City of Decatur, Georgia

BUDGET

Fiscal Year July 1, 2024 to June 30, 2025



City of Decatur®

Cover

"Fly High, Decatur"
by Lori Lejeune, 2024
Digital, 24 x 32

"Fly High, Decatur" represents positive transformation and encouragement. The background of colorful shapes, which appear united within the artwork like a patchwork quilt, are based upon the intersections of several major roads within the City of Decatur, including Ponce de Leon Ave. and others.

Lori Lejeune's Flight Series are contemporary interpretations of butterflies and other creatures with wings that overcome gravity through flight. The Flight Series as a whole stands for overcoming the forces in life that weigh us down. The butterflies in "Fly High, Decatur" are symbols of positive transformation.

During these times of social justice struggles and COVID-19, the Flight series offers a message of hope and encouragement for all.



BUDGET

Fiscal Year July 1, 2024 to June 30, 2025

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

404.370.4100 phone
678.553.6518 fax

www.decaturga.com

FISCAL YEAR 2024-2025

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City of Decatur®

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Decatur
Georgia

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

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, 2023.

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 15, 2024

City Commissioners,

It is my pleasure to present the 2023-2024 Revised Budget Estimates and the 2024-2025 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 2022-2023 fiscal year in a strong financial and organizational position which has positively influenced the scope and sheer number of goals and priorities that are addressed in the proposed budget. A healthy fund balance, robust residential and commercial growth, resilient local economy, an engaged community and unified, purposeful elected leaders are just some of the factors that have contributed to this proposed budget. While the proposed budget continues to support the community's bold goals, it also reflects restraint in order to maintain the City's strong financial condition for the future.

In fiscal year 2021-2022, you were introduced to the Budget as Art Collection which uses art to emphasize the vision and values reflected in the City's budget. The Budget as Art Collection continues with an original work of art by local artist, Lori Lejeune, with "Fly High, Decatur" which represents positive transformation and encouragement. The background of colorful shapes, which appear united within the artwork like a patchwork quilt, are based upon the intersections of several major roads within the City of Decatur. Lori Lejeune's Flight Series are contemporary interpretations of butterflies and other creatures with wings that overcome gravity through flight. The Flight Series stands for overcoming the forces in life that weigh us down and offers a message of hope and encouragement for all. As represented by Lori's art, the Decatur community is constantly in motion; it is a community that is transforming, tackling serious community challenges and striving to be better for all, just as reflected in the City's vision:

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

These are highlights of the proposed budget:

- The Proposed 2024-2025 General Fund Budget Estimate is $43,161,180, which is $5,062,660 higher (13%) than the Revised 2023-2024 General Fund Budget Estimate; the Revised 2023-2024 General Fund Budget Estimate is $38,098,520 which is $1,530,770 lower (-3.8%) than the Adopted 2023-2024 General Fund Budget Estimate.
- An increase a half mill (0.5 mills) in the overall millage rate, from 12.47 mills to 12.97 mills.
- A recommended use of fund balance from the General Fund in the amount of $2,810,050 for the Revised 2023-2024 General Fund Budget, as compared to $4,145,816 in the Adopted 2023-2024 General Fund Budget; and a use of fund balance in the amount of $3,372,070 for the Proposed 2024-2025 General Fund Budget. ($1,347,046 was used from the fund balance at the end of Fiscal Year 2022-2023. Over $6.8 million has been added to the fund balance over the five prior fiscal years.)
- An estimated 6% increase in the 2024 real property tax digest.
- An increase of approximately $427,000 (+12%) in the health insurance budget over the 2023-2024 Revised Budget.
- No increase for full-time salaries; instead, a one-pay period adjustment is recommended. The fiscal year 2023-2024 budget included a minimum increase of 8.35% to all full-time salaries in addition to living wage and compression adjustments.

- Multiple position reclassifications and 4 additional full-time positions. Staff requested an additional 16 full-time positions.
- Next steps for the 2020 Strategic Plan, Equity Action Plan, Downtown Master Plan, Parks and Recreation Master Plan, Storm Water Master Plan and Clean Energy Plan.
- Funding of a Community Energy Fund with revenues from the City's energy franchise fees.
- Addition of SPLOST II Fund for 6 years of capital project funding effective April 1, 2024.
- Funding earmarked for the Affordable Housing Trust Fund.

All-America City

In June 2023, the City of Decatur was named one of 10 All-America Cities by the National Civic League. Decatur showed the power of involving youth in identifying and addressing community challenges and creating thriving communities. Decatur's presentation focused on the Decatur Youth Council, participation in UNICEF's Child Friendly Cities Initiative, the inclusive playground at Decatur Legacy Park, and other youth-inspired initiatives. Decatur first received recognition as an All-America City in 2018 for its equity and inclusion efforts through the creation of the Better Together Community Action Plan; the Police department's intentional focus on community engagement and training; and the "I Am Decatur" project coordinated by resident Beate Sass.

The All-America City award recognizes the work of communities in using inclusive civic engagement to address critical issues and create stronger connections among residents, businesses and nonprofit and government leaders. By celebrating the best in local innovation, civic engagement and cross-sector collaboration, the All-America City award highlights the potential within every community to address challenging issues and create real change.

The proposed budget continues the City's commitment to tackling tough problems and making real, positive change. With the commitment of current elected leaders, city employees, community members and other partners the City is rapidly becoming a world-class city.

World-Class City

When visitors come to metro-Atlanta for the FIFA World Cup tournament in June 2026, the City of Decatur will be prepared to host guests from around the globe. Decatur is ready to be the "Hometown to the World" once again, just as it was during the 1996 Summer Olympics when the City hosted Olympic teams and entertainment events. A great deal has changed since 1996 and more work is needed to achieve the many ideals of a world-class city.

Elements that attract international visitors are those that enhance the quality of life for our residents and businesses. Here is a non-exhaustive and debatable list of characteristics:

- Inclusive, accepting, welcoming culture
- Operationalized equity
- Free and fair elections
- High level of safety and security (police, fire and public works services)
- Quality parks, playgrounds and athletic fields
- Engaged community members
- Youth-influenced culture
- Strong education systems: Pre-K through 12 and Higher Ed
- Ethical and transparent government

- Attainable housing
- Quality media
- Support and services for vulnerable populations
- Strategic Planning
- Public art
- Public libraries
- Access to public transportation
- Multi-modal, active transportation networks-bike lanes, sidewalks
- Well-maintained infrastructure
- Community gathering spaces
- Thriving business district
- Access to quality, affordable health care
- Clean, safe water and air
- Technologically savvy and curious community
- Strong local economy
- Bold and brave leadership
- Access to fresh and affordable food
- Environmentally resilient and sustainable

Decatur possesses most of the characteristics identified above. Like many successful communities, it also struggles in some areas. At its 2024 retreat, the City Commission identified five core priorities for the next year that represent some of our community's biggest challenges.

Downtown Experience

Road Safety

Affordable Housing

Parks and Recreation

Communications

Downtown Experience

The Decatur Town Center Plan 2.0, adopted June 2023, will guide the planning and capital investments that have a direct impact on the downtown experience. Town Center 2.0 provides a refreshed vision for the Decatur Square that replaces the existing bandstand with a new performance stage. Much needed public restrooms will be built as well. Improvements will proceed east across the MARTA plaza with the addition of a welcome center pavilion, shade structures, outdoor seating, and a child-centric hillside play structure. The goal is to have most of the improvements completed so that the Square is ready for residents and visitors to attend concerts, view matches and participate in other activities throughout the entire World Cup experience.

Funds will be available in the SPLOST II Fund for these major capital improvements. Depending on timing, cost, and necessity, the SPLOST II referendum allows the City to issue up to $10 million in debt to be re-paid by SPLOST II revenues.

More immediately, and in direct response to the concerns identified by the City Commissioners, the downtown ambassador program will provide special safety, public information, cleaning and other services starting this summer in partnership with the Downtown Development Authority (DDA) and Decatur Tourism Bureau. Ambassadors

will be responsible for cleaning services such as litter removal, graffiti abatement, pressure washing and landscape maintenance. Safety services will include ongoing public engagement, reporting to the Police department, engaging with the unhoused population and providing escort assistance to parked vehicles. Ambassadors will provide business outreach services, distribute information to businesses as needed and connect visitors with resources. Funding of $170,000 in the City Manager's Office budget is recommended to cover the City's portion of the ambassador program.

In early 2024, a point-in-time count identified 37 unhoused individuals within the city limits, triple the recorded population in 2023. Many unhoused individuals congregate in or near the downtown Square. For the past two years, the City has contracted with Frontline Response for a warming center during the winter months. Funds remain in the budget for this service in the next fiscal year. At least one new full-time position needs to be dedicated to addressing the complex challenges associated with a growing homeless population. We propose a Homeless Strategy Manager that will partner with the County, other cities, Claratel (formerly the DeKalb Community Service Board), non-profits, and others to identify housing options and support services to provide a path to housing security based on best practices and effective strategies used by other communities. The City intends to continue its relationship with Claratel for a full-time case manager to assist with mental health needs, especially for the uninsured and unhoused population.

The County's leadership will be critical to the success of these efforts because the issue must be addressed at a scope larger than our small city.

Road Safety

The City has long been a model of "active transportation" planning that prioritizes pedestrians and bicyclists. We have an extensive network of sidewalks and bike lanes with plans to expand this network. The City has a robust Safe Routes to School program in partnership with the City Schools of Decatur and provides 44 school crossing guards to help get our students to and from school safely. The proposed budget recommends an additional four school crossing guards to bring that number to 48 and a $1.00 increase in the hourly rate to be more competitive with school crossing guard pay in neighboring communities. The City has implemented traffic calming measures throughout the community over the past three decades. However, these efforts have not prevented recent pedestrian/motorist collisions, which are on the rise, not just in Decatur but across the country. The City is taking many steps to address what transportation experts are calling a public health crisis. Some of these initiatives will be implemented immediately while others will require more time.

The proposed budget reflects the City's most comprehensive traffic safety planning effort to date through the Safe Streets for All action plan. The City was awarded a grant of $200,000 with a $50,000 local match from the Federal Highway Administration (FHWA) to support planning, infrastructure, behavioral, and operational initiatives to prevent death and serious injury on streets involving all transportation users. The City has also applied for a Rebuilding American Infrastructure with Sustainability and Equity (RAISE) planning grant through the US Department of Transportation. The grant is for the "Reconnecting Scott Boulevard" project, a 1.5 mile corridor improvement along the entire length of Scott Boulevard in the city limits. The plan encompasses a complete streets approach to allow for equity among pedestrians, bicyclists and motorists along the roadway. The $1,000,000 local match is budgeted in the SPLOST I Fund. The City Commission recently authorized city staff to apply for federal funds through the Atlanta Regional Commission's Transportation Improvement Program (TIP) which includes a local commitment of $2,780,000. If this funding is approved, additional matching funds will need to be provided from the SPLOST II Fund.

A significant number of traffic calming and pedestrian/bicyclist improvements are included in the proposed budget.

-Phase III of the South Columbia Drive multi-use path (MUP) is budgeted in SPLOST I and in the ARPA Fund. Construction is estimated to be $2,300,000; $800,000 is budgeted in SPLOST I and $1,500,000 is budgeted in ARPA. This project will complete the extension of the MUP along the front of Decatur Legacy Park to the corner at Katie Kerr Drive.

-Another sidewalk addition that will connect to the South Columbia MUP and provide a safer walking route to Talley Street Elementary School is on Derrydown Way between South Columbia Drive and the city limits. The SPLOST I Fund includes $230,000 for design with construction funding from SPLOST II.

-Sidewalk improvements are being planned for parts of North Candler Street and on West College Avenue between Beacon Hill Middle School and South McDonough Street. Funding will be provided by the SPLOST II Fund.

-A traffic calming improvement at the intersection of Huron and Champlain Streets is budgeted in the Storm Water Fund. The project, which is expected to cost $585,000, uses green infrastructure to narrow the approaches at the neighborhood intersection, tighten the turn radii and install two high visibility crosswalks. A grant of $350,000 from the Georgia Environmental Protection Division provides most of the funding for this project.

-Improvements to the intersection at East Lake Road and Parkwood Road are budgeted in the amount of $500,000 in the SPLOST I Fund.

-The City is coordinating with DeKalb County officials on traffic safety improvements on North Decatur Road. Initial expenses are budgeted at $500,000 in the SPLOST II Fund for design services and immediate improvements that may include roadway striping, signage and traffic signal improvements.

-The West Howard Avenue traffic calming project is being separated from the railroad crossing improvements at Atlanta Avenue due to utility-related delays with the railroad crossing project. The temporary traffic calming measures that were installed as part of "Re-Imagine West Howard" will be made permanent with lane reductions, tree plantings, and a cycle track. Construction costs for the traffic calming portion of the project are budgeted at $2,500,000 in the SPLOST I Fund.

Affordable Housing

A world-class city offers a range of housing that accommodates residents with various resources, including those with low incomes.

In an effort to increase housing supply, the City is partnering with the Decatur Housing Authority to build 132 units of affordable housing on City property at Decatur Legacy Park. In addition to the provision of the land at no cost, the City has committed $3.8 million in ARPA funds for phases I and II of the development. The Phase II commitment of $570,001 is included in the fiscal year 2024-2025 ARPA Fund budget. The Grant Fund reflects the $750,000 community project funding grant awarded through Congressman Hank Johnson that has also been committed to Phase II of the development.

Preservation of existing affordable housing is just as important as the creation of new housing to make an impact on the sheer numbers of attainable housing units within the City. The City was recently selected to participate in the Atlanta Regional Commission's Community Development Assistance Program (CDAP) to research and identify strategies to preserve

naturally occurring affordable housing (NOAH). Through a partnership with the Georgia Conservancy, the study will focus on identifying policies and strategies that incentivize the preservation of this limited existing housing stock. Using this information, the City plans to work with local organizations and NOAH property owners and residents to find collaborative ways to maintain affordable dwellings amid challenging market pressures and limited space for new development.

In early 2023, the City Commission adopted a "missing middle" housing ordinance that allows duplexes, triplexes and quadplexes plus an accessory dwelling unit (ADU) in single-family zoning districts in an effort to increase the supply of attainable and workforce housing options.

To assist City staff with the phase-in of this new ordinance, a maximum of three building permits may be issued for construction of duplexes and walk up flats (triplexes and quadplexes) in the R-85, R-60, R-50 and RS-17 zoning districts is for each City Schools of Decatur lower elementary school district, for a city-wide total of no more than fifteen (15) permits. This limitation expires on December 31, 2024. As of May 2024, a total of three permits have been issued for "missing middle" housing construction.

To model process and design opportunities for missing middle housing developments, the City has budgeted $30,000 in the revised fiscal year 2023-2024 General Fund budget to work with the non-profit Microlife Institute for design services at the City-owned property located at 600 Commerce Drive. Multiple community engagement activities have been held and the proposed design is being completed. The City has budgeted for the existing residence on this property to be demolished before the end of the fiscal year.

Oak Cottage Court is a joint effort between the Decatur Downtown Development Authority, the City of Decatur and the Decatur Land Trust, in partnership with the non-profit Atlanta Neighborhood Development Partnership. The development includes 6 workforce single family homes that are available to employees of the City of Decatur, City Schools of Decatur, and the Decatur Housing Authority, with owners limited to a maximum household income of 100% of the metro Atlanta area median income. Currently, one home is under contract and two are in the qualification process.

General Fund dollars continue to be earmarked for affordable housing. For the fifth straight year, a transfer of $100,000 to the Affordable Housing Trust Fund is recommended. Policies and procedures for the use of these funds have been adopted by the City Commission. An additional $100,000 is recommended in the proposed General Fund budget to fund the Decatur Land Trust's Home ReHAB program.

Through policy and partnerships, housing creation and housing preservation become a reality. The City is committed to creating a community that provides housing opportunities for all.

Communication

Communication grows more challenging each day as the speed of "unofficial" public information -- and misinformation -- outpaces the City's capacity to provide timely, meaningful and accurate information. Months of community engagement, research and analysis by qualified consultants and thoughtful staff recommendations can be derailed by uninformed online comments. We want people to have all of the information they need to form an opinion about City projects and initiatives. Currently, there are multiple City communication channels which can be confusing and frustrating. We will work over the next fiscal year to streamline the City's communication efforts and explore the best ways to distribute timely and accurate information.

Effective communication meets people where they are and that requires a wide array of strategies for engaging with the community. Ultimately, effective communication requires our staff to meet, listen, and learn from community members and to reflect that in our communication strategies.

The City has seen the positive impacts of having a communication position embedded in a department. It is recommended that a Communications Coordinator position be added to the communications team and to focus on capital projects, public works improvements and significant private development projects. These types of projects are often disruptive and inconvenient. Better communication can help alleviate some of the related frustrations. As we embark on a city-wide traffic safety plan and several traffic calming and several pedestrian safety projects, enhanced communication will be critical to their success.

Parks and Recreation

Parks, playgrounds, athletic fields, natural areas and activities are a critical component of a world-class city. This was profoundly clear during the Covid-19 pandemic when community members found respite in the city's parks and creative staff brought recreation activities into our neighborhoods.

The new Parks and Recreation department and the recent Parks and Recreation master plan have resulted in ambitious plans for achieving the department's vision and mission. The department's vision: Enhance lives across communities and its mission: Provide quality experiences to promote healthy living and connections guide the budget recommendations for the next year. The Parks and Recreation proposals are a combination of capital projects, park and facility maintenance and programming improvements.

The capital improvement fund includes $185,000 for accessibility improvements at the McKoy Park playground, $60,000 for sand volleyball courts, $100,000 for the Oakhurst Recreation Center/Park and Sugar Creek master plan, and $250,000 for maintenance and repair needs including pool repairs, fencing at parks and facility repairs.

In May 2023, the City was awarded $2,088,803 from the State of Georgia from the Improving Neighborhood Outcomes in Disproportionately Impacted Communities grant program. The grant will fund improvements at the Ebster Park Teen Activity Area including the playground, pavilion, and basketball court area. A draft concept has been developed after multiple community engagement sessions including input from youth stakeholders. The project, including construction, is budgeted in the Grant Fund.

The department's personnel requests include the addition of a Recreation Supervisor to oversee facilities and activities at Decatur Legacy Park including the updated gym, Cochran building, and new track and field. Additional activities at the site may include indoor pickleball and nature programming, which are two of the top priorities from the Parks and Recreation master plan. The Recreation Supervisor will partner with the City's Urban Naturalist to activate a nature/environmental education outdoor recreation center on the property. An existing management position will be reclassified as an Aquatics Supervisor. Aquatics is a growing activity center with year-round demands related to three outdoor pools, one indoor pool, pool contract management and aquatics programming. Limited resources prevented the proposed Program Manager, Customer Experience Manager and Athletics & Aquatics Manager positions from being funded in the proposed budget.

The Parks and Recreation master plan identifies over $150 million in capital costs for new and improved parks and facilities. The proposed budget reflects pay-as-you-go financing, including a state grant, for a small number of plan goals. As stated in the master plan a more substantive revenue source needs to be explored. The master plan identifies 2 scenarios that

include general obligation bonds as a primary revenue source. Further exploration of new funding scenarios is needed if we are to make significant progress on the plan goals.

Our North Star

A North Star is the unwavering ideal that guides our thoughts and actions. Equity, in the services we provide, in policies we implement, in decisions we make, is that North Star for our organization. It is a guiding principle, not a task to be completed. The City is taking deliberate action to change course and re-direct in an effort to commit to this guiding principle. Most recently, the professional development series led by City employees took staff through in-depth racial equity training and this training will continue in the future. Recruitment and hiring processes are being reviewed, recognizing that systemic bias is built into these systems. Departments are developing their own diversity, equity and inclusion goals. The Decatur Decision-Making Framework, rooted in equitable decision-making, is already making a difference in how and who is involved in organizational decisions.

The City is participating in the Georgia Municipal Association's Certified City of Diversity, Equity, Inclusion, and Belonging program that recognizes cities that adopt policies and practices that promote equity and inclusion within their municipal government and community. The City continues to hold itself accountable to its racial equity stand.

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."

Think about our organization. Each employee has a unique story; each employee took a different path to the City; each employee experiences our community differently; each employee creates the special organization that we call the City of Decatur. Each employee also deserves to know and understand that they are valued, accepted, welcomed and heard. Our equity work is how we accomplish this.

Ambitious Plans, Budgetary Restraint

The City is ambitious in its vision to be an equitable, thriving and welcoming community. The proposed budget funds a downtown makeover, supports affordable housing, updates parks and playgrounds, enhances transportation safety for all users, models environmental sustainability, and cares for the most vulnerable in our community. These are world-class ideals. However, fiscal restraint and limited resources are the flipside of this budget. After two years of millage rate decreases totaling 1.45 mills, new and expanded homestead exemptions being applied to the current fiscal year and salary adjustments due to market competition and compression, a millage rate increase of .50 mill is being recommended for general fund revenues. Even with additional revenue, the proposed budget anticipates using fund balance to meet expenditures. The proposed use of fund balance is consistent with the City's financial policies that require fund balance be used for non-recurring expenditures and that it not drop below 20% of operating expenditures. Transfers totaling $2,000,000 over both fiscal years are proposed from the General Fund to the Capital Improvement Fund to pay for the gap between the Capital Improvement Fund tax revenues and proposed expenditures.

To ensure that fund balance is not being used for recurring expenditures, no general salary increase is being recommended in the proposed budget. Rather, a one-time, one pay period salary adjustment is being recommended for all full-time employees. This restraint is neces-

sary in order to avoid overspending and making a long-term commitment that would have a serious negative impact in fiscal year 2025-2026.

Assuming a 6% increase in the tax digest and .50 millage rate increase, the fund balance is anticipated to be 21% of operating expenditures at the end of fiscal year 2024-2025.

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

The City's financial policies recommend maintaining a fund balance equal to twenty to thirty percent of operating expenses. A prudent use of fund balance consistent with our conservative financial policy continues in this budget. At the end of 2022-2023, the fund balance for the General Fund totaled $15,244,187 which is 40% of the 2023-2024 Revised Budget Estimate. The 2023-2024 Revised Budget anticipates using $2,810,050 in fund balance. This is $1,335,766 less than the amount originally planned in the 2023-2024 adopted budget and will reduce fund balance to $12,434,137 or 33% of the 2023-2024 Revised Budget Estimate. The 2024-2025 Proposed General Fund budget anticipates using $3,372,070 of fund balance and will leave a fund balance of $9,062,067 or 21% of the 2024-2025 Proposed General Fund budget.

The City's fund balance policy allows the use of fund balance for one-time expenditures. One-time expenditures paid for by the use of fund balance in 2024-2025 include the one-time pay adjustment, wayfinding plan, zoning ordinance and streetscapes standards update, a transfer to the Affordable Housing Trust Fund and a transfer to the Capital Improvements Fund.

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

The property tax digest is the value of all taxable property within the City. The budgeted property tax revenue assumes a 6% increase in the tax digest. This increase reflects a robust real estate market in which home sales remain strong and new development and investment in commercial property continue.

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.

Connected to a Purpose

At the core of our success are our employees. They are smart, hard-working, innovative, curious, creative, practical, prudent, dedicated, caring, disciplined, engaged, focused and kind. These words describe the people that are working each day to make Decatur a better place for all. They deserve recognition and trust to perform meaningful work and participate in decision-making processes. Through the work of the new Innovation and Strat-

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.

egy Director, we are engaging all employees in defining the organization's vision, values, philosophy, guiding principles, and in identifying what these values and principles look like in practice. Our organization development and culture strive to connect employees to the deeper purpose to serve others.

In the spirit of the budget's cover art, "Fly High, Decatur" the proposed budget reflects what we can do when we are focused on a common purpose. We can soar and achieve great things. We can awe and inspire while providing the most fundamental public services. This budget provides the means for us to create community, a community that we will be proud to show off to the world quite soon.

Completion of the 2023-2024 Revised Budget Estimates and 2024-2025 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 Chief of Staff Meredith Roark.



Andrea Arnold
City Manager



City of Decatur®

Budget Guide & Schedule

Budget FY 2024-2025

FISCAL YEAR 2024-2025

Budget Guide

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

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

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

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

Process

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

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

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

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

Budgetary Funds

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

General Fund: The general operating fund of the city. It accounts for resources 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 I 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. SPLOST I ended on March 30, 2024.

SPLOST II 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 2023. This fund will be used to finance debt service, and capital projects. SPLOST II began on April 1, 2024.

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

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

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

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

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

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

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

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

Grant Fund: Established to account for grants received from 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.

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

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

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

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

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

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

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

Basis of Budgeting

All fund budgets described above, apart from the storm water, 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. storm water fee bill is generated).

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

Account Coding Structure

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

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

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

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

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

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

100-1320-523400

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

100 – General Fund

1320 – City Manager's Office

523400 – Printing & Binding

215-0000-342500

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

215 – E911 Fund

0000 – Revenue

342500 – E911 Phone Line Fees

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

1000 – General Government

2000 – Judicial

3000 – Public Safety

4000 – Public Works

6000 – Culture/Recreation

7000 – Housing and Development

Line-Item Descriptions

PERSONNEL

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

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

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

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

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

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

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

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

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

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

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

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

OTHER SERVICES AND CHARGES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL OUTLAY

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

541100 Sites.

541101 Right of Way.

541200 Site Improvements.

541300 Buildings.

541301 Building Improvements.

541400 Infrastructure.

542100 Machines, Motors and Power Tools.

542101 Communications Equipment.

542102 Office Machines/Equipment.

542200 Vehicles.

542301 Outdoor Furniture and Equipment

542401 Computer Systems Software.

542500 Miscellaneous Equipment.

Fund Balance

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

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

In the fiscal year ending June 30, 2023, the general fund balance totaled $15,244,187 or 40% of the 2023-2024 revised operating budget. This was a decrease of $1,347,046 from the previous year's fund balance. In the Revised 2023-2024 budget estimates, the city has

budgeted to use $2,810,050 of fund balance. In the FY 2024-2025 budget estimates, the city has budgeted to use $3,372,070 of fund balance. Fund balance is estimated to be $9,062,067 at the end of FY 24-25 or 21% of the proposed operating budget.

Budget Revisions

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

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

Performance Measures

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

Strategic Planning

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

A. Manage Growth While Retaining Character

B. Encourage Community Interaction

C. Provide Quality Services Within Fiscal Limits

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

A. Manage Growth While Retaining Character

B. Encourage a Diverse and Engaged Community

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

D. Support a Safe, Healthy, Lifelong Community

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

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

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

Starting in 2013, the city has held an annual Budget Expo or 'Touch a Budget' event. At this event, structured much like a science fair or vendor expo, city staff set up stations representing each strategic plan principle and display equipment, documents and other materials that are in the proposed budget and support each strategic plan principle. The public is invited to attend and visit each principle area to learn more about the budget requests and how they support the city's overall strategic vision. This offers an informal setting for citizens to meet employees from all departments and engage in a dialogue about City services and programs. After a hiatus during 2020 and 2021, the event returned in March 2022 and was combined with the City's Touch a Truck Event. A repeat of the combined event occurred in March 2023 and March 2024.

Community members are also encouraged to share their thoughts on the areas the City should focus on in the upcoming fiscal year by leaving notes shaped like flowers on trellises "planted" around town during February and March. This year the trellises were located near the Decatur Square, in Harmony Park and in Glenlake Park. Additional opportunities for feedback are available online using one of the City's polling portals as well as in person at public hearings in June.

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 2024-2025

BUDGET SCHEDULE

January 22	Budget Memo and Schedule to Departments
February 23	PROPOSED and REVISED BUDGET REQUESTS including BVE Worksheet(s), VBB-Strategic Plan Principles Worksheet(s) and CIP Requests DUE BY 5 pm
March 1	Proposed Personnel Requests due to City Manager's Office
March 1	Personnel Estimates and Health Insurance Estimates Due
March 4	City Commission Adopts Billing Ordinance, 2024 Sanitation Fees and 2024 Storm Water Utility Fees
March 4	Budget Narrative drafting begins
March 9	BUDGET EXPO with Touch-a-Truck (Rain date: March 23)
March 12	BUDGET REVIEW MEETING-DEPARTMENT HEADS
March 15	Proposed Fee Schedule Changes DUE
March 21	Budget Request Follow-up
March 21	10 Year Capital Plan Drafting
March 29	Prepare Notice for Decatur FOCUS
April 1	Tax Bill Mailing Deadline
April 5	Revenue Projections Due
April 5	BUDGET NARRATIVE FINALIZED
April 12	Draft Proposal to City Manager (tentative)
April 15	Fee Schedule Work Session
April 30	Preliminary Budget Complete
May 16	Public Hearing Announcements to Legal Organ
May 17	Budget delivered in City Commission packet
May 20	Presentation of Budget to Commission and Adoption of Tentative 2024 Millage Rates
May 30	Public Hearing Ads Published in Legal Organ
June 3	Public Hearing on Budget and Millage Rates
June 5	Extended Work Session
June 6	Public Hearing Ads Published in Legal Organ
June 10	Public Hearing on Budget and Millage Rates (if necessary)
June 17	Public Hearing on Budget and Millage Rates, Adoption of FY 2024-2025 Budgets and Revised 2023-2024 Budgets, and Adoption of Final 2024 Millage Rates



City of Decatur®

Budget Narrative

Budget FY 2024-2025

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 adjoins Atlanta's city limits and is six miles east of downtown Atlanta. The City is one of the most densely-populated communities in the State of Georgia, with over 25,000 residents in a 4.7 square mile tract. 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 as a model of Smart Growth in the region.

The City of Decatur's central location in DeKalb County and proximity to the City of Atlanta and Emory University make it an attractive location for a wide range of professional services, legal, financial, medical and technology businesses. Decatur is home to educational institutions such as Agnes Scott College and Columbia Theological Seminary, as well as the headquarters for several non-profit organizations including the Task Force for Global Heath. 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's physical structure is defined by architecturally diverse, storied neighborhoods that radiate out from a bustling core business district. Downtown Decatur offers a healthy mix of office, retail, restaurant and residential uses designed to encourage walking and an active lifestyle for persons of all ages. New buildings blend with historic commercial buildings and surround a traditional courthouse square. Downtown residents in mid-rise, mixed-use condominiums and apartments have created a new type of neighborhood providing a desirable housing option for empty nesters and young professionals seeking an urban lifestyle. These residents contribute to the economic vitality of the downtown commercial district. Smaller neighborhood commercial centers scattered throughout the City also contribute to the sense of community and vibrancy of surrounding neighborhoods by providing opportunities for residents to walk to a variety of shopping and dining options.

The City's well-regarded local public school system attracts families to the City's residential 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, parks and recreation, a municipal cemetery and community and economic development. The City also owns a 25,000 square foot conference center and a 280-space parking facility. 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 accredited 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 city limits, 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, City policies have long encouraged a wide variety of transportation options including walking, bicycling, and the Clifton Corridor shuttle.

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

History

The land that now bears the name "Decatur" is the historic homeland of the Muscogee Creek and other indigenous societies that lived here for thousands of years. Through warfare and a policy of extermination, Muscogee Creek peoples were depopulated and displaced by European settlers. In 1821, a group of Lower Creek chiefs signed the Treaty of Indian Springs and ceded four million acres of Muscogee land to the State of Georgia despite opposition from the National Creek Council. A portion of this land was raffled off by the Georgia General Assembly and established as DeKalb County in 1822.



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

The City of Decatur was incorporated on December 10, 1823 as the seat of DeKalb County. The City is one of nearly 40 cities and counties nationwide to bear the name of Commodore Stephen Decatur, a U.S. Naval hero renowned for his leadership in the Barbary Wars and the War of 1812. The courthouse square in downtown Decatur is located on a rise of land at the intersection of two Muscogee Creek trails. The Old Courthouse on the Square is the fourth courthouse building to occupy the Square. Historically, the courthouse square served as the community-gathering place. Today, it continues as the heart of the community, hosting festivals, special events, providing greenspace and an open space to meet and relax with family and friends. The historic commercial district is connected to the City's surrounding residential neighborhoods by an expanding network of sidewalks, bicycle lanes and a regional trail system.

Government

The City of Decatur operates under the commission-manager form of government. The City Commission determines the policies of the local government and enacts local laws necessary for the protection of public health, safety and welfare. The City Commission provides leadership in identifying community needs and developing programs to meet community objectives. There are five City Commissioners, elected in nonpartisan elections, for 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 volunteer boards and commissions who carry out responsibilities specified by State law, the City Charter, and local ordinances. These boards and commissions include 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 Parks & Recreation Advisory Board, the Better Together Advisory Board, the Lifelong Community Advisory Board, the Decatur Youth Council and the Environmental Sustainability Board.



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

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 City Commission. The current City Manager, Andrea Arnold, has served in the position since January 2019, and has been employed by the City since 1997.

Vision and Mission

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

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

Decatur's Strategic Plan guides City government at the highest level by providing direction on policies and actions to bring the community's vision for its future to life. 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. In January 2020, the City kicked off the planning process to create the 2020 Strategic Plan as a guide

City of Decatur®

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.

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. In spite of challenges caused by the COVID-19 pandemic that complicated citizen engagement and ultimately pushed back the plan's adoption date by a full year, the City staff were able to adapt and successfully developed the plan without compromising ambitious citizen engagement goals, receiving planning awards from the National Civic League and Georgia Planning Association along the way.

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 five mission statements.

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

Equity & Racial Justice

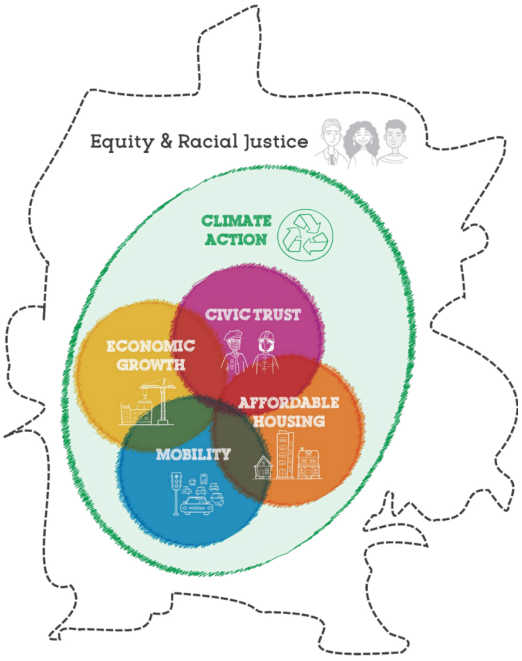
Climate Action

Civic Trust

Affordable Housing

Mobility

Economic Growth



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

Ultimately more than 3,200 comments were received through the three roundtable discussions; and a robust community discussion guided development of the Strategic Plan at every stage. Each comment was recorded, analyzed and included in the final report that the City Commission adopted in October 2021. The entire plan is available at https://www.decaturnext.com/2020-strategic-plan and includes six themes/topics, 140 tasks and action items to be implemented over the course of 10 years, some of which are incorporated into the City's comprehensive plan five-year community work program. The Strategic Plan is also the foundation for Decatur's annual budget, each part of which is tied directly to the 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 measures to track how efficiently and effectively the organization is meeting its objectives. In Spring 2022, the City launched a dashboard for the 2020 Strategic Plan, which provides benchmarks and tracks progress for each Strategic Plan task. 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 successes 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 an advisement program. Beginning in 2017, the City embarked on its own performance measurement program which was updated in 2022.

Budget

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



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



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

Vision Based Budgeting

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

City of Decatur®

National Citizen Survey 2024

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
2024	93

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
2024	81

Sense of Community (% rated excellent/good)

2006	84
2008	90
2010	86
2012	92
2014	91
2016	83
2018	86
2020	90
2022	79
2024	84

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

2020	85
2022	80
2024	80

EQUITY AND RACIAL JUSTICE

Integrating proactive equity ambitions into every plan

The Decatur community features an incredibly diverse set of identities, needs and beliefs. It is the City's responsibility to use an equitable framework when creating policies, programs and plans to ensure the best possible quality of life for all residents. In tandem with that goal, the City is placing particular emphasis on addressing issues of racial justice, in recognition of a history of injustice faced by Decatur's black community and the long-term consequences of policies that harmed this community. It is our hope that by reflecting honestly on patterns of exclusionary policies and proactively integrating equity into all aspects of City work, we can avoid repeating the mistakes of the past and create a community that lives up to its unofficial creed of "being Greater in Decatur."

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.

In March 2024, the Decatur City Commission approved a contract with the Beacon Hill Black Alliance for Human Rights, a local 501(c)(3) organization, to continue its research on reparations. The group bears the name of Beacon Hill, a square-mile black community established in Decatur by former slaves after the Civil War which was ultimately destroyed by two waves of urban renewal policies in the 1930s and 1960s. At the conclusion of its research, the Beacon Hill Black Alliance will present recommendations to the City which will inform the creation of a Reparations Task Force, a community-led initiative committed to in the 2020 Strategic Plan. As the work continues, Decatur hopes to serve as an example for other cities seeking to address the legacy of exploitation, displacement and injustice that forms the bedrock of many communities.

Ensuring that the City of Decatur's internal organizational culture and policies prioritize equity is critical. A strong, equitable organization filled with engaged employees yields high performance and an even stronger dedication to advancing community equity. To that end, the Common Good Agency completed its Racial Equity Action Plan (REAP) Equity Assessment of the City of Decatur in June 2023. Common Good engaged over 100 city employees through racial equity listening sessions and gathered information on their experiences and vision for the City. With that information, Common Good presented recommendations for operationalizing equity through a specific framework: Pay, People, Process, and Possibilities. City staff will continue to develop and implement the recommendations as steppingstones toward a racial equity action plan.

Major priorities for operationalizing equity within the City of Decatur have included: improving communication across departments to ensure that all employees have equitable and accessible access to organizational information and resources; hosting annual employee town halls and a series of employee roundtables to ensure employees have the opportunity to express their needs and develop a shared vision for the organization; a six-session profes-

sional development series that designed to help employees understand their role in advancing organizational equity and operationalizing it across the organization; and, the creation and implementation of the D.E.C.A.T.U.R. decision-making model, which will provide a framework for equitable internal policy decisions for all employees.

The Better Together Advisory Board continued its Anti-Racism Speaker Series in Fall 2023 with lectures by Dr. Anjulet Tucker of Emory University as well as Dr. Yves-Rose Porcena and Dr. Robin Morris of Agnes Scott College. Connecting with Decatur's Bicentennial celebration, the Fall 2023 theme was "Storytelling." Lectures focused on how stories have been used to unite and divide communities, how narratives have been hidden to obscure the truth of racial history, and how audiences have a responsibility to thoroughly scrutinize, uncover, and deconstruct community stories to truly understand and address the legacy of white supremacy in modern race relations.

THEME 1: EQUITY AND RACIAL JUSTICE
Integrating proactive equity ambitions into every plan.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$72,754
General Government	$608,276
Community & Economic Development	$568,669
Administrative Services	$3,263,860
Fire	$470,017
Police	$2,366,664
E-911	$367,628
Public Works	$2,021,016
Solid Waste	$983,526
Storm Water	$879,566
Parks & Recreation	$4,660,500
TOTAL	**$16,262,475**



City of Decatur®

National Citizen Survey 2024

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
2024	81

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

2014	84
2016	86
2018	87
2020	89
2022	86
2024	84

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
2024	68

CLIMATE ACTION

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

With each passing year, communities across the planet face the challenges posed by the crisis of climate change. The City of Decatur is no different – as the Southeast continues to experience an increasing number extreme temperature and severe weather events, Decatur must respond. The City's responsibility is two-fold: to mitigate Decatur's contributions to climate change by reducing emissions, and to bolster its resilience by adapting and preparing for the impacts of climate change. By partnering with businesses and non-profit organizations and by encouraging resident action to reduce their own environmental impacts while increasing their resilience, the City of Decatur will strive to be prepared to withstand the growing impacts of climate change and mitigate those impacts for future generations.

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 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.

The City continues to partner with Agnes Scott College to implement the 2021 Climate Resilience Plan. The implementation framework of the Climate Resilience Plan task force seeks to update emergency response procedures to prepare for more intense climate events and to determine which impacts of climate change pose the greatest threats to Decatur to create policies and initiatives that bolster resilience in local communities. The task force identified flooding and extreme heat as pressing climate scenarios which would serve as implementation priorities. During fiscal year 2023-2024, the task force created resident information guides on topics such as responses to climate scenarios and home weatherization. They also partnered with Agnes Scott students to gather urban heat island and local stream monitoring data. In fiscal year 2024-2025, the task force will expand its capacity by partnering with AmeriCorps Vista and the Emory University Community Building and Social Change Fellowship.

In fiscal year 2024-2025, the City will continue to improve energy efficiency and clean energy infrastructure at its municipal buildings. The installation of LED lights at all City facilities is an ongoing project that will continue in the upcoming fiscal year. The Decatur Recreation Center will become the next municipal building to receive solar panels and battery packs like those recently installed at the Decatur Public Works facility. City staff will also work to ensure that all municipal buildings have charging infrastructure to support the growing number of electric vehicles in the municipal fleet.

Climate change has increased the number and intensity of severe weather events in Georgia, particularly heat waves. Higher average nighttime temperatures means that the body may not adequately be able to cool down even after sundown, presenting an increased risk of heat stroke for unhoused individuals. While the Decatur Public Library serves as a cooling center for most of the summer, the Decatur Recreation Center served as a supplemental cooling center on Sundays when the library is closed. The supplemental cooling center opened on August 13th and August 27th, 2023, and served 83 patrons. The Decatur Parks and Recreation department will continue to operate the supplemental cooling center as necessary in fiscal year 2024-2025.



The City of Decatur continues to implement the initiatives of the storm water master plan, including the use of green infrastructure wherever possible. Decatur was awarded a Georgia Environmental Protection Division (EPD) grant to make improvements to the intersection of Huron and Champlain Streets in fiscal year 2024-2025. The proposed alterations include traffic calming measures that will narrow the turning radius, facilitated by green infrastructure that will serve as a demonstration project for managing stormwater runoff. Since hiring an urban naturalist in fiscal year 2023-2024, Decatur has continued its push to remove invasive vegetation from parks, green space, and greenways in favor of native vegetation which will preserve local biodiversity and provide better erosion control. The pending installation of rain gardens at McKoy Park and the Decatur Cemetery will further help protect Decatur's landscapes from the impact of unchecked erosion and flooding.

City staff will be performing a waste contamination study to analyze the City's waste flow and implement changes to prevent recycling waste contamination. Decatur staff is also prepared to launch a pilot residential composting program during the 2024-2025 fiscal year.

THEME 2: CLIMATE ACTION
Cut emissions for the long-term, prepare to adapt now.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$72,754
General Government	$540,690
Community & Economic Development	$203,096
Administrative Services	$407,983
Fire	$705,026
Police	$788,888
E-911	$73,526
Public Works	$1,549,446
Solid Waste	$655,684
Storm Water	$3,518,264
Parks & Recreation	$776,750
TOTAL	**$9,292,104**

City of Decatur®

National Citizen Survey 2024

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

2014	91
2016	88
2018	87
2020	86
2022	85
2024	85

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

2008	52
2010	50
2012	55
2014	76
2016	60
2018	59
2020	62
2022	4
2024	49

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

2008	88
2010	89
2012	94
2014	90
2016	90
2018	91
2020	88
2022	81
2024	83

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

2008	68
2010	81
2012	84
2014	79
2016	79
2018	80
2020	82
2022	85
2024	82

CIVIC TRUST

Empowering bold ambitions with high trust

Local governments are built on a foundation of trust. For the system to work, residents must trust that their elected officials and City staff will always act in the community's best interests for immediate issues and long-term concerns alike. The more ambitious and forward-thinking a city is, the more critical resident trust becomes. To that end, Decatur has long incorporated community input as a central pillar of the decision-making process and has never lacked active residents eager to participate in shaping their community's present and future. A commitment to accepting feedback and remaining transparent has created a culture where residents, elected officials and staff feel that their aspirations for the community are limited only by their imaginations.

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 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.

Decatur's Public Safety departments remain dedicated to fostering a sense of trust with residents, visitors and community members. The Decatur Police Department has continued its popular Citizens Police Academy to increase understanding and knowledge of the functions of the department. In fiscal year 2023-24, the Decatur Police Department redesigned its badge and was recognized for twenty years of state certification. In fiscal year 2024-25, the Police Department will continue to sponsor community education programs such as the R.A.D. (Rape Aggression Defense) course and Revved up Kids. In fiscal year 2023-24, the Decatur Fire Department continued to innovate in its approach to community fire prevention, acquiring a fire extinguisher virtual reality training headset that has proven particularly popular with seniors, and introducing a medical supplies vending machine to increase accessibility and accountability for acquiring necessary supplies.

On July 1, 2023, the new Parks and Recreation Department was formed with the merger of the Children and Youth Services and Active Living divisions. In fiscal year 2024-25, the department will implement recommendations from a financial sustainability planning process undertaken in fiscal year 2023-24 to further solidify the department's long-term financial health and provide greater clarity and transparency for future fee or service changes. The Parks and Recreation Department has continued to use public engagement to inform residents about the renovations of several public facilities including McKoy Skate Park, Ebster Teen Park and the Ebster Recreation Center. The fiscal year 2024-25 budget includes funds to perform a master planning process for the Oakhurst Park and Recreation Center and Sugar Creek nature area.

In line with previous plans, the City of Decatur was named a UNICEF Child-Friendly Candidate City in December 2023. The Child Friendly Cities Initiative (CFCI) is a framework for communities that prioritize development, health, and inclusion of community youth. The initiative places significant emphasis on cooperation and active participation from resident youths, including youth surveys and key roles in plan development and implementation. During the 2022-2023 School Year, the 28-member CFCI Teen Leadership Team developed the City's Local Action Plan for Youth, which identified five key priority areas:



increasing trust with law enforcement, creating an equitable and inclusive city, improving awareness of and access to mental health resources, becoming a more environmentally conscious city, and improving public spaces. These priorities were identified in youth survey data as critical issues of interest and line up with the existing goals of the Decatur 2020 Strategic Plan. The Local Action Plan was adopted by the City Commission on June 5, 2023, and the Teen Leadership Team worked alongside City staff and community partners to implement priority goals during the 2023-24 school year. Projects included a "Cookout with the Cops" special event at Ebster Recreation Center to connect police and teens in the community, a compost pilot at Decatur High School, teen-led cultural learning lessons for K-2nd graders at Glennwood Animal Crackers, a self-care tent with youth-focused resources at the Children's Book Festival, and a recommendation to the City Commission to adopt playground standards supporting inclusivity and access for all children.

Decatur received the prestigious 2023 All-America City Award from the National Civic League, which "recognizes communities that leverage civic engagement, collaboration, inclusiveness and innovation to successfully address local issues." The City was recognized for its citizen engagement efforts involving youth, including the formation of the Child Friendly Cities Initiative, the ongoing work of the Decatur Youth Council, and the creation of inclusive playgrounds at Decatur Legacy Park based partly on feedback from 3rd grade students. The City previously received the award in 2018 and was inducted into the All-America City Hall of Fame in 2021.

Decatur remains committed to increasing information transparency and accessibility for the public as it implements existing plans and creates new ones. The 2020 Strategic Plan dashboard was launched in fiscal year 2022-23, allowing residents to track the status of individual projects and action items as City staff continue to implement the plan. City staff are also working with contractors to develop a data hub that will provide the public with updates on ongoing municipal projects and service delivery.

THEME 3: CIVIC TRUST
Empowering bold ambitions with high trust.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$90,942
General Government	$608,276
Community & Economic Development	$649,907
Administrative Services	$2,039,913
Fire	$3,055,111
Police	$2,761,108
E-911	$588,204
Public Works	$1,482,078
Solid Waste	$655,684
Storm Water	$1,759,132
Parks & Recreation	$776,750
TOTAL	**$14,467,104**

Treating all residents fairly
(% rated excellent/good)

2014	74
2016	67
2018	72
2020	74
2022	70
2024	73

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
2024	93

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
2024	85

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
2024	73

STRATEGIC PLAN 2020 IMPLEMENTATION DASHBOARD

performance.envisio.com/dashboard/decaturga1794

City of Decatur®

National Citizen Survey 2024

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
2024	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
2024	35

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
2024	96

AFFORDABLE HOUSING

Ensuring housing diversity through innovative policy-making

Truly healthy communities are distinguished by attainable and affordable housing which supports the needs of a wide range of residents at a wide range of prices. Over the years, Decatur's community appeal has driven housing demand to a point that has far outstripped supply, leading to a sharp increase in housing prices and a shortage of affordable housing stock. This affordable housing shortage has been a major driver behind Decatur's declining socioeconomic and racial diversity. As a proud "Community of Homes," the City has made supporting housing affordability a key strategic pillar in an effort to reverse these trends and stimulate a more diverse community.

