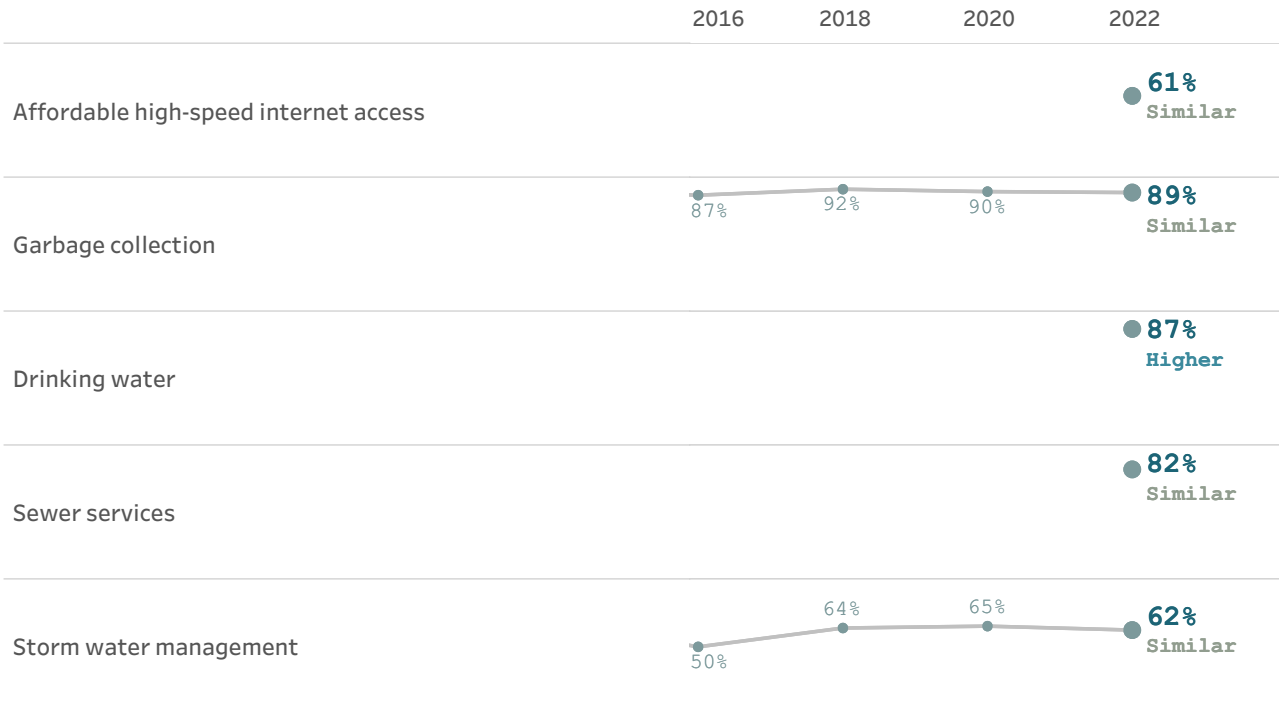
Overall quality of the utility infrastructure in Decatur, 2022



Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)



Please rate the quality of each of the following services in Decatur.
(% excellent or good)

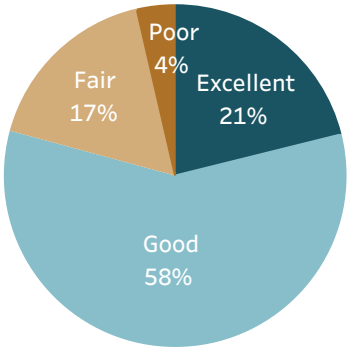


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Safety

Public safety is often the most important task facing local governments. All residents should feel safe and secure in their neighborhoods and in the greater community, and providing robust safety-related services is essential to residents' quality of life.