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

In February 2023, the Decatur City Commission approved an ordinance amending local zoning laws to allow the development of "missing middle housing." The term refers to housing types, such as duplexes, triplexes, small-scale apartments, courtyard apartments, etc., which had been prohibited in Decatur in favor of single-family detached development and high-density multi-family developments. The missing middle housing ordinance has reintroduced a range of homes styles to better suit the diverse needs and lifestyles of Decatur's population and will introduce more attainable housing units into Decatur's housing market. During the 2024-25 fiscal year, staff will present a report of the initial outcomes of the first 18 months of the missing middle housing ordinance.

In 2016, the Development Authority of City of Decatur (DDA) purchased a half-acre lot at 230 Commerce Drive to develop a cottage court demonstration project. "Cottage court" developments refer to a cluster of small, detached homes that share a common courtyard. Cottage courts are one of several development styles that emerged as less expensive and more space-efficient alternatives to traditional single-family home plots.

The new Oak Cottage Court development is comprised of six homes built because of a partnership between the DDA and the Atlanta Neighborhood Development Partnership (ANDP) a non-profit affordable housing developer. The cottages are two to three-bedrooms dwellings and range in price from $210,00 to $325,000. The land on which the homes are built will be transferred to the Decatur Land Trust, which will place restrictions on the property to limit resale prices to 25% of the appreciated value, thus preserving the intended affordability of the homes even when they are resold. Due to the number of public subsidies invested in the project, the DDA opted to offer the Oak Cottage Court homes to employees of the City of Decatur, City Schools of Decatur, and the Decatur Housing Authority whose household incomes are equal to or less than 100% of the Area Median Income for the Atlanta metropolitan statistical area, as established by the US Department of Housing and Urban Development. This strategic decision provides the opportunity for homeownership to employees who otherwise might not be able afford to own a home where they work. Applicants are also able to apply for down payment assistance, in part funded by the City of Decatur, ANDP, and Decide DeKalb.



Oak Cottage Court is a demonstration project to spur developers to build similar cottage court housing developments reduce pressure on Decatur's finite developable land area and address high housing demand. The project design process also presented an opportunity for City staff to understand the impact of zoning ordinances on developers, which informed text amendments to incentivize construction of more "missing middle" housing. In March 2024, the City acquired property at 600 Commerce Drive with plans to potentially develop a "missing middle" housing demonstration development on the site.

In 2023 and 2024, several new property tax homestead exemptions were approved by City of Decatur voters. The General Homestead Exemption (GH-1) covers all owner-occupied properties and increases the exemption from $25,000 to $40,000. The General Homestead Exemption for properties occupied by owners over 65 years of age (GH-2) was increased from $10,000 to $15,000. The General Homestead Exemption for owner-occupied properties for persons 62 years or older who make less than $50,000 (GH-3) was increased from $15,000 to $25,000, and the income threshold was increased to $60,000. The School Exemption Age 65-69 (S-5) expanded, increasing the income cap for homeowning seniors aged 65-69 from $53,000 to $62,000, which exempts them from paying City Schools of Decatur taxes. The Community Land Trust Exemption (LT-1) provides a $40,000 exemption for owner-occupied residences on land owned by the Decatur Land Trust. The new and expanded exemptions lower the tax burden on Decatur homeowners, particular senior homeowners with limited incomes who are particularly vulnerable to changes in housing affordability.

In August 2020, the City of Decatur was recognized as an Age-Friendly City by the AARP Network of Age-Friendly States and Communities. The program is a framework for cities that prioritize the safety and integration of older residents so that they may age in place and remain actively engaged in their community. As part of the City's participation in the program, the Lifelong Community Advisory Board drafted an Age-Friendly Community Action Plan based on community outreach and analytical data. The plan was adopted by the City Commission in August 2023, and accepted by AARP's Age-Friendly City Network as having met criteria for continued recognition in the program. The Plan identifies goals among nine different domains that impact community livability for older residents: Outdoor Spaces and Buildings, Transportation, Housing, Social Participation, Respect and Social Inclusion, Civic Participation and Employment, Communication and Information, Community and Health Services, and Business Services. Each domain features achievable goals that the City of Decatur and partner organizations to implement during the next five years. Many of these goals are directly connected to initiatives in other City plans.



THEME 4: AFFORDABLE HOUSING
Ensuring housing diversity through innovative policy-making.

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$72,754
General Government	$540,690
Community & Economic Development	$1,015,480
Administrative Services	$815,965
Fire	$94,003
Police	$394,444
E-911	$73,526
Public Works	$336,836
Solid Waste	$163,921
Storm Water	$439,783
Parks & Recreation	$388,375
TOTAL	**$4,335,776**

MOBILITY

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

Space and place are integral aspects for the development of a community. Therefore, it stands to reason that mobility – the way people interact and move through a place – is a core aspect of community-building. Physical environments that are well-connected and easy to move through offer healthier, safer, and more socially integrated community for residents and visitors alike.

Decatur's mobility goals emphasize "complete streets," a philosophy that considers multiple forms of transportation, whether it be vehicles, bicycles, public transit, pedestrians, and attempts to develop infrastructure so that these forms of transportation can safely coexist and support one another. A complete streets philosophy also emphasizes crafting environments that are inviting and easy to traverse for people of all ages and abilities, which is particularly important given Decatur's large populations of children and seniors.

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

a. Implement the 2018 Community Transportation Plan.
b. Expand intelligent transportation systems.
c. Update regulations to require alternative fuels infrastructure.
d. Expand the Clifton Corridor Transportation Management Association (TMA) serving Decatur or explore creating a new Decatur TMA.
e. Install more wayfinding signs focused on walking and biking.
f. Expand pedestrian amenities.
g. Continue to implement the citywide sidewalk assessment.
h. Continue to implement the Safe Routes to Schools 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.
n. Develop Safe Streets for All plan.

As Decatur continues to maintain and expand its pedestrian-friendly infrastructure, the City also has a responsibility to ensure that those pedestrians will be able to travel safely. At its 2024 planning retreat, the City Commission identified pedestrian safety as a major policy priority for the 2024-25 fiscal year. In addition to ongoing traffic-calming projects included in the 2018 Community Transportation Plan, Decatur will implement initiatives to curb speeding and protect pedestrians. The Pace Car program will encourage drivers to strictly observe the legal speed limit and prevent speeding on major thoroughfares. Pedestrian hybrid beacons will be implemented to allow for safer pedestrian crossings on high-speed roads in addition to the continued expansion of high visibility crosswalks.

The Georgia Department of Transportation's Safe Routes to Schools (SRTS) program is designed to encourage children and parents to walk or bicycle to local schools rather than commute by car. The program's goals are to decrease commuter traffic, improve health for

National Citizen Survey 2024

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
2024	35

Ease of walking
(% rated excellent/good)

2006	78
2008	87
2010	86
2012	91
2014	89
2016	83
2018	88
2020	92
2022	90
2024	85

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
2024	63

students and parents through regular physical activity, and improve air quality by decreasing road traffic. The City of Decatur has partnered with City Schools of Decatur to support SRTS through route coordination and employment of traffic guards across the City to manage circulation at key intersections and reduce conflicts between pedestrians and vehicles. The results of this collaboration speak for themselves: the Georgia Department of Transportation recognized the Decatur Parks and Recreation Department as its 2022-2023 Statewide Partner of the year, in addition to a Metro Atlanta Regional Friend of the Year Award for the Decatur Police Department.



The Public Works Department has continued to implement the 2018 Community Transportation Plan, while also preparing to develop and implement upcoming transportation priorities. Maintenance of the City-owned portion of North Decatur Road continues to be a priority. During the 2023-24 fiscal year, City staff re-paved six streets and incorporated traffic calming measures such as lane-narrowing physical buildouts known as "chicanes" and raised pedestrian crossings to improve traffic and pedestrian safety. While work on the 2018 Community Transportation Plan will continue, the upcoming Safe Streets for All (SS4A) Plan will serve as the major guide for Decatur's next stage of roadway improvements. SS4A will focus on street maintenance, design standards and policies with a key focus on improving safety. The plan is on track to be completed during fiscal year 2024-2025.



In addition to routine repairs and maintenance of the City's pavement and sidewalks, City staff and Georgia Safe Sidewalks have collected data on the condition of 60 miles of residential roads and over 80 miles of sidewalks throughout Decatur. The data from this sidewalk and pavement assessment will be used in the Safe Streets for All plan to determine priorities for repairs and maintenance.

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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$72,754
General Government	$540,690
Community & Economic Development	$812,384
Administrative Services	$815,965
Fire	$141,005
Police	$788,888
E-911	$73,526
Public Works	$1,145,242
Solid Waste	$327,842
Storm Water	$879,566
Parks & Recreation	$776,750
TOTAL	**$6,374,611**

ECONOMIC GROWTH

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

Long known as "A City of Homes, Schools, and Places of Worship," the City of Decatur is greatly defined by its residential neighborhoods. Charming neighborhoods are not all that Decatur has to offer – the City has a rich local economy that has remained a draw for visitors and residents. The City's goal is to achieve a balance of supporting existing local businesses, creating a marketplace for small enterprises to grow, and attracting new businesses that share in the vision of our community. The priorities for economic growth are multi-faceted – sustainability, affordability, innovation, continuity.

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

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

The Decatur Town Center Plan 2.0 was adopted by the City Commission in June 2023. The new plan is Decatur's first comprehensive downtown master plan since the 1982 Town Center Plan. After an extensive planning process featuring stakeholder engagement meetings and data analysis, the Town Center Plan 2.0 identified strengths, challenges and opportunities of Decatur's downtown core – some of which persist from the original 1982 plan – and identified seven project goals to pursue:

1. Balance land use patterns with human-centered design.
2. Stimulate economic growth in the downtown area.
3. Create welcoming and vibrant open spaces, parks, and plazas.
4. Promote mobility enhancements that improve connectivity.
5. Support a resilient and environmentally sustainable downtown.
6. Enhance downtown's historic character and unique identity.
7. Improve the quality of the downtown experience.

Each project goal features more detailed sub-goals and a list of objectives with varying timelines for implementation which will guide downtown policy development.

One of the core recommendations of the Town Center Plan 2.0 was the redesign of the Decatur Square, including a plaza extension, hillside slide and climb, and replacement of the bandstand with a permanent performance stage. These redesigns will make Decatur Square more conducive for community events and welcoming to visitors. The first phase of the project is projected to be completed in time for the start of the 2026 World Cup, which is an opportunity to attract many visitors to Decatur due to the proximity of major matches in Atlanta.

Another objective identified in the Town Center Plan 2.0 was the creation of a downtown ambassador program to provide safety and information services in the downtown core,

National Citizen Survey 2024

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

2006-2012	n/a
2014	93
2016	90
2018	94
2020	91
2022	86
2024	84

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
2024	70

Overall Design of Residential and Commercial areas (% rated excellent/good)

2006-2012	n/a
2014	80
2016	77
2018	69
2020	75
2022	74
2024	74

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

City of Decatur®





particularly the Decatur Square. Beginning in 2021, the City has employed a variety of independent solutions to immediately improve the quality of the downtown experience, such as an after-hours cleaning team to maintain downtown spaces, security services from off-duty P.O.S.T.-certified officers and contracted for pressure-washing services. In pursuit of a more centralized and cost-effective solution, Decatur will be contracting services with Block-by-Block, Inc., a service provider that provides cleaning services, hospitality, support to local law enforcement, resources for the unhoused populations, and ambassador presence under a comprehensive umbrella.

Decatur's diverse array of public facilities are a major economic driver for residents and businesses alike, and the City continues to support and update its facilities to ensure they remain competitive and attractive. Ebster Field will receive a major renovation with a synthetic turf field and athletic field lighting, which will reduce maintenance costs, improve the long-term health of the playing surface and allow for nighttime events. The renovations are set to be completed during fiscal year 2023-24. The renovations at McKoy Skate Park were completed in fiscal year 2023-24 with new concrete structures and designs that are more broadly accessible at all skill levels, and renovations to the McKoy Park baseball dugouts were completed in Spring 2024. The Track and Field facility at Decatur Legacy Park broke ground in fiscal year 2023-24; upon its completion, this community facility will host a full-size competition track, synthetic turf multi-sport field, a fieldhouse, athletic lighting and natural seating.

The Decatur Convention Center is in a prime location to host conferences and events for Agnes Scott College, Emory University, the Centers for Disease Control and other organizations. Increasing Decatur's limited inventory of available hotel rooms will allow the City to better capitalize on conference and meeting opportunities, as well as upcoming major tourist draws such as the 2026 World Cup. To that end, the Decatur City Commission approved a seven-story dual-brand Hilton hotel in 2023 that will feature 240 rooms, a ground floor café and a rooftop restaurant.



THEME 6: ECONOMIC GROWTH

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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$72,754
General Government	$540,690
Community & Economic Development	$1,015,480
Administrative Services	$812,384
Fire	$235,009
Police	$788,888
E-911	$294,102
Public Works	$202,102
Solid Waste	$491,763
Storm Water	$1,319,349
Parks & Recreation	$388,375
TOTAL	**$5,961,379**

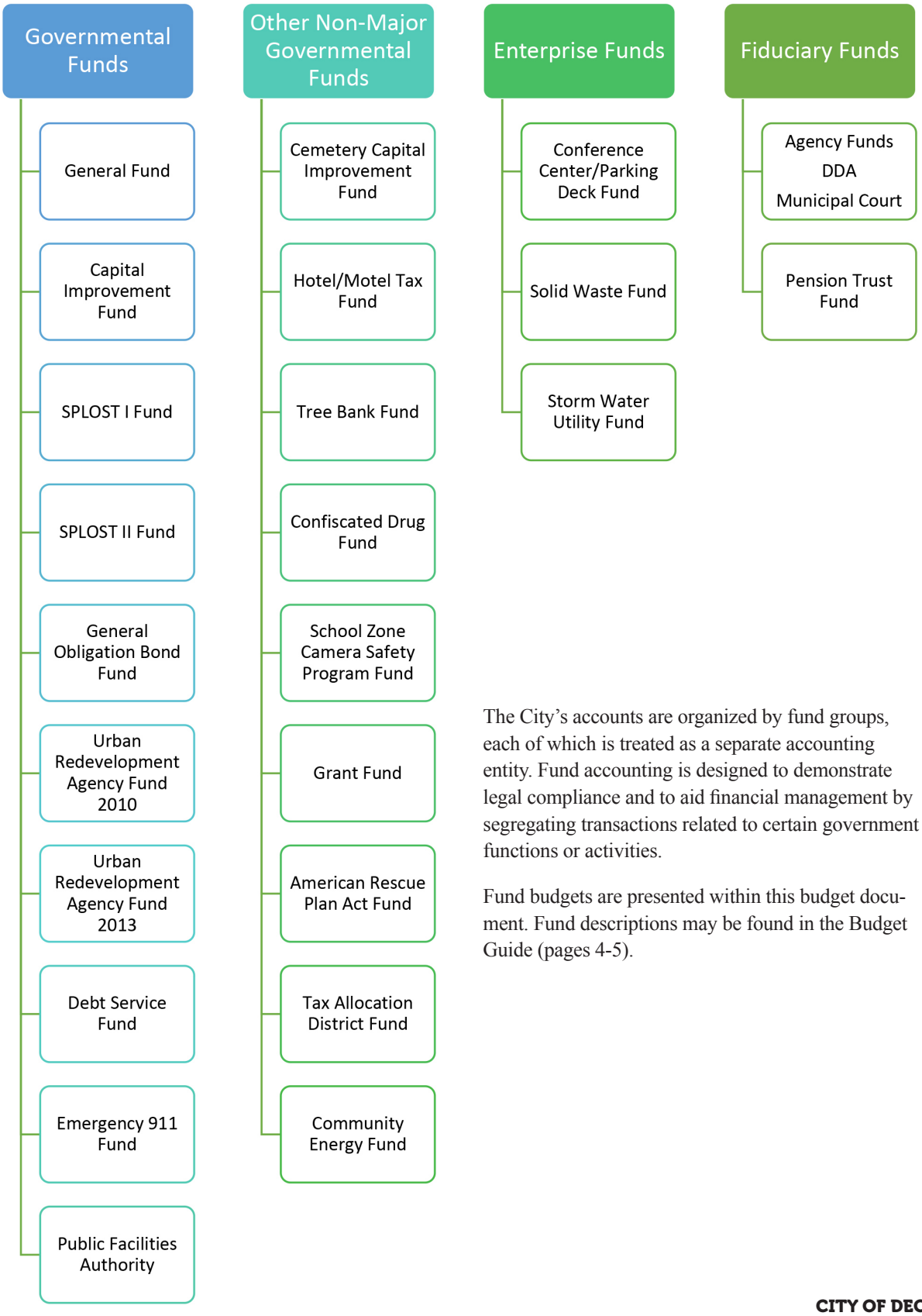


City of Decatur®

Summary of Fund Budgets

Budget FY 2024-2025

City of Decatur
Fund Organizational Chart

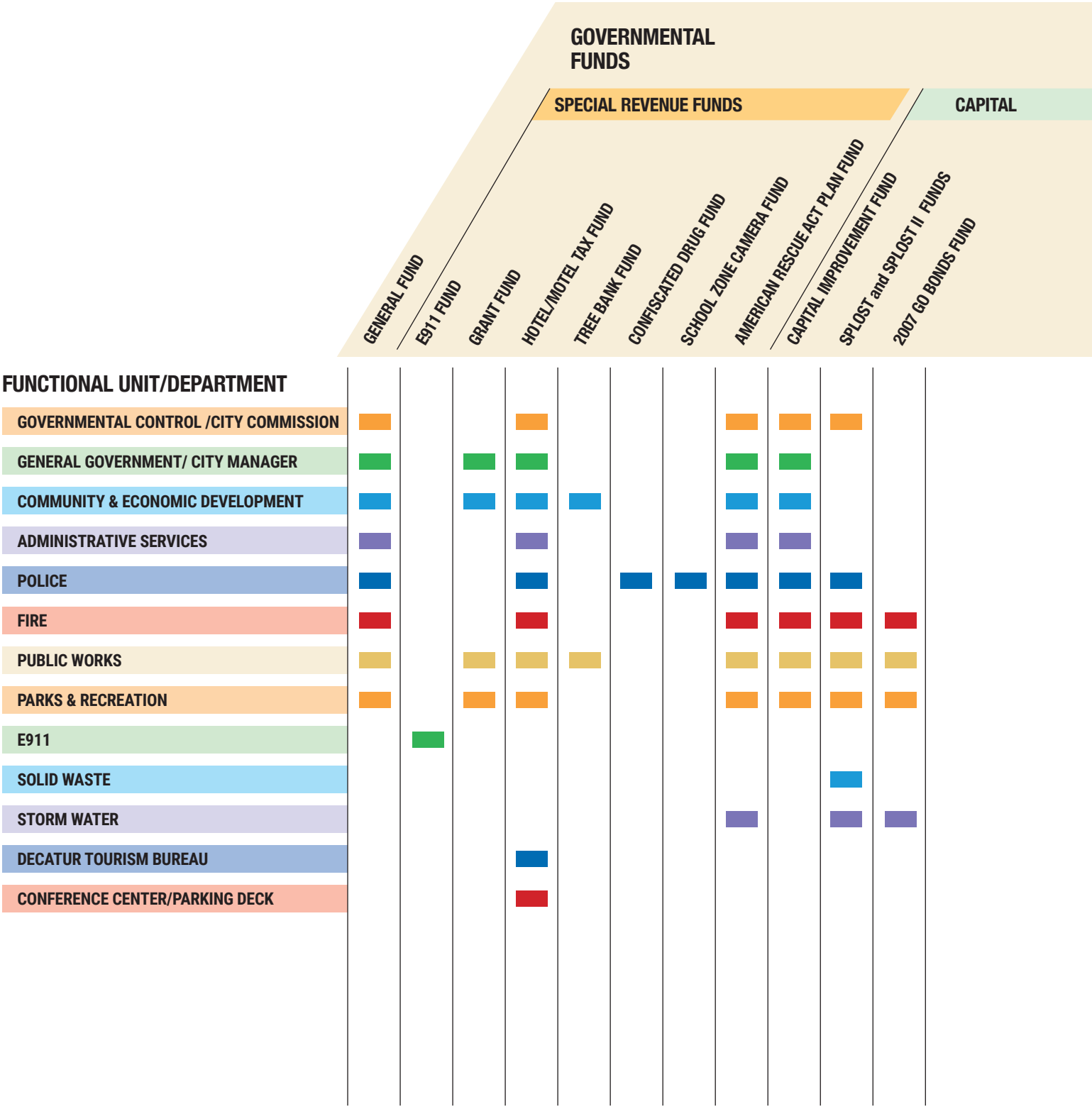


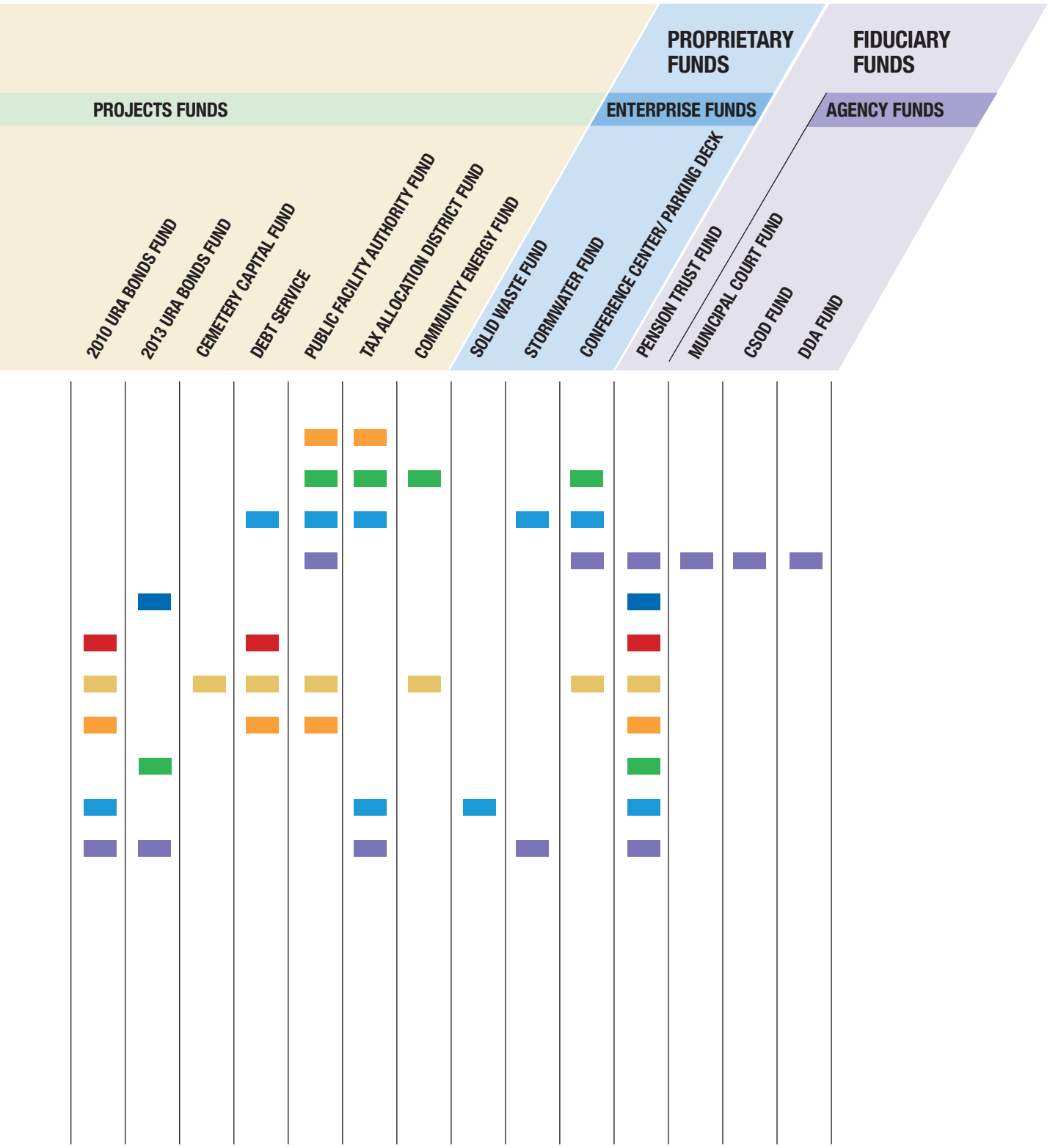
The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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
COMMUNITY ENERGY FUND
SOLID WASTE FUND
STORMWATER FUND
CONFERENCE CENTER/ PARKING DECK
PENSION TRUST FUND
MUNICIPAL COURT FUND
CSOD FUND
DDA FUND

CITY OF DECATUR 2024-2025 ADOPTED BUDGET

Fund Balance Summary - All Funds

Historic Ending Fund Balances FY 19-20 through FY 22-23							*Totals*
Fund Balance, end of FY 19-20	*$12,559,843*	*$15,525,416*	*$273,264*	*$4,287,735*	*$552,713*	*$18,725,022*	*$52,789,344*
Fund Balance, end of FY 20-21	*$14,692,408*	*$15,358,262*	*$1,185,059*	*$4,768,288*	*$546,187*	*$19,704,078*	*$56,444,388*
Fund Balance, end of FY 21-22	*$16,591,233*	*$16,094,739*	*$1,952,206*	*$4,973,176*	*$573,116*	*$21,710,020*	*$62,365,512*
Fund Balance, end of FY 22-23	*$15,244,187*	*$17,850,430*	*$2,459,141*	*$4,738,496*	*$720,681*	*$23,358,153*	*$64,371,088*
Fund Balance, beginning of FY 24-25 (est)	*$12,434,137*	*$12,437,465*	*$2,603,211*	*$4,740,387*	*$486,422*	*$25,323,815*	*$58,025,436*

REVENUES	General Fund	Capital Project Funds	Non-Major Governmental Funds	Debt Service Fund	E911 Fund	Enterprise Funds	Total Revenues
Taxes	30,887,200	6,275,000	1,585,000	6,000,000	0	0	$44,747,200
Licenses and permits	1,421,700	0	0	0	0	0	$1,421,700
Fines and forfeitures	755,000	0	0	0	0	0	$755,000
Interest income	350,000	0	0	0	0	0	$350,000
Charges for services	5,735,150	0	50,000	0	655,000	6,960,300	$13,400,450
Intergovernmental	514,400	4,026,070	7,119,950	0	0	0	$11,660,420
Contributions	200,000	0	0	0	0	0	$200,000
Sale of Assets	0	0	0	0	0	0	$0
Miscellaneous	30,500	0	24,300	0	0	0	$54,800
Transfers	(244,840)	0	0	0	0	0	($244,840)
Total Revenues	**$39,649,110**	**$10,301,070**	**$8,779,250**	**$6,000,000**	**$655,000**	**$6,960,300**	**$72,344,730**
EXPENDITURES							
Personnel Services	25,380,490	0	0	0	1,162,810	2,035,880	$28,579,180
Other Services and Charges	12,079,780	4,354,850	718,720	0	288,750	2,309,370	$19,751,470
Supplies	5,139,510	488,400	0	0	18,950	404,420	$6,051,280
Capital Outlay	0	10,860,550	5,168,140	0	0	6,375,000	$22,403,690
Indirect Costs	0	0	0	0	0	1,056,510	$1,056,510
Debt Services	0	5,455,560	0	0	0	0	$5,455,560
Lease Payments	421,400	0	0	0	0	213,000	$634,400
Depreciation/Amortization	0	0	0	0	0	695,000	$695,000
OPEB Costs	0	0	0	0	0	0	$0
Bond Principal and Interest	0	0	0	6,164,340	0	0	$6,164,340
Cost of Asset Sale	0	0	0	0	0	0	$0
Transfers	0	0	0	0	0	0	$0
Total Expenditures	**$43,021,180**	**$21,159,360**	**$5,886,860**	**$6,164,340**	**$1,470,510**	**$13,089,180**	**$90,791,430**
Excess (deficinecy) of revenues over (under) expenditures	**($3,372,070)**	**($10,858,290)**	**$2,892,390**	**($164,340)**	**($815,510)**	**($6,128,880)**	**($18,446,700)**
Other Financing Sources (Uses)							
Proceeds from Capital Lease/Debt Issuance	0	1,007,100	0	0	0	6,375,000	$7,382,100
Transfers In	0	7,035,620	705,590	0	350,000	(82,190)	$8,009,020
Transfers Out	0	(2,893,860)	(84,950)	0	0	297,190	($2,681,620)
Reserved for Bond Projects	0	0	0	0	0	0	$0
Use of Reserves	0	0	0	0	0	0	$0
Total Other Financing Sources	**$0**	**$5,148,860**	**$620,640**	**$0**	**$350,000**	**$6,590,000**	**12,709,500**
Fund Balance, end of year	**$9,062,067**	**$6,728,035**	**$6,286,141**	**$4,576,047**	**$20,912**	**$25,784,935**	**$52,288,236**

CITY OF DECATUR 2024-2025 ADOPTED BUDGET

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2019-2020	ACTUAL EXPENDITURE 2020-2021	ACTUAL EXPENDITURE 2021-2022	ACTUAL EXPENDITURE 2022-2023	BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2024-2025
DEPARTMENT							
GOVERNMENTAL CONTROL	268,440	241,537	264,837	326,749	421,260	404,710	454,710
GENERAL GOVERNMENT	1,288,644	1,725,134	2,138,031	2,448,628	3,310,660	3,280,400	3,379,310
COMMUNITY & ECONOMIC DEVELOPMENT	1,937,672	2,044,692	1,521,419	2,713,155	3,817,890	3,481,670	3,934,240
ADMINISTRATIVE SERVICES	4,393,975	4,853,055	5,678,373	6,636,846	7,025,850	7,463,460	8,159,650
POLICE	5,526,544	4,578,393	5,403,551	5,355,470	7,278,880	6,902,030	7,888,880
FIRE	3,479,389	3,178,113	3,979,501	3,976,364	4,524,360	4,570,270	4,700,170
PUBLIC WORKS*	3,562,456	6,081,227	5,403,315	5,206,341	6,207,600	5,808,960	6,736,720
DESIGN, ENVIRONMENT & CONSTRUCTION	1,838,576						
PARKS & RECREATION**					7,042,790	6,237,020	7,767,500
ACTIVE LIVING	2,193,562	1,572,568	2,317,490	2,566,099			
GENERAL FUND TOTAL EXPENDITURES	**24,489,258**	**24,274,719**	**26,706,517**	**29,229,653**	**39,629,290**	**38,148,520**	**43,021,180**
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	6,967,029	4,731,685	4,502,945	6,444,048	12,635,320	11,879,580	7,309,580
SPLOST I FUND (320)	1,080,072	1,035,790	1,012,497	1,361,933	6,981,980	1,937,450	4,800,000
SPLOST II FUND (321)							2,944,450
URA2010 BONDS FUND (340)	1,154,045	1,060,092	752,004	753,754	754,520	754,520	754,260
URA 2013 BONDS FUND (345)	1,883,550	32,978,593	2,034,395	2,219,803	1,637,950	1,975,070	1,968,520
DEBT SERVICE FUND (410)	5,728,325	5,831,725	5,941,750	6,057,681	6,164,340	6,164,340	6,282,710
CHILDREN & YOUTH SERVICES FUND (225)	1,983,540	1,125,174	1,591,425	1,789,181			
EMERGENCY TELEPHONE (E911) (215)	904,721	983,670	945,897	912,347	1,358,910	1,214,260	1,470,510
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	25,765	17,920	47,505	33,107	70,000	17,500	40,000
HOTEL MOTEL TAX FUND (275)	875,513	685,082	1,328,728	1,575,809	1,550,000	1,585,000	1,585,000
TREE BANK FUND (260)	0	9,400	8,750	35,500	6,000	3,000	30,000
CONFISCATED DRUG FUND (210)	0	4,790	40	0	50	50	50
SCHOOL ZONE CAMERA SAFETY PROGRAM FUND (216)					403,200	0	54,150
COMMUNITY GRANTS FUND (220)	0	0	21,000	43,500	929,500	253,000	3,218,670
AMERICAN RESCUE PLAN FUND (222)			44,353	513,340	11,401,260	3,350,590	2,070,000
TAX ALLOCATION DISTRICT FUND (370)		916,250	514,000	594,850	624,590	671,970	705,590
PUBLIC FACILITIES AUTHORITY (344)	2,349,044	2,352,830	30,529,739	2,590,745	2,753,280	6,149,530	6,327,000
CONFERENCE CTR/PARKING DECK FUND (555)	186,838	13,072	9,552	9,552	15,000	15,000	15,000
SOLID WASTE ENTERPRISE (540-4520)	2,481,031	2,196,227	2,206,667	2,793,057	2,685,100	2,536,500	3,278,420
STORMWATER UTILITY FUND (505)	458,448	2,282,757	1,321,358	1,716,770	4,215,530	2,877,300	8,795,660
COMMUNITY ENERGY FUND (360)					138,350	0	701,460
OTHER FUNDS TOTAL EXPENDITURES	**26,077,921**	**56,225,056**	**52,812,604**	**29,444,976**	**54,324,880**	**41,384,660**	**52,351,030**
TOTAL EXPENDITURES	**50,567,179**	**80,499,775**	**79,519,121**	**58,674,629**	**93,954,170**	**79,533,180**	**95,372,210**

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

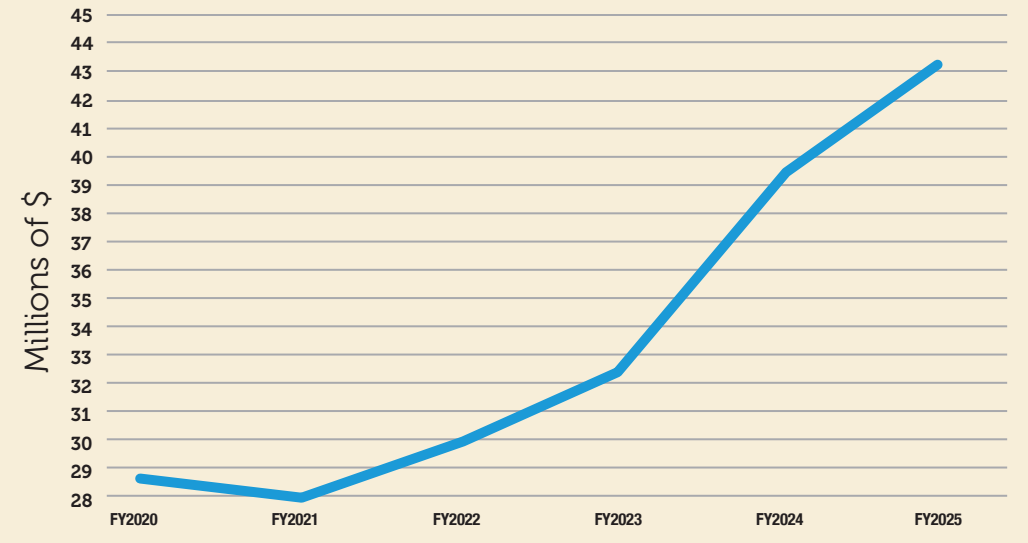
** The Parks and Recreation Department was reestablished in FY 2023-2024 by combining the Active Living Division and the Children & Youth Services Fund.

Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance:							*$12,434,137*
	FY 19-20 ACTUAL	**FY 20-21 ACTUAL**	**FY 21-22 ACTUAL**	**FY 22-23 ACTUAL**	**FY 23-24 ADOPTED**	**FY 23-24 REVISED**	**FY 24-25 ADOPTED**
REVENUES							
Taxes	23,358,383	24,080,197	25,457,221	26,107,154	27,356,750	27,679,050	30,887,200
Licenses and permits	807,711	1,459,222	671,838	539,660	923,200	1,466,700	1,421,700
Fines and forfeitures	978,692	393,798	659,697	615,265	814,000	705,000	755,000
Interest income	19,870	5,050	16,131	203,199	100,000	400,000	350,000
Charges for services	1,296,661	888,879	1,493,195	1,657,139	5,577,700	4,472,680	5,735,150
Intergovernmental	382,480	408,360	304,790	406,453	472,000	466,780	514,400
Contributions	83,201	1,154	58,831	122,072	115,500	165,000	200,000
Miscellaneous	129,412	38,080	42,555	155,375	5,500	80,500	30,500
Transfers In	(703,771)	(867,454)	(98,916)	(1,923,709)	118,824	(97,240)	(244,840)
Current Year Revenues	$26,352,639	$26,407,285	$28,605,343	$27,882,607	$35,483,474	$35,338,470	$39,649,110
Fund balance appropriation - Use of Reserves	(1,863,380)	(2,132,565)	(1,898,825)	1,347,046	4,145,816	2,760,050	3,372,070
Total Revenues	**$24,489,259**	**$24,274,720**	**$26,706,518**	**$29,229,653**	**$39,629,290**	**$38,148,520**	**$43,021,180**
EXPENDITURES							
Governmental Control	268,440	241,537	264,837	326,749	421,260	404,710	454,710
General Government	1,288,644	1,725,134	2,138,031	2,448,628	3,310,660	3,280,400	3,379,310
Community and Economic Development	1,937,672	2,044,692	1,521,419	2,713,155	3,817,890	3,481,670	3,934,240
Administrative Services	4,393,975	4,853,055	5,678,373	6,636,846	7,025,850	7,463,460	8,159,650
Police	5,526,544	4,578,393	5,403,551	5,355,470	7,278,880	6,902,030	7,888,880
Fire	3,479,389	3,178,113	3,979,501	3,976,364	4,524,360	4,570,270	4,700,170
Public Works	3,562,456	6,081,227	5,403,315	5,206,341	6,207,600	5,808,960	6,736,720
Design, Environment & Construction*	1,838,576	0					
Active Living	2,193,562	1,572,568	2,317,490	2,566,099			
Parks & Recreation**					7,042,790	6,237,020	7,767,500
Total Expenditures	**$24,489,258**	**$24,274,719**	**$26,706,517**	**$29,229,653**	**$39,629,290**	**$38148,520**	**$43,021,180**
Estimated Ending Fund Balance:							*$9,062,067*

* The Public Works Department and the Design, Environment & Construction Division budgets were combined at the beginning of FY 2021-2022.
** Active Living and Children & Youth Services were combined at the beginning of FY23-24 to create the Parks & Recreation Department.

General Fund Proposed 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 under $3,400,000 from fund balance. This will result in a fund balance of $9,06 2,067 which is 21% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.

Summary of Fund Budgets

All Funds Overview

2023-2024 REVISED GENERAL FUND BUDGET ESTIMATE

The 2023-2024 Revised General Fund Budget Estimate is $1,480,770 less than the approved 2023-2024 Budget Estimate, an almost 4% decrease, and totals $38,148,520. Overall, personnel services expenditures decrease in the revised estimate by $1,829,160. Specifically, there are decreases expected for full-time and part-time salaries and health insurance. Most of the salary savings are a result of vacancies because the approved budget funds all full-time positions as if they are filled throughout the entire fiscal year. In FY 2020-2021, the City Commission authorized a one-time payout of accrued vacation leave, up to 80 hours, to staff who would otherwise lose the time because of personnel policy regulations. The payout was granted in December 2021. A more permanent version of the program was adopted in December 2022 with the payout in January 2023. During FY 2023-2024, the payout was capped at 30 hours for staff with less than 10 years of service and 60 hours for staff with more than 10 years of service. The vacation payout was implemented without negative impact on the budget. Funding for this program will be authorized annually as part of the budget process. Other areas in the revised budget that experienced significant savings include training, office equipment and specialized departmental supplies.

Overtime increases approximately $398,880 in the revised expenditure estimates. Most of the increase is in the Police and Fire departments which have minimum staffing levels. The overtime is required when employees are sick, on approved leave and positions are vacant. The demand on overtime has been exacerbated by staff vacancies because of the use of family medical leave or military leave. While overtime increases, there are offsetting reductions in regular, full-time salaries due to vacancies. In the current fiscal year, the Fire department continued a part-time firefighter program to assist in curbing 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 2023-2024 revised budget for the Fire department exceed what was anticipated in than the approved 2023-2024 budget, the costs are budgeted to return to typical levels in 2024-2025.

Professional services increase by $169,000 primarily due to the reclassification of IT services to a separate account code because a change in Governmental Accounting Standards Board (GASB) reporting requirements. The other large expenditure in professional services is associated with permitting and inspections services provided by a third party, Safebuilt, as well as legal service fees.

As of March 2024, four participants exceeded the $95,000 specific stop-loss deductible compared to one at this time last year and there are two 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 over $1 million for claims over the stop-loss limit. This is a dramatic departure from last year when the stop loss carrier paid only $410,000 for claims over the stop loss.

The 2023-2024 Revised General Fund revenue estimates are $1,480,770 less than the approved 2023-2024 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $71,060 or 0.2% more than the approved

2023-2024 revenue estimates. Real estate property taxes increase by $137,350 primarily due to an increased in the billed amount after appeals were settled and prior year balances paid in fiscal year 2023-2024. Voters approved increases to homestead exemption amounts in November 2023. The changes were effective with the first installment tax billing in April 2024. The new amounts result in a revenue reduction equaling approximately $735,000.

Other adjustments are shown for transfers between the Capital Improvements Fund, Solid Waste Fund, the Storm Water Utility Fund, Hotel/Motel Tax Fund, E911 Fund and the Children and Youth Services Fund. The charges to the Solid Waste and Storm Water Funds reflect overhead costs. The anticipated revenue from the Hotel/Motel Tax Fund increases by $13,130 based on slightly higher occupancy rates. The Children and Youth Services Fund was closed out at the end of FY 2022-2023 due to the merging of the Active Living and Children & Youth Services divisions into the Parks & Recreation Department. The fund's remaining monies were transferred to the General Fund in the amount of $722,800. The E911 Fund transfer decreased from $425,000 to $350,000 for fiscal year 2023-2024. There is a transfer of $528,550 to fund the East Decatur Tax Allocation District (TAD) Fund for the tax increment received since the TAD's inception in 2015. Additionally, a transfer of $100,000 was earmarked for the Affordable Housing Trust Fund. A transfer of $1,250,000 is budgeted to the Capital Improvement Fund as there are several large projects currently in construction that need funding.

In January 2023, the City contracted with Slavin Management Consultants to conduct an analysis of the current pay system to determine if it provided fair and equitable pay internally and was competitive externally. As part of the analysis, a compensation survey questionnaire was designed to solicit information about salaries and pay practices and it was sent to 18 comparable jurisdictions in February 2023. Once analyzed, the results of the survey concluded that the City was relatively competitive in the placement of positions into the appropriate pay ranges but that the actual pay for several positions was below the market based on years of service and years in the position. To address this issue, the revised budget includes a recommendation to relieve some of the compression at a cost of approximately $190,000. The revised budget also includes a recommendation to bring the pay of approximately 35 employees up to a living wage1 of $18.93 an hour* or $39,374 annually. The cost for this increase is approximately $145,000. A third recommendation of the analysis is to increase all regular, full-time staff to remain competitive with the market. The study found that internal pay is approximately 7.6% behind the market. Considering reclassifications of some positions and the continuation of the salary range and step system, the increase could be at least 8.35% for most employees, unless the employee is already at the top of the salary range. The cost to increase pay just ahead of the market is around $1,100,000.

There is a decrease in the amount needed from the fund balance. The 2023-2024 Adopted General Fund Budget anticipated using $4,145,816 of fund balance. The 2023-2024 Revised General Fund Budget anticipates using $2,810,050 in fund balance after adjustments to revised revenues and expenditures as well as the transfer of $1,250,000 to the Capital Improvements Fund. This will result in a fund balance of approximately $12,434,137 or 33% of the 2024-2025 Proposed General Fund Budget expenditures.

2024-2025 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2024-2025 Adopted General Fund Budget Estimate of $43,021,180 is $3,391,890 or 8.56% more than the initial 2023-2024 Adopted General Fund Budget Estimate and $4,872,660 or 12.77% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $2,767,570 in the 2024-2025 Adopted General Fund Budget Estimate over the 2023-2024 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $1,872,870 due to the full funding for all authorized positions, the addition of 4 full-time positions and the inclusion of a one-time merit-based pay period adjustment to be paid in July 2024. Part-time salaries increase $544,600

* The living wage of $18.93 represents the hourly rate an individual in a household must earn to support themselves and their family in the Atlanta-Sandy Springs-Roswell, Georgia Metropolitan Statistical Area (MSA). It was the rate at the time of publishing in May 2023. For more information, refer to https://livingwage.mit.edu/metros/12060.

primarily due to an increase of the hourly wage for Parks & Recreation positions to meet market demands as well as adding four additional crossing guard positions and increasing the hourly rate for crossing guards by $1 an hour.

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

The Adopted 2024-2025 Budget includes adjustments based on results from a salary survey conducted by the City Manager's Office and Human Resources division in March 2024. The survey was conducted to determine if positions were still in line with the current labor market trends in the metro-Atlanta area following last year's changes based on the compensation and compression study. This budget proposes to reclassify several positions based on the survey results as well as the current labor market &/or internal equity issues: Crew Worker – range 1 to range 2; Sanitation Equipment Operator 1 – range 1 to range 2; Building Maintenance Specialist – range 2 to range 3; Equipment Operator – range 2 to range 3; Recreation Coordinator – range 2 to range 3; Communications Officer I – range 3 to range 4; Sanitation Equipment Operator II – range 3 to range 4; Accounting Specialist – range 4 to range 5; Administrative Assistant – range 4 to range 5; Automotive Mechanic – range 4 to 5; Communications Officer II – range 4 to range 5; Court Clerk – range 4 to range 5; Crew Leader – range 4 to range 5; Revenue Officer – range 4 to range 5; Communications Team Leader – range 5 to range 6; Firefighter I – range 7 to range 8; Firefighter II – range 8 to range 9; Fire Apparatus Operator – range 9 to range 10; Police Officer – range 9 to range 10; Fire Inspector – range 10 to range 11; Master Police Officer – range 10 to range 11; Police Investigator – range 10 to range 11; Fire Sergeant – range 12 to range 13; Police Sergeant – range 12 to range 13; Fire Lieutenant – range 14 to range 15; Police Lieutenant – range 14 to range 15; Fire Captain – range 16 to range 17; Police Captain – range 16 to range 17; Assistant Fire Chief – range 17 to range 18; Deputy Fire Chief – range 19 to range 20; Deputy Police Chief – range 19 to range 20; Fire Chief – range 22 to range 23; Police Chief – range 22 to range 23; and, Assistant City Manager – range 23 to range 24.

Additionally, the City Manager's Office is recommending a Sustainability Coordinator position be created and placed in range 9. The Community & Economic Development Department has proposed the addition of a Homeless Strategy Manager in range 11 to oversee the work that goes into managing relationships and contracts related to the unhoused population. Funding for the position will begin in October 2024. An additional Communications Coordinator position is recommended for placement in the Public Works Department to assist the department as well as the City's Equity & Engagement division in keeping the community informed on what is happening with traffic calming projects, solid waste collections, street sweeping, capital projects and significant private developments. Public Works has also requested to retitle the Senior Transportation Engineer position to Active Transportation Director.

In March 2023, the City Commission adopted the Parks & Recreation Master Plan, known as the Recreatur Plan. In addition to providing a road map for guiding programming and capital improvement decisions related to parks and greenspace, the plan reestablished the Parks & Recreation Department by merging the Active Living and Children & Youth Services divisions after more than a decade of operating separately. The reestablishment of the department resulted in the need for changes to positions and job titles in the department as well as the recommendation for additional positions to improve the quality of services, phased in over a period of years. This year the Deputy Parks & Recreation Director position will be eliminated and replaced with an Aquatics Program Supervisor in range 8. An additional Program Supervisor position and two part-time Recreation Specialists are also requested to manage the forthcoming track & field and other recreation facilities at Decatur

Legacy Park. Funding for the Decatur Legacy Park recreation positions will begin in February 2025.

If approved, the reclassification requests would go into effect on July 1, 2024 and the new or modified positions would go into effect on January 1, 2025, unless otherwise noted.

The second phase of the compensation and compression study has recently begun. With the assistance of the Carl Vinson Institute of Government, staff will work with consultants to write job descriptions and conduct an analysis to determine if positions are arranged in the pay scale appropriately. Recommendations from the analysis will be incorporated in FY 2025-2026 proposed budget.