Overall feeling of safety in Decatur, 2022



Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2016	2018	2020	2022	
Overall feeling of safety	88%	84%	85%	79%	Similar vs. benchmark*

Please rate how safe or unsafe you feel:
(% very or somewhat safe)

	2016	2018	2020	2022	
In your neighborhood during the day	97%	98%	99%	96%	Similar
In Decatur's downtown/commercial area during the day	97%	94%	94%	93%	Similar
From property crime			80%	74%	Similar
From violent crime			88%	82%	Similar
From fire, flood, or other natural disaster			89%	87%	Similar

Please rate the quality of each of the following services in Decatur.
(% excellent or good)

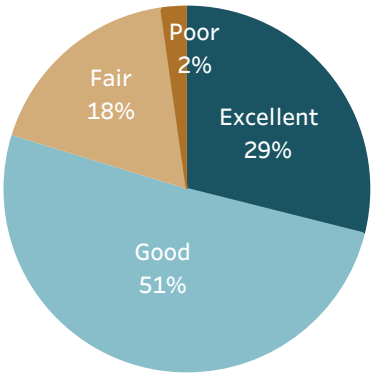


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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.

Overall quality of natural environment in Decatur, 2022



Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2016	2018	2020	2022	vs. benchmark*
Overall quality of natural environment	80%	78%	84%	80%	Similar

Please also rate each of the following in the Decatur community.
(% excellent or good)

	2016	2018	2020	2022	vs. benchmark*
Cleanliness	86%	89%	89%	83%	Similar
Air quality	75%	79%	81%	81%	Similar

Please rate the quality of each of the following services in Decatur.
(% excellent or good)

	2016	2018	2020	2022	vs. benchmark*
Preservation of natural areas	55%	57%	70%	63%	Similar
Decatur open space	59%	60%	68%	69%	Similar

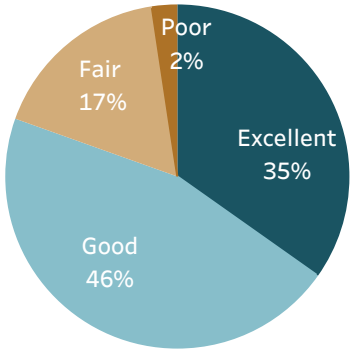
Recycling		86%	87%	82%	82% Similar
Yard waste pick-up		85%	91%	83%	87% Higher

* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

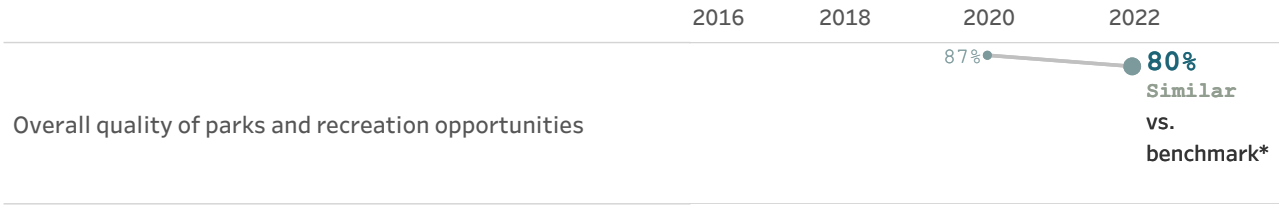
Parks and recreation

"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

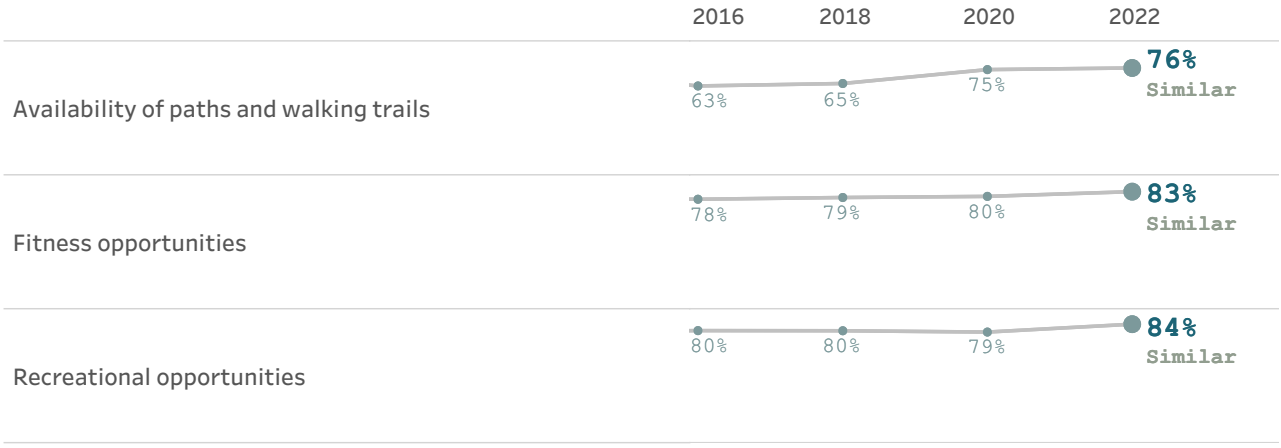
Overall quality of parks and recreation opportunities, 2022