After salaries, group insurance is the single largest personnel services expenditure in the General Fund budget at $3,806,500 or almost 9% of the overall budget. This is an increase of $427,500 or 5%. 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 has participated in a partially self-insured health plan since fiscal year 2014-2015. The partially self-insured plan includes specific and aggregate stop loss coverage to limit the city's maximum liability.

In the revised 2023-2024 estimates, the City's general fund contribution towards health costs decreased 7% from the original budget. For the fiscal year 2024-2025 plan year, claims administration costs for Allied increased 5% to approximately $300,00 from $285,000. The specific stop-loss, which will be close to $1,000,000, increases due to a higher per member rate because of current claims experience. In addition to the specific stop-loss, the primary budget driver is the annual expected claims and annual maximum claims for which the City is responsible, up to the specific stop-loss deductible and/or the maximum claims liability. The specific stop-loss deductible is $105,000. In the current fiscal year, the maximum claims liability, as determined by the stop-loss carrier, is close to $3,700,000 and the City budgeted just over $3,300,000 in fiscal year 2023-2024 based on current and anticipated claims. In the revised budget, the City is expecting to spend up to 73% of the maximum claims liability, or close to $2,700,000 for claims across all funds.

The City's actual expenditures on health claims were 46% of the maximum claims liability in fiscal year 2022-2023, and are on track to be close to 73% of the maximum claim liability in the current fiscal year. The fiscal year 2022-2023 actuarially-determined maximum claims liability was set extraordinarily high. The percentages have fluctuated over the past years and even exceeded the maximum liability in a recent year. The City's assigned fund balance is useful for a self-insured health plan that can be sensitive to a number of high claims. The proposed fiscal year 2024-2025 budget uses $400,000 in assigned fund balance towards health costs. The City's health insurance broker has performed a comparison of the City's partially self-insured plan with a fully insured plan and confirmed that the self-insured plan is still more affordable than a fully insured plan. Also, the City is participating in a prescription assistance program to control prescription drug costs that has resulted in savings of $74,700 over the past 12 months.

The City's funding policy for health costs are calculated based on employee contributions funding 20% of the overall cost and the city paying the remaining 80. Early retirees (pre-65) are offered a high deductible health insurance plan. In February 2024, the City's Human Resources division conducted a benefits survey to gauge employees' opinions on the City's benefit offerings. Some enhancements that were requested include:

- Cancer Screenings/Benefits
- Enhanced Vision Insurance Option
- Expanded Lab Coverage

The proposed health insurance plan incorporates these requests. In response to employee feedback last year, the Employee-Only contribution for employees was reduced from 20% to 15% of the overall contribution estimate, resulting in the employer contribution at 85%. The City's claims experience has resulted in a higher renewal making employee contributions for all coverage tiers to increase about 10% or, on average, $16 per pay period. The City's contribution remains at 80% for most coverage tiers, with the exception of the Employee-Only tier. The individual deductible remains at $750. 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 41 employees paying the surcharge.

Employees can reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 14th full year of the city's wellness program will continue in the next budget year. The City partners with Engagement Health Group (EHG),formerly Corporate Health Partners 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 EHG 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 $186,000.

The City's required contribution to the City of Decatur Employees' Retirement System is proposed to increase from 9.3% to 9.5% of payroll, which equates to a total contribution of about $1,398,950 in the General Fund. In 2016, the Retirement Board of Trustees approved a reduction in the discount rate from 7.5% to 7% to reflect lower interest rates more accurately. 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, 2023) resulted in a slightly higher employer contribution to the plan from 9.26% to 9.27%, primarily due to the continued volatility in today's market. The City's retirement plan actuary will conducting an experience study which may result in recommendations that will impact future employer contributions.

After salaries and health insurance, contractual services is the next largest expenditure, totaling $4,408,620 in the proposed budget, an increase of $608,750. Included in this category are several non-recurring projects including a plan for updating the City's wayfinding signage and a strategy to protect Naturally Occurring Affordable Housing (NOAH) properties as well as the pool contract, services for 311 fiber locates, the City's portion of the downtown ambassadors program handled by Block-by-Block and funding for Frontline Response to provide resources for the unhoused population. Professional services total $3,335,400, an increase of $79,060. Professional services include legal services, IT support services, accounting services and services from other professional and technical fields. Other specific projects that are budgeted in professional services include updates to departmentally focused strategic plans, solar array technical assessments, job description analysis, downtown parking analysis and planning assistance funds for the 2026 World Cup.

2024-2025 ADOPTED GENERAL FUND BUDGET REVENUES

The 2024-2025 Adopted General Fund revenue estimates are $4,872,660 or 12% higher than the revised 2023-2024 General Fund revenue estimates.

The 2024-2025 Adopted General Fund real property tax estimate is $3,089,650 more than the revised 2023-2024 budget. The estimate assumed a 6% increase in the real property digest for 2024, a conservative tax collection rate due to the continued economic impact of inflation on property owners and the general fund millage rate increasing to 8.47 mills. The actual increase in the real property tax digest was 5.75% The total estimate for real property tax revenue is $24,900,000, which is 58% of total anticipated revenues and 15% higher than the revised 2023-2024 real property tax revenues budget. The adopted estimate fully incor-

porates the impacts of the expanded GH-1, GH-2 and GH-3 homestead exemptions and the creation of a new homestead exemption (LT-1) for owner-occupied homes on land managed through a 501 (c)(3) whose primary mission is affordable housing.

After real property taxes, the largest revenue category is the insurance premiums tax which is expected to produce $2,211,000 in General Fund revenue. Franchise taxes are the next largest category and are expected to produce $1,776,300 in revenue. Franchise tax categories include electric utility, cable, telephone, video service, natural gas and energy excise taxes. All of these are flat revenue sources. Construction permits are estimated slightly higher and closer to fiscal year 2020-2021 levels as current development activity remains strong. The revised 2023-2024 development-related fees are budgeted at just over $1.3 million; an increase over the $726,360 received in fiscal year 2022-2023. The estimate for fiscal year 2024-2025 remains conservative at $1,258,500. Additional permitting that could impact construction permit fee revenue includes construction of the townhome development at Talley Street and New Street and the Northwood-Ravin mixed-use development at East College Avenue and Sams Street. Fines and forfeitures are expected to be close to $587,000 or flat compared to previous years. This is a combination of traffic fines, school bus stop arm violations, parking tickets and other court fees. These revenues are sensitive to staffing levels and patrol assignments. Parking meter fees and violations are expected to be close to $500,000.

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 2022-2023, the actual transfer to the school system was close to $430,600. Alcohol related revenues are estimated to be flat compared to the revised fiscal year 2023-2024 budget.

Other business-related revenues are expected to see minor increases or remain flat. Occupation tax revenue is estimated to remain stable in 2024-2025 and is on its way to returning to pre-pandemic estimates. Recreation-related activities including youth sports have rebounded in the last year, with recreation fees budgeted to increase almost $1,225,000 from the revised budget. The increase is due to the inclusion of revenue from the afterschool and summer camp programs that were previously accounted for in a separate fund and the inclusion of additional programming and updated program fees. The reestablishment of the Parks & Recreation Department and the cost recovery model the department plans to follow for its centers and programs will also impact future revenues.

A transfer from the Solid Waste Fund to the General Fund is shown as revenue to cover the indirect costs of providing residential and commercial solid waste services minus the cost of services provided to the City of Decatur and to the City Schools of Decatur, the cost for street sweeping and the cost for emptying litter containers in the commercial district. A transfer from the Storm Water Utility Fund to the General Fund is shown as revenue to cover indirect costs of supporting storm water activities. The indirect costs for both funds are credited for the value of the senior fee offsets that were approved in March 2024.

A transfer from the hotel/motel tax fund is budgeted to be $594,300 or $13,000 more than the originally budgeted 2023-2024 transfer. This change reflects the return to normal occupancy rates at the City's four hotels as well as the collection of taxes from short-term rentals.

The E-911 Fund accounts for all the revenues and expenditures associated with operating the emergency public safety dispatch system. Fees from telephone lines as well as cellular phone service are dedicated to this purpose. However, a transfer from the general fund is required to meet the balance of the expenditures not covered by the E-911 fees. The 2024-2025 Adopted General Fund estimate shows a $350,000 transfer to the E-911 fund, which is the same as FY 2023-2024.

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 $555,000 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 for which there is not adequate funding in the Capital Improvement Fund.

ENTERPRISE FUNDS

The City Commission will adopt 2023-2024 Revised and 2024-2025 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.

The 2023-2024 Revised Budget includes a transfer of $297,190 from the Hotel/Motel Tax Fund to cover maintenance costs. This is approximately $2,000 more than the prior year.

The 2024-2025 Adopted Budget revenues include a transfer of $297,190 from the Hotel/Motel Tax Fund for the capital maintenance reserve account. The funds in the capital maintenance reserve will be available to address future capital needs of the conference center. A maintenance reserve account has also been created with revenue from the parking deck management contract. The revenue in this account is available for maintenance and repairs for the parking deck. At the end of 2024-2025, the net assets in the account are estimated to be close to just over $249,000.

Solid Waste

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

A transfer of $478,000 will be made from the 2023-2024 Revised Solid Waste Fund to the 2023-2024 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 $525,100 will be made from the 2024-2025 Adopted Solid Waste Fund to the 2024-2025 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 2024-2025 Adopted Budget, the 2024 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 $305 to $310 for residential properties.
- Retained the per cubic yard charge for dumpster service at $4.25.
- Retained the annual assessment of $800 per single 95-gallon cart for once-a-week pick-up, with fees increasing based on the number of carts and the number of pick-ups per week.
- Retained the annual assessment at $1,210 per 3 cubic yard dumpster collection with increased charges depending on the number of pick-ups per week.
- Retained the charges for the costs of residential garbage bags at $1.40 per 30-gallon bag, $0.70 per 15-gallon bag, and $0.40 per 8-gallon bag to cover disposal costs.

In addition to collecting residential solid waste accounts, the City collects for residential recycling services. The recently adopted residential service fee covers the cost for providing this service.

Total revenues for 2024-2025 are estimated to be $3,142,300 and expenses prior to non-operating expenses like depreciation are estimated to be $3,278,420. Revenues are estimated using a conservative collection rate.

Capital expenditures in fiscal year 2024-2025 for solid waste operations includes the purchase of a compost collection vehicle, a high-compaction rear loader and an electric pick-up truck for use by an Assistant Public Works Director as well as funding for an update to the Waste Characterization Study last performed in July 2021.

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

Storm Water Utility

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

Revenue from fees for the 2023-2024 Revised Storm Water Utility is $4,593,950. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post-employment benefits (OPEB) are estimated to be $2,877,300. Revenue from fees for the 2024-2025 Adopted Storm Water Utility is $3,818,000 and expenses are estimated to be $8,795,660. In the 2024-2025 Adopted Storm Water Utility Fund, $100,000 is budgeted for roadway milling, $585,000 for bioswale & traffic calming project on Huron Street at Champlain Street and $4,000,000 for the construction of projects included in the Storm Water Master Plan.

A transfer of $460,900 will be made from the 2023-2024 Revised Storm Water Utility Fund to the 2023-2024 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $531,410 will be made from the 2024-2025 Adopted Storm Water Fund to the 2024-2025 Adopted General Fund Budget to cover the indirect costs.

OTHER FUNDS

The City Commission will adopt 2023-2024 Revised and 2024-2025 Proposed Budgets for the Capital Improvement Fund, the SPLOST I and SPLOST II funds, the 2010 and 2013 Urban Redevelopment Agency Funds, the Cemetery Capital Improvement Fund, the Debt Service Fund, the Tree Bank Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund, the Confiscated Drug Fund, the Public Facilities Authority Fund, the East Decatur Tax Allocation District (TAD) Fund, the American Rescue Plan Act (ARPA) Fund, the Community Energy Fund and the School Zone Camera Safety Program Fund.

Capital Improvement Fund

The 2023-2024 Revised Capital Improvement Fund budget includes $6,165,000 in tax revenue and $2,180,000 in intergovernmental revenue. The intergovernmental revenue is from the Livable Centers Initiative (LCI) for right-of-way acquisition for the Clairemont/Commerce and Church/Commerce intersection improvements, funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program and funding from the Georgia Environmental Facilities Authority (GEFA) for a solar array at Public Works and from the U.S. Department of Transportation for the Safe Streets for All grant program.

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

- Clairemont/Church/Commerce Pedestrian & Bike Improvements
- Ebster Field turf and lighting installation
- Fire helmet replacement
- Derrydown Way sidewalks
- Streetlight replacement
- Public Works and Public Safety Vehicles
- Street patching, repair and paving
- Facility maintenance and upkeep projects such as carpet replacement and painting
- Continuation of Police department's take home car program
- Tennis Court resurfacing

The 2023-2024 Revised Capital Improvement Fund budget includes expenditures of $741,560 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 would fund the debt service payments previously covered by HOST as well as finance improvements to the Atlanta Avenue/West Howard Avenue/West College Avenue intersection and other bicycle, pedestrian and traffic calming improvements. The current SPLOST, SPLOST I, expired in March 2024. A referendum for a new SPLOST, SPLOST II, was approved by voters in November 2023.

In the 2023-2024 Revised Capital Improvement Fund budget, HOST funds are designated for projects including Sidewalk Construction and Repair ($200,000), Traffic Calming Projects ($400,000), Mobile traffic messaging signs ($56,250), McKoy Skate Park improvements ($165,000), Grounds Maintenance tractor ($50,500), Grounds Maintenance Mini Excavator ($85,500) Replacement server for camera system ($52,000), Public Art ($10,000) and several other items listed on page 130.

The 2024-2025 Adopted Capital Improvement Fund budget includes $6,275,000 in tax revenue and $1,612,210 in intergovernmental revenue. The tax revenue estimate is based on a conservative tax collection rate. The intergovernmental revenue is from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program and the U.S. Department of Transportation for the Safe Streets for All grant. The City will also receive $750,000 in community project funding from the office of Congresswoman Nikema Williams for the installation of a solar array at the Decatur Recreation Center as well as $500,000 in congressional directed spending from Senator Jon Ossoff for the installation of a solar array at the Police department.

Examples of capital outlay projects in the 2024-2025 Capital Improvement Fund Budget Estimate include:

- Playground equipment replacement
- McKoy Park playground accessibility improvements
- Sand volleyball courts
- Public Works and Public Safety Vehicles & equipment
- Street patching, repair and paving
- Facility maintenance and upkeep projects such as carpet replacement and painting
- Continuation of Police department's take home car program
- Public Safety protective gear
- Electric vehicle charging stations
- LED lighting upgrades at City facilities
- Swanton Way pavement failure repair

The 2024-2025 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. If tax proceeds are adequate, additional funds per year may be allocated from SPLOST proceeds for sidewalk repair and construction.

The 2024-2025 Adopted Capital Improvement Fund budget includes expenditures of $707,880 for debt service to cover payments for previously purchased equipment. HOST funded projects include Sidewalk Construction and Repair ($200,000), Cemetery loader backhoe ($100,000), Electric Vehicle Charging stations ($180,000), Tasers ($22,600) and Public Art ($10,000.)

The debt service associated with the purchase of Decatur Legacy Park is paid out of the Public Facilities Authority Fund. A portion of the Capital Improvement Fund generates the revenue needed for the annual debt service. Of the roughly $2.1 million needed for annual debt service, $1 million was provided in fiscal year 2018-2019 from the General Fund's fund balance. The millage rate was increased from 1.52 to 2 mills in 2019 to fully cover the debt service on Decatur Legacy Park. An additional 0.15 mills was approved in 2020 to bring the total capital improvements levy to 2.15 mills. A transfer of $2,300,000 to the Public Facilities Authority fund is recommended for annual debt service and facility maintenance and capital upgrades at Decatur Legacy Park.

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

It is recommended that the levy for capital improvement purposes remain at 2.17 mills.

Special Purpose Local Option Sales Tax I (SPLOST I) Fund

The Special Purpose Local Option Sales Tax I (SPLOST I) 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. Revenues have been stronger than expected, most likely aided by the collection of online sales taxes since July 2020. Revenues are expected to total over $22,000,000 at the end of the six-year SPLOST. Revenues of $11,925,100 will cover debt service payments for the URA 2010 and URA 2013 bond projects - Fire Station #1, Decatur Recreation Center, Leveritt Public Works Building and the Beacon Municipal Center. Prior to the 2020 refinancing on this debt that total was $13,400,000 and at least another $6,000,000 will fund the improvements to the Atlanta Avenue/West Howard Avenue/West College Avenue intersection. This is the last remaining intersection improvement project from the 2007 Community Transportation Plan. Due to utility-related delays, this project will be split into two phases. Phase I will include the West Howard Avenue traffic calming project.

The 2023-2024 Revised SPLOST Fund budget estimates $3,145,000 in tax revenue, up from the original budget of $2,679,000, an overall increase of 5%. Transfers of $663,180 and $1,270,930 will be made to the 2010 URA and 2013 URA Funds, respectively. The revised budget reflects project expenses for the West Howard Avenue traffic calming project, South Columbia Drive multi-use path and sidewalk installation of Derrydown Way as well as use of the SPLOST proceeds to pay the related debt service over six years.

The 2024-2025 Adopted SPLOST Fund budget estimates $0 in tax revenue since SPLOST I sunset on March 30, 2024. In addition to the project expenses for the previously listed projects, the proposed budget includes $1,000,000 for the RAISE grant match and $500,000 for intersection improvements at East Lake Drive and Parkwood Road. The remaining fund balance will be reserved for Atlanta Avenue/West Howard Avenue/West College Avenue intersection improvements.

Special Purpose Local Option Sales Tax II (SPLOST II) Fund

The Special Purpose Local Option Sales Tax II (SPLOST II) Fund accounts for the revenue generated from the tax and the project expenditures as approved by voter referendum in November 2023. Collections from the tax were effective April 1, 2024. The original estimate provided by DeKalb County is for the fund to receive $30,592,000 over the six-year period of the tax. Unlike SPLOST I, funds may be spent on most capital projects rather than limited to only transportation related capital projects. Funds may also be used for debt service.

The 2024-2025 Adopted SPLOST II Fund budget estimates $3,900,000 in tax revenue. Transfers of $663,020 and $1,267,530 will be made to the 2010 URA and 2013 URA Funds, respectively. The proposed budget reflects project expenses for the initial phase of improvements to North Decatur Road and improvements to the MARTA Plaza specified in the Decatur Town Center Plan 2.0.

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 2023-2024 Revised 2010 URA Fund budget includes $91,240 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 2023-2024 Revised 2010 URA Fund budget accounts for the debt service on the bond proceeds. SPLOST proceeds are budgeted as a transfer from the SPLOST I Fund for the debt service ($754,520).

The 2024-2025 Adopted URA Fund budget includes $91,240 from the City Schools of Decatur for rent for their use of the joint maintenance facility on Talley Street.

Expenditures for the 2024-2025 Adopted URA Fund budget include debt service payments in the amount of $754,260 and will be paid with funds transferred from the SPLOST II Fund.

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 2023-2024 Revised 2013 URA Fund budget accounts for the debt service for two URA bond series, Series 2013A/2020B and 2013B/2020B. Series 2013A/2020B includes the City portions of the project and series 2013B/2020B includes the City Schools of Decatur portion of the project. In October 2020, the 2013A and 2013B bonds were refinanced and combined into the Series 2020B bonds.

SPLOST proceeds are budgeted as a transfer from the SPLOST Fund in the amount of $1,270,930 for debt service. The school system is responsible for $362,670 in debt service.

The 2024-2025 Adopted URA Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals $1,968,520 for the Series 2013B/2020B bonds including $363,620 that is the financial responsibility of the school system. A transfer of $1,267,530 will be made from the SPLOST II Fund proceeds for the City's portion of the debt service.

Cemetery Capital Improvement Fund

The 2023-2024 Revised Cemetery Capital Improvement Fund reflects revenue of $25,600 that is mainly revenue from sales of lots. Expenditures are estimated at $17,500 for improvements to the landscaping.

The 2024-2025 Adopted Budget includes $30,000 in revenues from lot sales which reflects the limited supply of available grave sites. Adopted expenditures total $40,000 and include completion of improvements to the entrance and landscape maintenance. To fund the total project budget for major cemetery improvements in 2010, a transfer was made by the Capital Improvement Fund to the Storm Water Utility Fund to cover some of the costs of the cemetery project. For several years, the Cemetery Capital Improvement Fund will transfer funds back to the Capital Improvement Fund and Storm Water Fund. In FY 2023-2024 and FY 2024-2025 transfers of $18,000 to the Capital Improvement Fund and $12,000 to the Storm Water Utility Fund are budgeted. At the end of fiscal year 2024-2025 the ending fund balance is expected to be $9,716.

Debt Service Fund

The 2023-2024 Revised Debt Service Fund budget shows $2,114,600 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 $934,890 interest payment and a $1,110,000 principal payment for the bonded debt. At June 30, 2024 it is estimated that there will be approximately $1,409,604 in fund balance for debt service for the City's 2007 general obligation bonds.

The 2024-2025 Adopted Debt Service Fund budget shows $2,110,000 in tax revenue to retire debt on the 2007 bond issue. There is a $879,390 interest payment and a $1,200,000 principal payment for bonded debt included in the 2024-2025 Adopted Debt Service Fund budget. At June 30, 2025 it is estimated that there will be approximately $1,440,214 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 2023-2024 Revised Debt Service Fund budget

shows $3,932,400 in tax revenue for debt service on the 2016 school general obligation bonds. At June 30, 2024 it is estimated that there will be approximately $3,211,775 in the 2016 school general obligation bonds fund balance.

The 2024-2025 Adopted Debt Service Fund budget shows revenues of $4,020,000 in tax revenue for debt service on the 2016 school general obligation bonds. A $2,088,300 interest payment and a principal payment of $2,115,000 for bonded debt are included in the 2024-2025 Adopted Debt Service Fund budget for debt service on the 2016 school general obligation bonds. At June 30, 2025 it is estimated that there will be approximately $3,028,455 in fund balance for the 2016 school general obligation bonds.

It is recommended that the levy for the 2016 school general obligation bonds be reduced from 1.32 mills to 1.3 and that the levy for the 2007 general obligation bonds be reduced from 0.71 mills to 0.68 mills for a total debt service levy of 1.98 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 2023-2024 Revised Tree Bank Fund budget shows $50,000 in revenues and $3,000 in expenditures. The balance in the tree bank as of June 30, 2023 was $19,268. At the end of fiscal year 2023-2024, the Tree Bank Account balance is estimated to be $66,268.

The 2024-2025 Adopted Tree Bank Fund budget shows $20,000 in contributions to the tree bank as developers are opting to plant trees on site or elsewhere instead of making a payment in lieu of planting. Expenditures are estimated to be $30,000. At the end of fiscal year 2024-2025, the Tree Bank Account balance is estimated to be $56,268.

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), disburses the funds to each local government. GECA is authorized to contract with DOR to audit telecommunications service providers to ensure proper payment of E-911 fees.

Revenues for the 2023-2024 Revised Emergency Telephone System Fund total $630,000 and expenditures are estimated to be $1,214,260. Revenues for the 2024-2025 Proposed Emergency Telephone System Fund total $655,000 and expenditures are estimated to be $1,470,510.

A transfer of $350,000 will be made to the 2023-2024 Revised Emergency Telephone System Fund from the 2023-2024 Revised General Fund budget to cover the cost of providing E-911 services not covered by E-911 fees. A transfer of $350,000 is estimated from the 2024-2025 Adopted General Fund budget to the 2024-2025 Adopted Emergency Telephone Fund for the same purpose. At the end of 2024-2025, the fund balance is expected to be $20,912.

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 2023-2024 Revised Confiscated Drug Fund Budget shows revenues of $0 and expenditures of $50 for bank account fees. It is estimated that the fund balance at June 30, 204 will be $22,240. The 2024-2025 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, 2025 will be $22,190.

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 2023-2024 Revised Hotel/Motel Tax Fund budget shows revenues of $1,585,000 and expenditures of $693,430 for the support of the Decatur Tourism Bureau, a transfer of $297,190 to the Conference Center Fund and a $594,380 transfer to the General Fund. This is an increase of 6% from the original budget of $1,550,000 and is based on occupancy through March 2024.

The 2024-2025 Adopted Hotel/Motel Tax Fund budget estimate shows revenues of $1,585,000. Expenditures include $693,430 for the support of the Decatur Tourism Bureau, a transfer of $297,190 to the Conference Center Fund and a $594,380 transfer 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 77-acre Children's Home property. The GEFA loan funded the purchase of twenty-two of the seventy-seven acres for the purpose of conservation. The property was purchased from the United Methodist Children's Home of the North Georgia Conference, Inc. in August 2017. This property provides valuable greenspace and recreational facilities for the community. The long-term future of the property was determined through a community-wide master planning process which was completed in 2018 and resulted in the name of the property as Decatur Legacy Park.

The two budgetary accounts shown in the fund are the 1.) Capital Account and 2.) Operating Account. The Capital Account reflects the proceeds from the debt issuances, related issuance costs and the property acquisition. About $459,000 remained in the capital account after 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 2023-2024, the Capital Account will end with a fund balance of approximately $112,919 restricted for property improvements; and the Operating Account will end with a fund balance of approximately $755,768 of which $204,529 is restricted for conservation area improvements and $551,235 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 2024-2025 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 $1,750,000 from the City Schools of Decatur for its estimated portion of the track and field facility during the fiscal year. The City Schools of Decatur has committed a total of $3.5 million to the project or half of the estimated cost. Additional capital expenses include wayfinding signage ($30,000), invasive species removal ($200,000), cottage repairs ($150,000) and construction of the track and field facility ($3,449,950). These improvements will allow for more rental opportunities.

Debt service payments will total $2,024,900 which include $1,060,900 in principal and $964,000 in interest payments. A transfer of $2,300,000 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 2024-2025, the Operating Account is anticipated to end with a fund balance of $353,230, of which $50,069 is restricted for conservation area improvements and $303,161 is restricted for future debt service.

East Decatur Tax Allocation District (TAD) Fund

In December 2015, the Decatur City Commission established Tax Allocation District (TAD) No. 1 – East Decatur to leverage the tax digest growth from private investment within the district and invest the incremental tax proceeds back in the district. As property within the TAD is redeveloped and improved, the City receives additional tax revenues because 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 2023-2024 is estimated at $671,970 and 2024-2025 is estimated at $705,390.

The Revised 2023-2024 budget reflects a payment of $438,100 for infrastructure at Columbia Residential - East Decatur Phase II, which includes 70 units of affordable housing. The Adopted 2024-2025 budget includes a $428,140 to Northwood-Ravin LP for public improvements as part of the Halo East Decatur mixed-use development in the TAD per the terms of the development agreement approved November 1, 2021. Among other requirements for disbursement of funds is a temporary certificate of occupancy. Realistically, it may be fiscal year 2025-2026 before the development qualifies for disbursement from the TAD Fund.

American Rescue Plan Act (ARPA) Fund

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

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

While revenues must be recognized only as expenditures are made, the Revised 2023-2024 Budget includes expenditures in the amount of $3,350,590 for installation of hybrid meeting technology at the Decatur Recreation Center and the installation of public infrastructure for the South Housing Village at Decatur Legacy Park. A transfer of $1,750,000 to the PFA Fund for the City's portion of the track & field project is also included. The 2024-2025 Adopted Budget incorporates expenditures in the amount of $2,070,000 to fund the remainder of the Decatur Legacy Park South Housing Village public infrastructure and a transfer of $1,699,950 to the PFA Fund for the balance of the track & field project. A budget of $1,500,000 is included for construction of the South Columbia Drive multi-use path. Funds for storm water improvements were removed due to concerns about the ability to meet the December 31, 2024 obligation commitment for the ARPA funds. At the end of fiscal year 2024-2025, the fund balance is estimated to be $0.

School Zone Camera Safety Program Fund

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

The Revised 2023-2024 Budget includes $0 in revenues and $0 in expenditures because the system has not been activated yet due to a delay in receiving approval from the Georgia Department of Transportation.

The Adopted 2024-2025 Budget includes $500,000 in revenues collected from fines and forfeitures and $54,100 in expenditures. The public safety items to be funded with the proceeds from this program include $14,000 for a NETCLOCK in the E911 Communications Center and $40,000 for security cameras in the business districts. Once the fund begins to receive revenues, additional items will be proposed for purchase from this fund. At the end of 2024-2025, the fund balance is projected to be $445,850.

Community Energy Fund

In September 2022, the Decatur City Commission voted unanimously to adopt the Decatur Clean Energy Plan which established the City's clean energy goals and provided recommendations to achieve those targets. A key recommendation of the plan was to establish a Community Energy Fund to provide a sustainable funding mechanism to support the community's clean energy efforts. These projects will almost exclusively result from decisions made by home- and building-owners, with financing provided both out-of-pocket and through loans and other financing mechanisms from private institutions. It is recommended that the revenue for the fund will be generated through a combination of a transfer of a portion of the City's franchise fee revenue from the General Fund as well as accrued electricity costs savings. The franchise fee revenue, which is primarily generated by agreements outlining compensation for the use of City-owned right-of-way, has traditionally been directed to the City's general fund. It could include funds received from our electricity

utility, Georgia Power, the natural gas providers that serve Decatur, and energy excise taxes allocated by DeKalb County. The second potential funding source is the City's savings on its electricity bills through its on-site clean energy projects. Assuming a conservative 40% reduction in electricity purchased from Georgia Power from the solar and battery storage projects at Public Works, the Decatur Recreation Center and the Police Department.

The Revised 2023-2024 Budget includes a transfer of $150,730 from the General Fund which is 10% of the energy-related franchise fees to cover the costs associated with providing support for clean energy projects in the community.

The Adopted 2024-2025 Budget includes a transfer of $150,730 from the General Fund which is 10% of the energy-related franchise fees to cover the costs associated with providing support for clean energy projects in the community and $701,460 in expenses for clean energy projects. An additional $400,000 in revenues is expected from the US Department of Energy's Energy Efficiency and Conservation Block Grant (EECBG) for the Decatur Energy Efficiency accelerator program.

Community Grants Fund

The Community Grants Fund is used to account for moneys received from outside entities. The Revised 2023-2024 Budget includes expenditures of $253,000 for the installation of public art at the Sam's Crossing Shopping Center and to fund the planning efforts for improvements to the Ebster Teen Park.

The Adopted 2024-2025 Budget includes $3,350,000 in revenues from various sources from Congressman Hank Johnson's Office community project funding for the offset of installing infrastructure at the Legacy Park South Housing Village, the Governor's Office for the Ebster Teen Park and the U.S. Department of Energy for the Energy Future Grant program. Expenditures total $3,218,670 and include expenses related to new art installations at the Sam's Crossing Shopping Center site, the site improvements at Decatur Legacy Park and Ebster Teen Park as well as projects related to the implementation of the Energy Future Grant. At the end of 2024-2025, the fund balance is estimated to be $244,326.

Fiscal Year 2024-2025 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.

FY 2024-2025 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.
CLEAN ENERGY PLAN	Establishes clean energy goals for City operations and the Decatur community and provides recommendations to guide Decatur to a 100% clean and renewable energy future. Policies and programs recommended by the plan address: • Energy Efficiency • Building Electrification • Renewable Energy Generation and Procurement • Vehicle Electrification • Alternative Transportation • Utility Engagement and Advocacy	Expenditures for facility improvements and fleet electrification are included in the City's general fund and capital budgets. The Plan recommends the dedication of a portion of energy franchise fee revenue, typically directed to the general fund, to advance community-wide electrification and energy efficiency goals.
PARKS AND RECREATION MASTER PLAN 2023	Creates a long-range, community-supported vision for how the City will move the parks and recreation system forward. The plan is data-driven and rooted in understanding the current conditions of the park system and city, coupled with planning for projected changes and expected future improvements. It provides recommendations for the facilities, programs, services, improvements, and more, all with the mission of making Decatur more resilient, healthy, and thriving.	Recommendations from the plan for repair and maintenance needs are reflected in the Capital Improvements Fund budget. Staffing increases and associated expenditures are included in the Parks and Recreation operating budget. The operating budget also includes funds to cover projects slated for implementation in FY24-25.
CHILD FRIENDLY CITIES INITIATIVE LOCAL ACTION PLAN FOR YOUTH 2023	The CFCI Local Action Plan for Youth is a requirement of the City's MOU with UNICEF USA to pursue recognition as a Child Friendly City. The plan identifies five priority areas and action steps for each to improve the condition of children and young people in Decatur.	The Parks and Recreation operating budget includes funds to cover food and contract services for this project. The Department plans to achieve recognition as a Child Friendly City and will hold a celebration in honor of that milestone in FY24-25.

City of Decatur®

FY 2024-2025 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
AGE-FRIENDLY COMMUNITY ACTION PLAN	The Age-Friendly Community Action Plan is one of the requirements of the City's designation as an Age-Friendly Community. The action plan identifies nine priority areas with goals and outlines specific tasks over the next five years for Decatur to become more livable and age-friendly by creating safer and more walkable streets, needed housing and transportation options, better access to key services, and opportunities for residents to participate in activities.	The Community and Economic Development operating budget includes funds to cover projects for implementation in FY24-25.
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.
DECATUR LEGACY PARK MASTER PLAN	Guides the development of the former United Methodist Children's Home property, which was recently purchased by the city.	Funding for the Decatur Legacy Park improvements would be funded by partnerships based on particular development needs. For now, the City's general fund, capital improvements fund and public facilities authority fund budgets will experience impact from development projects.

FY 2024-2025 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
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.
TOWN CENTER PLAN 2.0	This downtown master plan builds off the 1984 Town Center Plan to create a new vision for land use patterns, historic preservation, economic growth, vibrant open spaces, improved connectivity, resiliency and sustainability, and improved quality of the downtown experience.	Implementation projects are included in the City's general fund and capital improvements fund budgets. Funding for the Decatur Legacy Park improvements would be funded by partnerships based on particular development needs. Some implementation projects would be funded by partnerships such as by the Downtown Development Authority, as well as the Tourism Bureau.
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 2024-2025

FISCAL YEAR 2024-2025

General Fund Revenue Summary

The City of Decatur has 6 broad revenue categories: taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and miscellaneous revenue. The majority of revenues are collected by the finance office of the Administrative Services department 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 $31,027,200 or 77% of total general fund revenues, excluding transfers. This percentage has remained consistent from year to year. Within this category, there are a variety of tax sources including property, public utilities, utility franchises, excise and insurance premiums.

Real Property Taxes

Taxes on real property make up 80% of all taxes collected by the city and are expected to total over $25 million in the next fiscal year. Real property tax revenue is budgeted to increase 15% from the revised budget which reflects an anticipated increase in the property tax digest, applies conservative collection rates and assumes an increase in the general fund millage rate. Homestead exemptions are applicable to owner-occupied residential properties and reduce the taxable value of the property. The new and expanded homestead exemptions that were approved by referendum in November 2023 reduce general fund tax revenue by an additional $735,000; the total impact on general fund revenues from all homestead exemptions totals over $2,300,000 annually. The real property tax revenue for fiscal year 2025 is based on an assumption of a 6% increase in the 2024 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 2023 tax digest comprised 76% and 24%, respectively, of the overall property values. This represents a slow, slight, but steady increase in commercial values as a percentage of the overall digest. The City bills and collects real property taxes in two annual installments. The 2022 collection rate for real property taxes was 99.7% by October 2023. The 2024 preliminary real property digest increased decreased 9% over the 2023 digest, for a total of 5.75%. This increase is consistent with the City's data about new construction, redevelopment and property sales over the past year. Thirty-one percent of the increase is attributed to new construction and redevelopment and 69% represents market revaluation. Historically, real property taxes have not been significantly impacted by recessions and other negative economic events. In the near term, property values are expected to remain stable. This inelasticity of the general fund's largest revenue source 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 to the municipality for use of the right of way. The city collects over $1.7 million in franchise taxes from electric, natural gas, cable and telephone utilities; this amount reflects about 4% of all general fund revenues. Little change is budgeted for fiscal year 2025 as the demand for the utilities' services is expected to remain constant. The fiscal year 2025 budget proposes to use 10% of energy franchise taxes, including electric, natural gas and energy excise, to provide funding to the community energy fund. This fund will serve to advance the city's clean energy goals from the Clean Energy Plan that was adopted in September 2022.

Insurance Premiums Tax

One of the largest single revenue categories for the city is the insurance premiums tax. Insurance premiums taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula. The tax generated $2,013,250 in fiscal year 2023 and $2,211,000 in fiscal year 2024. The tax is budgeted at the same amount, $2,211,000, for fiscal year 2025.

Construction Permits

Over the past five fiscal years, revenues from construction permits have averaged $940,317 with a high of $1,540,125 at the end of fiscal year 2021 and a low of $760,816 in fiscal year 2019. Based on current revenues and construction activities, revenues are expected to be just over $1,200,000 for fiscal year 2025. Construction permits in fiscal year 2025 are projected to remain at similar levels to fiscal year 2024. Current construction activity reflects a number of projects that were permitted in fiscal year 2021 and 2022 and are at or nearing completion such as the Modera development and the New Talley Station townhome development on Talley Street and New Street. Current 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 Community and Economic Development Department budget.

Fines from Code Violations

Code violation fine revenues are expected to continue their gradual recovery in the wake of municipal court service interruptions due to the Covid-19 pandemic. 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. Revenues are estimated to reach $552,000 in fiscal year 2024 and $587,000 in fiscal year 2025. Court personnel are still addressing the court backlog from the pandemic. In 2023, Court promoted an amnesty program that generated close to $30,000 in revenue. In efforts to further address the court backlog, the municipal court has instituted monthly failure-to-appear court sessions. The backlog is on track to be cleared by January 2025. The municipal court plans to continue the use of the failure-to-appear court sessions to prevent the recurrence of a backlog in the future. Through an agreement with the City Schools of Decatur 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 City Schools of Decatur and Verra Mobility. The City has contracted with Blue Line Solutions to manage a school zone speed enforcement program in accordance with O.C.G.A. 40-14-18. A separate fund has been created to account for the revenues generated by this program which is expected to start in the 2024-2025 school year. According to the State law, revenues from the program may only be used to fund local law enforcement or public safety initiatives.

Parking

In May 2014, the City implemented a new parking management system including new parking meters that accept multiple forms of payment including credit cards, use of a smartphone app and pay by text. In addition to the updated parking meters, the City contracts with a private company for parking enforcement and collection of delinquent parking fees. In fiscal year 2024, parking meter fees are expected to generate close to $480,000, compared to actual revenues of $440,315 in fiscal year 2023, and parking violations may generate another $74,000, compared to $39,571 in fiscal year 2023. Parking meter revenue has been slow to recover since the pandemic and is estimated at $500,000 for fiscal year 2025 which is still below pre-pandemic amounts. The City has initiated a review of its downtown parking management strategies, which is a recommendation of the recently adopted Town Center Plan 2.0. The review will include data collection of current curb utilization, parking space occupancy of public parking lots, decks, and on-street parking within downtown Decatur. The data will be used to analyze parking demand, and further land use data will be used to determine future demand. The outcome of the review will be operational recommendations and technology recommendations to optimize and enhance parking operations and facilities. It is anticipated that recommendations will include an expansion of on-street metered parking, as well as pricing strategies to ensure compliance and accessibility for all users, which may positively impact parking meter revenues.

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 the Oakhurst Recreation Center including a year-round indoor pool, offer a variety of opportunities for recreation activities. After operating in a separate fund for 15 years, after-school and summer camp activities (out-of-school time) re-joined the general fund as part of the newly formed Parks and Recreation department in fiscal year 2024, which combined the Active Living and Children and Youth Services divisions. Fees from the out-of-school time programs combined with fees for recreation activities are expected to generate nearly $5,000,000 in fiscal year 2025.

Sustainability and stewardship are core values of the Parks and Recreation Department. In an effort to ensure the Department can continue to provide high quality programs, services and facilities to the City's residents and visitors now and in the future, the Parks and Recreation Department invested in developing a financial sustainability strategy to ensure the long-term success of the Department. In fiscal year 2024, the Department engaged consultants from 110%, Inc. to facilitate a detailed financial analysis of all parks and recreation operations as well as a goal-setting process in order to develop an overarching financial sustainability strategy. This financial sustainability strategy – which will guide the Department's cost recovery and subsidy strategies over the next several years – was developed with input from the City Commission, the Parks and Recreation Advisory Board and City staff members.

These efforts allow the Department to set fees based on operating costs and cost recovery and subsidy goals. Each recreation program is categorized according to its purpose and placed on a continuum to determine the desired proportion of the program that will be subsidized by the City's General Fund and the proportion for which the participant will be responsible. This allows the City to balance the cost of providing programs and services between the community at large and the individuals benefitting from the program or service. In striking this balance, the Department can not only offer more recreation opportunities to more community members, but also establish a firm foundation for the future.

Motor Vehicle Tax

The annual ad valorem tax and sales tax on the purchase of vehicles after March 1, 2013 is replaced with a one-time title fee or Title Ad Valorem Tax (TAVT) of up to 7%. The revenue is split at a variable rate between local governments and the State. The City currently receives around $540,000 annually from the ad valorem tax or about 1.8% of general

operating revenues. Legislation effective July 1, 2019, set a permanent state/local split and increased 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 24% since fiscal year 2019 and historically has not been negatively impacted during economic downturns, nor the pandemic. In the proposed fiscal year, revenues from alcohol excise taxes are predicted to be $360,000, which is slightly higher than the $346,627 from fiscal year 2023.

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 $430,000 was distributed to the school system in fiscal year 2023.

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 2024 and fiscal year 2025 for penalties and interest is $167,000 based on year to date revenue.

Occupation Taxes

All businesses in the city are required to pay an occupation tax annually. The City uses profitability ratios to determine the rate paid by each business as opposed to assessing the tax on actual gross receipts. Although occupation tax rates have not increased, revenues have increased steadily since fiscal year 2009, reflecting sustained economic growth. The fiscal year 2024 occupation tax revenues are projected to be similar to fiscal year 2023; and occupation tax revenue for 2025 are predicted to be $535,000. The City anticipates revenues from occupation taxes to increase slightly as organizational changes will result in a greater focus on the economic health of the community.

REVENUE-OTHER FUNDS

Hotel/Motel Taxes

State law allows hotel/motel taxes to be collected and distributed to the City's tourism bureau, conference center/parking deck fund and general fund. The Georgia General Assembly approved an increase in the City's hotel/motel tax rate from 7% to 8% of the taxable room rental which went into effect in October 2018. This resulted in a change in the distribution formula: tourism bureau (43.75%), conference center/parking deck (18.75%), and general fund (37.5%). The pandemic resulted in a near shutdown of the hotels resulting in total revenues of $875,513 in fiscal year 2020 and $685,000 in fiscal year 2021. Revenues rebounded in fiscal year 2022 to $1,328,798 and to $1,575,809 in fiscal year 2023. Revenues are estimated to be $1,585,000 for fiscal years 2024 and 2025. In July 2021, a new State law, HB317, went into effect requiring short-term home rental companies, such as VRBO and Airbnb, to pay hotel/motel taxes. The annual impact of this revenue source is close to $200,000.

Sanitation Fees

The City's Solid Waste enterprise fund is dependent upon sanitation service fees for its

operation. The Sanitation Service division provides commercial and residential sanitation collection services and residential recycling. The single-family residential fee increased from $305 to $310 for 2024. Commercial rates remained unchanged; the rate for 95 gallon carts is $800 per cart for weekly service; the annual charge for 3 cubic yard containers is $1,210; and the per cubic yard fee for dumpsters remains at $4.25. The pay-as-you-throw bag prices remain unchanged. The revenue from the pay-as-you-throw bag sales covers waste disposal costs and the residential and commercial fees cover fixed costs and collection costs. The Solid Waste fund has budgeted to collect just over $3.1 million in residential and commercial sanitation fees and solid waste bag sales. Sanitation fees are billed in April for the calendar year service and due in June of each year. The residential fee is included on the tax bill and commercial sanitation fees are billed separately. The Solid Waste fund reflects a grant in the amount of $170,000 for a pilot composting program.

Storm Water Fees

All developed properties are assessed a storm water fee. In March 2021, an increase in the annual fee was approved from $100 per equivalent residential unit (ERU) to a 4-tier fee system for residential properties. Property owners are charged a portion of the ERU fee, ranging from 0.4 ERU to 1.4 ERU, based on the property's impervious area. Non-residential properties pay based on their actual impervious surface. The fee for one ERU was set at $285 in 2022. This is the fee recommended by the Storm Water Master Plan that was adopted by the City Commission in December 2020. The fee will generate just around $3.2 million each year to be used toward the $38 million in storm water capital projects identified in the master plan. The storm water fee is included on the tax bill. Starting in fiscal year 2015, the storm water utility began to receive revenue from participants in the regional storm water facility that is part of the Beacon Municipal Center project. The Beacon detention vault was designed to store storm water generated from properties in their developed condition in the upper Peavine basin. Properties being developed in the upper Peavine basin have the option to use the Beacon detention facility to store storm water in lieu of on-site water storage. In addition to the storm water fee revenue, the budget includes $350,000 from the Environmental Protection Division for intersection improvements at Huron and Champlain Streets, utilizing green infrastructure.

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

In March 2021, the American Rescue Plan Act was authorized to provide financial relief and support programs in response to the effects of the coronavirus pandemic. Part of the funding was designated as "Coronavirus State and Local Fiscal Recovery Funds" (SLFRF). As part of the SLFRF, the City was allotted $9,595,820 to be paid in two equal tranches of $4,797,910, both of which have been received. The ARPA Final Rule allows jurisdictions to select a standard allowance for lost revenue replacement up to $10 million. In April 2022, the City Commission approved the standard allowance selection which will ease the administrative burdens and make it easier to use the funds in a timely manner. The funds will continue to be accounted for separately and in a manner that is consistent with the purposes of the ARPA statute. The ARPA funds have been committed to support infrastructure for affordable housing at the South Housing Village in Legacy Park ($3,741,251), a track and field complex at Legacy Park ($3,500,000), pandemic premium pay ($513,340), and hybrid technology at the Decatur Recreation Center ($115,000). It is anticipated that the remaining $1,500,000 will be formally committed to the South Columbia Drive multi-use path before the end of the calendar year.