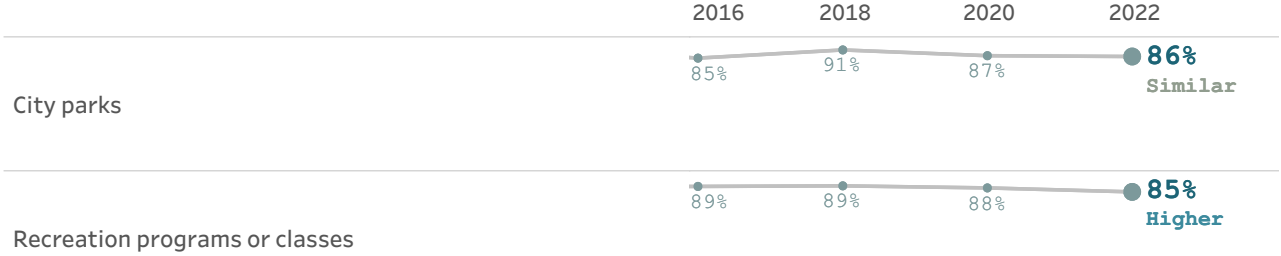
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)



Please also rate each of the following in the Decatur community.
(% excellent or good)



Please rate the quality of each of the following services in Decatur.
(% excellent or good)



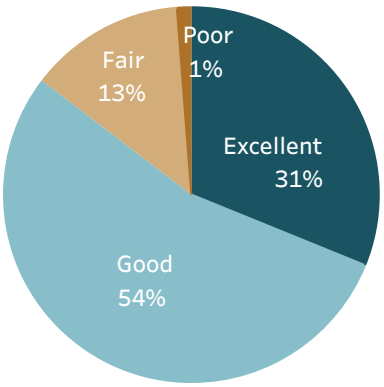
Recreation centers or facilities		

* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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.

Overall health and wellness opportunities in Decatur, 2022



Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2016	2018	2020	2022	vs. benchmark*
Overall health and wellness opportunities	87%	83%	88%	86%	Similar

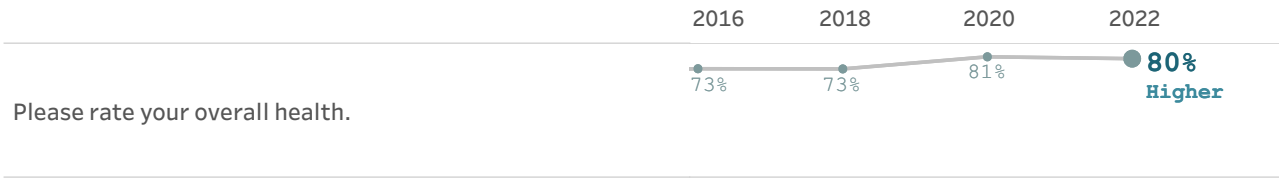
Please also rate each of the following in the Decatur community.
(% excellent or good)

	2016	2018	2020	2022	vs. benchmark*
Availability of affordable quality food	80%	81%	77%	69%	Similar
Availability of affordable quality health care	74%	72%	74%	72%	Similar
Availability of preventive health services	76%	73%	70%	77%	Similar
Availability of affordable quality mental health care	66%	60%	59%	58%	Similar

Please rate the quality of each of the following services in Decatur.
(% excellent or good)

	2016	2018	2020	2022	vs. benchmark*
Health services				82%	Similar

Please rate your overall health.
(% excellent or very good)



* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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, 2022



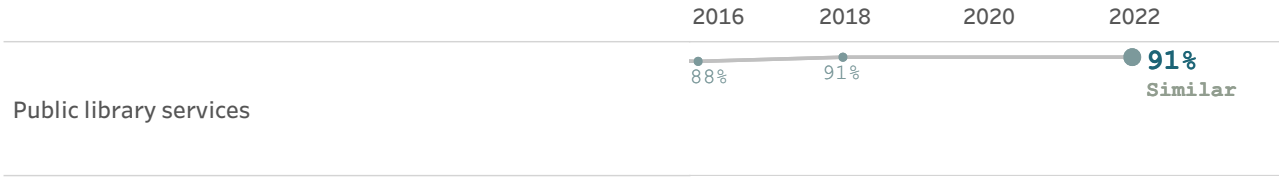
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2016	2018	2020	2022	
Overall opportunities for education, culture, and the arts	88%	87%	86%	85%	Higher vs. benchmark*

Please also rate each of the following in the Decatur community.
(% excellent or good)

	2016	2018	2020	2022	
Opportunities to attend cultural/arts/music activities	85%	84%	84%	85%	Much higher
Community support for the arts			86%	89%	Much higher
Availability of affordable quality childcare/preschool	60%	59%	62%	49%	Similar
K-12 education	93%	93%	90%	86%	Higher
Adult educational opportunities	74%	74%	72%	68%	Similar
Opportunities to attend special events and festivals	89%	91%	92%	89%	Higher

Please rate the quality of each of the following services in Decatur.
(% excellent or good)

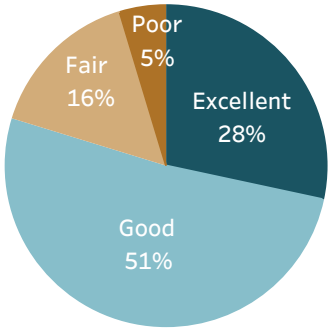


* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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, 2022



Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2016	2018	2020	2022
Residents' connection and engagement with their community			85%	80% Higher vs. benchmark*

Please rate each of the following aspects of quality of life in Decatur.
(% excellent or good)

	2016	2018	2020	2022
Decatur as a place to raise children	97%	96%	96%	92% Higher
Decatur as a place to retire	66%	64%	66%	57% Similar
Sense of community	83%	86%	90%	79% Higher

Please rate the job you feel the Decatur community does at each of the following.
(% excellent or good)

	2016	2018	2020	2022
Making all residents feel welcome			83%	79% Similar

Attracting people from diverse backgrounds	58% → 58% Similar
Valuing/respecting residents from diverse backgrounds	75% → 72% Similar
Taking care of vulnerable residents	58% → 53% Similar