Fees-General

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

CITY OF DECATUR 2024-2025 ADOPTED BUDGET

General Fund — Summary of Revenues

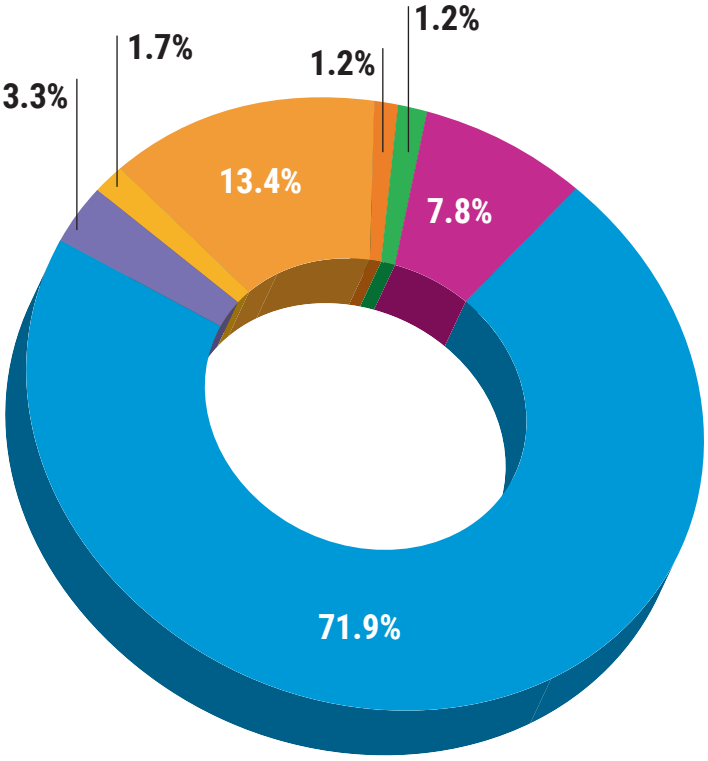
		ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2024-2025
311110	PUBLIC UTILITY TAXES	225,414	197,090	170,640	142,478	145,000	142,500	142,500
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	18,245,747	18,643,631	19,737,412	20,189,445	21,673,000	21,810,350	24,900,000
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	301,194	482,919	534,983	540,254	525,500	550,400	550,400
311400	BUSINESS PERSONAL PROPERTY TAXES	95,727	199,691	194,973	185,944	191,500	192,500	192,000
311600	OTHER TAXES	205,221	406,699	345,171	167,836	180,000	86,000	160,000
311700	FRANCHISE TAXES	1,682,114	1,569,138	1,643,825	1,658,408	1,693,500	1,776,300	1,776,300
314000	SALES & EXCISE TAXES	485,948	440,082	611,675	660,241	345,000	315,000	360,000
316100	OCCUPATIONAL TAXES	562,033	504,433	530,576	489,299	530,000	535,000	535,000
316200	OTHER TAXES - INSURANCE	1,494,985	1,576,514	1,627,966	2,013,251	2,013,250	2,211,000	2,211,000
319100	PENALTY & INTEREST	125,470	142,224	128,775	182,101	167,000	153,000	168,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	(92,853)	(80,904)	(101,880)	(186,699)	150,200	163,200	163,200
322100	CONSTRUCTION PERMITS & FEES	900,564	1,540,125	773,718	726,359	773,000	1,303,500	1,258,500
330000	GRANT REVENUE - INTERGOVERNMENTAL	382,480	408,360	304,790	406,453	472,000	466,780	514,400
351000	PENALTIES & FINES	853,222	251,574	530,922	433,163	647,000	552,000	587,000
361000	INTEREST	19,870	5,050	16,131	203,199	100,000	400,000	350,000
341000	MISCELLANEOUS FEES	162,148	87,235	90,536	101,455	138,800	136,580	154,500
342000	PUBLIC SAFETY FEES & CHARGES	211,893	168,707	203,622	196,891	191,800	206,000	205,550
343000	STREETS AND SIDEWALKS FEES & CHARGES	512,312	181,736	397,139	440,315	550,000	480,000	500,000
347000	RECREATION FEES	327,246	373,920	722,213	831,534	4,617,000	3,575,000	4,800,000
349000	CHARGES FOR OTHER SERVICES	83,062	77,280	79,685	86,944	80,100	75,100	75,100
371000	GIFTS & CONTRIBUTIONS	0	10	500	(975)	0	0	0
381000	USE OF PROPERTY	83,201	1,144	58,331	123,047	115,500	165,000	200,000
389000	MISCELLANEOUS REVENUES	127,901	38,080	42,555	155,375	5,500	80,500	30,500
	GENERAL FUND CURRENT REVENUE	**27,054,898**	**27,274,739**	**28,704,259**	**29,806,316**	**35,364,650**	**35,435,710**	**39,893,950**
	FIXED ASSETS	881	0	57,415	0	5,000	25,500	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	231,440	275,880	367,180	361,212	436,600	478,460	525,100
	Operating Transfer from Stormwater Utility Fund	375,590	372,760	436,190	441,630	498,000	460,900	531,410
	Operating Transfer from (To) Cap Improvement Fund	0	(450,000)	(500,000)	(2,500,000)	(550,000)	(1,250,000)	(750,000)
	Transfer from (to) Stormwater Utility Fund	(1,290,000)	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(350,000)	(350,000)	(350,000)	(350,000)	(425,000)	(350,000)	(350,000)
	Transfer (to) from Hotel/Motel Tax Fund	328,318	256,906	498,299	590,928	581,250	594,380	594,380
	Transfer (to) from Children & Youth Services Fund	0	(250,000)	(200,000)	0	302,174	722,800	0
	Transfer (to) from Affordable Housing Trust Fund	0	0	0	0	(100,000)	(100,000)	(100,000)
	Transfer (to) East Decatur TAD Fund	0	(723,000)	(408,000)	(467,480)	(490,850)	(528,550)	(555,000)
	Transfer (to) Community Energy Fund	0	0	0	0	(138,350)	(150,730)	(150,730)
	TOTAL OTHER	**(703,771)**	**(867,454)**	**(98,916)**	**(1,923,709)**	**118,824**	**(97,240)**	**(244,840)**
	From (To) Fund Balance	(1,863,380)	(2,132,565)	(1,898,825)	1,347,046	4,145,816	2,810,050	3,372,070
	GENERAL FUND OTHER REVENUE - TOTAL	**(2,567,151)**	**(3,000,019)**	**(1,997,741)**	**(576,663)**	**4,264,640**	**2,712,810**	**3,127,230**
	GENERAL FUND TOTAL REVENUES	**24,487,748**	**24,274,720**	**26,706,518**	**29,229,653**	**39,629,290**	**38,148,520**	**43,021,180**

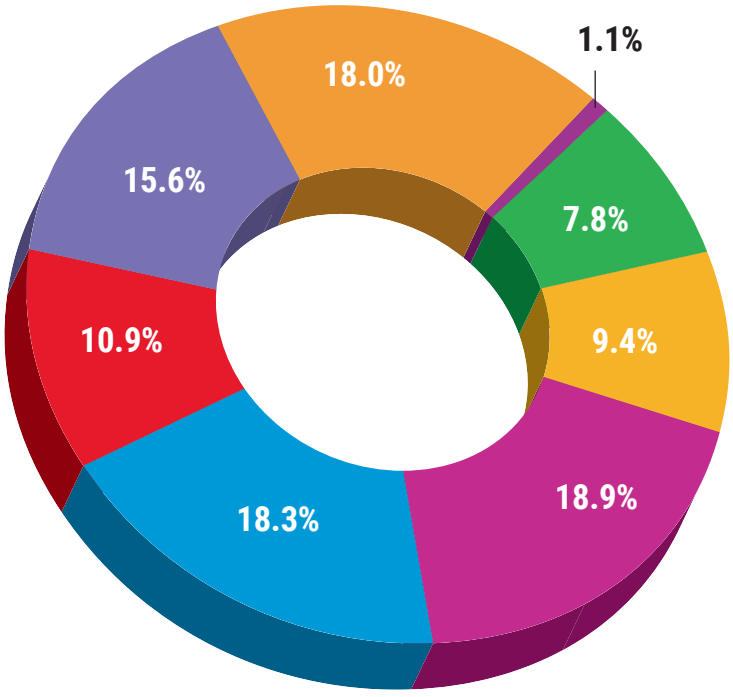
General Fund Revenues

FY 2024-2025 ADOPTED BUDGET

"Where the Money Comes From"

SOURCE	AMOUNT		
Taxes	30,887,200	71.9%	
Licenses, Permits & Inspections	1,421,700	3.3%	
Penalties, Fines & Forfeitures	755,000	1.7%	
Charges for Current Services	5,780,650	13.4%	
Intergovernmental Revenues	514,400	1.2%	
Miscellaneous Revenue	535,000	1.2%	
Sale of Fixed Assets	10,000	0.0%	
Operating Transfers	(254,840)	-0.6%	
Appropriation From (To) Fund Balance	3,372,070	7.8%	
TOTAL REVENUES	**$43,021,180**	**100.00**	





General Fund Expenditures

FY 2024-2025 ADOPTED BUDGET

"Where the Money Goes"

DEPARTMENT	AMOUNT	%	
Governmental Control	454,710	1.1%	
General Government	3,379,310	7.8%	
Community & Economic Development	3,934,240	9.4%	
Administrative Services	8,159,650	18.9%	
Police	7,888,880	18.3%	
Fire	4,700,170	10.9%	
Public Works	6,736,720	15.6%	
Parks & Recreation	7,767,500	18.0%	
TOTAL EXPENDITURES	**$43,021,180**	**100%**	

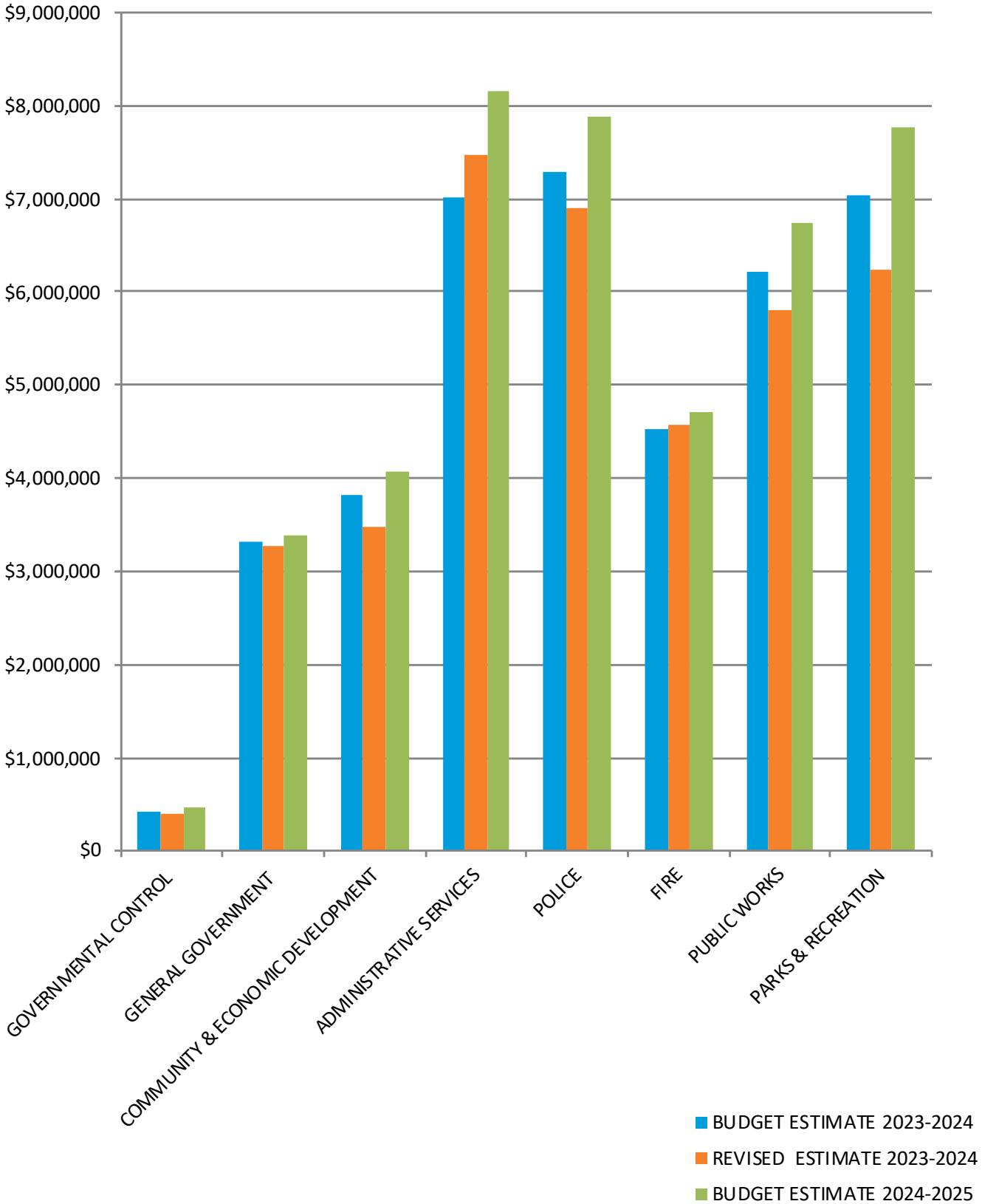
CITY OF DECATUR 2024-2025 ADOPTED BUDGET

General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2019-2020	ACTUAL EXPENDITURE 2020-2021	ACTUAL EXPENDITURE 2021-2022	ACTUAL EXPENDITURE 2022-2023	BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2024-2025
DEPARTMENT							
GOVERNMENTAL CONTROL	268,440	241,537	264,837	326,749	421,260	404,710	454,710
GENERAL GOVERNMENT	1,288,644	1,725,134	2,138,031	2,448,628	3,310,660	3,280,400	3,379,310
COMMUNITY & ECONOMIC DEVELOPMENT	1,937,672	2,044,692	1,521,419	2,713,155	3,817,890	3,481,670	3,934,240
ADMINISTRATIVE SERVICES	4,393,975	4,853,055	5,678,373	6,636,846	7,025,850	7,463,460	8,159,650
POLICE	5,526,544	4,578,393	5,403,551	5,355,470	7,278,880	6,902,030	7,888,880
FIRE	3,479,389	3,178,113	3,979,501	3,976,364	4,524,360	4,570,270	4,700,170
PUBLIC WORKS	3,562,456	6,081,227	5,403,315	5,206,341	6,207,600	5,808,960	6,736,720
DESIGN, ENVIRONMENT & CONSTRUCTION	1,838,576	0					
PARKS & RECREATION					7,042,790	6,237,020	7,767,500
ACTIVE LIVING	2,193,562	1,572,568	2,317,490	2,566,099			
GENERAL FUND TOTAL EXPENDITURES	**24,489,258**	**24,274,719**	**26,706,517**	**29,229,653**	**39,629,290**	**38,148,520**	**43,021,180**

Departmental Expenditures

Adopted FY 23-24, Revised FY 23-24 and Adopted FY 24-25 Budget Comparison



CITY OF DECATUR 2024-2025 ADOPTED BUDGET

Personnel Position Summary

	FY 2022-2023	FY 2023-2024	FY 24-25 Changes	FY 2024-2025
Governmental Control				
City Manager's Office (1320)	5	6	1.00	7
Equity & Engagement (1570)	3	4		4
	8	**10**	**1.00**	**11**
Community & Economic Development Services				
Administration (7510)	3	3	1.00	4
Economic Development (7550)	2	2		2
Planning (7410)	4	4		4
Tourism & Special Events (7520)	2	3		3
Permitting & Inspections (7200, 7450)	6	8		8
Parking Management (3230)	0	0		0
	17	**20**	**1.00**	**21**
Administrative Services				
Administration (1510, 1540)	7	8		8
Accounting (1512)	3	3		3
Revenue Collections (1514)	4	4		4
Municipal Court (2650)	3	4		4
	17	**19**		**19**
Public Works Services				
Administration (4510)	5	4	1.00	5
Solid Waste (540-4520)	20	20		20
Facilities Maintenance (1565, 1566)	24	24		24
Cemetery (4950)	6	6		6
Motor Maintenance (4900)	3	3		3
Central Supply (4910, 4911)	1	1		1
Engineering (4220, 7340, 505-5320)	16	14		14
Parks & Recreation (6110, 6121, 6122, 6135)	25	31	1.00	32
	100	**103**	**2.00**	**105**
Emergency Management Services				
Fire & Rescue (3500)	40	40		40
Police (3210, 3221, 3223, 215-3800)	62	62		62
	102	**102**		**102**
TOTAL FULL-TIME POSITIONS	**244**	**254**	**4.00**	**258**



City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2024-2025

General Fund — Revenue Estimate Detail

		ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2024-2025
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	225,414	197,090	170,640	142,478	145,000	142,500	142,500
	PUBLIC UTILITY TAXES	**225,414**	**197,090**	**170,640**	**142,478**	**145,000**	**142,500**	**142,500**
311190	PAYMENT IN LIEU OF TAXES							
311191	Philips Tower	23,500	23,500	23,500	23,500	23,500	23,500	23,500
311192	Clairemont Oaks	36,500	36,500	36,500	36,500	36,500	36,500	36,500
	PAYMENT IN LIEU OF TAXES - TOTAL	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**
311200	REAL PROPERTY TAXES							
311211	2011 Taxes	0	4,697	0	0	0	0	0
311216	2016 Taxes	271	0	0	0	0	0	0
311217	2017 Taxes	(43,279)	(231)	0	0	0	0	0
311218	2018 Taxes	125,194	(13,814)	0	0	0	0	0
311219	2019 Taxes	9,870,120	33,496	2,724	830	0	19,350	0
311220	2020 Taxes	8,293,441	10,378,475	46,542	12,713	0	0	0
311221	2021 Taxes	0	8,241,008	10,559,152	119,577	0	0	0
311222	2022 Taxes	0	0	9,128,995	10,597,731	100,000	75,000	0
311223	2023 Taxes	0	0	0	9,458,593	11,575,000	11,770,000	100,000
311224	2024 Taxes	0	0	0	0	9,998,000	9,946,000	13,299,000
311225	2025 Taxes	0	0	0	0	0	0	11,501,000
	PROPERTY TAXES - TOTAL	**18,245,747**	**18,643,631**	**19,737,412**	**20,189,445**	**21,673,000**	**21,810,350**	**24,900,000**
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	300,323	482,097	534,621	539,960	525,000	550,000	550,000
311350	Railroad Equipment Tax	872	821	363	294	500	400	400
	MOTOR VEHICLE TAXES - TOTAL	**301,194**	**482,919**	**534,983**	**540,254**	**525,500**	**550,400**	**550,400**
311400	BUSINESS PERSONAL PROPERTY TAXES							
311405	2015 Taxes	290	0	0	0	0	0	0
311416	2016 Taxes	411	0	0	0	0	0	0
311417	2017 Taxes	1,054	788	36	0	0	0	0
311418	2018 Taxes	704	676	0	0	0	0	0
311419	2019 Taxes	93,267	(164,032)	555	54	0	0	0
311420	2020 Taxes	0	362,260	5,297	140	0	0	0
311421	2021 Taxes	0	0	189,085	1,582	0	1,500	0
311422	2022 Taxes	0	0	0	184,167	1,500	1,000	0
311423	2023 Taxes	0	0	0	0	190,000	190,000	2,000
311424	2024 Taxes	0	0	0	0	0	0	190,000
	BUSINESS PERSONAL PROPERTY - TOTAL	**95,727**	**199,691**	**194,973**	**185,944**	**191,500**	**192,500**	**192,000**
311600	OTHER TAXES							
311600	Intangibles Tax	167,647	336,532	241,037	111,731	120,000	50,000	100,000
311601	Property Transfer Tax	37,574	70,168	104,134	56,105	60,000	36,000	60,000
	OTHER TAXES - TOTAL	**205,221**	**406,699**	**345,171**	**167,836**	**180,000**	**86,000**	**160,000**

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General Fund — Revenue Estimate Detail *continued*

		ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2024-2025
311700	FRANCHISE TAXES							
311710	Electric Franchise	1,056,219	965,442	974,892	1,073,533	1,073,500	1,182,300	1,182,300
311730	Natural Gas Franchise	135,033	145,755	189,297	121,260	160,000	165,000	165,000
311740	Video Service Franchise	103,319	82,424	68,240	59,099	60,000	54,000	54,000
311750	Cable Franchise	210,361	210,086	204,178	191,457	200,000	175,000	175,000
311760	Telephone Franchise	50,270	51,458	55,000	41,410	50,000	40,000	40,000
311790	Energy Excise Tax	126,912	113,974	152,217	171,647	150,000	160,000	160,000
	FRANCHISE TAXES - TOTAL	**1,682,114**	**1,569,138**	**1,643,825**	**1,658,408**	**1,693,500**	**1,776,300**	**1,776,300**
314000	SALES & EXCISE TAXES							
313010	General Sales Tax	0	206	0	(214)	0	0	0
314200	Beer & Wine Sales	169,561	177,276	208,635	199,855	110,000	100,000	115,000
314300	Liquor Sales	316,387	262,599	403,041	460,600	235,000	215,000	245,000
	SALES & EXCISE TAXES - TOTAL	**485,948**	**440,082**	**611,675**	**660,241**	**345,000**	**315,000**	**360,000**
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	389,940	339,644	226,172	197,233	220,000	200,000	220,000
316101	Professional Taxes	128,773	123,605	132,432	133,794	140,000	130,000	140,000
316102	Insurance Occupation Taxes	43,321	41,184	50,182	44,551	50,000	45,000	50,000
316300	Financial Institution Taxes	0	0	121,790	113,721	120,000	160,000	125,000
	OCCUPATIONAL TAXES - TOTAL	**562,033**	**504,433**	**530,576**	**489,299**	**530,000**	**535,000**	**535,000**
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	1,494,985	1,576,514	1,627,966	2,013,251	2,013,250	2,211,000	2,211,000
	OTHER TAXES - TOTAL	**1,494,985**	**1,576,514**	**1,627,966**	**2,013,251**	**2,013,250**	**2,211,000**	**2,211,000**
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	120,352	127,152	123,865	178,857	165,000	150,000	165,000
319120	Penalty & Interest - Personal Property	5,118	15,071	4,910	3,244	2,000	3,000	3,000
	PENALTY & INTEREST - TOTAL	**125,470**	**142,224**	**128,775**	**182,101**	**167,000**	**153,000**	**168,000**
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	77,150	75,800	82,040	77,915	41,000	42,000	42,000
321120	Wine Licenses	0	200	5,050	0	0	0	0
321130	Liquor Licenses	113,435	107,029	107,200	118,375	60,000	68,000	68,000
321135	Server Permits	4,815	30	910	3,025	500	1,000	1,000
321139	School Portion of Excise Tax	(305,803)	(308,893)	(362,635)	(430,684)	0	0	0
321140	Corking Licenses	2,700	1,050	1,200	1,200	1,200	1,200	1,200
321150	Caterer Licenses	0	2,000	2,000	1,000	1,000	2,000	2,000
321190	Restaurant District License Fee	0	0	0	0	500	3,000	3,000
321500	Film Permits	13,800	37,830	57,030	41,720	45,000	45,000	45,000
322000	Non Business License	1,050	4,050	5,325	750	1,000	1,000	1,000
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	**(92,853)**	**(80,904)**	**(101,880)**	**(186,699)**	**150,200**	**163,200**	**163,200**

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		ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2024-2025
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	654,529	855,404	417,568	413,549	450,000	805,000	775,000
322130	Plumbing Inspection Fees	43,186	82,735	27,971	28,414	35,000	55,000	50,000
322140	Electrical Inspection Fees	76,298	144,878	70,635	56,856	55,000	110,000	105,000
322160	HVAC Inspection Fees	54,105	88,641	73,982	42,776	50,000	50,000	45,000
322165	Fire Inspection Fees	0	0	16,345	11,822	20,000	20,000	20,000
322190	ROW Permit	14,138	30,590	33,079	(11,015)	0	0	0
322191	ROW Permit - Utilities	40	0	0	0	0	0	0
322210	Zoning & Land Use Application Fees	54,973	336,458	131,330	179,412	160,000	260,000	260,000
322230	Sign Permits	1,770	1,420	1,380	1,620	1,000	1,500	1,500
322240	Special Events Permit Fee	1,025	0	928	2,925	2,000	2,000	2,000
322250	Logo Licensing Fees	500	0	500	0	0	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	**900,564**	**1,540,125**	**773,718**	**726,359**	**773,000**	**1,303,500**	**1,258,500**
330000	INTERGOVERNMENTAL							
334100	State Grants	0	0	0	44,153	0	0	0
337200	DDA Management Services Agreement	382,480	408,360	304,790	362,300	472,000	466,780	514,400
	INTERGOVERNMENTAL - TOTAL	**382,480**	**408,360**	**304,790**	**406,453**	**472,000**	**466,780**	**514,400**
341000	MISCELLANEOUS FEES							
341322	Tree Plan Review Fees	18,750	28,470	22,740	29,714	25,000	40,000	40,000
341400	Copying Charges	4,471	3,473	1,978	1,236	1,000	1,000	1,000
341401	Public Records Retrieval Fees	0	0	0	2,255	2,000	1,500	1,500
341910	Election Fees	2,625	0	960	0	0	1,180	0
341930	Maps & Publications Charges	9,889	5,856	8,525	8,136	7,000	7,000	7,000
341941	Reimbursement from Decatur Tourism Bureau	42,193	43,349	41,533	43,944	98,800	80,900	100,000
341990	Other Fees	84,219	6,087	14,800	16,169	5,000	5,000	5,000
	MISCELLANEOUS FEES - TOTAL	**162,148**	**87,235**	**90,536**	**101,455**	**138,800**	**136,580**	**154,500**
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	11,267	3,040	3,361	13,638	14,000	15,000	15,000
342150	CPR-Non-Resident Fee	190	0	730	1,420	500	650	500
342200	Fire Alarm Fees	2,388	860	554	4,500	2,000	2,000	2,000
342215	Other Revenues - Fire	900	13,045	550	250	250	0	0
342220	Fire Report Copies	75	40	25	70	50	350	50
342905	Public Safety OT Reimbursements	66,351	49,904	76,323	73,718	60,000	73,000	73,000
342910	Opioid Settlement-Fire Dept.	808	0	0	30,006	0	0	0
342915	CSOD Resource Officer	121,005	97,865	102,161	60,824	115,000	115,000	115,000
342920	School Crossing Guard	8,909	3,952	15,193	10,061	0	0	0
342925	FIRE Reim for O/T	0	0	4,725	2,405	0	0	0
	PUBLIC SAFETY FEES & CHARGES	**211,893**	**168,707**	**203,622**	**196,891**	**191,800**	**206,000**	**205,550**
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	512,312	181,736	397,139	440,315	550,000	480,000	500,000
	STREETS & SIDEWALKS FEES & CHARGES	**512,312**	**181,736**	**397,139**	**440,315**	**550,000**	**480,000**	**500,000**

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General Fund — Revenue Estimate Detail *continued*

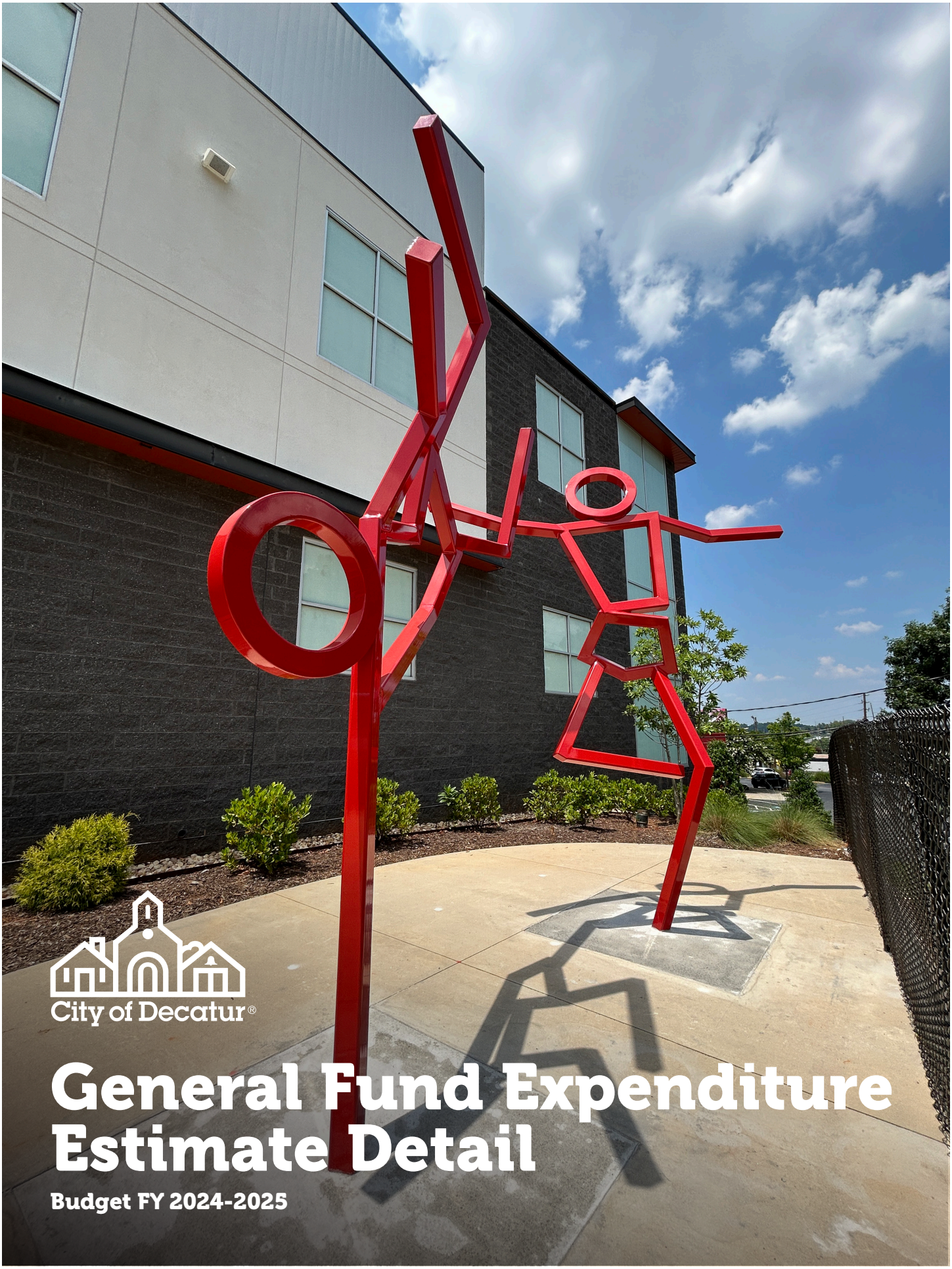
		ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2024-2025
347000	RECREATION FEES							
347200	Recreation Service Fees	317,283	363,947	722,213	831,534	4,617,000	3,575,000	4,800,000
347500	Recreation Sale of Goods	9,962	9,973	0	0	0	0	0
	RECREATION FEES - TOTAL	**327,246**	**373,920**	**722,213**	**831,534**	**4,617,000**	**3,575,000**	**4,800,000**
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	82,612	76,980	79,225	86,794	80,000	75,000	75,000
349300	Return Check Fees	450	300	460	150	100	100	100
	CHARGES FOR OTHER SERVICES - TOTAL	**83,062**	**77,280**	**79,685**	**86,944**	**80,100**	**75,100**	**75,100**
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	742,996	219,055	383,830	356,178	500,000	375,000	410,000
351171	School Bus Stop Arm Violations	109,018	6,000	206,638	62,750	100,000	100,000	100,000
351173	ATS - School's Portion	(49,509)	(4,538)	(107,206)	(27,938)	0	0	0
351400	Court Hearing Reschedule Fees	2,784	0	810	2,602	2,000	2,000	2,000
351930	Parking Violations	47,933	31,057	46,851	39,571	45,000	75,000	75,000
	PENALTIES & FINES - TOTAL	**853,222**	**251,574**	**530,922**	**433,163**	**647,000**	**552,000**	**587,000**
361000	INTEREST							
361000	Interest on Investments	19,870	5,050	16,131	203,199	100,000	400,000	350,000
	INTEREST - TOTAL	**19,870**	**5,050**	**16,131**	**203,199**	**100,000**	**400,000**	**350,000**
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	0	10	500	(975)	0	0	0
	GIFTS & CONTRIBUTIONS - TOTAL	**0**	**10**	**500**	**(975)**	**0**	**0**	**0**
381000	USE OF PROPERTY							
381010	Bandstand Rentals	1,650	200	1,375	200	500	0	0
381020	Recreation Facilities Rentals	81,551	944	56,956	122,847	115,000	165,000	200,000
	USE OF MONEY & PROPERTY - TOTAL	**83,201**	**1,144**	**58,331**	**123,047**	**115,500**	**165,000**	**200,000**
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	120,427	44,264	29,185	132,637	5,000	80,000	30,000
389000	Misc. Revenues	7,474	(6,184)	13,370	22,738	500	500	500
	MISCELLANEOUS REVENUES - TOTAL	**127,901**	**38,080**	**42,555**	**155,375**	**5,500**	**80,500**	**30,500**
	GENERAL FUND CURRENT REVENUE	**27,054,898**	**27,274,739**	**28,704,259**	**29,806,316**	**35,364,650**	**35,435,710**	**40,033,950**

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		ACTUAL REVENUE 2019-2020	ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	BUDGET ESTIMATE 2023-2024	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2024-2025
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	881	0	57,415	0	5,000	25,500	10,000
	FIXED ASSETS - TOTAL	**881**	**0**	**57,415**	**0**	**5,000**	**25,500**	**10,000**
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	231,440	275,880	367,180	361,212	436,600	478,460	525,100
	Operating Transfer from Storm Water Utility Fund	375,590	372,760	436,190	441,630	498,000	460,900	531,410
	Transfer (to) from Storm Water Utility Fund	(1,290,000)	0	0	0	0	0	0
	Transfer (to) from Capital Improvement Fund	0	(450,000)	(500,000)	(2,500,000)	(550,000)	(1,250,000)	(750,000)
	Transfer (to) from Hotel/Motel Tax Fund	328,318	256,906	498,299	590,928	581,250	594,380	594,380
	Transfer (to) from E911 Fund	(350,000)	(350,000)	(350,000)	(350,000)	(425,000)	(350,000)	(350,000)
	Transfer (to) Children/Youth Services Fund	0	(250,000)	(200,000)	0	302,174	722,800	0
	Transfer (to) Affordable Housing Trust Fund	0	0	0	0	(100,000)	(100,000)	(100,000)
	Transfer (to) East Decatur TAD Fund	0	(723,000)	(408,000)	(467,480)	(490,850)	(528,550)	(555,000)
	Transfer (to) from Community Energy Fund	0	0	0	0	(138,350)	(150,730)	(150,730)
	TOTAL OTHER	**(703,771)**	**(867,454)**	**(98,916)**	**(1,923,709)**	**118,824**	**(97,240)**	**(244,840)**
	From (To) Fund Balance	**(1,863,380)**	**(2,132,565)**	**(1,898,825)**	**1,347,046**	**4,145,816**	**2,810,050**	**3,372,070**
	GENERAL FUND OTHER REVENUE - TOTAL	**(2,567,151)**	**(3,000,019)**	**(1,997,741)**	**(576,663)**	**4,264,640**	**2,712,810**	**3,127,230**
	GENERAL FUND TOTAL REVENUES	**24,487,748**	**24,274,720**	**26,706,518**	**29,229,653**	**39,629,290**	**38,148,520**	**43,021,180**



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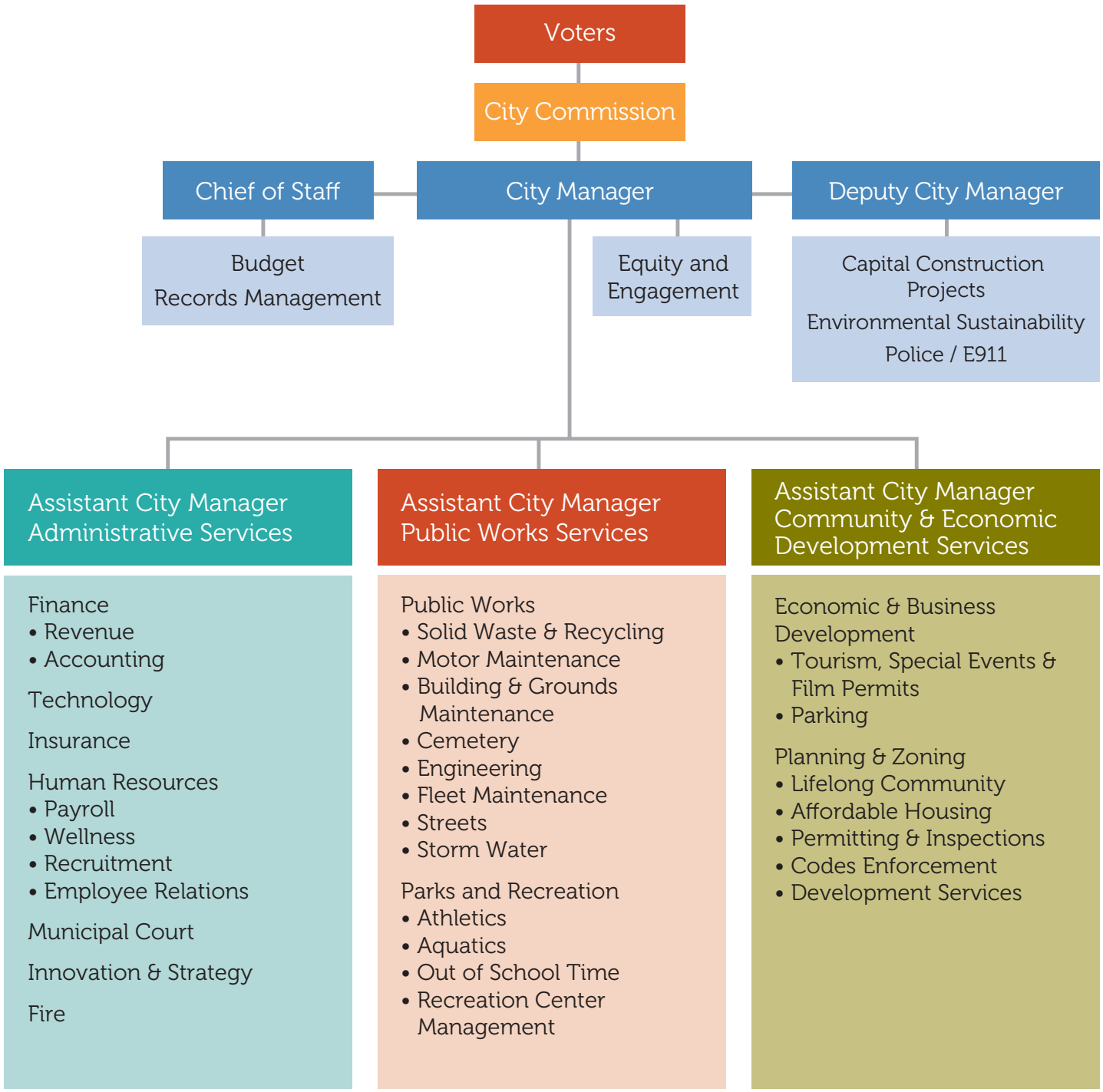


City of Decatur®

General Fund Expenditure Estimate Detail

Budget FY 2024-2025

City Organization



Department Directory

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1110 City Commission

GENERAL GOVERNMENT DEPARTMENT page 88

1320 City Manager
1400 City Elections
1530 City Attorney
1570 Equity & Engagement
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POLICE DEPARTMENT page 106

3210 General Management
3221 Criminal Investigation
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COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT page 90

7510 CED Administration
7200 Permits & Inspections
7450 Codes Enforcement
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1510 Administrative Services
1512 Accounting
1514 Revenue
1535 Information Technology
1540 Human Resources
1567 Utilities & Services
1555 General Insurance
2650 Municipal Court

FIRE DEPARTMENT page 104

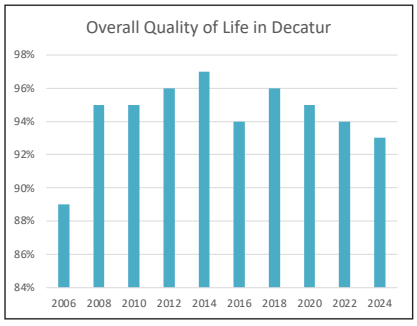
3500 Fire & Rescue Services

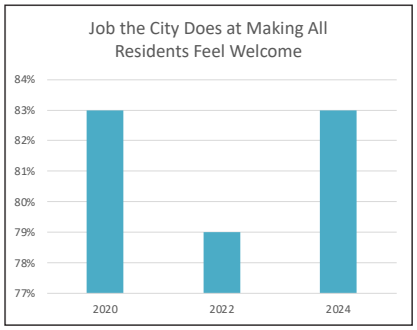
PUBLIC WORKS DEPARTMENT page 95

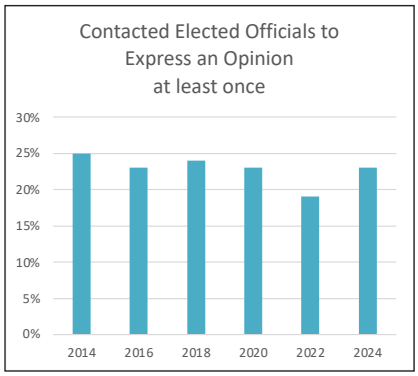
4510 PW Administration
1565 Buildings Maintenance
1566 Grounds Maintenance
1568 Urban Naturalist
4900 Motor Maintenance
4910 Central Supply
4950 Cemetery
540-4520 Solid Waste Fund page 150
505-4320 Storm Water Utility Fund page 152
7340 Engineering Administration
4220 Engineering & Streets

PARKS AND RECREATION DEPARTMENT page 93

6110 Parks and Recreation Administration
6121 Athletic Services
6122 Recreation Services
6135 Out of School Time







GOVERNMENTAL CONTROL DEPARTMENT

ADOPTED 2024-2025 BUDGET ESTIMATE

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

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

Priorities for FY 2024-2025:

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

Decatur City Commission:

Mayor Patti Garrett — District 2

Mayor Pro Tem Tony Powers — At-large

Commissioner George Dusenbury – District 1

Commissioner Lesa Mayer – District 2

Commissioner Kelly Walsh – District 1

Citizen Satisfaction Survey Responses:

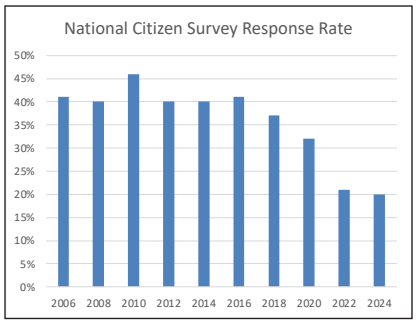
Overall quality of life
2006: 89% rated as excellent/good
2008: 95% rated as excellent/good
2010: 95% rated as excellent/good
2012: 96% rated as excellent/good
2014: 97% rated as excellent/good
2016: 94% rated as excellent/good
2018: 96% rated as excellent/good
2020: 95% rated as excellent/good
2022: 94% rated as excellent/good
2024: 93% rated as excellent/good

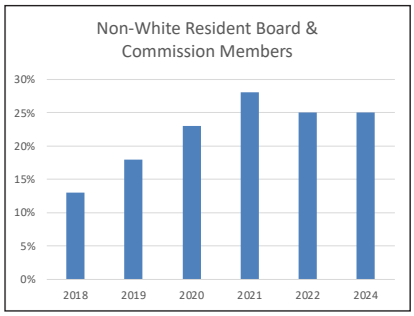
Contacted elected official to express your opinion
2006-2012: n/a
2014: 25% at least once
2016: 23% at least once
2018: 24% at least once
2020: 23% at least once
2022: 19% at least once
2024: 23% at least once

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
2024: 83% rated as excellent/good

GOVERNMENTAL CONTROL DEPARTMENT
2024-2025 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2024-2025	REVISED BUDGET ESTIMATE 2023-2024	BUDGET ESTIMATE 2023-2024	AUDIT 2022-2023
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	63,000	63,000	63,000	57,750
512200	Social Security (FICA)	3,940	3,940	3,940	3,581
512300	Medicare	920	920	920	837
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,350	2,350	2,350	1,833
	TOTAL PERSONNEL SERVICES	**70,210**	**70,210**	**70,210**	**64,001**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	230,000	185,000	201,800	158,096
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	65,500	62,500	62,500	47,781
523202	Telephone	0	0	0	0
523300	Advertising	6,000	6,000	5,750	3,512
523400	Printing and Binding	0	0	0	0
523450	Signs	0	0	0	0
523600	Dues and Fees	43,000	40,500	41,000	20,084
523700	Education and Training	30,800	30,000	30,800	26,919
523701	Business Meetings	1,000	2,500	1,000	1,292
	TOTAL OTHER SERVICES AND CHARGES	**376,300**	**326,500**	**342,850**	**257,684**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	250	300	250	97
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,250	1,000	1,250	748
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	5,700	5,700	4,220
531400	Books and Periodicals	0	0	0	0
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	0	0	0	0
531700	Uniforms and Protective Equipment	0	0	0	0
	TOTAL SUPPLIES	**8,200**	**8,000**	**8,200**	**5,064**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**454,710**	**404,710**	**421,260**	**326,749**





GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2024-2025 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 2024-2025:

- Continue to operate as a high-tech and high-touch organization.
- Implement strategies to better tell the Decatur story- build photo repository, highlight employees/departments, provide information on projects at all stages.
- Facilitate work to achieve City's sustainability & clean energy goals.
- Become a Georgia Municipal Association Certified City of Diversity, Equity, Inclusion & Belonging.

Performance Measures:

National Citizen Survey Response Rate

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

Non-White Resident Board and Commission Members

FY 2020: 23%
FY 2021: 28%
FY 2022: 25%
FY 2023: 25%

Number of Nextdoor Posts and Impressions

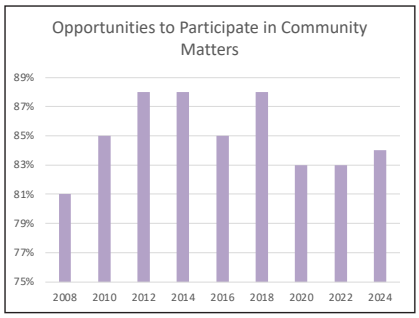
FY 2020: N/A
FY 2021: 65 / 885 impressions
FY 2022: 96 / 176 impressions
FY 2023: 93 / 617 impressions

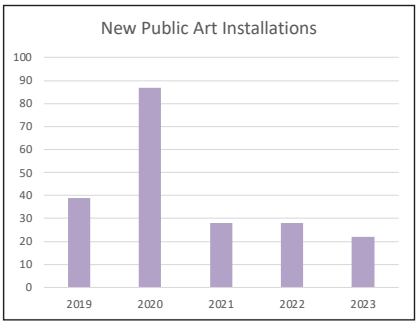
GENERAL GOVERNMENT DEPT PERSONNEL SUMMARY	CITY MANAGER'S OFFICE 1320	CITY ATTORNEY 1530	EQUITY & ENGAGEMENT 1570*	RECORDS 1580	TOTAL 2024-2025	TOTAL 2023-2023	TOTAL 2021-2022
REGULAR JOB CLASSES							
City Manager	1	0	0	0	1	1	1
Deputy City Manager	1	0	0	0	1	1	1
Chief of Staff	1	0	0	0	1	1	0
City Clerk & Budget Director	0	0	0	0	0	0	1
Operations Analyst	1	0	0	0	1	1	1
Energy & Sustainability Manager	1	0	0	0	1	1	0
Sustainability Coordinator	1	0	0	0	1	0	0
Equity & Engagement Director	0	0	1	0	1	1	1
Communications Manager/PIO	0	0	1	0	1	1	1
Digital Media Specialist	0	0	0	0	0	0	1
Communications Coordinator	0	0	2	0	2	2	0
Office Manager	1	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**7**	**0**	**4**	**0**	**11**	**10**	**8**
OTHER JOB CLASSES							
City Attorney	0	1	0	0	1	1	1
Capital Projects Manager	1	0	0	0	1	1	0
Records Specialist	0	0	0	1	1	1	1
Content Editor/Writer	0	0	0	0	0	0	1
Graduate Intern	1	0	0	0	1	1	1
TOTAL OTHER CLASSES	**2**	**1**	**0**	**1**	**4**	**4**	**4**

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

GENERAL GOVERNMENT DEPARTMENT
2024-2025 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2024-2025	1320 CITY MGR	1400 CITY ELECTION	1530 CITY ATTY	1570 EQUITY AND ENGAGE-MENT	1580 RECORDS MGMT	3920 EMERGENCY MGMT CRF FUND	REVISED ESTIMATE 2023-24	BUDGET ESTIMATE 2023-24	AUDIT 2022-23
	PERSONNEL SERVICES										
511100	Regular Salaries & Wages	1,034,000	733,000	0	0	301,000	0	0	887,000	946,500	504,655
511200	Temp Salaries and Wages	122,400	70,000	0	0	16,000	36,400	0	211,200	214,500	250,882
511300	Overtime Wages	600	0	0	0	0	600	0	200	400	0
512100	Employer Group Insurance	208,500	139,500	0	0	69,000	0	0	187,500	201,800	133,031
512200	Social Security (FICA)	71,700	50,500	0	0	19,000	2,200	0	65,600	67,000	41,568
512300	Medicare	17,950	13,000	0	0	4,400	550	0	16,950	16,950	11,275
512400	Retirement Contributions	98,000	70,000	0	0	28,000	0	0	85,250	87,500	43,312
512401	Retirement Contributions-ICMA	40,000	40,000	0	0	0	0	0	42,000	36,850	39,729
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0	3,750	0	0
512600	Unemployment Insurance	910	560	0	0	280	70	0	840	840	0
512700	Workers Compensation	9,000	5,400	0	0	2,700	900	0	9,000	9,000	9,992
	TOTAL PERSONNEL SERVICES	**1,603,060**	**1,121,960**	**0**	**0**	**440,380**	**40,720**	**0**	**1,509,290**	**1,581,340**	**1,034,443**
	OTHER SERVICES AND CHARGES										
521200	Professional Services	861,000	133,000	50,000	550,000	110,000	18,000	0	831,650	765,580	588,814
521303	Misc Personal Service Fees	0	0	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	350	200	0	0	0	150	0	350	350	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	2,500	2,500	0	0	0	0	0	2,500	4,500	2,149
522321	Auto Allowance	12,820	12,820	0	0	0	0	0	12,000	10,000	9,138
522500	Other Contractual Services	614,010	207,300	0	0	213,710	18,000	175,000	673,740	696,510	634,968
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0	0
523201	Postage	41,000	0	0	0	41,000	0	0	40,000	40,000	23,081
523202	Telephone	0	0	0	0	0	0	0	0	0	0
523300	Advertising	5,300	300	3,000	0	2,000	0	0	16,600	5,300	1,266
523400	Printing and Binding	23,200	21,000	0	0	2,000	200	0	8,200	8,200	5,663
523450	Signs	0		0	0	0	0	0	0	0	0
523600	Dues and Fees	23,560	19,000	0	0	4,360	200	0	17,720	18,160	13,134
523700	Education and Training	64,190	43,000	0	0	19,690	1,500	0	56,040	57,250	54,755
523701	Business Meetings	57,620	36,000	0	0	20,620	1,000	0	28,980	30,000	20,304
523800	Licenses	4,000	0	0	0	4,000	0	0	4,000	4,000	0
523911	Bank Charges	0	0	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS AND CHARGES	**1,709,550**	**475,120**	**53,000**	**550,000**	**417,380**	**39,050**	**175,000**	**1,691,780**	**1,639,850**	**1,353,272**
	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	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	4,000	2,500	0	0	1,000	500	0	3,100	3,550	1,402
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	17,430	6,000	0	0	2,930	500	8,000	49,000	49,250	43,050
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	50	50	0	0	0	0	0	50	30	26
531111	Computer Equipment	10,160	2,000	0	0	7,660	500	0	5,030	9,230	2,566
531112	Computer Software	12,550	0	7,200	0	5,350	0	0	7,620	7,550	9,687
531113	Office Equipment and Furniture	3,000	3,000	0	0	0	0	0	2,000	3,000	814
531115	Supplies- Batteries	0	0	0	0	0	0	0	0	0	0
531270	Gasoline	250	250	0	0	0	0	0	250	250	110
531300	Food-Subsistence and Support	11,750	6,200	0	0	5,450	100	0	8,850	11,750	1,393
531400	Books and Periodicals	1,300	500	0	0	500	300	0	1,100	1,150	0
531500	Supplies-Purchased for Resale	100	0	0	0	0	100	0	0	100	0
531600	Small Equipment	4,280	0	0	0	4,280	0	0	1,030	2,060	1,500
531700	Uniforms and Protective Equipment	1,530	750	0	0	630	150	0	1,000	1,250	365
	TOTAL SUPPLIES	**66,700**	**21,550**	**7,200**	**0**	**27,800**	**2,150**	**8,000**	**79,330**	**89,470**	**60,913**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,379,310**	**1,618,630**	**60,200**	**550,000**	**885,560**	**81,920**	**183,000**	**3,280,400**	**3,310,660**	**2,448,628**





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2024-2025 BUDGET ESTIMATE

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

Mission Statement:

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

Priorities for FY 2024-2025:

- Prepare a report of recommendations for improved Downtown Parking Management.
- Redesign and contextualize the Decatur Square to make the central downtown public space welcoming, interesting and enduring.
- Amend development codes to promote usable greenspace in new developments in commercial and mixed-use districts.
- Prepare a report of recommendations for a downtown Tax Allocation District (TAD) to help fund public improvements.
- Amend development codes to require alternative fuels infrastructure.
- Attract employers, and national and regional retailers that fit the needs and personality of Decatur.

Citizen Satisfaction Survey responses:

Opportunities to participate in community matters

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
2024: 84% 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
2024: 75% rated as excellent/good

Performance Measures:

Decatur 101 participants

FY 2019: 70
FY 2020: 58
FY 2021: cancelled
FY 2022: 35
FY 2023: 35

Value of volunteer hours for special events

FY 2019: $316,480
FY 2020: $150,000
FY 2021: $48,500
FY 2022: $85,350
FY 2023: $59,420

Number of new public art installations:

FY 2019: 39
FY 2020: 87
FY 2021: 28
FY 2022: 28
FY 2023: 22

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

2024-2025 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2024-2025	7510 ADMINI-STRATION	7520 TOURISM & SPEC EVENTS	7550 ECON DEV	7410 PLAN NING	7200 LICENSE & INSP.	7450 CODES ENF	3230 PARKING MGMT	REVISED* ESTIMATE 2023-24	BUDGET* ESTIMATE 2023-24	AUDIT* 2022-23
	PERSONNEL SERVICES											
511100	Regular Salaries & Wages	1,352,500	226,770	204,250	157,500	306,000	383,000	75,000	0	1,234,000	1,375,400	908,680
511200	Temp Salaries and Wages	86,600	2,500	6,000	0	2,500	52,000	0	23,600	45,310	103,800	32,216
511300	Overtime Wages	2,500	2,500	0	0	0	0	0	0	2,590	2,500	1,155
512100	Employer Group Insurance	329,900	69,500	52,000	34,700	69,350	87,000	17,350	0	281,450	303,400	201,680
512200	Social Security (FICA)	96,570	21,620	12,750	10,000	19,000	27,000	4,700	1,500	78,350	86,500	56,643
512300	Medicare	22,750	5,100	3,000	2,350	4,500	6,350	1,100	350	18,600	20,500	13,323
512400	Retirement Contributions	129,300	33,100	19,500	15,000	30,000	27,000	4,700	0	113,550	119,500	83,979
512401	Retirement Contributions-ICMA	10,200	10,200	0	0	0	0	0	0	15,000	20,450	19,061
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0	0	3,000	2,250	0
512600	Unemployment Insurance	1,330	280	210	140	280	350	70	0	1,260	1,330	0
512700	Workers Compensation	16,600	2,000	2,700	1,800	2,000	6,300	900	900	16,600	16,600	15,079
	TOTAL PERSONNEL SERVICES	**2,030,000**	**355,300**	**300,410**	**221,490**	**433,630**	**589,000**	**103,820**	**26,350**	**1,809,710**	**2,052,230**	**1,331,817**
	OTHER SERVICES AND CHARGES											
521200	Professional Services	835,020	10,300	42,800	25,000	90,060	660,060	400	6,400	939,100	822,460	595,021
522200	Repairs and Maintenance	2,500	0	0	0	0	0	1,000	1,500	500	2,500	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	95,000	0	0	0	0	95,000	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	300	0	0	0	0	300	0	0	300	300	0
522205	Repair and Maint-Office Equipment	2,000	0	0	0	0	1,000	1,000	0	2,000	3,500	0
522206	Repair and Maint-Vehicles-Outside Labor	1,460	0	0	0	0	960	0	500	750	500	0
522310	Rental of Land & Buildings	41,000	41,000	0	0	0	0	0	0	36,050	36,050	27,636
522320	Rental of Equipment and Vehicles	4,800	4,800	0	0	0	0	0	0	0	0	3,040
522321	Auto Allowance	3,700	3,700	0	0	0	0	0	0	3,700	7,200	4,254
522500	Other Contractual Services	526,200	11,750	90,000	280,000	136,000	0	0	8,450	419,200	588,200	632,511
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	30	0	0	0	0	0	30	0	30	30	0
523201	Postage	1,250	0	250	0	0	1,000	0	0	500	2,500	0
523202	Telephone	1,000	500	500	0	0	0	0	0	500	500	40
523300	Advertising	19,300	0	5,000	12,000	1,550	750	0	0	18,800	19,300	1,940
523400	Printing and Binding	13,000	1,500	4,000	2,000	2,000	500	0	3,000	10,750	11,250	4,130
523450	Signs	97,000	3,250	6,000	85,000	500	750	0	1,500	37,750	38,500	21,161
523600	Dues and Fees	26,750	4,200	3,200	2,850	12,250	2,400	50	1,800	25,290	28,790	16,481
523700	Education and Training	72,750	9,100	18,100	12,300	12,750	13,000	4,000	3,500	57,390	60,290	27,600
523701	Business Meetings	5,300	2,500	800	1,000	1,000	0	0	0	3,600	5,830	3,350
523800	Licenses	20,870	4,000	1,650	0	14,520	700	0	0	17,220	12,030	8,224
523911	Bank Charges	6,000	0	1,000	5,000	0	0	0	0	5,000	5,000	3,861
	TOTAL OTHER SVCS. AND CHARGES	**1,775,230**	**96,600**	**173,300**	**425,150**	**270,630**	**776,420**	**6,480**	**26,650**	**1,578,430**	**1,644,730**	**1,349,251**
	SUPPLIES											
531101	Supplies-Bldg & Fixed Equip	100	0	0	0	0	100	0	0	100	100	0
531102	Supplies-Janitorial	700	0	600	0	0	100	0	0	1,100	700	6
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	500	0	0	0	500	0	0	0	0	0	0
531105	Supplies-Office	7,250	6,500	0	0	0	600	150	0	6,300	7,450	5,068
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	78,550	5,000	42,050	5,000	0	25,000	0	1,500	30,050	50,050	19,591
531108	Supplies-Tires and Batteries	1,000	0	0	0	0	0	800	200	1,000	1,000	0
531109	Supplies-Vehicles and Equipment	4,700	0	0	0	0	4,500	0	200	200	5,000	343
531111	Computer Equipment	6,500	0	5,000	1,500	0	0	0	0	6,000	3,000	1,216
531112	Computer Software	4,000	0	0	0	4,000	0	0	0	2,000	2,000	1,042
531113	Supplies - Office Equipment	300	0	0	0	0	0	0	300	1,900	300	261
531114	Furniture and Fixtures	3,500	0	0	0	3,500	0	0	0	27,000	28,600	0
531115	Supplies-Batteries	0	0	0	0	0	0	0	0	0	0	112
531270	Gasoline	4,500	0	0	0	0	2,000	2,500	0	2,500	8,200	2,957
531300	Food-Subsistence and Support	10,950	1,500	7,700	0	1,000	500	0	250	9,700	8,800	288
531400	Books and Periodicals	800	0	300	0	250	250	0	0	500	800	90
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0	0	0
531600	Small Equipment	2,450	0	400	0	0	1,150	500	400	1,670	1,550	8
531700	Uniforms and Protective Equipment	3,210	380	380	250	500	1,200	0	500	3,510	3,380	1,104
	TOTAL SUPPLIES	**129,010**	**13,380**	**56,430**	**6,750**	**9,750**	**35,400**	**3,950**	**3,350**	**93,530**	**120,930**	**32,087**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,934,240**	**465,280**	**530,140**	**653,390**	**714,010**	**1,400,820**	**114,250**	**56,350**	**3,481,670**	**3,817,890**	**2,713,155**

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

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

City of Decatur®

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON. DEV. 7550	PLANNING 7410	TOURISM & SPECIAL EVENTS* 7520	LICENSES & PERMITTING 7200**	CODE ENFORCE -MENT 7450**	PARKING MGMT. 3230	TOTAL 2024-2025	TOTAL 2023-2024	TOTAL 2022-2023
REGULAR JOB CLASSES										
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
Planning & Economic Development Director	1	0	0	0	0	0	0	1	1	1
Planning & Zoning Manager	0	0	1	0	0	0	0	1	1	0
Planner	0	0	2	0	0	0	0	2	2	3
Business Development Manager	0	1	0	0	0	0	0	1	1	1
Lifelong Community Program Manager	0	0	1	0	0	0	0	1	1	1
Special Events Coordinator	0	0	0	1	0	0	0	1	1	1
Volunteer Coordinator	0	0	0	1	0	0	0	1	1	0
Tourism Manager	0	0	0	1	0	0	0	1	1	1
Operations Analyst	0	1	0	0	0	0	0	1	1	1
Homeless Strategy Manager	1	0	0	0	0	0	0	1	0	0
Building Official	0	0	0	0	1	0	0	1	1	0
Building Inspector	0	0	0	0	1	0	0	1	1	0
Engineering Inspector	0	0	0	0	1	0	0	1	1	0
Arborist	0	0	0	0	2	0	0	2	2	0
Code Enforcement Officer	0	0	0	0	0	1	0	1	1	0
Planning & Zoning Technician	0	0	0	0	1	0	0	1	1	0
Administrative Assistant	1	0	0	0	1	0	0	2	2	0
Administrative Services Assistant	0	0	0	0	0	0	0	0	0	1
TOTAL REGULAR CLASSES	**4**	**2**	**4**	**3**	**7**	**1**	**0**	**21**	**20**	**11**
OTHER JOB CLASSES										
Engineer	0	0	0	0	1	0	0	1	1	0
Planning Intern	0	0	1	0	0	0	0	1	1	1
P/T Special Events Volunteer Coordinator	0	0	0	1	0	0	0	1	1	1
P/T Parking Attendant	0	0	0	0	0	0	4	4	4	4
TOTAL OTHER CLASSES	**0**	**0**	**1**	**1**	**1**	**0**	**4**	**7**	**7**	**6**

* Division was created in FY 22-23.
** Divisions moved from Public Works in FY 23-24.

PARKS AND RECREATION DEPARTMENT

ADOPTED 2024-2025 BUDGET ESTIMATE

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

Mission Statement:

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

Citizen Satisfaction Survey responses:

Recreational opportunities

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
2024: 82% rated as excellent/good

Availability of paths and trails

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
2024: 72% rated as excellent/good

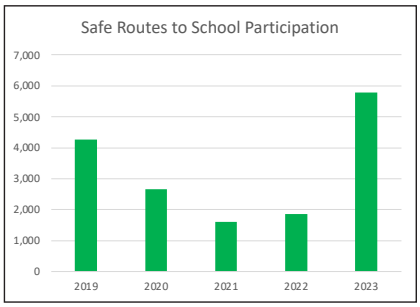
Performance Measures:

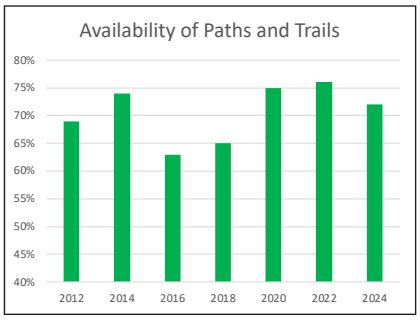
Total attendance at all city pools

FY 2020: 21,658
FY 2021: 35,826
FY 2022: 36,945
FY 2023: 34,621

Safe Routes to School Participation

FY 2020: 2,662 students and parents
FY 2021: 1,680 students and parents
FY 2022: 1,849 students and parents
FY 2023: 5,780 students and parents





Priorities for FY 24-25:

- Continue implementation of Parks and Recreation Master Plan.
- Complete and implement recommendations from the Financial Sustainability Plan.
- Complete requirements to become a UNICEF Child Friendly City.
- Continue the work to improve the Ebster Park teen activity area utilizing feedback gathered from community engagement efforts.

PARKS & RECREATION PERSONNEL SUMMARY	ADMIN 6110	ATHLETICS 6121	REC CENTERS 6122	OUT-OF-SCHOOL TIME 6135	TOTAL 2024-2025	TOTAL 2023-2024	TOTAL 2022-2023*
REGULAR JOB CLASSES							
Parks & Recreation Director	1	0	0	0	1	1	
Deputy Parks & Recreation Director	0	0	0	0	0	1	
Assistant Parks & Recreation Director	2	0	0	0	2	2	
Facilities Operation Manager	1	0	0	0	1	1	
Center Operations Manager	0	0	1	0	1	1	
Out-of-School Time Manager	0	0	0	1	1	1	
Recreation Supervisor	1	2	5	2	10	8	
Recreation Coordinator	0	3	3	7	13	13	
Tennis Pro	0	0	1	0	1	1	
Administrative Assistant	0	0	2	0	2	2	
TOTAL REGULAR CLASSES	**5**	**5**	**12**	**10**	**32**	**31**	
OTHER JOB CLASSES							
Recreation Specialist I	0	36	42	76	154	140	
Recreation Specialist II	0	11	0	0	11	5	
Recreation Specialist III**	0	42	0	10	52	115	
Recreation Specialist IV	0	0	3	0	3	2	
TOTAL OTHER CLASSES	**0**	**89**	**45**	**86**	**220**	**262**	

* The reduction in the number of Recreation Specialist III positions is a product of a shift in Camp Instructors moving from Employee Instructors to Contract Instructors. The expenditures are still represented in the 2024-25 budget but appear as increases in the contractual services and instructor fee line items.
** Due to the combination of Active Living with Children and Youth Services in 2023-2024, old titles no longer align.

PARKS & RECREATION DEPARTMENT
ADOPTED 2024-2025 BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2024-2025	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION CENTERS	6135 OUT OF SCHOOL TIME	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2023-24*	ACTIVE LIVING AUDIT 2022-23**
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	1,832,100	452,500	241,500	651,100	487,000	1,653,000	1,706,800	718,338
511200	Temp Salaries and Wages	1,505,010	0	153,090	685,880	666,040	963,850	1,677,500	314,113
511300	Overtime Wages	18,890	0	2,080	4,350	12,460	16,590	15,860	10,490
512100	Employer Group Insurance	552,200	87,000	86,100	206,850	172,250	484,500	507,210	148,355
512200	Social Security (FICA)	214,000	28,150	24,600	83,250	78,000	165,000	212,400	63,589
512300	Medicare	50,250	6,650	5,800	19,500	18,300	39,850	48,800	14,577
512400	Retirement Contributions	174,400	43,000	23,000	61,900	46,500	160,150	163,550	64,551
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	750	0
512600	Unemployment Insurance	2,170	350	280	840	700	2,170	2,170	7,914
512700	Workers Compensation	57,850	4,500	3,600	13,500	36,250	57,850	57,850	21,450
	TOTAL PERSONNEL SERVICES	**4,406,870**	**622,150**	**540,050**	**1,727,170**	**1,517,500**	**3,542,960**	**4,392,890**	**1,363,377**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	45,470	41,660	120	390	3,300	113,470	156,260	31,609
521301	Instructor Fees	438,660	0	218,590	0	220,070	354,760	177,200	95,110
521302	Official Fees	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	40,119
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	140
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	58,839
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	4,860	1,980	0	2,400	480	3,900	5,340	0
522206	Repair and Maint-Vehicles-Outside Labor	2,500	2,500	0	0	0	2,500	2,500	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	12,820	12,820	0	0	0	12,820	12,820	15,485
522321	Auto Allowance	9,200	1,490	1,280	2,650	3,780	7,560	9,270	72
522500	Other Contractual Services	1,603,210	408,670	839,600	334,170	20,770	1,276,330	1,155,880	636,387
523101	Insurance-Awards	2,500	2,500	0	0	0	2,500	2,500	0
523201	Postage	500	250	0	0	250	500	500	0
523202	Telephone	1,250	1,250	0	0	0	10,850	32,210	0
523300	Advertising	0	0	0	0	0	0	0	0
523400	Printing and Binding	19,270	16,420	500	2,050	300	7,560	20,610	18,978
523450	Signs	12,350	10,250	0	1,100	1,000	11,200	17,100	97
523600	Dues and Fees	55,130	6,420	42,560	510	5,640	63,350	64,420	29,477
523700	Education and Training	117,050	33,500	14,350	34,350	34,850	79,080	117,100	6,713
523701	Business Meetings	4,000	3,000	0	500	500	2,850	4,000	21,936
523800	Licenses	0	0	0	0	0	730	730	0
523911	Bank Charges	134,290	133,560	0	0	730	82,900	100,410	22,268
	TOTAL OTHER SVCS. AND CHARGES	**2,463,060**	**676,270**	**1,117,000**	**378,120**	**291,670**	**2,032,860**	**1,878,850**	**977,229**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	18,000	0	0	18,000	0	10,680	18,000	7,820
531102	Supplies-Janitorial	10,260	1,300	4,000	3,600	1,360	8,110	10,260	11
531103	Supplies-Landscape Maintenance	6,000	6,000	0	0	0	6,000	6,000	1,755
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	21,560	6,560	1,000	10,000	4,000	14,330	22,900	5,993
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	280,990	14,970	62,440	113,070	90,510	210,220	234,800	74,577
531108	Supplies-Tires and Batteries	1,840	1,840	0	0	0	1,840	1,840	0
531109	Supplies-Vehicles and Equipment	3,000	3,000	0	0	0	3,000	3,000	1,548
531110	Communication Equipment	200	0	200	0	0	0	0	0
531111	Computer Equipment	18,450	5,100	2,550	8,250	2,550	11,560	15,150	1,684
531112	Computer Software	0	0	0	0	0	0	0	363
531113	Office Equipment	42,750	24,500	0	12,500	5,750	12,500	45,750	0
531114	Outdoor Furniture and Fixtures	44,600	0	44,600	0	0	0	0	7,496
531115	Batteries	200	200	0	0	0	200	200	300
531270	Gasoline	3,400	3,400	0	0	0	3,400	3,400	2,947
531300	Food-Subsistence & Support	234,830	19,100	2,900	25,900	186,930	193,910	217,290	13,680
531400	Books and Periodicals	2,360	350	0	600	1,410	960	2,360	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	4,013
531600	Small Equipment	41,160	13,250	2,000	11,450	14,460	39,080	43,660	2,232
531700	Uniforms and Protective Equipment	167,970	11,100	108,630	9,700	38,540	145,410	146,440	101,076
	TOTAL SUPPLIES	**897,570**	**110,670**	**228,320**	**213,070**	**345,510**	**661,200**	**771,050**	**225,493**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**7,767,500**	**1,409,090**	**1,885,370**	**2,318,360**	**2,154,680**	**6,237,020**	**7,042,790**	**2,566,099**

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

**Actuals include Active Living divisions 6110, 6121,6122,6124,6126 and 6130.

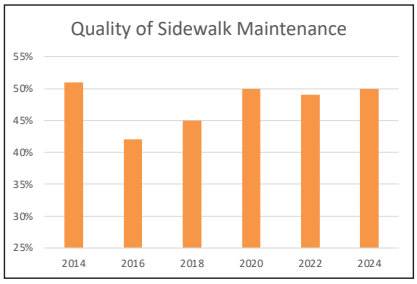
PUBLIC WORKS DEPARTMENT

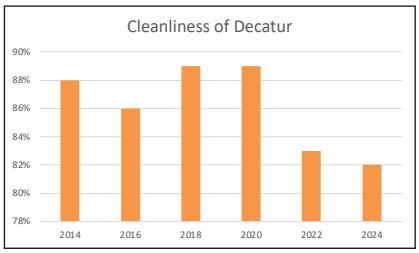
ADOPTED 2024-2025 BUDGET ESTIMATE

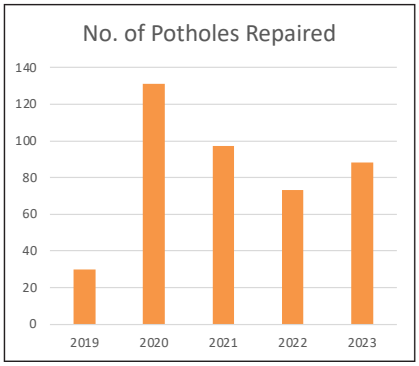
The Public Works Department keeps Decatur beautiful through progressive refuse and recyclables collection, street cleaning services and the careful maintenance of city buildings, grounds and cemetery using well-maintained fleet and motorized equipment. Staff is responsible for the administration, planning,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

Mission Statement:

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







Citizen Satisfaction Survey responses:

Cleanliness of Decatur
2012: 91% rated as excellent/good
2014: 88% rated as excellent/good
2016: 86% rated as excellent/good
2018: 89% rated as excellent/good
2020: 89% rated as excellent/good
2022: 83% rated as excellent/good
2024: 82% 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
2024: 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
2024: 50% rated as excellent/good

Performance Measures:

Tons of leaves collected during street sweeping
FY 2020: 226
FY 2021: 258
FY 2022: 348
FY 2023: 409

Total tons of recylable material collected
FY 2020: 2,867
FY 2021: 2,410
FY 2022: 1,858
FY 2023: 1,890

Burials at Decatur Cemetery
Calendar Year 2020: 83
Calendar Year 2021: 113
Calendar Year 2022: 99
Calendar Year 2023: 77

Number of potholes repaired
FY 2020: 131
FY 2021: 97
FY 2022: 73
FY 2023: 88

Trees planted in public rights of way
FY 2020: 325
FY 2021: 302
FY 2022: 276
FY 2023: 255

Priorities for FY 2024-2025:

- Continue to support improvements that increase pedestrian and cyclist safety through a proactive maintenance program for roadways and other critical infrastructure.
- Continue to implement improvements from the Phase I Storm Water Master Plan Projects.
- Create a public facing data dashboard to showcase progress on work requested using the City's citizen request management software portal.
- Select updated uniform style for Public Works staff.

PUBLIC WORKS DEPARTMENT
PERSONNEL SUMMARY

	ADMIN 4510	SOLID WASTE 540*	BUILDING MAINTENANCE 1565	GROUNDS MAINTENANCE 1566	URBAN NATURALIST 1568	CEMETERY 4950	MOTOR MAINTENANCE 4900
REGULAR JOB CLASSES							
Assistant City Manager	1	0	0	0	0	0	0
Deputy Public Works Director	1	0	0	0	0	0	0
Assistant Public Works Director	0	1	1	0	0	0	0
Sanitation Services Superintendent	0	0	0	0	0	0	0
Facilities Maintenance Superintendent	0	0	0	0	0	0	0
Project Manager	1	0	0	0	0	0	0
Communications Coordinator	1	0	0	0	0	0	0
Energy & Sustainability Manager	0	0	0	0	0	0	0
Development Services Manager	0	0	0	0	0	0	0
Senior Engineer	0	0	0	0	0	0	0
Active Transportation Director	0	0	0	0	0	0	0
Building Official	0	0	0	0	0	0	0
Project Civil Engineer	0	0	0	0	0	0	0
Urban Naturalist	0	0	0	0	1	0	0
Building Inspector	0	0	0	0	0	0	0
Engineering Inspector	0	0	0	0	0	0	0
Arborist	0	0	0	0	0	0	0
Planning & Zoning Technician	0	0	0	0	0	0	0
Code Enforcement Officer	0	0	0	0	0	0	0
Crew Superintendent	0	1	1	1	0	1	0
Crew Supervisor	0	0	0	0	0	0	0
Crew Leader	0	0	0	0	0	0	0
Crew Worker	0	0	7	8	0	2	0
Equipment Operator	0	0	0	2	0	2	0
Building Maintenance Specialist	0	0	4	0	0	0	0
Motor Maintenance Supervisor	0	0	0	0	0	0	1
Automotive Mechanic	0	0	0	0	0	0	2
Office Manager	1	0	0	0	0	0	0
Administrative Assistant	0	0	0	0	0	0	0
Sanitation Equipment Operator II	0	5	0	0	0	0	0
Sanitation Equipment Operator I	0	12	0	0	0	0	0
Facilities Security & Procurement Officer	0	0	0	0	0	0	0
Cemetery Specialist	0	0	0	0	0	1	0
TOTAL REGULAR CLASSES	**5**	**19**	**13**	**11**	**1**	**6**	**3**
OTHER JOB CLASSES							
Plan Reviewer	0	0	0	0	0	0	0
Facility Monitor	0	0	2	0	0	0	0
Crew Worker (P/T)	0	1	0	2	0	0	0
Seasonal Laborer	0	0	1	4	0	2	0
TOTAL OTHER CLASSES	**0**	**1**	**3**	**6**	**0**	**2**	**0**

** For budget estimate detail, see page 150*
*** For budget estimate detail, see page 152*

CENTRAL SUPPLY 4910	ENGINEERING ADMIN 7340	STREETS 4220	STORM WATER 505**	TOTAL 2024-2025	TOTAL 2023-2024	TOTAL 2022-2023	
							REGULAR JOB CLASSES
0	0	0	0	1	1	1	Assistant City Manager
0	0	0	0	1	1	1	Deputy Public Works Director
0	0	0	0	2	2	0	Assistant Public Works Director
0	0	0	0	0	0	1	Sanitation Services Superintendent
0	0	0	0	0	0	1	Facilities Maintenance Superintendent
0	0	0	0	1	1	1	Project Manager
0	0	0	0	1	0	0	Communications Coordinator
0	0	0	0	0	0	1	Energy & Sustainability Manager
0	1	0	0	1	1	1	Development Services Manager
0	1	0	0	1	1	1	Senior Engineer
0	1	0	0	1	0	1	Active Transportation Director
0	0	0	0	0	1	1	Building Official
0	0	0	1	1	1	1	Project Civil Engineer
0	0	0	0	1	1	1	Urban Naturalist
0	0	0	0	0	0	1	Building Inspector
0	0	0	0	0	0	1	Engineering Inspector
0	0	0	0	0	0	2	Arborist
0	0	0	0	0	0	1	Planning & Zoning Technician
0	0	0	0	0	0	1	Code Enforcement Officer
0	0	0.5	0.5	5	5	0	Crew Superintendent
0	0	0	0	0	0	5	Crew Supervisor
0	0	1	1	2	2	2	Crew Leader
0	0	3	2	22	22	20	Crew Worker
0	0	2	0	6	6	7	Equipment Operator
0	0	0	0	4	4	4	Building Maintenance Specialist
0	0	0	0	1	1	1	Motor Maintenance Supervisor
0	0	0	0	2	2	2	Automotive Mechanic
0	0	0	0	1	1	1	Office Manager
0	0	0	0	0	0	1	Administrative Assistant
0	0	0	0	5	5	5	Sanitation Equipment Operator II
0	0	0	0	12	12	11	Sanitation Equipment Operator I
1	0	0	0	1	1	1	Facilities Security & Procurement Officer
0	0	0	0	1	1	1	Cemetery Specialist
1	**3**	**6.5**	**4.5**	**73**	**72**	**79**	**TOTAL REGULAR CLASSES**
							OTHER JOB CLASSES
0	0	0	1	1	1	1	Plan Reviewer
0	0	0	0	2	2	2	Facility Monitor
0	0	0	0	3	3	3	Crew Worker (P/T)
0	1	1	1	10	10	10	Seasonal Laborer
0	**1**	**1**	**2**	**16**	**16**	**16**	**TOTAL OTHER CLASSES**

PUBLIC WORKS
2024-2025 ADOPTED BUDGET

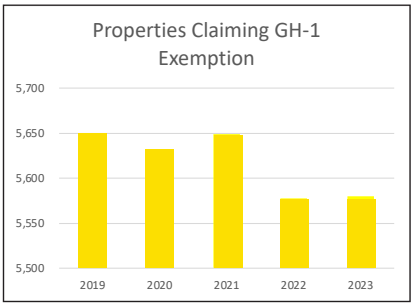
	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2024-2025	4510 ADMINISTRATION	1565 BUILDING MAINTENANCE	1566 GROUNDS MAINTENANCE	1568 URBAN NATURALIST	4900 MOTOR MAINT & SUPPLY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	2,874,100	360,000	741,000	518,500	65,000	200,100
511200	Temp Salaries and Wages	121,000	0	46,000	66,000	0	0
511300	Overtime Wages	120,000	0	25,000	25,000	0	35,000
511400	Special Event Overtime	0	0	0	0	0	0
512100	Employer Group Insurance	846,450	86,600	224,250	189,500	17,350	51,900
512200	Social Security (FICA)	195,100	22,750	50,500	38,250	4,050	14,750
512300	Medicare	46,500	5,700	12,000	9,000	1,000	3,450
512400	Retirement Contributions	275,450	36,000	70,750	49,150	5,900	19,150
512401	Retirement Contributions-ICMA	10,300	10,300	0	0	0	0
512403	HSA Contributions - Employer Provided	750	0	0	0	0	0
512600	Unemployment Insurance	3,570	350	910	840	70	210
512700	Workers Compensation	45,900	4,500	11,700	9,900	900	2,700
	TOTAL PERSONNEL SERVICES	**4,539,120**	**526,200**	**1,182,110**	**906,140**	**94,270**	**327,260**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	365,500	196,000	2,000	200	75,000	200
522110	Solid Waste Disposal	0	0	0	0	0	0
522200	Repairs and Maintenance	11,450	0	0	0	5,000	0
522201	Repair and Maint-Bldg and Fixed Equipment	187,500	0	180,000	0	0	3,000
522202	Repair and Maint-Communication Equip	1,850	1,000	500	150	0	100
522203	Repair and Maint-Landcape	277,000	0	0	155,000	120,000	1,000
522204	Repair and Maint-Machines and Tools	9,000	0	1,200	3,500	2,500	700
522205	Repair and Maint-Office Equipment	2,200	300	100	0	500	0
522206	Repair and Maint-Vehicles-Outside Labor	21,050	750	3,500	4,300	0	1,000
522210	Repair and Maint-Infrastructure	23,800	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	28,900	8,000	1,400	3,000	0	1,400
522321	Auto Allowance	0	0	0	0	0	0
522322	Other Rentals	3,400	0	0	0	1,500	600
522500	Other Contractual Services	476,900	20,000	345,000	0	15,000	5,000
523101	Insurance-Awards	15,000	0	5,000	5,000	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0
523201	Postage	150	0	0	100	0	0
523202	Telephone	1,900	0	600	100	500	0
523300	Advertising	1,800	0	200	100	0	0
523400	Printing and Binding	14,300	10,000	600	0	1,000	500
523450	Signs	27,750	0	0	0	2,000	0
523600	Dues and Fees	6,750	3,500	750	0	500	0
523700	Education and Training	66,300	15,000	4,600	3,500	4,000	5,000
523701	Business Meetings	6,700	1,500	3,000	1,700	250	100
523800	Licenses	800	0	0	0	150	0
	TOTAL OTHER SVCS. AND CHARGES	**1,550,000**	**256,050**	**548,450**	**176,650**	**227,900**	**18,600**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	72,300	0	70,000	0	500	800
531102	Supplies-Janitorial	60,850	250	45,000	15,000	0	0
531103	Supplies-Landscape	114,200	0	0	62,000	50,000	200
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	8,200	5,000	0	0	200	400
531106	Supplies-Pesticides and Herbicides	3,000	0	0	2,000	500	0
531107	Supplies-Specialized Dept	73,950	5,000	10,000	3,000	11,000	8,700
531108	Supplies-Tires and Batteries	13,000	1,200	3,000	2,500	0	0
531109	Supplies-Vehicles and Equipment	43,800	2,000	3,000	9,000	17,000	1,200
531110	Communications Equipment	1,850	1,000	0	0	0	100
531111	Computer Equipment	8,200	2,000	1,000	0	200	500
531112	Computer Software	32,700	0	0	0	0	7,700
531113	Supplies - Office Equip & Furniture	1,500	0	0	0	250	0
531114	Supplies - Outdoor Furniture	2,000	2,000	0	0	0	0
531115	Supplies-Batteries	3,200	1,000	500	500	0	350
531270	Gasoline	72,900	4,000	20,000	20,000	2,500	5,000
531300	Food-Subsistence and Support	11,950	8,000	0	500	250	250
531400	Books and Periodicals	500	100	100	0	100	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	50,400	0	6,000	20,000	100	9,100
531700	Uniforms and Protective Equipment	73,100	45,000	9,000	7,000	500	3,000
	TOTAL SUPPLIES	**647,600**	**76,550**	**167,600**	**141,500**	**83,100**	**37,300**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**6,736,720**	**858,800**	**1,898,160**	**1,224,290**	**405,270**	**383,160**

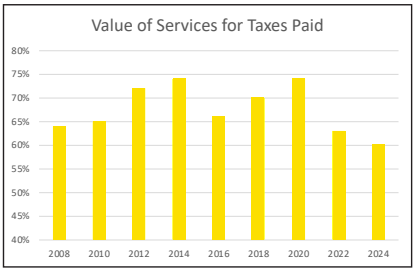
4950 CEMETERY	4910 CENTRAL SUPPLY ADMINISTRATION	7340 ENGINEERING ADMINISTRATION	4220 STREETS	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2023-2024	AUDIT 2022-23
325,000	77,000	223,000	364,500	2,330,600	2,649,580	2,171,535
9,000	0	0	0	160,000	129,000	110,375
35,000	0	0	0	208,000	135,800	184,201
0	0	0	0			5,889
103,500	17,350	35,000	121,000	740,900	803,780	660,533
23,000	4,800	14,000	23,000	165,050	177,860	146,304
5,400	1,150	3,300	5,500	40,500	42,730	34,156
30,950	7,300	21,250	35,000	225,510	246,390	196,728
0	0	0	0	7,000	9,800	8,974
0	0	750	0	750	0	0
420	70	210	490	4,400	3,710	0
4,500	900	4,500	6,300	45,900	45,900	42,552
536,770	**108,570**	**302,010**	**555,790**	**3,928,610**	**4,244,550**	**3,561,246**
1,400	1,600	51,000	38,100	332,400	380,300	259,635
0	0	0	0	0	0	0
0	0	6,450	0	6,450	6,450	0
3,000	1,500	0	0	161,200	161,000	197,331
100	0	0	0	1,600	2,850	580
1,000	0	0	0	272,000	271,400	219,645
700	0	0	400	7,600	5,900	3,461
200	0	800	300	1,700	1,400	0
2,000	0	1,500	8,000	19,250	18,250	18,321
0	0	0	23,800	23,800	30,000	3,000
0	0	0	0	0	0	0
600	0	12,000	2,500	28,500	24,400	16,736
0	0	0	0	0	0	0
0	0	1,300	0	1,900	4,600	0
6,000	3,500	2,400	80,000	432,900	434,900	401,338
5,000	0	0	0	15,000	15,000	0
0	0	0	0	0	0	0
0	0	0	50	150	950	14
0	0	500	200	1,300	1,300	0
0	500	0	1,000	1,600	800	200
0	100	2,000	100	13,100	11,600	1,411
0	0	750	25,000	25,750	25,750	18,389
0	0	1,000	1,000	6,100	6,100	4,381
5,000	1,200	13,600	14,400	60,800	61,800	36,139
0	0	150	0	6,450	6,450	3,964
0	0	150	500	800	150	155
25,000	**8,400**	**93,600**	**195,350**	**1,420,350**	**1,471,350**	**1,184,700**
0	300	500	200	61,450	72,800	66,803
500	0	100	0	61,200	61,050	76,277
1,800	0	0	200	62,200	64,000	47,420
0	0	0	0	0	0	287
800	300	1,500	0	10,500	11,500	8,616
400	0	0	100	2,500	2,500	1,453
10,000	1,000	250	25,000	56,450	62,950	43,500
1,800	0	500	4,000	12,800	12,800	14,152
2,600	0	1,000	8,000	34,600	26,800	56,779
0	0	0	750	1,750	1,850	6,792
0	2,500	2,000	0	8,100	6,000	423
25,000	0	0	0	400	900	0
0	0	1,250	0	1,250	1,250	1,025
0	0	0	0	2,000	7,000	0
200	0	0	650	3,200	3,200	1,999
10,000	200	1,000	10,200	58,400	72,400	70,298
800	0	2,000	150	10,200	10,200	11,736
100	0	100	0	400	400	24
0	0	0	0	0	0	0
4,000	100	100	11,000	48,800	49,300	21,376
4,500	500	600	3,000	23,800	24,800	31,437
62,500	**4,900**	**10,900**	**63,250**	**460,000**	**491,700**	**460,396**
0	**0**	**0**	**0**	**0**	**0**	**0**
624,270	**121,870**	**406,510**	**814,390**	**5,808,960**	**6,207,600**	**5,206,341**

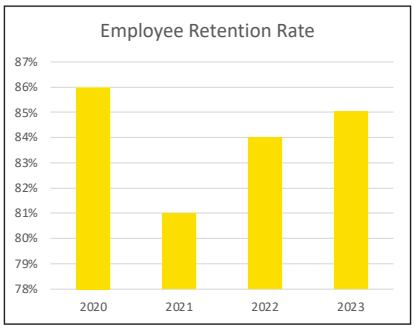
* Estimates and Actuals also include 7200 and 7450

ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2024-2025 BUDGET ESTIMATE







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

Mission Statement:

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

Priorities for FY 2024-2025:

- Continue to recruit highly qualified candidates as well as retain high-performing employees.
- Provide training and development opportunities to staff in the most effective manner possible.
- Focus on financial and procurement best practices by engaging in a purchasing study.

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
2024: 60% 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
2024: 47% reported as yes

Performance Measures:

Most Adjudicated Case Types in Municipal Court
FY 2020: Unlawful Use of a Wireless Device – 659; Speeding – 637
FY 2021: Speeding – 369; Expired tag – 173
FY 2022: Speeding – 273; Expired tag – 229
FY 2023: Expired tag – 384; Speeding – 307

Number of properties claiming GH-1 Homestead Exemption
FY 2020: 5,630
FY 2021: 5,649
FY 2022: 5,578
FY 2023: 5,580

Employee Retention Rate
FY 2020: 45%
FY 2021: 81%
FY 2022: 84%
FY 2023: 85%

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ADMIN SERVICES 1510	ACCTG 1512	REVENUE COLLECTIONS 1514	HUMAN RESOURCES 1540	MUNICIPAL COURT 2650	TOTAL 2024-2025	TOTAL 2023-2024	TOTAL 2022-2023
REGULAR JOB CLASSES								
Assistant City Manager	1	0	0	0	0	1	1	1
Human Resources Director	0	0	0	1	0	1	1	1
HR Generalist	0	0	0	3	0	3	3	3
Administrative Assistant	0	0	0	1	0	1	1	1
Finance Director	1	0	0	0	0	1	1	1
Accountant	0	1	0	0	0	1	1	1
Accounting Specialist	0	2	0	0	0	2	2	2
Revenue Manager	0	0	1	0	0	1	1	1
Revenue Officer	0	0	3	0	0	3	3	3
Court Administrator	0	0	0	0	1	1	1	0
Chief Court Clerk	0	0	0	0	0	0	0	1
Court Clerk	0	0	0	0	3	3	3	2
Innovation & Strategy Director	1	0	0	0	0	1	1	0
TOTAL REGULAR CLASSES	**3**	**3**	**4**	**5**	**4**	**19**	**19**	**17**
OTHER JOB CLASSES								
Intern	0	0	0	0	1	1	1	1
Chief Judge	0	0	0	0	1	1	1	1
Judge	0	0	0	0	7	7	7	7
Marshall	0	0	0	0	1	1	1	1
Bailiff	0	0	0	0	1	1	1	1
Solicitor	0	0	0	0	1	1	1	1
Public Defender	0	0	0	0	1	1	1	1
Customer Service Clerk	0	0	0	0	2	2	2	2
TOTAL OTHER CLASSES	**0**	**0**	**0**	**0**	**15**	**15**	**15**	**15**

ADMINISTRATIVE SERVICES DEPARTMENT
2024-2025 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2024-2025	1510 ADMIN SERVICES	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1535 INFORMATION TECHNOLOGY
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	1,402,250	375,500	185,750	206,000	0
511200	Temp Salaries and Wages	305,500	0	0	0	0
511300	Overtime Wages	34,000	0	2,000	2,000	0
512100	Employer Group Insurance	329,300	52,650	51,850	69,000	0
512200	Social Security (FICA)	108,550	23,350	11,550	13,150	0
512300	Medicare	25,520	5,520	2,750	3,000	0
512400	Retirement Contributions	133,900	35,700	17,700	20,000	0
512401	Retirement Contributions-ICMA	10,500	10,500	0	0	0
512403	HSA Contributions - Employer Provided	0	0	0	0	0
512600	Unemployment Insurance	1,330	210	210	280	0
512700	Workers Compensation	14,400	2,000	2,700	3,600	0
	TOTAL PERSONNEL SERVICES	**2,365,250**	**505,430**	**274,510**	**317,030**	**0**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	738,590	27,000	241,780	14,000	300,000
522201	Repair and Maint-Bldg and Fixed Equipment	600	0	600	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0
522205	Repair and Maint-Office Equipment	30,000	0	0	500	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0
522320	Rental of Equipment and Vehicles	9,900	0	3,200	3,200	0
522321	Auto Allowance	5,000	0	0	0	0
522500	Other Contractual Services	764,850	12,000	17,000	88,000	426,200
523101	Insurance-Awards	75,000	0	0	0	0
523102	Insurance-Legal Liability	210,000	0	0	0	0
523104	Insurance-Property	172,000	0	0	0	0
523105	Insurance-Vehicles	220,000	0	0	0	0
523106	Insurance-Performance Bond	1,300	1,000	0	0	0
523107	Insurance-Commercial Excess Liability	70,600	4,600	0	0	0
523201	Postage	48,200	26,000	0	8,500	0
523202	Telephone	282,900	2,500	0	400	0
523203	Internet Service	60,000	0	0	0	0
523300	Advertising	23,000	0	500	2,500	0
523400	Printing and Binding	9,000	1,000	0	6,000	0
523600	Dues and Fees	20,800	4,600	0	500	1,600
523700	Education and Training	97,450	26,000	5,600	3,000	0
523701	Business Meetings	9,200	2,500	250	550	300
523800	Licenses	0	0	0	0	0
523911	Bank Charges	29,500	0	6,000	23,500	0
	TOTAL OTHER SVCS. AND CHARGES	**2,877,890**	**107,200**	**274,930**	**150,650**	**728,100**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0
531102	Supplies-Janitorial	750	0	0	150	0
531104	Supplies-Misc. Maintenance	5,200	1,000	4,200	0	0
531105	Supplies-Office	19,600	0	0	13,000	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	13,350	2,000	0	350	0
531108	Supplies-Tires and Batteries	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0
531111	Computer Equipment	3,510	1,500	0	510	0
531112	Computer Software	7,000	0	0	0	5,000
531113	Supplies-Office Equipment and Furniture	26,000	0	0	0	25,000
531115	Supplies-Batteries	1,600	0	600	1,000	0
531210	Water and Sewer	535,000	0	0	0	0
531215	Stormwater Utility	1,010,000	0	0	0	0
531220	Natural Gas	85,000	0	0	0	0
531230	Electricity	467,000	0	0	0	0
531231	Street Lighting	295,000	0	0	0	0
531270	Gasoline	200		0	200	0
531300	Food-Subsistence and Support	18,950	1,000	350	600	0
531400	Books and Periodicals	1,300	500	0	100	0
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	250	200	0	50	0
531700	Uniforms and Protective Equipment	5,400	0	300	600	1,200
	TOTAL SUPPLIES	**2,495,110**	**6,200**	**5,450**	**16,560**	**31,200**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
581200	SBITA - Principal	345,400	0	0	0	345,400
582200	SBITA - Interest	76,000	0	0	0	76,000
	TOTAL NON-OPERATING EXPENSES	**421,400**	**0**	**0**	**0**	**421,400**
	TOTAL DIVISION EXPENDITURES	**8,159,650**	**618,830**	**554,890**	**484,240**	**1,180,700**

1540 HUMAN RESOURCES	1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SVCS	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2023-2024	AUDIT 2022-23
378,000	0	0	257,000	1,225,000	1,329,350	990,286
0	0	0	305,500	315,000	310,000	179,119
0	0	0	30,000	47,400	47,400	34,762
86,650	0	0	69,150	297,000	320,250	213,285
23,500	0	0	37,000	99,100	104,100	72,788
5,550	0	0	8,700	23,820	24,560	16,901
36,000	0	0	24,500	120,000	123,650	92,344
0	0	0	0	10,500	10,100	9,125
0	0	0	0	0	1,310	0
350	0	0	280	1,880	1,260	0
2,500	0	0	3,600	14,400	14,400	14,942
532,550	**0**	**0**	**735,730**	**2,154,100**	**2,286,380**	**1,623,553**
110,210	5,000	100	40,500	630,000	684,320	484,440
0	0	0	0	700	600	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,500	0	25,700	300	800	4,000	374
0	0	0	0	0	0	0
0	0	0	3,500	34,900	35,000	35,838
0	0	0	5,000	4,500	4,500	3,851
201,650	0	0	20,000	647,000	599,000	535,541
0	75,000	0	0	75,000	50,000	66,893
0	210,000	0	0	180,200	195,000	149,260
0	172,000	0	0	152,000	130,000	100,836
0	220,000	0	0	220,000	162,500	125,448
0	300	0	0	300	300	200
0	66,000	0	0	61,000	55,000	41,724
200	0	13,500	0	54,000	20,700	17,614
0	0	280,000	0	283,400	280,400	338,305
0	0	60,000	0	60,000	60,000	50,084
20,000	0	0	0	28,000	26,700	19,089
1,000	0	0	1,000	6,900	7,000	4,807
8,100	0	4,500	1,500	10,500	15,600	7,149
38,850	0	0	24,000	71,750	63,270	57,783
5,100	0	0	500	4,600	6,300	4,217
0	0	0	0	0	0	0
0	0	0	0	29,500	31,500	25,109
388,610	**748,300**	**383,800**	**96,300**	**2,555,050**	**2,431,690**	**2,068,562**
0	0	0	0	0	0	0
0	0	0	600	750	750	415
0	0	0	0	0	0	0
3,600	0	500	2,500	20,200	25,100	20,638
0	0	0	0	0	200	0
10,000	0	0	1,000	8,650	8,600	4,769
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	1,500	12,410	11,580	11,352
500	0	0	1,500	28,700	29,010	8,817
0	0	0	1,000	2,000	2,150	6,766
0	0	0	0	0	0	0
0	0	535,000	0	445,000	445,000	532,729
0	0	1,010,000	0	1,005,000	1,005,000	1,006,905
0	0	85,000	0	70,000	70,000	80,359
0	0	467,000	0	467,000	425,000	533,451
0	0	295,000	0	270,000	270,000	292,720
0	0	0	0	200	200	129
13,500	0	0	3,500	13,550	9,840	8,869
200	0	0	500	1,200	1,400	825
0	0	0	0	0	0	0
0	0	0	0	50	50	4
2,500	0	0	800	4,000	3,900	1,780
30,300	**0**	**2,392,500**	**12,900**	**2,348,710**	**2,307,780**	**2,510,528**
0	**0**	**0**	**0**	**0**	**0**	**0**
0	0	0	0	332,600	0	369,591
0	0	0	0	73,000	0	64,613
0	**0**	**0**	**0**	**405,600**	**0**	**434,204**
951,460	**1,169,700**	**2,776,300**	**844,930**	**7,463,460**	**7,025,850**	**6,636,846**

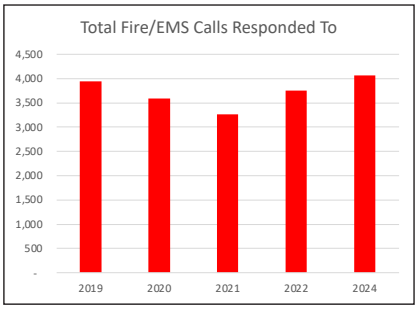
FIRE AND RESCUE DEPARTMENT

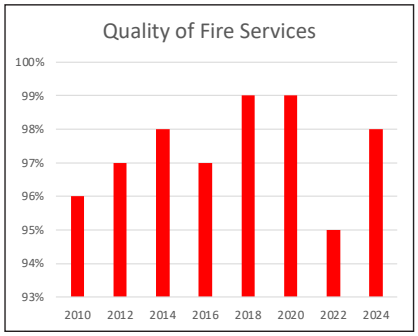
ADOPTED 2024-2025 BUDGET ESTIMATE

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
2024: 98% rated as excellent/good

Quality of Fire Prevention and Education

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
2024: 91% rated as excellent/good

Performance Measures:

Total Fire & Medical calls responded to

FY 2020: 3,595
FY 2021: 3,261
FY 2022: 3,758
FY 2023: 4,058

Number of EMS Calls

FY 2020: 2,133
FY 2021: 1,781
FY 2022: 2,123
FY 2023: 2,639

Community education programs conducted

FY 2020: 75
FY 2021: 42
FY 2022: 53
FY 2023: 192

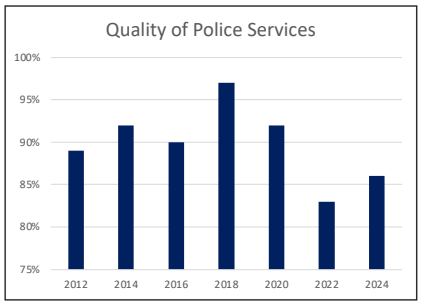
Priorities for FY 2024-2025:

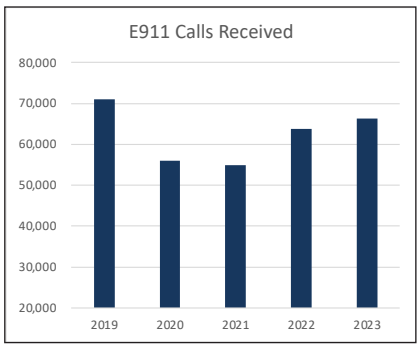
- Develop strong recruitment/hiring efforts to maintain staffing levels and reduce overtime costs.
- Continue to focus on employee wellness initiatives.
- Conduct a Citywide risk assessment to assist with hazard mitigation efforts.