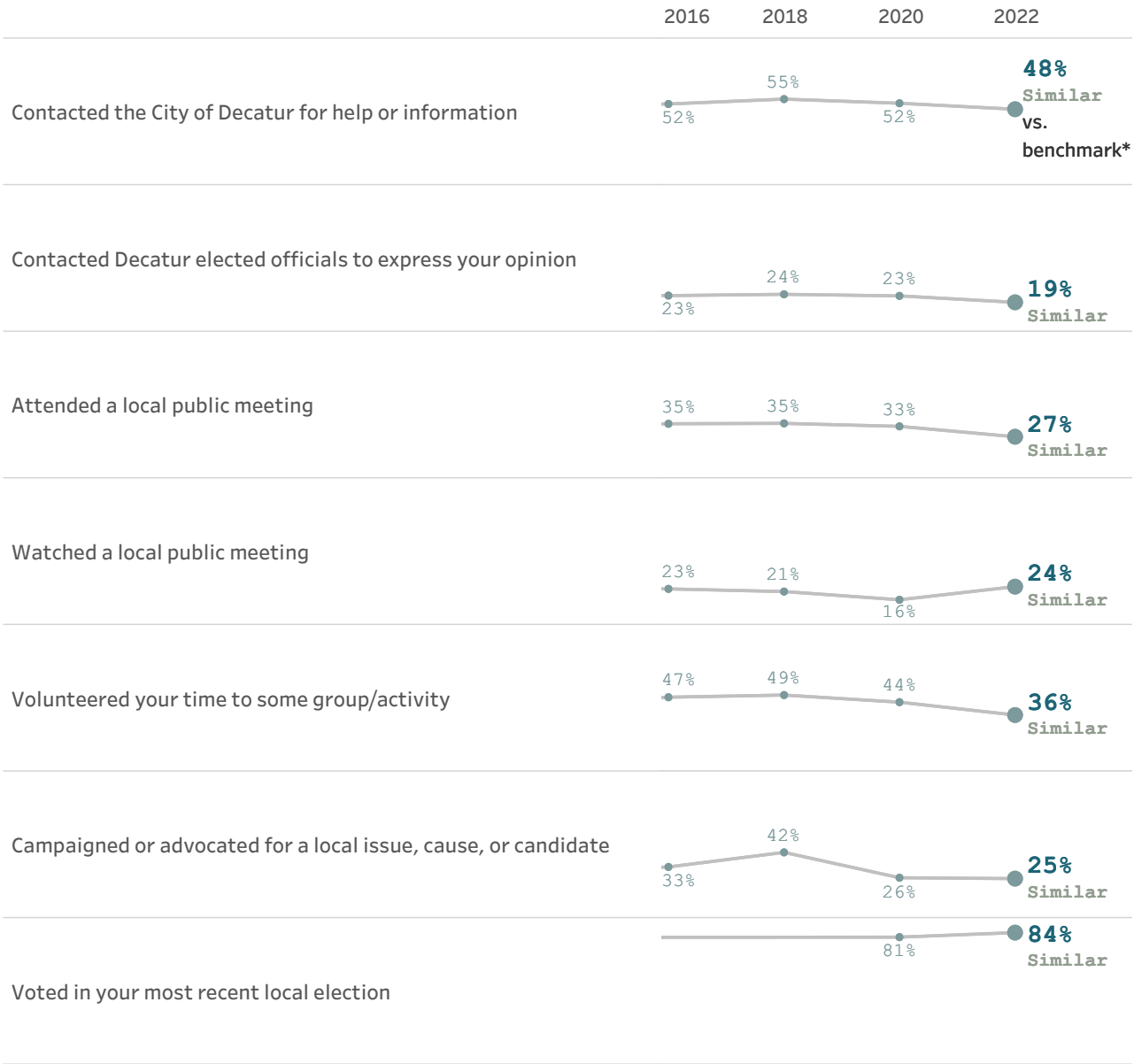
Please also rate each of the following in the Decatur community.
(% excellent or good)

	2016	2018	2020	2022
Sense of civic/community pride			88%	87% Higher
Neighborliness of residents	83%	85%	84%	81% Higher
Opportunities to participate in social events and activities	90%	86%	90%	84% Higher
Opportunities to volunteer	90%	90%	87%	87% Higher
Opportunities to participate in community matters	85%	88%	83%	83% Higher
Openness and acceptance of the community toward people of diverse backgrounds	79%	77%	76%	75% Higher

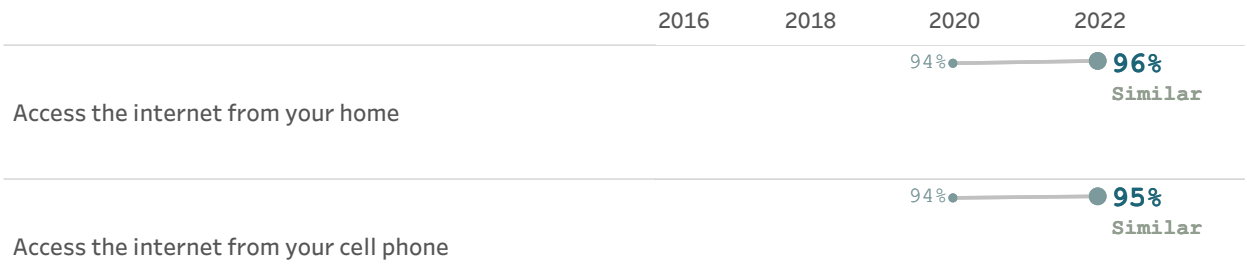
* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Residents' participation levels

Please indicate whether or not you have done each of the following in the last 12 months.
(% yes)



In general, how many times do you:
(% a few times a week or more)