FIRE DEPARTMENT PERSONNEL SUMMARY	FIRE 3500	TOTAL 2024-2025	TOTAL 2023-2024	TOTAL 2022-2023
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Administrative Fire Captain	1	1	1	1
Fire Station Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Fire Sergeant	3	3	3	3
Fire Inspector	3	3	3	3
Fire Apparatus Operator	12	12	12	12
Firefighter	12	12	12	12
TOTAL REGULAR CLASSES	**40**	**40**	**40**	**40**
OTHER JOB CLASSES				
Firefighter	15	15	15	15
TOTAL OTHER CLASSES	**15**	**15**	**15**	**15**

FIRE AND RESCUE DEPARTMENT
2024-2025 ADOPTED BUDGET

	EXPENDITURE OBJECTS	3500 BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2023-2024	AUDIT 2022-23
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,762,000	2,605,000	2,668,500	2,298,830
511200	Temp Salaries and Wages	195,200	195,200	150,000	107,383
511300	Overtime Wages	155,000	320,060	150,000	344,177
512100	Employer Group Insurance	692,000	623,500	671,550	537,056
512200	Social Security (FICA)	20,000	16,000	18,800	7,265
512300	Medicare	45,000	44,000	43,100	33,425
512400	Retirement Contributions	262,300	241,500	248,150	197,063
512403	HSA Contributions - Employer Provided	0	2,250	1,500	0
512405	Georgia Firefighter Pension - Employer Provided	12,000	12,000	12,000	875
512600	Unemployment Insurance	2,800	2,800	2,800	0
512700	Workers Compensation	45,900	49,500	49,500	33,588
	TOTAL PERSONNEL SERVICES	**4,192,200**	**4,111,810**	**4,015,900**	**3,559,661**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	100,900	71,300	121,300	61,419
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	7,000	7,000	4,000	3,899
522202	Repair and Maint-Communication Equip	4,200	3,800	2,800	3,384
522204	Repair and Maint-Machines and Tools	14,200	14,000	14,000	7,583
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	29,400	31,400	33,900	49,443
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	8,900	7,500	7,500	7,513
522321	Auto Allowance	500	500	500	0
522500	Other Contractual Services	7,200	6,800	0	6,168
523101	Insurance-Awards	5,000	5,000	2,500	2,500
523102	Insurance-Legal Liability	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0
523201	Postage	300	300	300	10
523202	Telephone	0	1,300	8,100	1,534
523300	Advertising	850	750	750	0
523400	Printing and Binding	3,100	2,700	2,700	1,610
523600	Dues and Fees	7,400	7,000	7,000	3,721
523700	Education and Training	79,300	57,400	69,400	53,888
523701	Business Meetings	5,000	5,000	5,000	4,342
523800	Licenses	750	800	0	0
523911	Bank Charges	0	200	0	361
	TOTAL OTHER SVCS. AND CHARGES	**274,000**	**222,750**	**279,750**	**207,377**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	3,500	3,500	3,500	3,111
531102	Supplies-Janitorial	8,000	8,000	8,000	3,372
531103	Supplies-Landscape Maintenance	1,000	1,000	1,000	559
531104	Supplies-Misc. Maintenance	3,800	3,800	3,800	4,661
531105	Supplies-Office	3,000	3,000	3,000	2,724
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	66,630	66,500	61,500	54,302
531108	Supplies-Tires and Batteries	4,200	4,200	4,200	2,050
531109	Supplies-Vehicles and Equipment	12,000	16,000	16,000	17,650
531110	Communications Equipment	2,000	0	4,000	3,096
531111	Computer Equipment	2,000	2,000	2,000	1,542
531112	Computer Software	1,000	200	1,000	0
531113	Office Equipment and Furniture	0	0	0	103
531114	Outdoor Furniture, Equipment	0	0	0	0
531115	Supplies - Batteries	1,500	1,500	1,500	716
531270	Gasoline	42,500	36,500	46,500	40,780
531300	Food-Subsistence & Support	3,500	3,500	3,500	4,294
531400	Books and Periodicals	4,600	4,600	4,600	2,859
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	500	300	500	22,348
531700	Uniforms and Protective Equipment	74,240	81,110	64,110	45,159
	TOTAL SUPPLIES	**233,970**	**235,710**	**228,710**	**209,326**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**4,700,170**	**4,570,270**	**4,524,360**	**3,976,364**





POLICE DEPARTMENT

ADOPTED 2024-2025 BUDGET ESTIMATE

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

Mission Statement:

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

Priorities for FY 2024-2025:

- Recruit quality applicants and retain current employees to provide a high level of service to the community.
- Establish community programs that enable Police Department staff to build trust and relationships with the community.
- Utilize technological resources, operational systems and advancement opportunities to streamline and improve operations.

Citizen Satisfaction Survey responses:

Quality of Police services
2012: 89% rated as excellent/good
2014: 92% rated as excellent/good
2016: 90% rated as excellent/good
2018: 94% rated as excellent/good
2020: 92% rated as excellent/good
2022: 83% rated as excellent/good
2024: 88% rated as excellent/good

Feeling "very" or "somewhat" safe in your neighborhood
2014: 96%
2016: 97%
2018: 98%
2020: 99%
2022: 96%
2024: 96%

Performance Measures:

DUI arrests
FY 2020: 67
FY 2021: 62
FY 2022: 60
FY 2023: 53

911 calls received
FY 2020: 55,991
FY 2021: 54,963
FY 2022: 63,700
FY 2023: 66,330

Citizen complaints received
FY 2020: 8; sustained - 3
FY 2021: 4; sustained - 2
FY 2022: 5; sustained - 1
FY 2023: 12; sustained - 1

POLICE DEPARTMENT
2024-2025 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2024-2025	3210 POLICE ADMINISTRATION	3221 CRIME INVESTIGATION & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2023-2024	BUDGET ESTIMATE 2023-2024	AUDIT 2022-23
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	3,418,000	841,500	374,500	2,202,000	2,867,500	3,199,350	2,602,048
511200	Temp Salaries and Wages	922,450	177,600	43,200	701,650	820,000	824,100	574,116
511300	Overtime Wages	279,500	58,000	21,500	200,000	435,500	279,500	329,755
511400	Special Events Overtime	181,500	8,000	32,500	141,000	133,000	181,500	40,133
512100	Employer Group Insurance	848,150	156,650	86,500	605,000	764,150	822,450	640,084
512200	Social Security (FICA)	56,700	24,000	2,700	30,000	65,000	57,900	42,402
512300	Medicare	70,900	16,000	6,900	48,000	62,500	61,850	44,087
512400	Retirement Contributions	325,600	80,000	35,600	210,000	266,100	297,600	211,795
512403	HSA Contributions - Employer Provided	0	0	0	0	2,250	0	0
512404	POAB Contributions - Employer Provided	14,100	0	0	14,100	10,000	14,100	1,125
512600	Unemployment Insurance	3,780	980	350	2,450	4,130	4,130	0
512700	Workers Compensation	53,100	8,100	4,500	40,500	53,100	53,100	38,877
	TOTAL PERSONNEL SERVICES	**6,173,780**	**1,370,830**	**608,250**	**4,194,700**	**5,483,230**	**5,795,580**	**4,524,422**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	159,000	144,200	2,800	12,000	153,500	293,500	147,548
522201	Repair and Maint-Bldg and Fixed Equipment	46,700	43,900	800	2,000	38,200	38,200	8,632
522202	Repair and Maint-Communication Equip	14,500	3,000	2,500	9,000	14,500	14,500	7,308
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	32
522206	Repair and Maint-Vehicles-Outside Labor	93,400	4,500	9,500	79,400	84,400	84,400	28,014
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	34,500	25,200	1,800	7,500	34,500	34,500	24,078
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	350,750	187,850	22,700	140,200	281,400	281,400	133,332
523101	Insurance-Awards	20,000	0	0	20,000	20,000	20,000	4,701
523102	Insurance-Legal Liability	102,000	18,000	12,000	72,000	85,000	62,500	54,612
523201	Postage	1,100	400	200	500	1,100	1,100	36
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	105,600	0	0	105,600	76,500	40,000	8,294
523400	Printing and Binding	15,500	10,000	500	5,000	14,000	14,000	6,175
523600	Dues and Fees	3,450	2,100	400	950	2,950	2,950	1,905
523700	Education and Training	98,000	31,000	15,000	52,000	98,000	98,000	55,316
523701	Business Meetings	5,400	3,500	400	1,500	5,400	5,400	2,584
523800	Licenses	1,100	300	0	800	1,100	1,100	563
	TOTAL OTHER SVCS. AND CHARGES	**1,053,750**	**475,150**	**69,400**	**509,200**	**913,300**	**994,300**	**483,130**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	4,200	0	200	4,000	4,200	4,200	2,714
531102	Supplies-Janitorial	2,850	2,000	100	750	2,850	2,850	249
531104	Supplies-Misc. Maintenance	1,000	0	500	500	1,000	1,000	9
531105	Supplies-Office	18,500	18,500	0	0	16,500	16,500	13,789
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	0
531107	Supplies-Specialized Dept	119,900	11,000	7,300	101,600	77,100	62,100	48,125
531108	Supplies-Tires and Batteries	25,700	3,500	4,000	18,200	25,700	25,700	11,296
531109	Supplies-Vehicles and Equipment	50,450	3,500	9,000	37,950	50,450	50,450	17,105
531110	Communications Equipment	0	0	0	0	0	0	253
531111	Computer Equipment	60,050	2,000	3,000	55,050	34,000	34,000	16,489
531112	Computer Software	40,700	17,000	1,600	22,100	40,700	40,700	11,050
531113	Office Equipment and Furniture	10,700	8,900	800	1,000	10,700	10,700	0
531114	Outdoor Equipment and Furniture	80,600	80,600	0	0	3,600	3,600	22
531115	Supplies- Batteries	1,400	0	400	1,000	1,400	1,400	1,796
531270	Gasoline	143,600	16,500	14,000	113,100	141,100	139,600	101,078
531300	Food-Subsistence & Support	25,400	23,000	400	2,000	23,400	23,400	16,692
531400	Books and Periodicals	5,000	2,500	500	2,000	5,000	5,000	1,225
531600	Small Equipment	700	0	200	500	700	700	120
531700	Uniforms and Protective Equipment	70,500	8,500	10,500	51,500	67,000	67,000	60,907
	TOTAL SUPPLIES	**661,350**	**197,500**	**52,500**	**411,350**	**505,500**	**489,000**	**302,920**
	CAPITAL OUTLAY							
542301	Capital Outlay-Outdoor Furniture and Fixtures	0	0	0	0	0	0	44,998
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**44,998**
	TOTAL DIVISION EXPENDITURES	**7,888,880**	**2,043,480**	**730,150**	**5,115,250**	**6,902,030**	**7,278,880**	**5,355,470**

POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID-3221	TOTAL 2024-2025	TOTAL 2023-2024	TOTAL 2022-2023
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	6	0	7	4	5
Police Sergeant	0	0	4	1	5	7	7
Police Investigator†	0	0	0	4	4	4	4
Community Education & Information Manager	0	0	0	0	0	1	1
Police Officer, MPO, SRO††	0	0	25	0	25	25	25
Accreditation Manager & Open Records Custodian	1	0	0	0	1	1	0
Support Services Technician	1	0	0	0	1	1	1
Office Manager	1	0	0	0	1	1	1
E911 Communications Manager	0	1	0	0	1	1	0
Communications Team Leader	0	2	0	0	2	2	2
Communications Officer	0	10	0	0	10	10	10
TOTAL REGULAR CLASSES	**9**	**13**	**35**	**5**	**62**	**62**	**61**
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard†††	0	0	48	0	48	44	40
Crossing Guard Manager	0	0	1	0	1	1	1
Administrative Investigator/ Permit Clerk	1	0	0	0	1	1	1
Evidence Custodian	0	0	0	1	0	1	1
Fingerprint Examiner	0	0	0	1	0	1	1
Technical Services Manager	1	0	0	0	1	1	0
TOTAL OTHER CLASSES	**2**	**0**	**50**	**2**	**52**	**50**	**45**

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

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

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

** For E911 budget detail, see page 148*



City of Decatur®

Capital Projects

Budget FY 2024-2025

FISCAL YEAR 2024-2025

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 much more expensive solutions to much bigger problems later on. The City of Decatur takes its responsibility as a trustee of community resources seriously. By identifying long-term capital investment needs and budgeting for these expenses, the City makes certain that public buildings and infrastructure are well maintained. Over the past 15 years, the City has completed major renovations or replacements of all city facilities, invested in its parks and made significant improvements to its storm drainage and pedestrian-bicyclist infrastructure. This work represents the most extensive capital investment made by the City since the late 1950s. As a result, the City has ensured that these community assets will serve the public for the next 50 years. More recent projects being planned, under construction or completed in the past 5 years are described below. Many of these respond directly to goals listed in the City's Strategic Plan. In addition, a comprehensive transportation master planning update has been completed, a master plan to guide development at the East Lake MARTA Station has been adopted, and a city-wide storm water master plan is being implemented. Despite delays due to the COVID-19 pandemic, the Decatur community completed the 2020 Strategic Plan, which will continue to shape the city's capital priorities moving forward. In recent years, the City Commission has adopted Decatur Recreator, a city-wide recreational facilities master plan, Decatur Town Center 2.0, a comprehensive downtown master plan, and is working to develop Safe Streets for All, a local road safety improvement 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 volunteer-led competition cross-country course, and an orchard. An innovative and inclusive playground was built in 2023. In partnership with Trees Atlanta, a multi-year effort to remove invasive plants from the park's woodland areas is being implemented. With the support of the US Army Corps of Engineers, restoration of the park's pond is expected to start in 2024.

In a major joint investment in community facilities, the City Schools of Decatur and the City have started construction on a running track and synthetic turf athletic field with lighting, a concessions building with public restrooms and accessibility and restroom improvements in the Legacy Park gym. A total budget of $7 million has been approved. Funding for this community athletic and recreational facility is through the local Education Special Purpose Local Option Sales Tax (ESPLOST) and the federal American Rescue Plan Act of 2021 (ARPA). Completion is expected in late 2024 or early 2025. Sports Turf Inc. of Whitesburg, GA is the general contractor. Breedlove Land Planning of Atlanta designed the improvements.



The City of Decatur and the Decatur Housing Authority have started construction of the first phase of 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 support the City's efforts to encourage greater diversity, equity and inclusion in Decatur.

Oakhurst Recreation Center

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

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

Construction is complete 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 improve pedestrian accessibility and safety at these two busy intersections in downtown Decatur and provide protected bicycle lanes and traffic calming features on Church Street from downtown Decatur to the northern city limits just past Forkner Drive.

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

In Progress

TownCenter 2.0 Master Plan

Several important capital improvements at or near the downtown Decatur MARTA Station were recommended in Decatur Town Center 2.0, the new downtown master plan approved by the City Commission in 2023. These include replacement of the bandstand with a new covered bandshell at the west end of the plaza, a climbing wall for younger residents and visitors, extension of the plaza onto North McDonough Street and new landscape treatment for the transit station area.

Planning will to commence in the second quarter of 2024 and construction of the initial phase of improvements is expected prior to the World Cup in 2026. Funding will come from the recent special purpose local option sales tax (SPLOST).

Decatur Recreator Parks & Recreation Master Plan Projects

Oakhurst Park Master Plan

Creating a master plan for Oakhurst Park and the Sugar Creek storm water basin emerged as a top priority in the 2022 Parks and Recreation master plan. The project presents the opportunity to generate connectivity between the Sugar Creek property owned by the city with Oakhurst Park and Oakhurst Recreation Center while also taking the opportunity to address storm water concerns impacting this area.

The FY24-25 project consists of hiring a consultant to take the community through the design and development process to create a master plan for the park.

Ebster Park Teen Project

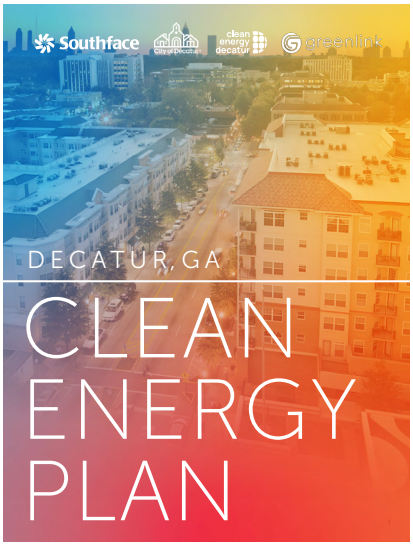
Planning has stated on improvements to the Ebster Park Teen Project. Possible amenities include a skate park, half-court basketball center, pavilion and restrooms and new access improvements. Funding is being provide by a $2.09 million from the State of Georgia.

Safe Streets for All

In January 2023, the City of Decatur was awarded a grant by the U.S. Department of Transportation (USDOT) as part of the Safe Streets for All Action Plan. The grant will fund the development of a Local Road Safety Plan. The funding award includes $200,000 from the USDOT and approximately $50,000 local matching funds. Through an intensive community engagement process, the City of Decatur will develop and adopt a Local Road Safety Plan (LRSP) to make Decatur's transportation network safer for everyone. The City adopted and is implementing Complete Streets policies that prioritize the safety of all users in transportation planning, design, construction, and operations. This is exemplified in the 2016 Decatur PATH Implementation and Connectivity Plan, the 2018 Community Transportation Plan Update, the Decatur 2020 Strategic Plan, and ongoing development of Decatur's Clean Energy Plan and has led to construction of 3.25 miles of road diets, 19 miles of bike lanes and 61 miles of sidewalks in support safe, active, equitable transportation and climate resiliency. Decatur's next step is the LRSP specifically targeted to instill a culture of safety, improve collaboration among all safety stakeholders, and refocus transportation system design and operation on anticipating human mistakes and limiting impact forces to reduce crash severity and save lives.

West Howard Avenue Traffic Calming

The City Commission has approved accelerating construction of permanent traffic calming improvements on West Howard Avenue. These build on the Re-Imagine West Howard Avenue effort which began in 2017. The goal of this project is to implement a "complete



street" plan for West Howard Avenue to improve safety and comfort for pedestrians and bicyclists and reduce vehicle speeds between Commerce Drive and the western city limits. West Howard Avenue will be repaired and repaved and the street will be narrowed from four to two vehicle lanes with a landscaped median and a two-way cycle track along the CSX right-of-way. Construction is expected to start in 2024.

Railroad Crossing Improvements at Atlanta Avenue

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

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

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

Storm Water Improvements

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

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

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

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.

Street Smarts - North Decatur Traffic Calming

City officials, public works employees, members from local neighborhood associations, and representatives from MARTA, Emory University and DeKalb County have started planning for ways to make North Decatur Road safer for pedestrians, bicyclists and motorists. Strong

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

Sidewalk and Traffic Calming Improvements



Multi-use trail and sidewalk improvements to help extend the City's Safe Routes to School program are being implemented to support both the Talley Street Upper Elementary School and Decatur Legacy Park. Phase I and Phase II of the South Columbia multi-use trail has been completed and phase III of the project, which extends the trail all the way to Katie Kerr and the East Decatur Greenway, is in the design phase. This phase of the project will include pedestrian improvements to cross South Columbia Drive into the Winnona Park neighborhood. New sidewalks on Shadowmoor Drive and Hilldale Drive have been completed. The first phase of traffic calming measures have been implemented in the Parkwood neighborhood. Permitting for a new intersection improvement at East Lake Road and Parkwood Road has been approved by the Georgia Department of Transportation. The project now enters the procurement and bidding phase.

Construction of the Adair Street and Coventry Road traffic calming initiatives is almost complete. Traffic calming improvements have been approved for the intersection at Huron and Champlain Streets and will be implemented using green infrastructure funded through a federal 319(h) grant from the Georgia Environmental Protection Division. The first phase of traffic calming measures has been approved for South McDonough Street at the College Heights Early Learning Center. Improvements include a new crosswalk with a pedestrian safety beacon at South McDonough Street and Garland Avenue.

Ebster Field Improvements

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

Clean Energy Plan Improvements

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

Decatur Police Department Clean Energy Project

This project is supported by a pending $500,000 award from the U.S. Department of Energy and requires a minimum 1:1 match from the City. This project includes the installation of a rooftop solar array, battery energy storage system, and a DC fast electric vehicle charger at the Police Department.

This project advances progress towards the City's goal to supply 100% of electricity demand at municipal buildings with clean and renewable energy by 2030, consistent with the Clean Energy Plan and 2020 Strategic Plan. The project will also result in significant cost savings for the City over the lifetime of the installed equipment.

Fire Station 1 DC Fast Charger for Electric Fire Apparatus
A DC Fast Electric Vehicle Charging Station at Fire Station 1 will be installed to support the operation of an electric fire apparatus, which is a pending request in this budget. The requested budget would support the purchase, installation, and permitting of the charging station, including any necessary infrastructure upgrades to the facility's electrical service to accommodate the charger. City staff will apply to Georgia Power Company's Make Ready program, which could provide the necessary electrical service upgrades up to feed the charger, which would reduce overall project costs to the City.



Fleet Charging Infrastructure
This budget request will support approximately twelve to twenty-four Level 2 electric vehicle charging stations to be installed at Decatur Legacy Park, Decatur Recreation Center, Oakhurst Recreation Center, Ebster Recreation Center, and Fire Station 2 to support the electrification of the City's light- and medium-duty fleet. Where possible, stations will also provide charging to the Decatur community.

The addition of EV charging stations will be necessary to accomplish the goal of fully electrifying the City's fleet by 2035 and support the community's transition away from fossil-fueled vehicles. The location of the chargers will allow both City vehicles and the public to access charging and expand the selection and geographic coverage of chargers in Decatur.

Recently Completed

McKoy Skate Park

McKoy Skate Park received its first major rebuild since opening in 2003. The updated park features integrated elements to replace the prefabricated equipment originally installed, as well as design features to make the park more friendly to all skill levels. The new elements were designed and installed by the American Ramp Company with feedback and assistance from local stakeholders, including the Decatur High School Skate Club. The total project budget was $350,000.

Fiber Optic Network

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

Talley Street Multimodal Transportation Improvements

Intersection and traffic signal improvements have been implemented to improve safety for pedestrians, bicyclists and motorists at Talley Street and South Columbia Drive in coordination with the opening of the Talley Street Upper Elementary School, new private investments such as the Avondale MARTA mixed used development, and additional residential

and commercial redevelopment in the East Decatur Station Area. Pond & Co. was the consultant for the multimodal study and designed the intersection and signal improvements. The new signal system includes innovative technology to recognize pedestrians as they approach and utilize the crosswalks. Sunbelt Traffic of Tucker was the general contractor.

PATH Decatur Commerce Drive Cycle Track



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

North McDonough Streetscape Improvements

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

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

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

Railroad Crossing Improvements at Candler and McDonough Streets

Construction of the Railroad Crossing Improvements at Candler and McDonough Streets was completed in 2019. The project improves pedestrian accessibility and safety around and across two CSX railroad crossings at the intersections of College Avenue, Howard Avenue, Candler Street and McDonough Street. Advanced traffic control technology provided by the Georgia Department of Transportation provides additional protected left turns for vehicles

at several legs of both crossings as well. The project was based on recommendations in Decatur's Community Transportation Plan. The total project budget was $2.7 million, with $1.2 million provided by the HOST fund and other local sources and about $1.5 million from the Georgia Department of Transportation's Transportation Enhancement Program. The project was designed by AECOM of Atlanta. BRTU Construction was the general contractor.

Downtown Decatur Storm Drainage Improvements

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

Park Pavilions, Concession Buildings, Arbors and Storage Buildings

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

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

Ongoing Investments

Greenspace Acquisition and Improvement

About 1.3 acres of greenspace on Green Street was purchased in 2021. This property borders the College Place-Green Street PATH Trail and will be maintained in a natural state.

An additional 4.2 acres of greenspace bordering the Dearborn Park Trail was purchased in 2018. Including DeKalb County's Dearborn Park and the natural area bordering Shoal Creek, the entire Dearborn Park area now includes over 17 acres of passive greenspace.

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

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

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

Sidewalk Improvement Program

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



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

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

Local Street Repairs and Paving

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

Coordination with the Georgia Department of Transportation and DeKalb County

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

Similar planning efforts presently include the following:

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

Capital Projects Summary

Capital Improvement Program

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

The following guidelines determine what a capital project is:

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

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

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

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

The FY 2025-2029 Capital Improvement Program

The FY 2025-2029 capital improvement program totals $61,071,390. A summary of the plan is as follows:

	FY 2025 Proposed	FY 2026 Proposed	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed	Total
Capital Improvements Fund	6,528,670	9,835,990	6,611,830	3,026,800	2,726,600	$28,729,890
HOST projects	459,800	189,800	189,800	89,800	20,000	$949,200
SPLOST I Fund	4,800,000	6,800,000	-	-	-	$11,600,000
SPLOST II Fund	5,644,450	-	-	-	-	$5,644,450
PFA Fund	4,133,950	200,000	-	-	-	$4,333,950
ARPA Fund	5,519,951	-	-	-	-	$5,519,951
Cemetery Capital Improvements Fund	40,000	20,000	20,000	20,000	-	$100,000
Solid Waste Fund	353,200	236,200	236,200	236,200	154,000	$1,215,800
Storm Water Fund	2,120,100	194,600	127,850	109,500	-	$2,552,050
E911 Fund	-	166,000	72,000	72,000	62,000	$372,000
School Zone Camera Fund	54,100	-	-	-	-	$54,100

The projects included in the Proposed FY 2025-2029 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 23-24 Revised Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 2-28 CIP Estimate	FY 28-29 CIP Estimate	Total FY 24-25 to FY 28-29
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
Outdoor Tornado Siren System			35,000	35,000	35,000		105,000
Outdoor Water Bottle/Drinking Fountain Stations			30,000	30,000			60,000
CITYWIDE:	**$274,800**	**$274,800**	**$853,800**	**$589,800**	**$309,800**	**$274,800**	**$2,303,000**
FACILITIES MAINTENANCE UPKEEP							
LED Lighting Upgrade in all city facilities	70,600						-
City Hall LED Outdoor Lighting Upgrade		20,000					20,000
City Hall Front Door Replacement			18,000				18,000
City Hall Server Room HVAC Unit Replacement		19,000					19,000
City Hall Carpet	27,700	75,000					75,000
Decatur Legacy Park Inside Building Network Infrastructure			293,400				293,400
Decatur Legacy Park Outside Underground Fiber Option Network			231,660				231,660
Decatur Recreation Center Boiler			50,000				50,000
Decatur Recreation Center Chiller			50,000				50,000
Glenlake Pool House Roof	18,850						-
Oakhurst Park Waterline Replacement	22,000						-
Fire Station 1 DC Fast Charger		100,000					100,000
Fire Station 1 Bay Floor Repair			31,100				31,100
Parks & Recreation Facilities Maintenance Project Funding		250,000					250,000
Public Works Building B Office Buildout	169,000						-
Public Works Building Motor Maintenance Bay Floor Epoxy			36,000				36,000
Decatur Recreation Center Solar Array Project	90,000	660,000					660,000
Decatur Police Department Solar Array Project + DC Fast Charger		1,000,000					1,000,000
Decatur Cemetery Roadway Repaving			423,000				423,000
MARTA Plaza Paver Re-sanding	15,080						-
Crosswalk Removal and Restriping - Clairemont at Ponce de Leon	15,000						-
Property Purchase and Demolition - 600 Commerce Drive	26,850						-
Property Purchase and Demolition - 1010 N Parkwood Road	20,850						-
Streetlight Replacement Project - One & Two Town Center	55,000						-
FACILITIES UPKEEP:	**$530,930**	**$2,124,000**	**$1,133,160**	**$-**	**$-**	**$-**	**$3,257,160**
CITY MANAGER'S OFFICE							
Energy Manager Software		20,000					20,000
Records Management Enterprise Software			150,000				150,000
City Hall Back-up Power Supply			250,000				250,000
CMO:	**$-**	**$20,000**	**$400,000**	**$-**	**$-**	**$-**	**$420,000**
COMMUNITY & ECONOMIC DEVELOPMENT							
Building Official Vehicle		20,000	20,000	20,000			60,000
PALS Vehicle		10,000	10,000	10,000			30,000
DDA Conference Room and Reception Area Furniture Replacement		12,000					12,000
Decatur Square shade systems fabric and installation			$88,000				88,000
CED:	**$-**	**$42,000**	**$118,000**	**$30,000**	**$-**	**$-**	**$190,000**
ADMINISTRATIVE SERVICES							
AS:	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**

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City of Decatur®

Capital Improvements Fund Capital *continued*

Description	FY 23-24 Revised Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 2-28 CIP Estimate	FY 28-29 CIP Estimate	Total FY 24-25 to FY 28-29
FIRE							
Rescue/Medical Vehicle		32,000	32,000	32,000	32,000	32,000	160,000
Fire Engine Truck			286,000	286,000	286,000	286,000	1,144,000
Quint Fire Truck	179,000	179,900	179,900	179,900			539,700
Reserve Fire Engine Replacement	42,900	42,900					42,900
Fire Admin Vehicle		15,730	15,730	15,730			47,190
Fire Admin/Inspections Vehicle		22,000	22,000	22,000			66,000
HazMat Truck (2008)			67,500				67,500
Portable Radio Replacement (25)	24,800	24,800	24,800				49,600
Self-Contained Breathing Apparatus	53,430	53,430					53,430
Extrication Equipment			30,000				30,000
Mini Fire Pumper #1			43,000	43,000	43,000	43,000	172,000
Turnout Gear		120,000					120,000
FIRE:	**$300,130**	**$490,760**	**$700,930**	**$578,630**	**$361,000**	**$361,000**	**$2,492,320**
PARKS & RECREATION							
Ebster Pool Shell Resurfacing			25,000				25,000
Playground Equipment		15,000	15,000	15,000	15,000	15,000	75,000
Skatepark Equipment	165,000						-
Parks & Rec Shuttle Bus	12,000						-
Parks & Rec Maverick Truck	8,000	8,000	8,000				16,000
Sand Volleyball Courts		60,000					60,000
Ebster Field Turf & Lighting Upgrades	1,700,000						-
McKoy and Oakhurst Fields Dugout Improvements	137,000						-
Tennis Court Resurfacing	15,000						-
Glenlake Park Master Plan			80,000				80,000
McKoy Park Playground Accessibility Improvements + Erosion Control		185,000					185,000
Oakhurst Park & Recreation Center/Sugar Creek Master Plan		100,000					100,000
PARKS & REC:	**$2,037,000**	**$368,000**	**$128,000**	**$15,000**	**$15,000**	**$15,000**	**$541,000**
POLICE							
2021 Admin Vehicle	9,400						-
Take Home Car Program - Multi Year Financing	415,000	530,000					530,000
Intoxilyzer 9000			10,000	10,000	10,000		30,000
Police Motorcycle			11,000	11,000			22,000
Mobile Command Trailer			60,000				60,000
License Plate Reader system	3,810	3,810					3,810
License Plate Reader - Utility			10,900				10,900
Firearms Replacement			50,000				50,000
Body worn cameras storage server	58,350	62,700	62,700	62,700			188,100
Protective Vests		65,000					65,000
Digital Radio Upgrade (65 portable radio replacement)			65,000	65,000	65,000	65,000	260,000
Patrol Rifles			100,000				100,000
Live Scan fingerprint system			5,000	5,000	5,000	5,000	20,000
Latent Print Server			20,000				20,000
Electric Golf Cart	10,000						-
Lexipol Software Implementation	19,650						-
Real Time Crime Center			25,800	25,800	25,800	25,800	103,200
POLICE:	**$516,210**	**$661,510**	**$420,400**	**$179,500**	**$105,800**	**$95,800**	**$1,463,010**

Capital Improvements Fund Capital *continued*

Description	FY 23-24 Revised Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 2-28 CIP Estimate	FY 28-29 CIP Estimate	Total FY 24-25 to FY 28-29
PUBLIC WORKS							
Admin Vehicle - Assistant City Manager	12,800	12,800	12,800				25,600
Admin Vehicle - Assistant Public Works Director		17,000	17,000	17,000			51,000
Buildings Pickup	10,000	10,000	10,000	10,000			30,000
Buildings Pickup	10,000	10,000	10,000	10,000			30,000
Grounds Zero Turn Mower		14,500					14,500
Grounds Crew Pickup		21,700	21,700	21,700			65,100
Grounds Hybrid F250 with Dump body		25,000	25,000	25,000			75,000
Grounds Brush Chipper	13,000						-
Grounds Grapple Truck	30,000						-
Motor Maintenance Tire Changer		11,400					11,400
Roadway Patching, Repair & Repaving (LMIG)	3,700,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Sidewalk Installation & Repair			250,000	250,000	250,000		750,000
Street Repairs	75,000	75,000	75,000	75,000	75,000		300,000
Safe Streets for All Planning	60,000	190,000					190,000
Safe Streets for All Implementation			600,000				600,000
Audible Pedestrian Signal Installation	49,500						-
Scott Blvd Sidewalks			250,000				250,000
Pavement Management Study	60,000						-
N. Decatur Rd Corridor Improvements - Follow-up Phase			3,000,000	3,000,000			6,000,000
ARC TIP Grant Match -S. McDonough St and Oakview Rd PATH Connector*		520,000					520,000
Swanton Way Pavement Failure	100,000	100,000					100,000
Jefferson Place Pavement Failure	350,000						-
PW:	**$4,470,300**	**$3,007,400**	**$6,271,500**	**$5,408,700**	**$2,325,000**	**$2,000,000**	**19,012,600**
HOST Funded Capital							
Public Art	10,000	10,000					10,000
CCC Pedestrian/Bike Improvements	1,775,000						-
Electric Vehicle Charging Stations	60,000	180,000	120,000	120,000			420,000
Traffic Calming Planning & Projects	400,000						-
Sidewalk Construction and Repair	200,000	200,000					200,000
Access Control and Security Upgrades	52,000						-
Mobile Traffic Messaging Signs	56,250						-
Helmet Replacement (40)	21,000						-
Fire Station Furniture	16,500				20,000		20,000
Medical Closet Vending Machine	19,500						-
Fire Extinguisher Training Unit	11,700						-
Tasers	22,600	22,600	22,600	22,600	22,600		90,400
Flock Safety Cameras	37,000						-
Patrol SUV Weapons Storage Safes	66,000						-
Officer Safety Equipment	29,000						-
Cemetery Loader Backhoe	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Grounds Tractor	10,100	10,100	10,100	10,100	10,100		40,400
Mini Excavator	17,100	17,100	17,100	17,100	17,100		68,400
HOST:	**$2,823,750**	**$459,800**	**$189,800**	**$189,800**	**$89,800**	**$20,000**	**$949,200**
CAPITAL IMPROVEMENT FUND TOTAL:	**$8,129,370**	**$6,988,470**	**$10,025,790**	**$6,801,630**	**$3,116,600**	**$2,746,600**	**$29,679,090**

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City of Decatur®

Capital Improvements Fund Capital *continued*

Description	FY 23-24 Revised Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 2-28 CIP Estimate	FY 28-29 CIP Estimate	Total FY 24-25 to FY 28-29
CEMETERY CAPITAL IMPROVEMENTS FUND							
Cemetery Marker and Wall Restoration			20,000	20,000	20,000		60,000
Cemetery Entrance Improvements		20,000					20,000
Landscape Maintenance	17,500	20,000					20,000
CEMETERY:	**$17,500**	**$40,000**	**$20,000**	**$20,000**	**$20,000**	**$-**	**$100,000**
SOLID WASTE FUND							
2019 40YD Front Loader	54,400						-
2020 25YD Rear Loader - NEW 19-20	52,000						-
2021 Collection Vehicles (4)	30,000	30,000					30,000
2022 Rear Loader	52,200	52,200	52,200	52,200	52,200		208,800
2024 Front Loader			78,000	78,000	78,000	78,000	312,000
2024 Rear Loader		76,000	76,000	76,000	76,000	76,000	380,000
2023 Street Sweeper (refurbished)	30,000	30,000	30,000	30,000	30,000		120,000
Compost Collection Vehicle		130,000					130,000
Waste Characterization Study		35,000					35,000
SOLID WASTE:	**$218,600**	**$353,200**	**$236,200**	**$236,200**	**$236,200**	**$154,000**	**$1,215,800**
STORM WATER FUND							
Vacuum Jetter			50,000				50,000
2015 F250 Drainage Pickup Truck Replacement	16,750	16,750	16,750				33,500
F250 Crew Cab Truck		18,350	18,350	18,350			55,050
2018 Inspector SUV			9,500	9,500	9,500		28,500
Roadway Milling	100,000	100,000	100,000	100,000	100,000		400,000
S. Columbia Multi-Use path bioswale construction	150,000						-
Huron St Traffic Calming Project		585,000					585,000
FEMA Grant Match - 475 Landover property purchase	200,000						-
Capital Project Funding		1,400,000					1,400,000
STORM WATER:	**$466,750**	**$2,120,100**	**$194,600**	**$127,850**	**$109,500**	**$0**	**$2,552,050**
E911 FUND							
Dictaphone Recording System/NICE Recording System				12,000	12,000	12,000	36,000
Back-up System			166,000				166,000
Computer Replacement				10,000	10,000		20,000
Console Replacement				50,000	50,000	50,000	150,000
E911:	**$0**	**$0**	**$166,000**	**$72,000**	**$72,000**	**$62,000**	**$372,000**
SCHOOL ZONE CAMERA SAFETY PROGRAM FUND							
Downtown Business District Cameras		40,000					40,000
Netclock for E911 Communications Center		14,100					14,100
SCHOOL ZONE CAMERAS:	**$0**	**$54,100**	**$0**	**$0**	**$0**	**$0**	**$54,100**
SPLOST I FUND							
URA Debt Service	957,450						-
RAISE Grant Match	-	1,000,000	1,800,000				2,800,000
W. Howard Avenue redesign	250,000	2,500,000					2,500,000
Atlanta Avenue redesign			5,000,000				5,000,000
Derrydown Way Sidewalk Construction	230,000						-
S. Columbia Multi-Use Trail	500,000	800,000					800,000
East Lake Drive and Parkwood Road Intersection Improvements		500,000					500,000
SPLOST I:	**$1,937,450**	**$4,800,000**	**$6,800,000**	**$0**	**$0**	**$0**	**$11,600,000**

Capital Improvements Fund Capital *continued*

Description	FY 23-24 Revised Estimate	FY 24-25 CIP Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 2-28 CIP Estimate	FY 28-29 CIP Estimate	Total FY 24-25 to FY 28-29
SPLOST II FUND							
ARC TIP Grant Match - SR8/Scott Boulevard Path project*		$2,700,000					2,700,000
MARTA Plaza Improvements		$2,444,450					2,444,450
N. Decatur Rd Corridor Improvements - Initial Phase		500,000					500,000
SPLOST II:	**$2,667,450**	**$5,644,450**	**$0**	**$0**	**$0**	**$0**	**$5,644,450**
PFA FUND - DECATUR LEGACY PARK							
Legacy Park - Track & Field	3,500,000	3,449,950					3,449,950
Legacy Park - Industrial Kitchen Upgrade	80,000						-
Legacy Park - Signage	73,000						-
Legacy Park - Invasive Plant Removal	200,000	200,000	200,000				400,000
Legacy Park - Playground Fencing and Repairs	9,100						-
Legacy Park - Administration Building Window Replacement & Repair	15,000						-
Legacy Park - Hyatt Cottage Access Controls		10,000					10,000
Legacy Park - Creative Village		209,000					209,000
Legacy Park - Ison Cottage Improvements		80,000					80,000
Legacy Park - Sam Bell Cottage Repairs		60,000					60,000
Legacy Park - Nickerson Cottage Improvements	25,000						-
Legacy Park - Vehicle Circulation and Parking Plan	70,000						-
Legacy Park - 406 S. Columbia Dr Roof Replacement	27,000						-
Legacy Park - North Driveway Repair and Paving		125,000					125,000
PFA:	**$3,999,100**	**$4,133,950**	**$200,000**	**$0**	**$0**	**$0**	**$4,333,950**
ARPA FUND							
Decatur Recreation Center Hybrid Technology	115,000						-
S. Columbia Multi-Use Trail		1,500,000					1,500,000
Decatur Legacy Park Track and Athletic Field		3,449,950					3,449,950
Decatur Legacy Park South Housing Village Infrastructure	3,237,180	570,001					570,001
ARPA:	**$3,352,180**	**$5,519,951**	**$0**	**$0**	**$0**	**$0**	**$5,519,951**
OTHER FUNDS TOTAL:	**$9,991,580**	**$22,665,751**	**$7,616,800**	**$456,050**	**$437,700**	**$216,000**	**$31,392,301**

* If required due to awarding of grant funds

CAPITAL IMPROVEMENT FUND (350)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2019-20	CAPITAL IMP. FUND ACTUAL 2020-21	CAPITAL IMP. FUND ACTUAL 2021-22	CAPITAL IMP. FUND ACTUAL 2022-23	CAPITAL IMP. FUND ESTIMATE 2023-24	CAPITAL IMP. FUND REVISED 2023-24	CAPITAL IMP. FUND ESTIMATE 2024-2025
	BEGINNING FUND BALANCE	*9,173,137*	*7,117,421*	*5,991,340*	*6,196,709*	*5,611,949*	*5,872,930*	*1,445,150*
	REVENUES							
311200	General Taxes	4,679,851	5,107,796	5,484,214	5,928,453	6,117,500	6,165,000	6,275,000
313300	Homestead Option Sales Tax (HOST)	0	0	0	0	0	0	0
334100	Intergovernmental-School	389,164	254,219	0	0	0	0	0
334110	Intergovernmental-Federal/State	116,486	17,907	916,942	1,364,657	1,400,000	1,685,000	1,390,000
334300	Intergovernmental-LMIG	221,570	191,773	208,993	215,268	215,260	495,000	222,210
336000	Local Grants	450,027	0	0	0	0	0	0
361000	Interest	15,549	16,131	20,088	44,402	0	0	0
371200	Gifts & Contributions	10,604	0	0	0	190,000	0	0
381000	Use of Property/Rent	0	0	0	0	0	0	0
389000	Miscellaneous	0	24,118	0	0	0	0	0
393150	Bond Expense Reimbursement	0	0	0	0	0	0	0
383010	Insurance Claims/Losses	0	0	0	0	0	0	0
	Total Revenue	**5,883,250**	**5,628,103**	**6,630,236**	**7,552,780**	**7,922,760**	**8,345,000**	**7,887,210**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	285,817	200,914	77,535	248,668	560,000	510,000	340,000
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	40,315	223,394	20,000	74,400	350,000	378,730	364,000
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522203	R&M Landscape	0	0	0	0	100,000	0	0
522206	R&M Vehicles	0	0	0	0	0	0	0
522210	R&M Infrastructure	(13,880)	1,755,745	1,350,921	1,735,783	3,675,000	4,110,500	2,275,000
522310	Rental of Land/Bldgs	37,232	18,616	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	2,753	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	29,291	108,344	79,343	82,690	183,350	187,150	72,700
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	180	0	120	0	1,000	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	500	432	90	214	0	50	0
	Total Services	**379,275**	**2,310,378**	**1,527,889**	**2,141,874**	**4,868,350**	**5,187,430**	**3,051,700**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	0	0	0	0	0	0	0
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	30,199	13,949	11,072	29,904	59,000	170,700	196,400
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	3,489	31,888	61,508	55,737	52,000	52,000	0
531112	Computer Software	0	9,269	0	0	0	19,650	20,000
531113	Off Eqp Furnishings	0	0	0	0	42,000	16,500	12,000
531114	Outdoor Furn and Equipment	49,212	5,472	3,962	9,997	417,000	296,250	260,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	0	0
	Total Supplies	**82,900**	**60,578**	**76,542**	**95,639**	**570,000**	**555,100**	**488,400**

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		CAPITAL IMP. FUND ACTUAL 2019-20	CAPITAL IMP. FUND ACTUAL 2020-21	CAPITAL IMP. FUND ACTUAL 2021-22	CAPITAL IMP. FUND ACTUAL 2022-23	CAPITAL IMP. FUND ESTIMATE 2023-24	CAPITAL IMP. FUND REVISED 2023-24	CAPITAL IMP. FUND ESTIMATE 2024-2025
	CAPITAL OUTLAY							
541100	Sites	0	0	424,215	1,010,157	0	0	0
541101	Right of Way	0	0	0	0	0	0	0
541200	Site Improvements	0	55,893	0	9,000	1,800,000	1,830,000	0
541300	Buildings	7,370	0	0	0	0	0	0
541301	Building Improvements	20,082	9,632	303,000	100,000	750,000	115,000	1,660,000
541400	Infrastructure	4,215,041	1,108,878	1,185,648	1,935,986	2,340,000	2,705,000	100,000
542100	Machines, Motors & Power Tools	0	8,801	0	176,836	110,000	100,000	14,500
542101	Communications Equipment	0	0	123,833	0	0	0	0
542102	Office Machines/Equipment	0	0	0	25,183	0	0	0
542200	Vehicles	1,668,885	150,026	43,695	688,868	552,500	585,490	1,007,100
542301	Outdoor Furniture & Equipment	0	1,500	0	260,506	120,000	60,000	280,000
542401	Computer Systems Software	0	0	0	0	0	0	0
542500	Miscellaneous Equipment	(50)	208,715	0	0	0	0	0
	Total Capital Outlay	**5,911,328**	**1,543,445**	**2,080,390**	**4,206,535**	**5,672,500**	**5,395,490**	**3,061,600**
	DEBT SERVICES							
581100	Principal-Bonds	357,844	369,091	380,528	0	420,000	180,000	185,000
581200	Principal-Capital Leases	115,109	307,122	316,015	0	880,000	465,000	445,000
582100	Interest-Bonds	103,476	93,198	82,598	0	111,670	14,560	9,880
582200	Interest-Capital Leases	17,096	47,873	38,983	0	112,800	82,000	68,000
	Total Non-operating	**593,525**	**817,284**	**818,124**	**0**	**1,524,470**	**741,560**	**707,880**
	Total Expenditures	**6,967,029**	**4,731,685**	**4,502,945**	**6,444,048**	**12,635,320**	**11,879,580**	**7,309,580**
	OTHER USES							
611100	Transfer (to) from General Fund	0	450,000	500,000	0	550,000	1,250,000	750,000
611344	Transfer (to) from Public Facilities Auth.	(2,250,000)	(2,250,000)	(2,250,000)	0	(2,250,000)	(2,250,000)	(2,300,000)
611340	Transfer (to) from URA 2010 Debt Service	0	0	0	0	0	0	
611340	Transfer (to) from URA 2010 Project	0	0	0	0	0	0	0
611345	Transfer (to) from URA 2013 Debt Service	0	0	0	0	0	(337,370)	(337,370)
611345	Transfer (to) from URA 2013 Project	0	0	0	0	0	0	0
391310	Transfer (to) from GO Bond Fund	0	0	0	0	0	0	0
391505	Transfer (to) from Stormwater Utility	21,885	21,885	21,885	0	0	0	0
391355	Transfer (to) from Cemetery Cap Impr Fund	18,000	18,000	18,000	0	18,000	18,000	18,000
392100	Sale of Fixed Assets	10,000	0	0	0	0	0	0
393501	Proceeds from Capital Leases	1,338,520	0	0	0	2,165,000	675,490	1,007,100
393100	Issuance of Long-term Debt	0	0	0	0	0	0	0
611220	Transfer (to) from Grant Fund	0	0	0	0	0	0	0
611286	Transfer (to) from Downtown Dev. Authority	(110,842)	(107,218)	(105,808)	0	(105,900)	(105,900)	(105,900)
611287	Transfer (to) from TAD Fund	0	(162,510)	(106,000)	0	(133,740)	(143,420)	(150,590)
	Total Other Uses	**(972,437)**	**(2,029,843)**	**(1,921,923)**	**0**	**243,360**	**(893,200)**	**(1,118,760)**
	ENDING FUND BALANCE	**7,116,922**	**5,983,498**	**6,196,709**	**5,872,930**	**1,142,749**	**1,445,150**	**904,020**
	Restricted-HOST		0	0	1,904,968	13,104	599,518	209,518
	ENDING ASSIGNED FUND BALANCE	**7,116,922**	**5,983,498**	**6,196,709**	**3,967,962**	**1,129,645**	**845,632**	**694,502**

FY 2023-2024 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Buildings Maintenance: Glenlake Pool House Roof ($18,850) (522201)	One-time cost – decrease in annual maintenance cost associated with older equipment
Buildings Maintenance: Public Works Building B Office Suite Buildout ($169,000) (522201)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Buildings Maintenance: Maverick Pickup Truck (1st of 3 Lease Payments) ($10,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Maverick Pickup Truck (1st of 3 Lease Payments) ($10,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: City Hall Carpet Replacement ($27,700) (522201)	One-time cost – nominal impact on operating budget
Citywide: City Facility LED Light Upgrade Project ($70,600) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: One & Two Town Center Streetlight Replacement ($55,000) (522201)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Citywide: Crosswalk Removal at Clairemont Ave-Ponce de Leon Ave Intersection ($15,000) (522500)	One-time cost – decrease in annual maintenance cost associated with older equipment and infrastructure
Citywide: Demolition - 1010 N. Parkwood Rd ($20,850) (522500)	One-time cost – nominal impact on operating budget
Citywide: Demolition - 600 Commerce Dr ($26,850) (522500)	One-time cost – nominal impact on operating budget
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements ($1,775,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Audible Pedestrian Signal Installation ($49,500) (522500)	One-time cost – nominal impact on operating budget
Engineering: Safe Streets for All ($60,000) (521200)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: N. Decatur Rd Corridor Improvements ($400,000) (521200)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Patching, Repair and Resurfacing/LMIG ($3,700,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Pavement Assessment ($60,000) (522210)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Engineering: Street Repairs ($75,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: East Lake Drive and Parkwood Road Intersection Improvements ($80,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Jefferson Place Pavement Failure ($350,000) (541400)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Engineering: Swanton Way Pavement Failure ($100,000) (541400)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Fire: Replacement Quint Fire Engine (4th of 7 Lease Payments) ($179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Reserve Fire Engine Replacement (1990) (4th of 5 Lease Payments) ($42,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2023-2024 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Fire: SCBA Replacement (3rd of 4 Lease Payments) ($53,430)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Portable Radio Replacement (3rd of 5 lease payments) ($24,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Admin Vehicle (1st of 3 lease payments) ($15,730)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Brush Chipper (5th of 5 Lease Payments) ($13,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement Grapple/Knuckle Boom Loader Truck (5th of 5 Lease Payments) ($30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: MARTA Plaza paver resanding ($15,080) (522201)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Parks & Recreation: Ebster Field Turf and Lighting ($1,700,000) (541200)	Ongoing program – decrease in annual maintenance costs associated with older equipment and possible increase in lighting utility fees
Parks & Recreation: Shuttle Bus (5th of 5 Lease Payments) ($12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: Decatur Recreation Center Solar Array ($90,000) (541301)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased electrical efficiencies at the facility
Parks & Recreation: Oakhurst Park Waterline Replacement ($22,000) (522201)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Parks & Recreation: Maverick Pickup Truck (1st of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: McKoy and Oakhurst Field Dugouts ($137,000) (541200)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Police: Admin Vehicle (3rd of 3 Lease Payments) ($9,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take Home Car Program Implementation (Multi-Year Financing - Phase 1)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take Home Car Program Implementation (Multi-Year Financing - Phase 2) ($415,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Camera Data Storage ($58,350) (522500)	Ongoing program – increase in staff efficiencies
Police: Automated License Plate Reader ($3,810) (4th of 5 Lease Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Electric Golf Cart ($10,000) (542200)	One-time cost – decrease in equipment rental fees
Police: Lexipol Software Implementation ($19,650) (531112)	One-time cost – recurring impact on operating budget due to annual maintenance fee but will result in increased in staff efficiencies
Public Works: Admin Vehicle (1st of 3 Lease Payments) ($12,750)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (5th of 10 Lease Payments) ($274,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2023-2024 HOST ITEMS	IMPACT ON OPERATING BUDGET
Cemetery: Loader Backhoe (1st of 5 Lease Payments) ($20,000) (542100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: Mobile Traffic Messaging Signs ($56,250) (531114)	One-time cost – recurring impact on operating budget due to device cellular service fees but it will result in increased community safety
Citywide: Electric Vehicle Charging Stations ($60,000) (542301)	Ongoing program – recurring impact on operating budget due to annual utility service fee but it will result in increased climate change mitigation strategies
Citywide: Sidewalk Construction and Repair ($200,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Traffic Calming Planning and Projects ($400,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
Fire: Helmet Replacement ($21,000) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Fire: Medical Supply Vending Cabinet ($19,500) (5311107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in community wellness
Fire: Virtual Reality Fire Extinguisher Training Unit ($11,700) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff wellness
Fire: Station Furniture Replacement ($16,500) (531113)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff wellness
Parks & Recreation: McKoy Park Skate Park ($165,000) (531114)	One-time cost – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: Tennis Court Resurfacing ($33,000) (531114)	One-time cost – decrease in annual maintenance costs associated with older equipment
Police: Taser trade-in and upgrade ($22,600) (1st of 5 Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Officer Safety Equipment ($29,000) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Police: SUV Weapons Storage Safes ($66,000) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Police: Flock Safety Cameras ($37,000) (5311014)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Server Replacement at PD for Camera System ($52,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee for camera system but it will result in increased staff and community efficiencies
Grounds Maintenance: Mini Excavator (1st of 5 Lease Payments) ($17,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Tractor (1st of 5 Lease Payments) ($10,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2024-2025 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Buildings Maintenance: Maverick Pickup Truck (1st of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Maverick Pickup Truck (1st of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: City Hall Outdoor LED Light Upgrade Project ($20,000) (522201)	One-time cost – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: City Hall Commission Room Carpet Replacement ($75,000) (522201)	One-time cost – nominal impact on operating budget
Community & Economic Development: Office Suite Furniture Replacement ($12,000) (531113)	One-time cost – decrease in annual maintenance costs associated with older equipment
Community & Economic Development: Building Official Vehicle (1st of 3 Lease Payments) ($20,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Safe Streets for All ($190,000) (521200)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Patching, Repair and Resurfacing/LMIG ($2,000,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Street Repairs ($75,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Swanton Way Pavement Failure ($100,000) (541400)	One-time cost – decrease in annual maintenance costs associated with older infrastructure
Fire: Replacement Quint Fire Engine (5th of 7 Lease Payments) ($179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Reserve Fire Engine Replacement (1990) (5th of 5 Lease Payments) ($42,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: SCBA Replacement (4th of 4 Lease Payments) ($53,430)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Portable Radio Replacement (4th of 5 Lease Payments) ($24,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Admin Vehicle (1st of 3 Lease Payments) ($15,730)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Inspector Vehicle (1st of 3 Lease Payments) ($22,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Rescue Vehicle (1st of 5 Lease Payments) ($32,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Turnout Gear ($120,000) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Fire: Fast Charger for Electric Vehicles ($100,000) (542301)	Ongoing program – recurring impact on operating budget due to annual utility service fee but it will result in increased climate change mitigation strategies
Grounds Maintenance: Zero-turn Mower ($14,500) (542100)	One-time cost – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Crew Truck (1st of 3 Lease Payments) ($21,700) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Hybrid Crew Truck with dump body (1st of 3 Lease Payments) ($25,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Motor Maintenance: Tire Changer ($11,400) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety

FY 2024-2025 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Parks & Recreation: Decatur Recreation Center Solar Array ($660,000) (541301)	Ongoing program – recurring impact on operating budget due to annual utility service fee but it will result in increased climate change mitigation strategies
Parks & Recreation: Maverick Pickup Truck (2nd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: McKoy Park Playground Accessibility Improvements ($185,000) (531114)	One-time cost – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: Playground Equipment Replacement ($15,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: Sand Volleyball Courts ($60,000) (531114)	One-time cost – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: Oakhurst Recreation Center & Park + Sugar Creek Master Plan ($100,000) (521200)	One-time cost – possible recurring impact on operating budget but it will result in increased staff and community efficiencies
Parks & Recreation: Facility Maintenance Needs ($250,000) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parking: Ford Maverick Truck with bed cover (1st of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take Home Car Program Implementation (Multi-Year Financing - Phase 1)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take Home Car Program Implementation (Multi-Year Financing - Phase 2)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take Home Car Program Implementation (Multi-Year Financing - Phase 3) ($530,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Camera Data Storage ($62,700) (522500)	Ongoing program – increase in staff efficiencies
Police: Automated License Plate Reader ($3,810) (5th of 5 Lease Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Protective Vests ($65,000) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Police: Police Department Solar Array and Vehicle Fast Charger ($1,000,000) (541301)	Ongoing program – recurring impact on operating budget due to annual utility service fee but it will result in increased climate change mitigation strategies
Public Works: Admin Vehicle (2nd of 3 Lease Payments) ($12,750)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Public Works: Assistant PW Director Vehicle (1st of 3 Lease Payments) ($17,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (5th of 10 Lease Payments) ($274,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Energy Manager Software ($20,000) (531112)	One-time cost – recurring impact on operating budget due to annual maintenance fee but will result in increased in staff efficiencies
Technology: City Hall Server Room HVAC Unit Replacement ($19,000) (522201)	One-time cost – decrease in annual maintenance costs associated with older equipment

FY 2024-2025 HOST ITEMS	IMPACT ON OPERATING BUDGET
Cemetery: Loader Backhoe (1st of 5 Lease Payments) ($20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: Electric Vehicle Charging Stations ($180,000) (542301)	Ongoing program – recurring impact on operating budget due to annual utility service fee but it will result in increased climate change mitigation strategies
Citywide: Sidewalk Construction and Repair ($200,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
Police: Taser trade-in and upgrade ($22,600) (2nd of 5 Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Mini Excavator (2nd of 5 Lease Payments) ($17,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Tractor (2nd of 5 Lease Payments) ($10,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment

SPLOST I FUND (320)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		SPLOST FUND ACTUAL 2019-20	SPLOST FUND ACTUAL 2020-21	SPLOST FUND ACTUAL 2021-22	SPLOST FUND ACTUAL 2022-23	SPLOST FUND ESTIMATE 2023-24	SPLOST FUND REVISED 2023-24	SPLOST FUND ESTIMATE 2024-25
	BEGINNING FUND BALANCE	*5,913,001*	*5,833,974*	*6,574,181*	*7,719,512*	*7,917,382*	*8,866,759*	*8,340,199*
	REVENUES							
313200	Special Purpose Local Option Sales Tax	3,154,048	3,546,903	4,050,173	4,247,516	2,679,900	3,145,000	0
361000	Interest	75,088	1,075	3,555	157,503	0	200,000	0
	Total Revenue	**3,229,136**	**3,547,978**	**4,053,728**	**4,405,019**	**2,679,900**	**3,345,000**	**0**
	EXPENDITURES							
522210	R&M Infrastructure	0	0	0	0	0	0	1,000,000
	Total Services	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**
	SUPPLIES							
531100	General Supplies & Materials	0	0	938	52	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**	**0**	**938**	**52**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541400	Infrastructure	123,891	80,202	54,903	404,861	6,025,000	980,000	3,800,000
	Total Capital Outlay	**123,891**	**80,202**	**54,903**	**404,861**	**6,025,000**	**980,000**	**3,800,000**
	DEBT SERVICE							
581100	Principal	838,000	860,000	884,000	907,000	932,000	932,000	0
582100	Interest	118,182	95,588	72,656	50,020	24,980	25,450	0
	Total Non-operating	**956,182**	**955,588**	**956,656**	**957,020**	**956,980**	**957,450**	**0**
	Total Expenditures	**1,080,072**	**1,035,790**	**1,012,497**	**1,361,933**	**6,981,980**	**1,937,450**	**4,800,000**
	OTHER USES							
611340	Transfer (to) from URA 2010 Debt Service	(747,710)	(668,428)	(630,420)	(632,160)	(632,920)	(663,180)	0
611345	Transfer (to) from URA 2013/2020 Debt Service	(1,480,380)	(1,103,554)	(1,265,480)	(1,263,680)	(1,270,930)	(1,270,930)	0
	Total Other Uses	**(2,228,090)**	**(1,771,981)**	**(1,895,900)**	**(1,895,840)**	**(1,903,850)**	**(1,934,110)**	**0**
	Ending Fund Balance	**5,833,974**	**6,574,181**	**7,719,512**	**8,866,759**	**1,711,452**	**8,340,199**	**3,540,199**

FY 2023-2024 CAPITAL ITEMS
South Columbia MUP Construction ($500,000) (541400)-2 Phases
W. Howard Avenue Traffic Calming/Railroad Crossing Improvements ($250,000) (541400)
Derrydown Way Sidewalks ($230,000) (541400)

FY 2024-2025 CAPITAL ITEMS
South Columbia MUP Construction ($800,000) (541400)-2 Phases
W. Howard Avenue Traffic Calming/Railroad Crossing Improvements ($2,500,000) (541400)
RAISE Grant Match ($1,000,000) (522210)
East Lake Drive and Parkwood Road Intersection Improvements ($500,000) (541400)

SPLOST II FUND (321)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		SPLOST FUND ESTIMATE 2023-24	SPLOST FUND REVISED 2023-24	SPLOST FUND ESTIMATE 2024-25
	BEGINNING FUND BALANCE		*0*	*975,000*
	REVENUES			
313200	Special Purpose Local Option Sales Tax	0	975,000	3,900,000
	Total Revenue	**0**	**975,000**	**3,900,000**
	EXPENDITURES			
521200	Professional Services	0	0	500,000
522500	Other Contractual Services	0	0	0
523600	Dues & Fees	0	0	0
	Total Services	**0**	**0**	**500,000**
	Total Supplies	**0**	**0**	**0**
	CAPITAL OUTLAY			
541200	Site Improvements	0	0	2,444,450
	Total Capital Outlay	**0**	**0**	**2,444,450**
	DEBT SERVICE			
581100	Principal	0	0	0
582100	Interest	0	0	0
584000	Cost of Issuance Long Term Debt	0	0	0
	Total Non-operating			
	Total Expenditures	**0**	**0**	**2,944,450**
	OTHER USES			
611340	Transfer (to) from URA 2010 Debt Service	0	0	(663,020)
611345	Transfer (to) from URA 2013/2020 Debt Service	0	0	(1,267,530)
	Total Other Uses			**(1,930,550)**
	Ending Fund Balance	**0**	**975,000**	**0**

FY 2024-2025 CAPITAL ITEMS
MARTA Plaza Improvements ($2,444,450) (541200)
N. Decatur Road Initial Phase ($500,000) (521200)

2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		URA 2010 BONDS FUND ACTUAL 2019-20	URA 2010 BONDS FUND ACTUAL 2020-21	URA 2010 BONDS FUND ACTUAL 2021-22	URA 2010/2020A BONDS FUND ACTUAL 2022-23	URA 2010/2020A BONDS FUND ESTIMATE 2023-24	URA 2010/2020A BONDS FUND REVISED 2023-24	URA 2010/2020A BONDS FUND ESTIMATE 2024-25
	BEGINNING FUND BALANCE	*277,202*	*276,374*	*368,081*	*428,739*	*428,739*	*488,415*	*488,315*
	REVENUES							
361000	Interest	0	0	90,996	90,023	0	0	0
381000	Rental Income	0	121,605	91,247	91,247	121,600	91,240	91,240
392200	Property Sale	0	0	0	0	0	0	0
393200	Federal Subsidy	283,903	212,555	0	0	0	0	0
389000	Miscellaneous	121,605	0	0	0	0	0	0
	Total Revenue	**405,508**	**334,160**	**182,243**	**181,270**	**121,600**	**91,240**	**91,240**
	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	405,000	440,000	395,273	385,000	405,000	405,000	425,000
582100	Interest-RZEDB Series A	697,122	404,000	356,731	291,850	272,600	272,600	252,350
581100	Principal-Series B	26,942	28,560	0	32,090	34,020	34,020	36,060
582100	Interest-Series B	24,981	48,332	0	44,815	42,900	42,900	40,850
584000	Cost of Issuance Long Term Debt	0	139,201	0	0	0		
	Total Non-operating	**1,154,045**	**1,060,092**	**752,004**	**753,754**	**754,520**	**754,520**	**754,260**
	Total Expenditures	**1,154,045**	**1,060,092**	**752,004**	**753,754**	**754,520**	**754,520**	**754,260**
	OTHER USES							
	Transfer from SPLOST Fund	747,710	668,428	630,420	632,160	632,920	663,180	663,020
393100	Proceeds from debt issuance series A	0	9,370,000	0	0	0	0	0
393400	Premium on Note	0	1,218,741	0	0	0	0	0
582120	Refunding Escrow	0	(10,439,530)	0	0	0	0	0
	Total Other Uses	**747,710**	**817,638**	**630,420**	**632,160**	**632,920**	**663,180**	**663,020**
	Ending Fund Balance	**276,374**	**368,081**	**428,739**	**488,415**	**428,739**	**488,315**	**488,315**

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		URA 2013 BONDS FUND ACTUAL 2019-20	URA 2013 BONDS FUND ACTUAL 2020-21	URA 2013 BONDS FUND ACTUAL 2021-22	URA 2013/2020 BONDS FUND ACTUAL 2022-23	URA 2013/2020 BONDS FUND ESTIMATE 2023-24	URA 2013/2020 BONDS FUND REVISED 2023-24	URA 2013/2020 BONDS FUND ESTIMATE 2024-2025
BEGINNING FUND BALANCE		*518,267*	*518,521*	*763,420*	*357,320*	*129,820*	*434,603*	*434,603*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	250	15	0	0	0	0	0
334100	Intergovernmental	403,175	380,901	362,815	362,665	367,020	367,020	363,620
	Total Revenue	**403,425**	**380,916**	**362,815**	**362,665**	**367,020**	**367,020**	**363,620**
	EXPENDITURES							
522201	R&M Bldg and Fixed Equipment	0	0	0	447	0	0	0
	Total Services	**0**	**0**	**0**	**447**	**0**	**0**	**0**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	0	0	13,202	3,043	0	0	0
	Total Supplies	**0**	**0**	**13,202**	**3,043**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541200	Site Improvements	0	0	0	0	0	0	0
541300	Buildings	0	4,954,310	0	0	0	0	0
541301	Building Improvements	0	0	58,931	159,372	0	0	0
542300	Furniture & Fixtures	0	0	0	93,818	0	0	0
	Total Capital Outlay	**0**	**4,954,310**	**58,931**	**253,190**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-Series 2013A	490,000	505,000	710,000	540,000	0	0	0
582100	Interest-Series 2013A	990,375	516,613	186,367	21,600	0	0	0
581100	Principal-Series 2013B	220,000	230,000	235,000	245,000	0	0	0
582100	Interest-Series 2013B	183,175	100,038	14,300	4,900	0	0	0
581100	Principal-Series 2020B-City	0	185,000	200,000	205,000	780,000	780,000	800,000
582100	Interest-Series 2020B-City	0	118,680	503,080	497,080	490,930	490,930	467,530
581100	Principal-Series 2020B-School	0	30,000	25,000	25,000	280,000	280,000	285,000
582100	Interest-Series 2020B-School	0	20,864	88,515	87,770	87,020	87,020	78,620
	Principal-Series 2020C	0	0	0	235,000	0	240,000	245,000
	Interest-Series 2020C	0	0	0	101,773	0	97,120	92,370
582120	Payment to Escrow Agent	0	25,687,899	0	0	0	0	0
584000	Cost of Issuance Long Term Debt	0	630,191	0	0	0	0	0
	Total Non-operating	**1,883,550**	**28,024,283**	**1,962,262**	**1,963,123**	**1,637,950**	**1,975,070**	**1,968,520**
	Total Expenditures	**1,883,550**	**32,978,593**	**2,034,395**	**2,219,803**	**1,637,950**	**1,975,070**	**1,968,520**
	OTHER USES							
	Transfer from (to) Capital Improvements Fund	0	0	0	670,740	0	337,120	337,120
	Transfer from SPLOST Fund	1,480,380	1,103,554	1,265,480	1,263,680	1,270,930	1,270,930	1,267,530
393100	Proceeds from debt issuance series 2013A	0	30,750,000	0	0	0	0	0
	Premium on Note	0	989,022	0	0	0	0	0
393100	Proceeds from debt issuance series 2013B	0	0	0	0	0	0	0
	Total Other Uses	**1,480,380**	**32,842,576**	**1,265,480**	**1,934,420**	**1,270,930**	**1,608,050**	**1,604,650**
	Ending Fund Balance	**518,521**	**763,420**	**357,320**	**434,603**	**129,820**	**434,603**	**434,353**

Capital Projects Fund - Cemetery Capital Improvement (355)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

	CEMETERY CAP. IMP. FUND ACTUAL 2019-2020	CEMETERY CAP. IMP. FUND ACTUAL 2020-2021	CEMETERY CAP. IMP. FUND ACTUAL 2021-2022	CEMETERY CAP. IMP. FUND ACTUAL 2022-23	CEMETERY CAP. IMP. FUND ESTIMATE 2023-24	CEMETERY CAP. IMP. FUND REVISED 2023-24	CEMETERY CAP. IMP. FUND ESTIMATE 2024-25
BEGINNING FUND BALANCE	*143,914*	*129,549*	*123,729*	*107,923*	*72,923*	*71,616*	*49,716*
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	41,400	37,100	54,950	26,800	30,000	25,600	30,000
State Grants	0	0	0	0	0	0	0
Loss Reimbursement	0	0	6,750	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Gifts and Contributions	0	5,000	0	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	0	0	50,000	0	20,000
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	25,765	17,920	47,505	33,107	20,000	17,500	20,000
Claims, Losses	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**25,765**	**17,920**	**47,505**	**33,107**	**70,000**	**17,500**	**40,000**
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	(14,365)	(5,820)	(15,806)	(36,307)	(70,000)	(21,900)	(40,000)
ENDING FUND BALANCE	**129,549**	**123,729**	**107,923**	**71,616**	**2,923**	**49,716**	**9,716**

FY 2023-2024 CAPITAL ITEMS
Cemetery: Landscape Maintenance $17,500

FY 2024-2025 CAPITAL ITEMS
Cemetery: Entrance Improvements $20,000
Cemetery: Landscape Maintenance $20,000

Public Facilities Authority Fund (344)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		PFA 2017 BONDS FUND ACTUAL 2019-20	PFA 2017 BONDS FUND ACTUAL 2020-21	PFA 2017/2022 BONDS FUND ACTUAL 2021-22	PFA 2017/2022 BONDS FUND ACTUAL 2022-23	PFA 2017/2022 BONDS FUND ESTIMATE 2023-24	PFA 2017/2022 BONDS FUND REVISED 2023-24	PFA 2017/2022 BONDS FUND ESTIMATE 2024-25
	BEGINNING FUND BALANCE	*1,613,376*	*1,729,625*	*1,669,082*	*1,392,460*	*935,560*	*1,212,717*	*754,199*
	REVENUES							
361000	Interest	8,677	1,191	1,439	14,263	0	19,000	0
334100	Intergovernmental	0	0	22,050	50,053	209,000	36,500	209,000
334101	Intergovernmental-CSD Track	0	0	0	0	0	1,750,000	1,750,000
381000	Use of Property/Rent	55,691	41,097	0	0	0	0	0
383010	Insurance Reimbursement	118,925	0	0	0	0	0	0
389000	Miscellaneous	0	0	0	46,635	0	0	0
	Total Revenue	**215,293**	**42,287**	**23,489**	**110,950**	**209,000**	**1,805,500**	**1,959,000**
	EXPENDITURES							
521200	Professional Services	11,678	18,000	4,017	0	140,000	110,000	50,000
522201	R&M Bldg and Fixed Equipment	160,207	20,197	94,238	0	75,000	75,000	85,000
522500	Other Contractual Services	27,000	174,864	161,073	71,168	71,000	74,500	43,000
523300	Advertising	0	160	0	90	0	0	0
523911	Bank Charges	75	261.23	393	11	500	150	150
	Total Services	**198,959**	**213,482**	**259,720**	**71,269**	**286,500**	**259,650**	**303,150**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	0	0	5,509	0	0	0	0
531107	Specialized Departmental Supplies	8,745	6,600	0	0	0	0	0
531114	Outdoor Furn and Equipment	0	0	0	0	30,000	82,100	0
	Total Supplies	**12,475**	**6,600**	**5,509**	**0**	**30,000**	**82,100**	**0**
	CAPITAL OUTLAY							
541100	Sites	0	0	0	0	0	0	0
541200	Site Improvements-Invasive Removal	8,500	9,932	131,498	245,536	200,000	200,000	200,000
541200	Site Improvements-Track and Field		0	0	0	0	3,500,000	3,449,950
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	0	54,518	81,837	247,843	209,000	80,000	349,000
	Total Capital Outlay	**69,063**	**64,450**	**213,335**	**493,378**	**409,000**	**3,780,000**	**3,998,950**
	DEBT SERVICE							
581100	Principal-Series 2017/2022 and Housing Bond	908,939	944,146	984,443	1,159,830	1,045,310	1,045,310	1,060,900
582100	Interest-Series 2017/2022 and Housing Bond	1,159,608	1,124,151	1,087,104	866,268	982,470	982,470	964,000
582120	Debt Escrow	0	0	27,521,346	0	0	0	0
584000	Cost of Issuance Long Term Debt	0	0	458,281	0	0	0	0
	Total Non-operating	**2,068,547**	**2,068,297**	**30,051,174**	**2,026,098**	**2,027,780**	**2,027,780**	**2,024,900**
	Total Expenditures	**2,349,044**	**2,352,830**	**30,529,739**	**2,590,745**	**2,753,280**	**6,149,530**	**6,327,000**
	OTHER USES							
	from (to) ARPA Fund	0	0	0	50,053	0	1,750,000	1,699,950
	Transfer from (to) Capital Improvements Fund	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,300,000
392200	Proceeds from Sale of Fixed Assets	0	0	4,060,000	0	0	0	0
393100	Loan Proceeds	0	0	21,855,000	0	0	0	0
393400	Premium on Note	0	0	2,064,627	0	0	0	0
	Total Other Uses	**2,250,000**	**2,250,000**	**30,229,627**	**2,300,053**	**2,250,000**	**4,000,000**	**3,999,950**
	Ending Fund Balance	**1,729,625**	**1,669,082**	**1,392,460**	**1,212,717**	**641,280**	**868,687**	**386,149**
	Restricted-Grant	791,500	781,568	650,069	404,534	250,069	204,534	50,069
	Restricted-Other	938,125	887,515	742,391	808,184	391,211	664,154	336,080

FY 2023-2024 CAPITAL ITEMS

Wayfinding Signs Phase I ($73,000) (531114)
Legacy Park Playground Repairs ($9,100) (531114)
Invasives Removal ($200,000) (541200) (Grant)
Legacy Park Track & Field ($3,500,000) (541200)
Industrial Kitchen Upgrade ($80,000) (541301) (Cap Account)
Legacy Park Parking & Circulation Plan ($70,000) (521200) (Cap Account)
Administration Building Window Replacement & Repair ($15,000) (522201)
Roof Replacement-406 S. Columbia ($27,000) (522201)
Nickerson ADA Compliance Upgrades ($25,000) (522201)

FY 2024-2025 CAPITAL ITEMS

Invasives Removal ($200,000) (541200) (Grant)
Legacy Park Track & Field ($3,449,950) (541200)
Creative Village at Legacy Park ($209,000) (541301)
Ison Cottage Repairs ($80,000) (541301) (Cap Account)
Hyatt Door Access Controls ($10,000) (522201)
Sam Bell Cottage Repairs ($60,000) (541301)
North Driveway Repair and Paving ($125,000) (522210)

Tax Allocation District Fund (370)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		TAX ALLOCATION DISTRICT FUND ACTUAL 2020-21	TAX ALLOCATION DISTRICT FUND ACTUAL 2021-22	TAX ALLOCATION DISTRICT FUND ACTUAL 2022-23	TAX ALLOCATION DISTRICT FUND ESTIMATE 2023-24	TAX ALLOCATION DISTRICT FUND REVISED 2023-24	TAX ALLOCATION DISTRICT FUND ESTIMATE 2024-2025
	BEGINNING FUNDBALANCE	*0*	*916,250*	*1,478,990*	*2,094,970*	*2,094,970*	*2,351,990*
	REVENUES						
334100	Intergovernmental	0	48,740	21,130	22,190	23,150	24,300
	Total Revenue	**0**	**48,740**	**21,130**	**22,190**	**23,150**	**24,300**
	EXPENDITURES						
	Total Services	**0**	**0**	**0**	**0**	**0**	**0**
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY						
541200	Site Improvements	0	0	0	438,100	438,100	428,140
542301	Outdoor Furniture & Equipment	0	0	0	0	0	100,000
	Total Capital Outlay	**0**	**0**	**0**	**438,100**	**438,100**	**528,140**
	DEBT SERVICE						
581100	Principal	0	0	0	0	0	0
582100	Interest	0	0	0	0	0	0
584000	Cost of Issuance Long Term Debt	0	0	0	0	0	0
	Total Non-operating	**0**	**0**	**0**	**0**	**0**	**0**
	Total Expenditures	**0**	**0**	**0**	**438,100**	**438,100**	**528,140**
	OTHER USES						
	Transfer from (to) General Fund	723,000	408,000	467,480	490,850	528,550	555,000
	Transfer from (to) Capital Imp Fund	162,510	106,000	127,370	133,740	143,420	150,590
	Transfer from (to) DDA Fund	30,740	0	0	0	0	0
	Total Other Uses	**916,250**	**514,000**	**594,850**	**624,590**	**671,970**	**705,590**
	Ending Fund Balance	**916,250**	**1,478,990**	**2,094,970**	**2,303,650**	**2,351,990**	**2,553,740**

FISCAL YEAR 2024-2025

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 DeKalb County's first Special Purpose Local Option Sales Tax (SPLOST) which increased the countywide sales tax by one cent. The SPLOST proceeds replace the funding the City previously received from HOST. SPLOST I is anticipated to provide around $22,500,000 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. The final debt service payment for the general obligation SPLOST bonds was completed in April 2024.

SPLOST II was approved by referendum in November 2023 which allows the tax to continue for another six years starting April 2024. SPLOST II is expected to generate approximately $30,529,000 over the 72-month term. Just over $12,000,000 is committed to debt service as in prior years and the balance will be spent on transportation, cultural and/or recreational facilities.

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, 2023, the City had approximately $175,250,000 in debt outstanding. This is a decrease from the prior year's outstanding debt of approximately $177,662,000. This includes $96,165,000 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

City Direct Debt

as of June 30, 2023

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

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

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

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

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

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

Under state law, the City's outstanding general obligation debt should not exceed 10% of total assessed property value. As of June 30, 2023, the City's general obligation debt equaled 2.9% of total assessed property value which remains within the legal debt limit.

Debt Refinancing

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

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

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

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

Schedule of Debt Service Payments

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

2024-2025 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	9,880	185,000	195,000	2026
General Obligation Bonds (2007/15) (Debt Service Fund)	879,381	1,200,000	21,975,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,088,318	2,115,000	58,450,000	2042
Urban Redevelopment Agency Revenue Bonds (2010/2020A URA Fund)	293,200	461,056	7,994,754	2038
Urban Redevelopment Agency Revenue Bonds (2013/2020B URA Fund)	546,145	1,085,000	22,435,000	2044
Urban Redevelopment Agency Revenue Bonds (2020C Capital Fund)	92,365	245,000	4,590,000	2040
Public Facilities Authority GEFA Loan (PFA Fund)	156,695	330,883	9,037,656	2047
Public Facilities AuthorityRevenue Bonds (2022) (PFA Fund)	761,750	0	21,855,000	2047
Housing Authority Revenue Bond (2022)	45,375	730,000	1,770,000	2028

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)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

	DEBT SVC FUND ACTUAL 2019-20	DEBT SVC FUND ACTUAL 2020-21	DEBT SVC FUND ACTUAL 2021-22	DEBT SVC FUND ACTUAL 2022-23	DEBT SVC FUND ESTIMATE 2023-24	DEBT SVC FUND REVISED 2023-24	DEBT SVC FUND ESTIMATE 2024-25
BEGINNING FUND BALANCE	*4,254,832*	*4,287,375*	*4,768,286*	*4,973,177*	*4,740,387*	*4,738,496*	*4,621,156*
REVENUES							
Taxes-Conference Center							
Taxes-GO Bond (2007/2015)	1,875,632	2,129,874	2,151,324	2,038,050	2,070,000	2,114,600	2,110,000
Taxes-School GO Bond (2016)	3,885,237	4,182,764	3,995,316	3,784,950	3,930,000	3,932,400	4,020,000
EXPENDITURES							
GO Bond Principal (2007/2015)	905,000	955,000	1,005,000	1,060,000	1,110,000	1,110,000	1,200,000
School GO Bond Principal (2016)	1,300,000	1,440,000	1,595,000	1,760,000	1,930,000	1,930,000	2,115,000
GO Bond Interest (2007/2015)	1,013,381	995,300	976,181	956,081	934,890	934,890	879,390
School GO Bond Interest (2016)	2,509,944	2,441,425	2,365,569	2,281,599	2,189,450	2,189,450	2,088,320
Total Expenditures	**5,728,325**	**5,831,725**	**5,941,750**	**6,057,681**	**6,164,340**	**6,164,340**	**6,282,710**
To Fund Balance	**32,544**	**480,913**	**204,891**	**(234,680)**	**(164,340)**	**(117,340)**	**(152,710)**
ENDING FUND BALANCE	**4,287,375**	**4,768,288**	**4,973,177**	**4,738,496**	**4,576,047**	**4,621,156**	**4,468,446**
School Sales Tax Reserve	(220)	(220)	(220)	(220)	(220)	(220)	(220)
City GO Debt Service Reserve	968,208	1,147,782	1,317,925	1,339,894	1,351,945	1,409,604	1,440,214



City of Decatur®

Other Funds

Budget FY 2024-2025

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

REVISED 2023-2024 and ADOPTED 2024-2025 BUDGET ESTIMATES

2024 Citizen Satisfaction Survey* responses:

Housing Unit types
Single-family detached: 83%
Building with 2+ apartments or condos: 16%
Other: 1%

Housing Tenure (Rent/Own)
Rented: 7%
Owned: 93%

Monthly Housing Cost
Less than $600: 5%
$600 to $999: 7%
$1,000 to $1,499: 12%
$1,500 to $2,499: 21%
$2,500 or more: 53%

Presence of Children in Household
No: 72%
Yes: 28%

Presence of Older Adults in Household
No: 65%
Yes: 35%

Gender
Female: 66%
Male: 32%
Identify in another way: 1%

Age
25 to 34 years:6%
35 to 44 years: 16%
45 to 54 years: 26%
55 to 64 years: 18%
65 to 74 years: 22%
75 years or older: 12%

Race*
American Indian or Native American: 1%
Asian, Asian Indian or Pacific Islander: 1%
Black or African American: 3%
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.*

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		E-911 FUND ACTUAL 2019-2020	E-911 FUND ACTUAL 2020-2021	E-911 FUND ACTUAL 2021-2022	E-911 FUND ACTUAL 2022-2023	E-911 FUND ESTIMATE 2023-2024	E-911 FUND REVISED 2023-2024	E-911 FUND ESTIMATE 2024-2025
BEGINNING FUND BALANCE		*526,073*	*552,713*	*546,187*	*573,117*	*367,557*	*720,682*	486,422
REVENUES								
342500	E911 Phone Line Fees	83,572	130,888	123,676	132,493	525,000	525,000	550,000
342550	E911 Wireless Fees	410,257	393,630	388,160	496,851	0	0	0
313900	E911 Prepaid Wireless Distribution	87,532	102,626	110,992	80,567	105,000	105,000	105,000
TOTAL REVENUES		**581,361**	**627,144**	**622,827**	**709,911**	**630,000**	**630,000**	**655,000**
PERSONNEL SERVICES								
511100	Regular Salaries & Wages	504,576	540,608	491,591	462,401	620,600	500,000	702,000
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	81,424	67,535	88,314	105,988	92,000	112,000	92,000
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	125,772	170,585	163,200	157,769	217,200	202,500	224,150
512200	Social Security (FICA)	34,880	35,953	34,539	33,128	44,200	41,000	50,000
512300	Medicare	8,157	8,432	7,977	7,787	10,400	10,000	12,000
512400	Retirement Contributions	41,575	39,953	41,393	37,831	57,750	52,000	66,500
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0
512600	Unemployment Insurance	0	0	0	0	910	910	910
512700	Workers Compensation	14,827	7,214	15,105	11,779	15,250	15,250	15,250
TOTAL PERSONNEL SERVICES		**811,211**	**870,281**	**842,119**	**816,684**	**1,058,310**	**933,660**	**1,162,810**
OTHER SERVICES AND CHARGES								
521200	Professional Services	65,003	66,102	72,840	49,358	84,700	84,700	97,700
521310	Wireless Collection Fees	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	500	500	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	2,300	2,300	2,300
522202	Repair and Maint-Communication Equip	13,144	23,973	16,700	11,378	29,500	26,500	29,500
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	4,020	0	0	400	400	400
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	144,050	144,050	144,050
523101	Insurance-Awards	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	100	100	100
523400	Printing and Binding	0	0	0	0	0	0	0
523600	Dues and Fees	0	384	640	25	1,200	1,200	1,200
523700	Education and Training	1,817	3,713	6,281	4,613	13,000	7,000	13,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES		**79,963**	**98,192**	**96,461**	**65,373**	**275,750**	**266,750**	**288,750**

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

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

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		E-911 FUND ACTUAL 2019-2020	E-911 FUND ACTUAL 2020-2021	E-911 FUND ACTUAL 2021-2022	E-911 FUND ACTUAL 2022-2023	E-911 FUND ESTIMATE 2023-2024	E-911 FUND REVISED 2023-2024	E-911 FUND ESTIMATE 2024-2025
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	450	0	0	0	500	500	0
531102	Supplies-Janitorial	0	0	0	0	0	0	500
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	444	521	45	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	941	0	500	1,618	2,000	2,000	3,600
531111	Computer Equipment	7,256	0	1,098	1,000	2,100	2,100	2,100
531112	Computer Software	4,900	14,700	4,900	660	11,000	0	11,000
531113	Office Equipment and Furniture	0	0	248	0	8,500	8,500	1,000
531400	Books and Periodicals	0	0	0	0	250	250	250
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	0	0
531700	Uniforms and Protective Equipment	0	53	0	0	0	0	0
TOTAL SUPPLIES		**13,547**	**15,197**	**7,317**	**3,323**	**24,850**	**13,850**	**18,950**
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**	**0**	**0**
581200	Lease Payment	0	0	0	22,954	0	0	0
582200	Interest	0	0	0	4,013	0	0	0
TOTAL DIVISION EXPENDITURES		**904,721**	**983,670**	**945,897**	**912,347**	**1,358,910**	**1,214,260**	**1,470,510**
	Proceeds from Capital Leases							
391100	Transfers in From Wireless Reserve	350,000	350,000	350,000	350,000	425,000	350,000	350,000
	Excess (deficiency) of revenues	26,640	(6,525)	26,930	147,565	(303,910)	(234,260)	(465,510)
ENDING FUND BALANCE		**552,713**	**546,187**	**573,117**	**720,682**	**63,647**	**486,422**	**20,912**

SOLID WASTE ENTERPRISE FUND (540-4520)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2019-20	SOLID WASTE FUND ACTUAL 2020-21	SOLID WASTE FUND ACTUAL 2021-22	SOLID WASTE FUND ACTUAL 2022-23	SOLID WASTE FUND ESTIMATE 2023-24	SOLID WASTE FUND REVISED 2023-24	SOLID WASTE FUND ESTIMATE 2024-25
	Beginning Fund Balance	*1,032,603*	*1,273,340*	*1,552,434*	*1,645,828*	*1,300,218*	*1,406,773*	*1,060,783*
	REVENUES							
311193	Payment in Lieu of Taxes - DHA	60,559	0	0	0	0	0	0
313010	General Sales and Use Tax	31	3	7	29	0	0	0
334110	Intergovernmental-Federal/State	0	0	0	0	170,000	0	170,000
344000	Sanitiation - Commercial	435,733	438,931	405,736	459,297	0	0	0
344121	2011 and Prior Years Sanitation Fees	300	(3,454)	(600)	0	0	0	0
344122	2012 Sanitation Fees	0	0	3,536	0	0	0	0
344127	2017 Sanitation Fees	(278)	0	0	0	0	0	0
344128	2018 Sanitation Fees	3,464	(754)	0	0	0	0	0
344129	2019 Sanitation Fees	80,332	3,799	0	0	0	0	0
344110	2020 Sanitation Fees	1,802,118	144,435	9,312	600	0	0	0
344111	2021 Sanitation Fees	0	1,797,670	97,268	2,860	0	0	0
344112	2022 Sanitation Fees	0	300	1,871,671	92,096	3,000	5,000	0
344113	2023 Sanitation Fees	0	0	0	1,820,315	210,000	150,000	5,000
344114	2024 Sanitation Fees	0	0	0	0	2,278,000	2,304,000	150,000
344115	2025 Sanitation Fees							2,304,000
	TOTAL FEE REVENUE	**2,382,259**	**2,380,930**	**2,386,929**	**2,375,197**	**2,661,000**	**2,459,000**	**2,629,000**
344150-344157	Solid Waste Bag Sales	474,687	486,259	494,013	504,682	478,000	500,000	500,000
344160	Recycling Income-Sanitation	9,974	21,975	14,170	6,688	5,000	13,000	12,000
344190	Other Revenues-Sanitation	250	960	0	100	100	1,300	1,300
383010	Insurance Reimbursement	33,950	0	0	0	0	0	0
392100	Sale of Fixed Assets	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,901,119**	**2,890,663**	**2,895,112**	**2,886,667**	**3,144,100**	**2,973,300**	**3,142,300**
	EXPENDITURES							
511100	Regular Salaries & Wages	794,362	868,355	783,439	784,123	909,000	923,000	1,021,500
511200	Temp Salaries and Wages	24,649	26,094	14,830	28,922	35,000	35,000	35,000
511300	Overtime Wages	77,903	91,980	137,563	202,039	75,000	150,000	75,000
512100	Employer Group Insurance	237,647	248,784	266,161	257,975	317,550	311,750	327,500
512200	Social Security (FICA)	51,982	57,290	54,646	65,246	63,200	70,000	70,500
512300	Medicare	12,157	13,468	12,562	15,126	14,850	16,500	16,500
512400	Retirement Contributions	174,890	2,853	49,344	190,871	84,550	84,550	97,150
512401	GASB 68 Pension Expense	63,335	12,394	70,927	0	0	0	0
512403	HSA Contributions - Employer Provided	0	0	0	0	0	3,750	0
512600	Unemployment Insurance	0	0	0	0	1,330	1,330	1,330
512700	Workers Compensation	22,744	12,592	25,096	19,571	26,500	26,500	26,500
	TOTAL PERSONNEL SERVICES	**1,459,671**	**1,333,809**	**1,414,569**	**1,563,873**	**1,526,980**	**1,622,380**	**1,670,980**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	6,044	6,190	6,985	2,185	8,500	8,500	43,500
522110	Solid Waste Disposal	329,804	431,405	344,464	361,519	380,000	320,000	380,000
522115	Recycling Services	0	0	63,034	81,980	154,000	100,000	154,000
522201	Repair and Maint-Bldg and Fixed Equipment	313	0	0	375	0	0	0
522202	Repair and Maint-Communication Equip	429	0	0	0	600	600	600
522205	Repair and Maint-Office Equipment	0	0	0	0	100	100	100
522206	Repair and Maint-Vehicles-Outside Labor	74,010	63,486	45,597	85,308	60,000	60,000	60,000
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	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	56,088	0	74	4,950	1,500	1,500	1,500
523101	Insurance-Awards	0	16,172	0	830	5,000	5,000	5,000
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	14	0	0	0	0	0	0
523202	Telephone	2,465	2,626	3,401	2,443	2,600	2,600	2,600
523300	Advertising	60	0	0	0	240	240	240
523400	Printing and Binding	684	0	319	0	5,000	5,000	5,000
523600	Dues and Fees	170	215	220	225	1,600	1,600	1,600
523700	Education and Training	1,206	0	0	6,083	12,000	11,000	12,000
523701	Business Meetings	0	0	0	314	3,700	3,700	3,700
523800	Licenses	850	800	1,083	0	880	1,880	1,200
523911	Bank Charges	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**472,136**	**520,895**	**465,175**	**546,212**	**636,120**	**522,120**	**671,440**