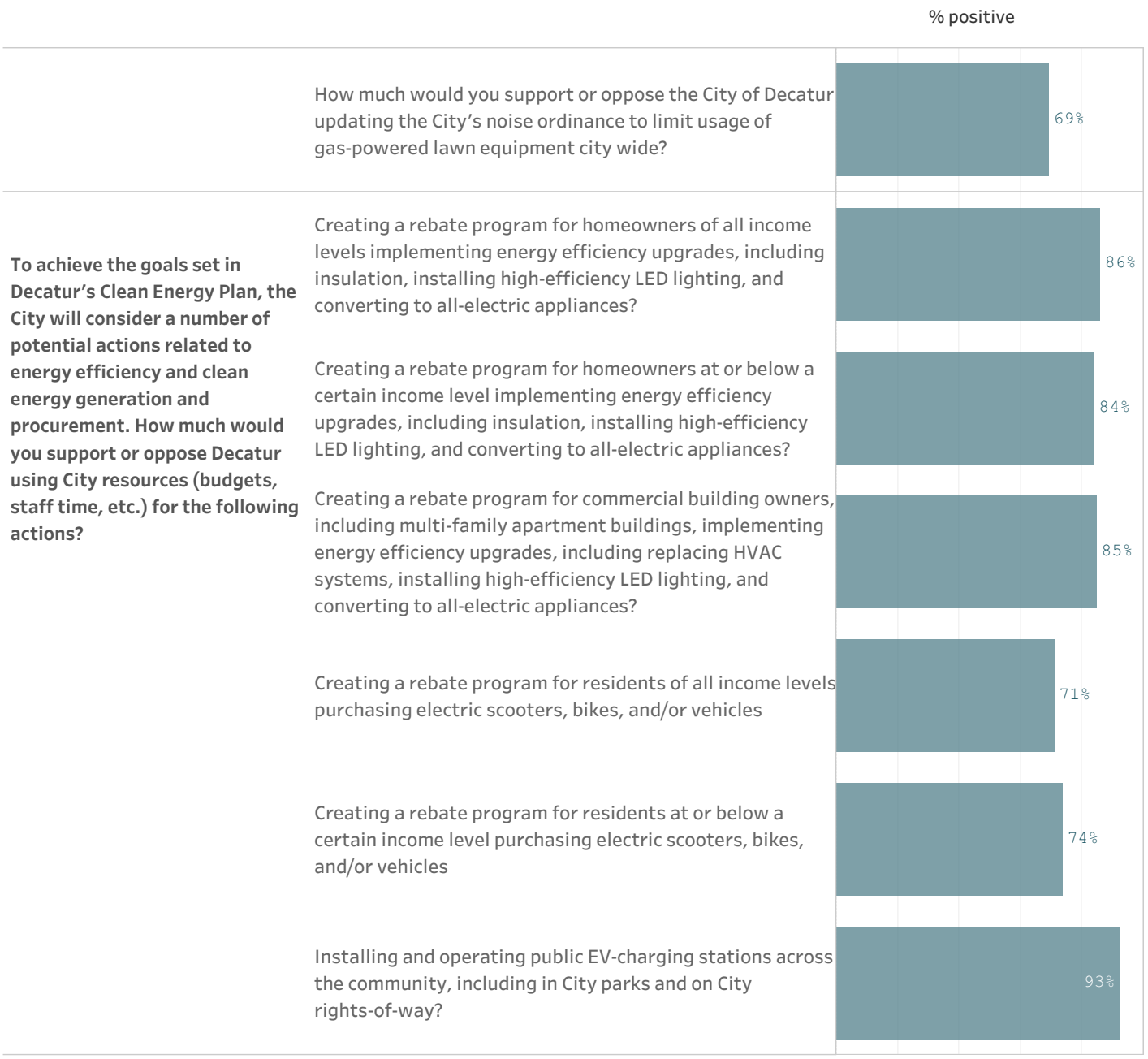


Visit social media sites	78%	79% Similar
Use or check email	96%	96% Similar
Share your opinions online	32%	26% Similar
Shop online	57%	63% Similar

* Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

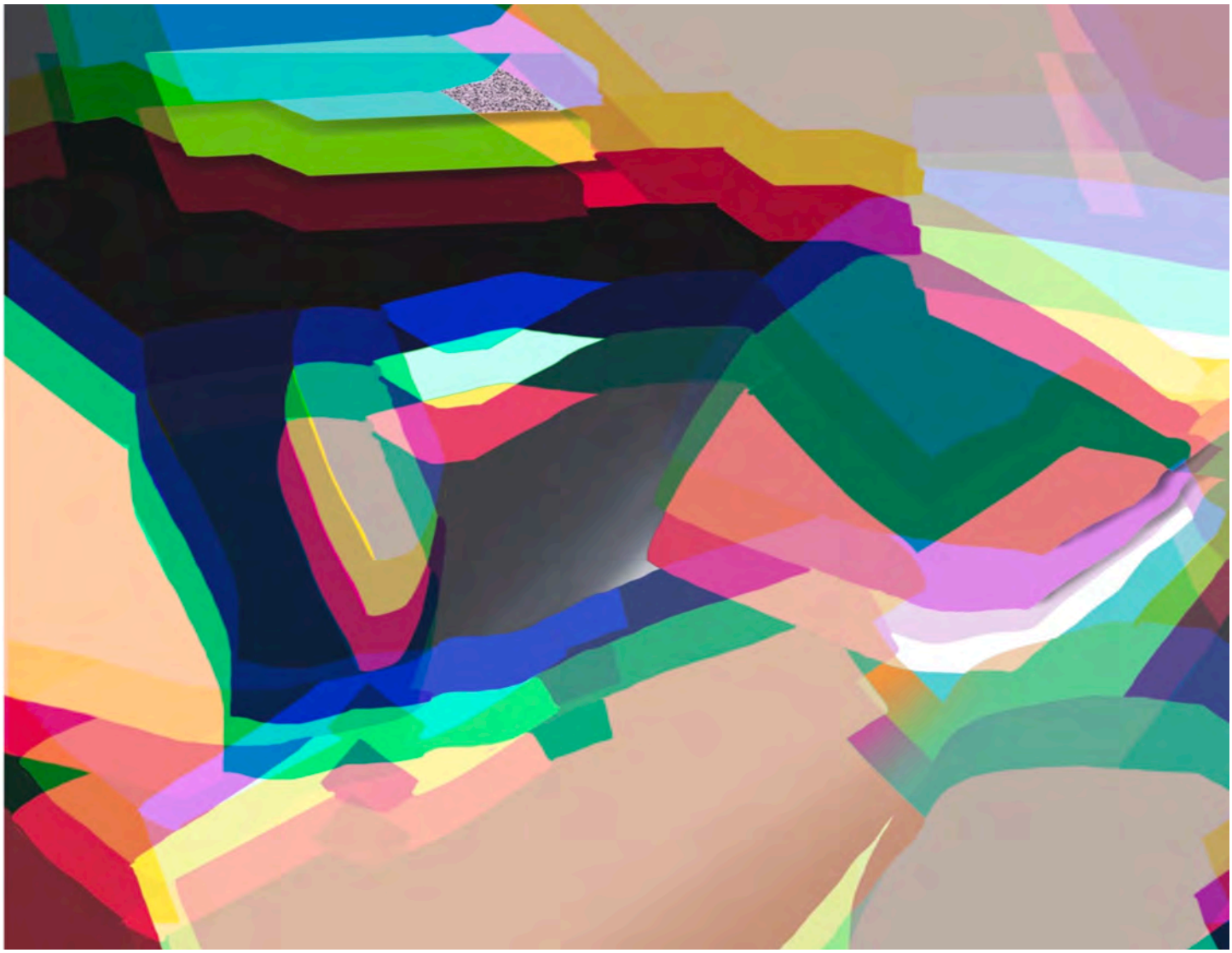
Custom questions

Below are the results of each custom question on the survey. The percentage of positive responses (Strongly/Somewhat support) is shown.



City of Decatur®

Andrea Arnold, City Manager
Hugh Saxon, Deputy City Manager
Linda Harris, Assistant City Manager
David Junger, Assistant City Manager
Teresa de Castro, Assistant City Manager
Meredith Roark, City Clerk



BUDGET AS ART COLLECTION

LIMITED EDITION