SOLID WASTE ENTERPRISE FUND (540-4520) continued ►

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

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2019-20	SOLID WASTE FUND ACTUAL 2020-21	SOLID WASTE FUND ACTUAL 2021-22	SOLID WASTE FUND ACTUAL 2022-23	SOLID WASTE FUND ESTIMATE 2023-24	SOLID WASTE FUND REVISED 2023-24	SOLID WASTE FUND ESTIMATE 2024-25
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	781	702	1,124	165	6,300	6,300	6,300
531106	Supplies-Pesticides and Herbicides	0	30	0	0	300	300	300
531107	Supplies-Specialized Dept	15,746	9,428	17,349	2,971	76,000	50,000	50,000
531108	Supplies-Tires and Batteries	22,746	20,777	23,838	21,945	46,500	45,000	46,500
531109	Supplies-Vehicles and Equipment	94,291	40,968	52,519	102,550	48,000	74,000	48,000
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	0	1,085	0	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531115	Supplies - Batteries	860	282	495	1,073	1,500	3,000	1,500
531270	Gasoline	53,006	54,572	92,562	96,802	73,000	73,000	73,000
531300	Food-Subsistence and Support	539	244	1,724	2,622	2,200	2,200	2,200
531400	Books and Periodicals	0	0	0	0	100	100	100
531501	8 Gallon Refuse Bags	22,597	23,184	28,928	31,350	24,000	24,000	24,000
531502	15 Gallon Refuse Bags	29,984	35,814	53,664	78,810	55,000	55,000	55,000
531503	33 Gallon Refuse Bags	44,546	23,333	42,607	66,527	48,000	48,000	48,000
531600	Small Equipment	166	0	120	24	1,100	1,100	1,100
531700	Uniforms and Protective Equipment	12,563	11,305	11,993	16,894	10,000	10,000	10,000
	TOTAL SUPPLIES	**297,824**	**221,723**	**326,923**	**421,731**	**392,000**	**392,000**	**366,000**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	251,399	119,800	0	261,241	130,000	0	570,000
	TOTAL CAPITAL OUTLAY	**251,399**	**119,800**	**0**	**261,241**	**130,000**	**0**	**570,000**
	TOTAL OPERATING EXPENSES	**2,481,031**	**2,196,227**	**2,206,667**	**2,793,057**	**2,685,100**	**2,536,500**	**3,278,420**
	NON-OPERATING EXPENSES							
561000	Depreciation	195,699	208,433	199,215	252,011	215,000	250,000	250,000
512850	Annual OPEB Cost	0	0	0	0	0	0	0
551540	Indirect Costs	231,440	275,880	367,180	361,213	436,600	478,460	525,100
574000	Bad Debt Expense	(7,914)	41,564	21,745	(24,675)	0	0	0
581200	Principal-Capital Leases	0	60,991	0	65,779	52,380	52,380	203,000
582200	Interest-Capital Leases	11,525	9,264	6,916	5,358	1,950	1,950	10,000
	TOTAL NON-OPERATING EXPENSES	**430,751**	**596,133**	**595,056**	**659,685**	**705,930**	**782,790**	**988,100**
	TOTAL EXPENSES	**2,911,781**	**2,792,360**	**2,801,723**	**3,452,741**	**3,391,030**	**3,319,290**	**4,266,520**
	NON-OPERATING REVENUE							
982300	Capital Outlay to Balance Sheet	251,399	119,800	0	327,019	130,000	0	570,000
	TOTAL NON-OPERATING REVENUE	**251,399**	**180,791**	**0**	**327,019**	**130,000**	**0**	**773,000**
	TOTAL DIVISION	**2,660,382**	**2,611,569**	**2,801,723**	**3,125,722**	**3,261,030**	**3,319,290**	**3,493,520**
	Retained Earnings	**240,737**	**279,094**	**93,389**	**(239,055)**	**(116,930)**	**(345,990)**	**(351,220)**
	Accumulated Retained Earnings	**1,273,340**	**1,552,434**	**1,645,828**	**1,406,773**	**1,183,288**	**1,060,783**	**709,563**

FY 2023-2024 CAPITAL ITEMS

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

FY 2024-2025 CAPITAL ITEMS

Solid Waste: Updated Waste Characterization Study ($35,000) (521200)
Solid Waste: Kubota Residential Collection Vehicles (4) (4th of 4 Lease Payments) ($30,000)
Solid Waste: 2022 Rear Loader for Residential Solid Waste Collection (2nd of 5 Lease Payments) ($52,200)
Solid Waste: Refurbished Street Sweeper (2nd of 5 Lease Payments) ($30,000)
Solid Waste: Compost Collection Vehicle ($130,000) (542200)
Solid Waste: 2024 High-Compaction Rear Loader for Residential Sold Waste Collection (1st of 5 Lease Payments) ($76,000) (542200)
Solid Waste: 2024 EV Pickup Truck (1st of 4 Lease Payments) ($15,000) (542200)

STORM WATER UTILITY FUND (505)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		STORM WATER UTILITY FUND ACTUAL 2019-20	STORM WATER UTILITY FUND ACTUAL 2020-21	STORM WATER UTILITY FUND ACTUAL 2021-22	STORM WATER UTILITY FUND ACTUAL 2022-23	STORM WATER UTILITY FUND ESTIMATE 2023-24	STORM WATER UTILITY FUND REVISED 2023-24	STORM WATER UTILITY FUND ESTIMATE 2024-25
	BEGINNING FUND BALANCE	*15,788,108*	*17,155,160*	*17,868,194*	*19,790,295*	*21,234,475*	*21,687,036*	*23,998,686*
	REVENUES							
334110	Intergovernmental Revenue	0	0	0	0	388,950	388,950	350,000
344142	Storm Water Utility Fees-2012	0	0	0	1,719	0	0	0
344143	Storm Water Utility Fees-2013	0	0	0	(114)	0	0	0
344148	Storm Water Utility Fees-2018	2,451	5,800	0	0	0	0	0
344149	Storm Water Utility Fees-2019	62,323	2,365	17	0	0	0	0
344260	Storm Water Utility Fees-2020	1,329,437	281,261	10,839	364	0	0	0
344261	Storm Water Utility Fees-2021	0	1,633,557	276,702	14,103	0	0	0
344262	Storm Water Utility Fees-2022	0	0	2,869,343	241,302	0	5,000	0
344263	Storm Water Utility Fees-2023	0	0	0	3,234,193	100,000	300,000	5,000
344264	Storm Water Utility Fees-2024	0	0	0	0	3,245,500	3,263,000	200,000
344265	Storm Water Utility Fees-2025	0	0	0	0	0	0	3,263,000
344166	Regional Stormwater Facility Fees	0	0	77,133	48,000	0	0	0
	TOTAL REVENUES	**1,394,511**	**1,927,323**	**3,233,668**	**3,539,567**	**3,734,450**	**4,593,950**	**3,818,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	140,613	152,450	108,864	177,414	201,500	202,000	221,500
511200	Temp Salaries and Wages	1,610	0	0	0	0	0	0
511300	Overtime Wages	3,766	6,199	3,274	4,283	6,500	7,500	6,500
512100	Employer Group Insurance	56,276	77,047	73,558	65,995	83,400	78,250	86,000
512200	Social Security (FICA)	8,973	9,633	7,076	10,990	12,900	13,500	14,150
512300	Medicare	2,099	2,270	1,625	2,529	3,000	3,200	3,500
512400	Retirement Contributions	12,331	(24,690)	11,934	61,436	18,780	20,500	21,150
512401	GASB 68 Pension Expense	(16,590)	10,912	0	0	0	0	0
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0
512600	Unemployment Insurance	0	0	0	0	350	350	350
512700	Workers Compensation	11,474	6,296	10,991	8,571	11,750	11,750	11,750
	TOTAL PERSONNEL SERVICES	**220,552**	**240,116**	**217,321**	**331,218**	**338,180**	**337,050**	**364,900**
521200	Professional Services	281,009	109,051	23,389	29,913	650,000	650,000	1,370,000
522204	Repair and Maintenance-Machines and Tools	0	40	281	102	2,000	2,000	2,000
522205	Repair and Maintenance-Office Equipment	0	0	0	0	0	0	0
522206	Repair and Maintenance-Vehicles	3,497	2,112	0	948	2,000	2,000	2,000
522210	Repair and Maintenance - Infrastructure	1,095	46,848	154,511	298,438	200,000	200,000	200,000
522320	Rental of Equipment and Vehicles	1,559	0	0	0	3,000	3,000	3,000
522500	Contractual Services	3,365	912	19,197	26,220	50,000	50,000	50,000
523201	Postage	46	0	0	0	30	30	30
523202	Telephone	1,065	1,120	1,118	1,118	1,400	1,400	1,400
523300	Advertising	60	0	0	660	200	200	200
523400	Printing	763	607	0	0	500	500	500
523450	Signs	0	0	0	0	2,000	2,000	2,000
523600	Dues and Fees	570	175	1,230	585	600	600	600
523700	Education and Training	87	0	4,050	145	6,000	6,000	6,000
523701	Business Meetings	0	0	0	314	0	0	0
523800	Licenses	0	50	150	0	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**293,116**	**160,916**	**203,926**	**358,443**	**917,930**	**917,930**	**1,637,930**

STORM WATER UTILITY FUND (505) continued ►

STORM WATER UTILITY FUND (505) *CONTINUED*

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		STORM WATER UTILITY FUND ACTUAL 2019-20	STORM WATER UTILITY FUND ACTUAL 2020-21	STORM WATER UTILITY FUND ACTUAL 2021-22	STORM WATER UTILITY FUND ACTUAL 2022-23	STORM WATER UTILITY FUND ESTIMATE 2023-24	STORM WATER UTILITY FUND REVISED 2023-24	STORM WATER UTILITY FUND ESTIMATE 2024-25
531102	Janitorial & Cleaning Supplies	12	8	11	6	150	150	150
531103	Landscape Maintenance Supplies	0	0	0	0	0	0	0
531105	Office Supplies	50	30	95	0	250	250	250
531106	Pesticides, Herbicides, Chemicals	0	0	0	0	0	0	0
531107	Specialized Dept Supplies	2,380	6,769	4,240	4,958	15,000	15,000	15,000
531108	Tires and Batteries	349	1,760	237	260	2,000	2,000	2,000
531109	Vehicle and Equipment Maint Supplies	2,151	525	1,017	3,378	4,000	4,000	4,000
531110	Communications Equipment	8	0	33	0	100	100	100
531113	Office Equipment and Furniture	114	0	0	0	100	100	100
531115	Batteries	0	270	115	112	200	200	200
531270	Gasoline	4,945	8,287	9,489	9,125	10,000	10,000	10,000
531300	Food-Subsistence and Support	90	0	0	18	200	200	200
531400	Books and Periodicals	0	0	0	0	20	20	20
531600	Small Equipment	255	3,620	1,832	87	4,000	4,000	4,000
531700	Uniforms and Protective Equipment	1,562	1,150	831	2,659	2,400	2,400	2,400
	TOTAL SUPPLIES	**11,916**	**23,194**	**17,899**	**20,603**	**38,420**	**38,420**	**38,420**
541100	Capital Outlay-Sites	0	0	0	0	200,000	595,000	4,000,000
541400	Capital Outlay-Infrastructure	418,775	1,068,468	0	23,802	1,750,000	0	1,750,000
542200	Capital Outlay-Vehicles	0	0	0	50,142	55,000	0	55,000
542301	Capital Outlay-Outdoor Furniture and Equipment	16,625	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**435,400**	**1,068,468**	**0**	**73,944**	**2,005,000**	**595,000**	**5,805,000**
	DIVISION TOTAL	**960,984**	**1,492,694**	**439,146**	**784,208**	**3,299,530**	**1,888,400**	**7,846,250**
	Transfers to GO Bond Fund							
	Transfer to Escrow Fund			0	0	0	110,000	0
	Transfer to Cap Imp Fund	21,885	21,885	21,885	20,620	0	0	0
	Transfer from Cap Imp Fund	0	0	0	0	0	0	0
	Transfer from Cemetery Cap Imp Fund	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
	Transfer from General Fund	(1,290,000)	0	0	0	0	0	0
	Indirect Costs	375,590	372,760	436,190	441,630	498,000	460,900	531,410
	Depreciation	405,389	402,870	426,452	430,742	430,000	430,000	430,000
	Annual OPEB Cost	0	0	0	0	0	0	0
	Bad Debt Expense	(3,402)	4,548	9,685	50,690	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	0
582200	Interest-Capital Leases	0	0	0	881	0	0	0
	TOTAL EXPENSES	**458,448**	**2,282,757**	**1,321,358**	**1,716,770**	**4,215,530**	**2,877,300**	**8,795,660**
	NON-OPERATING REVENUE							
392100	Sale of Fixed Assets	0	0	9,790	0	0	0	0
	Capital to Balance Sheet	430,988	1,068,468	0	73,944	2,005,000	595,000	5,805,000
	TOTAL NON-OPERATING REVENUE	**430,988**	**1,068,468**	**9,790**	**73,944**	**2,005,000**	**595,000**	**5,805,000**
	TOTAL DIVISION	**27,459**	**1,214,289**	**1,311,568**	**1,642,826**	**2,210,530**	**2,282,300**	**2,990,660**
	Retained Earnings	**1,367,052**	**713,034**	**1,922,101**	**1,896,741**	**1,523,920**	**2,311,650**	**827,340**
	ENDING FUND BALANCE	**17,155,160**	**17,868,194**	**19,790,295**	**21,687,036**	**22,758,395**	**23,998,686**	**24,826,026**

FY 2023-2024 CAPITAL ITEMS

Storm Water: F250 Crew Cab Truck (1st of 3 Lease Payments) ($16,750)
Storm Water: F250 Crew Cab Truck (1st of 3 Lease Payments) ($18,350) (542200)
Storm Water: Roadway Milling ($100,000) (522210)
Storm Water: FEMA Grant Matching Funds ($200,000) (541100)
Storm Water: S. Columbia Multi-use Path Bioswale Construction ($150,000) (541400)

FY 2024-2025 CAPITAL ITEMS

Storm Water: Huron St. Traffic Calming Project ($585,000) (541400)
Storm Water: F250 Crew Cab Truck (2nd of 3 Lease Payments) ($16,750)
Storm Water: F250 Crew Cab Truck (1st of 3 Lease Payments) ($18,350) (542200)
Storm Water: Storm Water Capital Project Funding ($1,400,000) (541400) (Park Drive, N. Decatur Road, Derrydown Way and/or Brower Street)
Storm Water: Roadway Milling ($100,000) (522210)

CONFERENCE CENTER/PARKING DECK FUND (555)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

	CONF CTR/ DECK FUND ACTUAL 2019-20	CONF CTR/ DECK FUND ACTUAL 2020-21	CONF CTR/ DECK FUND ACTUAL 2021-2022	CONF CTR/ DECK FUND ACTUAL 2022-2023	CONF CTR/ DECK FUND ESTIMATE 2023-2024	CONF CTR/ DECK FUND REVISED 2023-2024	CONF CTR/ DECK FUND ESTIMATE 2024-2025
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	164,159	0	0	0	0	0	0
Depreciation/Amoritization	22,679	13,072	9,552	9,552	15,000	15,000	15,000
Total	**186,838**	**13,072**	**9,552**	**9,552**	**15,000**	**15,000**	**15,000**
OTHER USES							
Transfer to (from) Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(164,159)	(128,453)	(249,150)	(295,464)	(290,630)	(297,190)	(297,190)
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	0	128,453	249,150	295,464	290,630	297,190	297,190
Sale of General Fixed Assets							
Total Net Assets	**296,522**	**283,450**	**273,897**	**264,345**	**253,450**	**243,897**	**249,345**

HOTEL/MOTEL TAX FUND (275)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2019-20	HOTEL/MOTEL TAX FUND ACTUAL 2020-21	HOTEL/MOTEL TAX FUND ACTUAL 2021-22	HOTEL/MOTEL TAX FUND ACTUAL 2022-23	HOTEL/MOTEL TAX FUND ESTIMATE 2023-24	HOTEL/MOTEL TAX FUND REVISED 2023-24	HOTEL/MOTEL TAX FUND ESTIMATE 2024-2025
BEGINNING FUND BALANCE	*0*	*0*	*0*	*0*	*0*	*0*	*0*
REVENUES							
Taxes	875,513	685,082	1,328,798	1,575,809	1,550,000	1,585,000	1,585,000
EXPENDITURES							
Decatur Tourism Bureau	383,037	299,723	581,349	689,416	678,120	693,430	693,430
Transfer to Conference Center/TPD	164,158	128,453	249,150	295,464	290,630	297,190	297,190
Transfer to General Fund	328,318	256,906	498,229	590,928	581,250	594,380	594,380
ENDING FUND BALANCE	**0**	**0**	**0**	**0**	**0**	**0**	**0**

TREE BANK FUND (260)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2019-20	TREE BANK FUND ACTUAL 2020-21	TREE BANK FUND ACTUAL 2021-22	TREE BANK FUND ACTUAL 2022-2023	TREE BANK FUND ESTIMATE 2023-2024	TREE BANK FUND REVISED 2023-2024	TREE BANK FUND ESTIMATE 2024-2025
BEGINNING FUND BALANCE	*62,674*	*63,154*	*57,258*	*48,508*	*18,688*	*19,268*	*66,268*
REVENUES							
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	480	3,504	0	6,260	600	50,000	20,000
EXPENDITURES							
Cont. Services	0	0	8,750	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	0	9,400	0	35,500	6,000	3,000	30,000
R&M Machines & Tools	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**0**	**9,400**	**8,750**	**35,500**	**6,000**	**3,000**	**30,000**
Reserve for Tree Plantings	481	29,187	481	0	600	19,300	9,300
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	480	28,706	(5,972)	0	0	0	0
ENDING FUND BALANCE	**63,154**	**57,258**	**48,508**	**19,268**	**13,288**	**66,268**	**56,268**
Reserved For Tree Plantings	481	29,187	481	0	600	19,300	9,300
Unreserved Fund Balance	62,673	28,071	48,027	19,268	12,688	46,968	46,968

CONFISCATED DRUG FUND (210)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2019-20	CONFISCATED DRUG FUND ACTUAL 2020-21	CONFISCATED DRUG FUND ACTUAL 2021-22	CONFISCATED DRUG FUND ACTUAL 2022-23	CONFISCATED DRUG FUND ESTIMATE 2023-24	CONFISCATED DRUG FUND REVISED 2023-24	CONFISCATED DRUG FUND ESTIMATE 2024-25
BEGINNING FUND BALANCE	*15,062*	*15,065*	*22,326*	*22,288*	*22,238*	*22,290*	*22,240*
REVENUES							
Interest	3	1	2	2	0	0	0
Confiscated Currency	0	12,050	0	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	0	63	0	0	0	0	0
Other Contractual Services	0	4,600	0	0	0	0	0
Supplies - Specialized Dept	0	127	0	0	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
Bank Charges	0	0	40	0	50	50	50
To Fund Balance	3	7,261	(38)	2	(50)	(50)	(50)
ENDING FUND BALANCE	**15,065**	**22,326**	**22,288**	**22,290**	**22,188**	**22,240**	**22,190**

COMMUNITY GRANTS FUND (220)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		GRANT FUND ACTUAL 2019-20	GRANT FUND ACTUAL 2020-21	GRANT FUND ACTUAL 2021-22	GRANT FUND ACTUAL 2022-23	GRANT FUND ESTIMATE 2023-24	GRANT FUND REVISED 2023-24	GRANT FUND ESTIMATE 2024-25
	BEGINNING FUND BALANCE	*65,496*	*65,496*	*65,496*	*294,496*	*250,996*	*250,996*	*112,996*
	REVENUES							
	Intergovernmental	0	0	250,000	0	750,000	267,380	3,350,000
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	0	0	0	0	0	0	0
	21-C Program Fees	0	0	0	0	0	0	0
	REVENUE TOTAL	**0**	**0**	**250,000**	**0**	**750,000**	**267,380**	**3,350,000**
	EXPENDITURES							
	PERSONNEL SERVICES							
511100	Regular Salaries& Wages	0	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	0	0	21,000	0	23,000	23,000	102,000
521300	Technical Services	0	0	0	0	0	0	500,000
522206	R & M Vehicles - Outside Labor	0	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	43,500	156,500	230,000	66,670
	TOTAL OTHER SVS. AND CHARGES	**0**	**0**	**21,000**	**43,500**	**179,500**	**253,000**	**668,670**
	TOTAL SUPPLIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541200	Site Improvements	0	0	0	0	750,000	0	2,550,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**750,000**	**0**	**2,550,000**
	EXPENDITURE TOTAL	**0**	**0**	**21,000**	**43,500**	**929,500**	**253,000**	**3,218,670**
	OTHER USES							
	Transfer from (to) General Fund	0	0	0	0	0	(152,380)	0
	OTHER USES TOTAL	**0**	**0**	**0**	**0**	**0**	**($152,380)**	**0**
	To (From) Fund Balance	0	0	229,000	(43,500)	(179,500)	(138,000)	131,330
	Ending Fund Balance	65,496	65,496	294,496	250,996	71,496	112,996	244,326
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	65,496	65,496	294,496	250,996	71,496	112,996	244,326

FY 2023-2024 ITEMS

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

FY 2024-2025 ITEMS

Infrastructure Improvements-Legacy South Housing Village ($750,000)
Energy Future Grant ($500,000)
Ebster Park Improvements Grant ($200,000)
Downtown Tree Canopy Plan ($100,000)

COMMUNITY ENERGY FUND (360)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

		COMMUNITY ENERGY PROPOSED 2023-2024	COMMUNITY ENERGY REVISED 2023-2024	COMMUNITY ENERGY PROPOSED 2024-2025
	BEGINNING FUND BALANCE	*0*	*0*	*150,730*
	REVENUES			
	Intergovernmental	0	0	400,000
	Interest	0	0	0
	Misc. Revenues	0	0	0
	REVENUE TOTAL	**0**	**0**	**400,000**
	EXPENDITURES			
	TOTAL PERSONNEL SERVICES	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES			
521200	Professional Services	138,350	0	301,460
521300	Technical Services	0	0	400,000*
	TOTAL OTHER SVS. AND CHARGES	**138,350**	**0**	**701,460**
	TOTAL SUPPLIES	**0**	**0**	**0**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**
	EXPENDITURE TOTAL	**138,350**	**0**	**701,460**
	OTHER USES			
	Transfer from General Fund	138,350	150,730	150,730
	OTHER USES TOTAL	**138,350**	**150,730**	**150,730**
	To (From) Fund Balance	0	150,730	(150,730)
	ENDING FUND BALANCE	**0**	**150,730**	**0**

* Grant funding

SCHOOL ZONE SAFETY CAMERA PROGRAM FUND (216)

2023-2024 Revised and 2024-2025 Adopted Budget Estimates

	SCHOOL ZONE CAMERA SAFETY PROGRAM ESTIMATE 2023-24	SCHOOL ZONE CAMERA SAFETY PROGRAM REVISED 2023-24	SCHOOL ZONE CAMERA SAFETY PROGRAM ESTIMATE 2024-25
BEGINNING FUND BALANCE	*0*	*0*	*0*
REVENUES			
Fines & Forfeitures	500,000	0	500,000
Interest	0	0	0
TOTAL REVENUES	**500,000**	**0**	**500,000**
EXPENDITURES			
Professional Services	30,000	0	0
Supplies - Specialized Dept	353,500	0	54,100
Capital Outlay - Computer Software	19,650	0	0
Bank Charges	50	0	50
TOTAL EXPENDITURES	**403,200**	**0**	**54,150**
To Fund Balance	96,800	0	445,850
ENDING FUND BALANCE	**96,800**	**0**	**445,850**

FY 2023-2024 PUBLIC SAFETY ITEMS
Police Department Promotional Testing ($30,000)
Police Patrol Vehicle Equipment ($97,100)
Police Officer Safety Gear ($52,300)
Taser trade-in and upgrade ($113,000)
Police Policy Development Lexipol Software Implementation ($19,650)
E911 Netclock ($14,100)
Security Cameras for business district ($77,000)

FY 2024-2025 PUBLIC SAFETY ITEMS
Security Cameras for business district ($40,000)
E911 Netclock ($14,100)

AMERICAN RESCUE PLAN ACT FUND (222)

2023-2024 Revised and 2024-2025 Adopted Budget

		ARPA FUND ACTUAL 2021-22	ARPA FUND ACTUAL 2022-2023	ARPA FUND ESTIMATE 2023-24	ARPA FUND REVISED 2023-24	ARPA FUND ESTIMATE 2024-25
	BEGINNING FUND BALANCE	*0*	*0*	*0*	*0*	*0*
	REVENUES					
	Intergovernmental	44,353	563,393	8,571,260	5,100,590	3,769,950
	Intergovernmental-CSOD		0	2,830,000	0	0
	REVENUE TOTAL	**44,353**	**563,393**	**11,401,260**	**5,100,590**	**3,769,950**
	EXPENDITURES					
	PERSONNEL SERVICES					
511900	Pandemic Pay	0	486,425	0	0	0
512200	FICA	0	20,031	0	0	0
512300	Medicare	0	6,884	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**513,340**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	525	0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**525**	**0**	**0**	**0**	**0**
	SUPPLIES					
531107	Specialized Departmental Supplies	22,489	0	0	0	0
	TOTAL SUPPLIES	**22,489**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
541200	Site Improvements	0	0	5,660,000	0	0
541400	Infrastructure	0	0	5,741,260	3,237,180	2,070,000
542400	Computers	21,339	0	0	113,410	0
	TOTAL CAPITAL OUTLAY	**21,339**	**0**	**11,401,260**	**3,350,590**	**2,070,000**
	EXPENDITURE TOTAL	**44,353**	**513,340**	**11,401,260**	**3,350,590**	**2,070,000**
	OTHER USES					
	Transfer from (to) Public Facilities Authority Fund	0	(50,053)	0	(1,750,000)	(1,699,950)
	OTHER USES TOTAL	**0**	**(50,053)**	**0**	**(1,750,000)**	**(1,699,950)**
	To (From) Fund Balance	0	0	0	0	0
	Ending Fund Balance	0	0	0	0	0

FY 2023-2024 CAPITAL ITEMS

ARPA: South Housing Village Public Infrastructure ($3,237,180) (541400)
ARPA: Hybrid Meeting Technology at Decatur Recreation Center ($113,410) (542400)

FY 2024-2025 CAPITAL ITEMS

ARPA: Athletic Field and Track at Legacy Park ($3,449,950) (Transfer to PFA)
ARPA: South Housing Village Public Infrastructure ($570,001) (541400)
ARPA: South Columbia Drive Multi-Use Path ($1,500,000) (541400)



City of Decatur®

Appendix A
Glossary

Budget FY 2024-2025

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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double-page layouts



City of Decatur®

Appendix B
Financial Policies

Budget FY 2024-2025

Financial Policies

I. Introduction

The City's vision is to foster an equitable, thriving, and welcoming community. This vision relies on a long-term positive financial condition. The purpose of the following financial policies are to achieve and maintain this condition.

Furthermore, the City shall foster civic trust by providing people with opportunities to be heard in financial decisions that impact them. The Administrative Services Department establishes trust by delivering our best services where people know they will be cared for and treated fairly.

Expectations for city employees include accountability, ethics, transparency, and responsiveness.

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. Handling Payments Received

1. **Scope.** The City bills and collects tax revenues centrally while fees for services are mostly **decentralized** to departments. Departments are able to develop their own policies consistent with overall direction from the finance office. While receipt totals are ultimately recorded in the general ledger, departments are able to accept payments for services they provide, and in some cases make their own deposits.

   Money from the public shall be handled only by employees for whom it is essential for their position. Non-employees such as temporary agency workers and contractors may not accept money unless it is essential for their position and they have passed a background screening. Departments shall provide for adequate segregation of duties among those who handle customer payments. Executive management and managers of departments that receive payments shall review revenues on a periodic basis and investigate significant variances from expected results.

2. **Invoicing.** Invoicing is decentralized. Departments may issue their own documents such as tax bills, invoices for services, tickets, citations, charge or sales slips, price sheets, demand letters, etc. Terms and conditions are determined by departments based on the service rendered and applicable law. Departments shall maintain accurate records of moneys paid and owed. Departments are responsible for the follow-up and collection of unpaid items.

3. **Payment methods.** In consultation with the Administrative Services Department, departments may restrict the types of payments they receive. For example, one department may not accept cash while another department may not accept personal checks.

   Cash
   Employees shall count a customer's payment prior to issuing a receipt. Tools for the detection of counterfeit currency may be used at the discretion of the department.

   Checks
   Employees shall look at the check prior to the customer's departure. Checks cannot be stale or forward dated. Checks should be made out to the legal name of the payee, such as "City of Decatur" rather than a departmental name. The numeric and written amounts must match. Restrictive endorsements such as "final payment" cannot be written on the check. "Counter" or "starter" checks are unacceptable.

   Credit and debit cards
   For in-person, card-present transactions, the employee shall compare the signature on the card, if available, with the customer's signature on the receipt for a match. Identification may be requested only when consistent with the rules of the credit card companies. Credit cards shall not be removed from the customer's view. Credit card numbers shall only be entered in approved cloud-based software applications and websites. Card numbers shall not be recorded on paper, spreadsheets, or unencrypted emails. Employees and the City's vendors shall comply with Payment Council Industry standards.

   Acceptance of other payment types such as ACH and wires must be coordinated with the finance office in advance.

4. **Receipt issuance.** Receipts shall be offered to customers. Computer-generated receipts, whether on paper or by email, are preferred over handwritten receipts, though either may be allowed by departmental policy based on the type of transaction conducted. Receipts should at least include the amount accepted and the date of the transaction.

5. **Custody of money.** Cash drawers, change boxes, and petty cash box amounts shall be verified regularly in accordance with departmental requirements. Such boxes are further subject to inspection by finance personnel at any time. Money shall be secured only in approved departmental receptacles. Access to keys or combinations shall be controlled and limited to essential personnel. Access shall be eliminated upon employee termination.

6. **Revenue recognition.** Staff who are familiar with the type of payment received may code the payment accordingly for proper accounting. Departmental software systems should have revenue codes that are mapped to the proper general ledger code. Employees who do not know the appropriate fund or code can use resources such as departmental reference sheets, their supervisor, budget book, financial statements, or the finance office. Checks received by mail for unknown purposes must be researched prior to being deposited.

7. **Deposits.** Deposits shall be made regularly and in accordance with departmental policies. High-volume operations require daily deposits. Lower volumes may not warrant a daily deposit, but shall at least be weekly.

8. **Returned checks.** The finance office will coordinate with the department for which a check has been returned. The department will follow up with the customer to recover the payment along with any insufficient fund fees.

VII. Purchasing

A. Intent

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

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

B. Vendors

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

1. **Solicitation of Vendors and Submission of Bids**
   When a purchase for a single good is expected to exceed $25,000, competition is required to the extent that it exists. Each department must attempt to obtain a minimum of three bids from different sources. If three sources are not possible, the seeker of the bid must attempt to obtain as many vendors as pos-

sible. 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 and other cooperative purchase groups 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 or cooperative purchasing price may be used to establish the maximum price for a good or service.

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

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

C. Decentralization of Purchasing Authority

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

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

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

D. Purchase Order (PO)

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

The following is the established City procedure if a purchase order is required:

1. An item or service is required and sufficient funds exist in the approved budget to cover the cost of the item or service.
2. The item or service is ordered by a department.
3. The item or service is received and verified by the department.
4. The department is invoiced by a vendor for the required item or service.
5. A PO is prepared and the invoice is attached. The departmental purchasing authority must certify that funds are available to cover the cost of the purchase.

6. The PO is approved by the departmental purchasing authority.
7. The invoice and PO are reviewed by the bookkeeper or designee.
8. The invoice and PO are reviewed and authorized by the City Manager and/or the City Manager's designee.
9. Payment to the vendor is generated.

E. Petty Cash

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

Each department has a petty cash expense account. Petty Cash is incurred as an expense for each department. Departments are monitored at least twice a year to verify account balances.

The following is the City's policy on petty cash distributions:

1. Under $50 – cash is distributed at the department level with department head approval.
2. Over $50 – cash distribution must be approved by the City Manager.

The following is the City's procedure for petty cash:

1. Petty cash request form is completed. The Petty Cash request form contains details of the request and documented account numbers.
2. The petty cash request is approved by the department head.
3. Petty cash is then received by the requesting party.
4. Once the purchase is made, a receipt must be obtained.
5. The receipt is then attached to the request form and returned to the petty cash box.
6. On a regular basis, a check request must be submitted for the department's purchases and cash box replenished and balanced.

F. City Credit Cards

1. General

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

   Each City Commissioner and the City Manager will be issued a city credit card. Per City Manager approval, management level employees will be issued a city credit card. The credit card is to be used for City business only to purchase goods, services, or for specific expenditures incurred under approved conditions. All purchases utilizing a city credit card must be in accordance with city policy and state law. The cardholder is the only person authorized use the credit card.

   Before being issued a city credit card under this policy and state law, all authorized cardholders shall sign and accept an agreement with the city that the cardholder will use the city credit card only in accordance with the policies of the city.

2. Regulations of Use

   The established monthly credit card limit per card for City Commissioners

is $3,000. The City Manager is authorized to approve credit limits for city employees.

City credit cards may not be used for the following:

a. Any purchases for personal use.

b. Cash refunds or advances.

c. Items specifically restricted by this policy, unless a special exemption is granted by the City Manager.

d. Purchases or transactions in violation of purchasing policy, transactional limits or state law.

City credit cards may be used for official city business to purchase goods and/or services that are not prohibited by this policy or state law.

3. Roles and Responsibilities

The City Clerk is designated as the administrator of the city's credit cards. The administrator's responsibilities are determined by the City Manager and shall include, but not be limited to:

a. Serve as liaison between the city's cardholders and the issuer(s) of such cards.

b. Maintain the cardholder agreement for all cardholders.

c. Provide instruction, training, and assistance to cardholders.

d. Upon receipt of information indicating fraudulent use or lost/stolen cards, report such incident to the appropriate parties, including the issuer, in a timely manner.

e. Conduct monthly review and audit of credit card transactions.

f. Recommend the credit card issuer and system for documenting credit card transactions by cardholders.

g. Make available for public inspection those documents related to purchases using city credit cards in accordance with O.C.G.A. § 36-80-24(b).

Employees designated as credit card approvers are responsible for reviewing the monthly credit card statement of each employee for whom they have been assigned as an approver. Responsibilities include reviewing all transactions for compliance with the city policy and state law, ensuring each transaction is coded correctly and that receipts have been produced for each transaction.

The credit card holder is responsible for documentation and safekeeping of the credit card during the employee's issuance. A receipt for each transaction must be obtained by the employee when a purchase is made using the City credit card. This receipt shall be dated and a description of the service or item purchased and account codes shall be written on the back of every receipt or otherwise documented during the monthly statement reconciliation process. Each month, the credit card holder must submit on a timely basis documentation of credit card purchases with the credit card statement. Late submittal of credit card documentation may result in credit card privileges being cancelled.

The same standards for credit cards of receipts, documentation, reconciliation, and cancellation shall apply to membership/store cards offered by merchants such as warehouse clubs and hardware stores when an organizational account is maintained by the City.

4. Violations

   Violation of the city's credit card policy or state law regarding the use of government-issued credit cards may result in suspension or revocation of city credit card privileges. Violation of the city's credit card policy may constitute a violation of the city's Personnel Rules and Regulations and cardholder may be subject to disciplinary action including, but not limited to, reprimand, suspension, demotion, or termination.

   Nothing in this ordinance shall preclude the City Manager from referring misuse of a credit card for criminal prosecution.

   In the event that a cardholder inadvertently makes a transaction in violation of city policy, the cardholder must report the transaction to the card administrator within 10 business days of receipt of the card transaction statement. The cardholder will be responsible for reimbursing the City the full amount of the unacceptable transaction.

G. Expense Reimbursements

Receipts for City business related expenses requiring reimbursement from the City of Decatur must be submitted to the accounting office with an expense reimbursement within 30 days of the date the expense was incurred. Each receipt shall be dated and contain a description of the service or item purchased and account codes shall be written on the back of every receipt. Each expense reimbursement form must be approved by the appropriate departmental supervisor. Failure to submit the required documentation will result in forfeiture of the reimbursement.

H. Travel Expenses

When City business travel requires advance payment to the employee for estimated travel expenses, a travel expense/reimbursement form shall be submitted to the accounting office no less than two weeks before the travel date. Within 30 days of the final day of travel, all receipts with dates and a description of the service or item purchased will be submitted to accounting for verification purposes. If documented expenses exceed the travel advance, a reimbursement will be provided to the employee. If documented expenses are less than the travel advance, the employee will provide the City with the difference between the advance and actual expenses. Failure to provide the appropriate documentation will result in the advance being reported as income on the employee's W-2 and may result in disciplinary action. Fines such as parking violations or similar citations are not reimbursable.

VIII. Investments

A. Scope

This investment policy applies to all funds under the City of Decatur's control; excluding the City's pension funds which are invested at the direction of the City of Decatur Employees' Retirement System Board of Trustees.

B. Objectives

The following investment objectives shall be met with this policy:

1. Safety – Preservation of principal shall always be the foremost objective in any investment transaction involving City funds. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security

issues or backer. Interest risk is the risk that market value portfolios will fall due to an increase in general interest rates.

2. Liquidity – The second objective shall be the maintenance of sufficient liquidity within the investment portfolio. The City's investment portfolio shall be structured such that securities mature at the time when cash is needed to meet anticipated demands (static liquidity). Additionally, since all possible cash demands cannot be anticipated, the portfolio should maintain some securities with active secondary or resale markets (dynamic liquidity).

3. Return on Investment – The third objective shall be the realization of competitive investment rates, relative to the risk being assumed. However, yield on the City's investment portfolio is of secondary importance compared to the safety and liquidity objectives described above.

C. Delegation of Authority

The overall management of the investment program is the responsibility of the City Manager. Responsibility for the daily investment activities will be assigned by the City Manager. The City Manager may designate an employee or employees to assist with the management and implementation of the City's investment program.

Responsibilities to fulfill this authority include: opening accounts with banks, brokers, and dealers; arranging for the safekeeping of securities; and executing necessary documents. A system of internal controls over investments is established and approved by the City's independent auditors. The controls are designed to prevent losses of public funds arising from fraud, error, misrepresentation by third parties, unanticipated changes in financial markets, and/or imprudent action by staff and City officials. No person may engage in an investment transaction except as provided for under the terms of the policy.

D. Authorized Investments

All investment activity is required to be in compliance with Chapter 83 of Title 36 of the Official Code of Georgia, which establishes guidelines forlocal 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 the context 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 extended pricing. For example, in acquiring equipment, if three personal computers (PC) were acquired simultaneously at $2,000 each, this would be an asset of $6,000 consisting of 3 PCs. It would not be 3 separate acquisitions of $2,000.

For equipment purchases, title is considered to pass at the date the equipment is received. Similarly, for donated assets, title is considered to pass when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset.

Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all the construction contracts.

3. Acquisition of Fixed Assets

   There are various methods by which assets can be acquired. The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:
   - New purchases
   - Donations
   - Transfers from other City departments
   - City surplus
   - Internal/external construction
   - Lease purchases
   - Trade-in
   - Forfeiture or condemnation

4. Lease Purchases

   Assets may be lease-purchased through installment purchases (an agreement in which title passes to the Department) or through lease financing arrangements (an agreement in which title may or may not pass).

   Departments considering a lease purchase for greater than $10,000 and other than from an established, City approved contract, must consult with the City Manager.

5. Transfer of Fixed Assets

   An asset transfer between departments usually represents the sale of an item by one department to another and may be treated as a new purchase. A transfer between related departments under the same control (Police and Fire, for example) may, if desired, be treated as a transfer rather than sale. That is, the asset is recorded under the new Department with original acquired date and funding amount.

A fixed asset form must be sent to the finance office for all transfers.

6. Sale of Fixed Assets, Non-Fixed Assets, and Confiscated Goods

The City is interested in full realization of the value of goods it purchases.

The City policy is aimed at making sure all surplus is disposed to the economic advantage of the City.

Sale of fixed assets and other surplus goods by a department must be to the highest, responsible bidder and must be conducted by sealed bid or by auction, including online auctions .

Central Supply is responsible for receiving, storing, and safeguarding all auction materials before, during, and after the auction. Public Safety will be responsible for the storage and safeguarding of all small, high value items, such as jewelry.

Central Supply will also administer the sale of all surplus property including Fixed Assets, Non-Fixed Assets, and Confiscated Goods under the supervision of the Public Works Director.

Reporting

Central Supply will issue a request for surplus goods available for auction on a quarterly basis to each department.

The department head will submit a description form for each auction item. This form will include at minimum a description of the item, serial number, fixed assets number, estimate of value, date of sale, and amount of sale. Large quantities of similar items may be reported on one form, unless it is a Fixed Asset.

Accounting will keep the original fixed asset form and the description form in the same file after a fixed asset has been declared surplus.

Advertising

After each quarterly reporting period Central Supply will publish a list online of surplus items that are available for use by city departments. Departments will have ten (10) working days from the publication of the list online to request a transfer of the item to their department. Items will be distributed on a first-come, first-served basis. If the item is not claimed for departmental transfer within ten working days it will be auctioned to the highest, responsible bidder.

The auction must be publicized in accordance with GA Code 36-37-6 and other applicable state laws.

At the conclusion of an auction a list of unsold items will be published on the city's web site for donation to non-profit organizations on a first-come, first-served basis.

Sale of the Item

Eligibility. Members of the general public may participate as buyers at public sales, in sealed bids, and auctions. No employee whether full-time, part-time or temporary, of the City of Decatur, member of the employee's household and/or the employee's immediate family, or any person acting on the employee's behalf may participate in public sales if the employee has had any role in declaring the item surplus, processing the item or related paperwork, or

offering it for sale. City Commissioners are also excluded from participating in city auctions.

The Central Supply manager will be responsible for managing the seller account with Ebay and posting items for bid. He will determine the most efficient communication and listing procedures in conjunction with the Director of Public Works. The costs associated with the auction will be paid from the advertising account in Division 4910.

Department heads or their designees are responsible for providing an estimate of the value of fixed assets and confiscated goods designated for auction. Pricing of an item will be determined by reviewing the same or similar items for sale on electric auction service. Vehicle estimates will be determined by using Kelly's Blue Book or a similar source. A reserve amount is required for all vehicle sales and estimates over $500 dollars. Before listing an item for auction the estimated value or reserve amount must be approved by Central Supply and Accounting. The City is interested in realizing the highest possible value for its surplus items.

The buyer is responsible for pick-up and all shipping costs incurred. Vehicles will not be shipped, but require pick-up at Central Supply or Public Safety.

The City will accept cash, money orders, and cashier checks.

The sale of certain Public Safety items requires a release form for public and/or non-emergency use. The Central Supply officer is responsible for ensuring the proper disposal according to state and federal laws regarding these items. A signed release form from the buyer acknowledging proper use is required at the time of pick-up. The release form will be kept with the description form.

The city may re-list an auction item up to two (2) times if it does not meet the reserve price in a particular auction.

Recording of the sale

The date of sale, amount of sale, and signature of the buyer will be recorded on the item description form.

The Accounting Department will have access to the seller account on Ebay. The City Clerk or his designee will compare the submitted description forms to the record of sale provided by electronic auction service. A quarterly report will be prepared by the accounting office including at minimum the list of items sold, the sale price, the buyer contact information, and listing fees paid.

Revenues from the sale of confiscated goods will be issued to the police department. Revenues from the sale of all other goods will be issued to the appropriate fund.

Central Supply will coordinate with the Finance Department to properly record the sale of surplus items.

Procedures for the recording of the sale will be in accordance with GAAP.

7. Disposal of Fixed Assets, Non-Fixed Assets, and Confiscated Goods

When an asset is disposed of, its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal information, remains on file in hardcopy form for three years, in the City Clerk's Office, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for dis-

posed items, and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an asset's useful life than those provided by the Internal Revenue Service (IRS) or other guidelines initially used.

A disposal action is appropriate only when certain conditions occur resulting in an asset no longer being in the possession of the agency. Assets no longer in use, which remain in the possession of the department, are considered surplus property and not a disposal.

Fixed assets may be disposed of in any one of seven ways:

a. Sale or trade-in

b. Abandonment/Retirement

c. Lost or stolen

d. Transfer

e. Cannibalization (taking parts and employing them for like uses within the department, such as is often the practice in computer or vehicle maintenance).

f. Casualty loss

g. Donation to a 501 (c3) non-profit organization

The city should try to obtain the highest value out of the disposed item. If another city department does not need the item then it should be put up for auction or sealed bid. If the item is not suitable for sale or does not meet reserve requirements then it can be donated to a non-profit organization.

Only when the asset is no longer in possession of the department, due to one of the seven reasons listed above, is disposal action appropriate.

Assets are "abandoned" or "retired" when there is no longer any use for them in the Department, they are of no use to any other City department, they cannot be repaired, transferred, cannibalized, sold, or traded-in. Thus meaning that, there is no safe and appropriate use for the abandoned goods to the City or for others.

Stolen items must be reported to Decatur Police and a police report filed. A copy of this report must accompany the disposal record.

Casualty losses must be documented within 24 hours of loss and reported to the City's Administrative Services Director immediately for follow-up with the City's insurance carrier.

Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Ideally, this method will allow departments to look at cannibalized items on the disposal report and assess what surplus parts may be available. Departments will send documentation of items cannibalized to the City Clerk's Office, and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts in the general fixed asset fund.

All assets no longer in the possession of the department, due to one of these six qualifying conditions and after submission of all appropriate documentation to the City Clerk's Office, will be removed from the master departmental asset file and considered disposed.

Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, inefficiencies, and/or the incurrence of unnecessary cost.

The Sanitation and Facilities Maintenance Department will not take City property for disposal without the accompaniment of proper documentation.

Disposal of Items of De Minimus Value

In accordance with O.G.G.A. 36-37-6(b), the City may dispose of property with an estimated value of $500 or less without advertisement or the acceptance of bids. The City Manager or his/her designee is authorized to approve the disposal of property with an individual value not exceeding $500 in such manner as he/she judges appropriate. Such disposal may include recycling or transfer to a waste collection site in addition to any of the options described in section B (7) of this policy. In such cases, the department will document the property to be disposed of through a physical log and photographs; and, when practical, provide an estimated value of the property, either individually or as a lot.

8. Physical Inventory

   An annual physical inventory of all fixed assets will be performed by the City Clerk's Office. The inventory will be conducted with the least amount of interruption possible to the department's daily operation. A full report of the results of the inventory will be sent, within 30 days of completion, to all departments for verification and acceptance.

XI. Fund Balance Policy

A. Fund balance is the cumulative difference between revenues and expenditures at the end of the City's fiscal year. It is also understood to be the difference between assets and liabilities on the balance sheet. The practice of conservative revenue estimates and carefully monitored expenditures may result in a fund balance. The City intends to maintain an unreserved unassigned fund balance in the general fund between twenty and thirty percent of the operating budget or an amount equal to 3-4 months' operating expenses. The City does not budget for contingencies and therefore, must rely on the fund balance for emergency expenditures. In some years, the City may budget to use fund balance for one-time expenditures while remaining within the acceptable level for fund balance. Fund balance may not be used to support long-term, recurring operating expenditures.

   If fund balance is used to support one-time capital and one-time non-operating expenditures, the City Commission must appropriate the funds.

   If, at the end of the fiscal year, the fund balance falls below the targeted range, City staff will present a plan to the City Commission for aligning the fund balance with the policy.

B. Fund Balance Classifications. In accordance with the Governmental Accounting Standards Board (GASB) Statement 54, the City recognizes the following five classifications of fund balance for financial reporting purposes:

   a. Nonspendable – non-cash assets such as inventories or prepaid items.

   b. Restricted – funds legally restricted for specific purposes, such as grant funds.

c. Committed – amounts that can only be used for specific purposes pursuant to a formal vote of the City Commission.

d. Assigned – amounts intended to be used for specific purposes. The City Commission can choose to delegate this authority.

e. Unassigned – residual spendable fund balance after subtracting all above amounts and are available for any legal purpose.

C. Spending Prioritizations.

a) When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.

b) When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order: 1) Committed, 2) Assigned, and 3) Unassigned.

D. Committed Fund Balance. The City Commission may commit fund balance by a formal vote prior to the government's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the City Commission prior to fiscal year-end.

E. Pursuant to the requirements of Accounting Statement 54 of the Governmental Accounting Standards Board (GASB), the City Commission hereby commits all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures:

Special Revenue Fund	**Committed Revenue Source|**
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.



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City of Decatur®

Appendix C
Position Classification Plan

Budget FY 2024-2025

ASSIGNMENT OF CLASSES TO SALARY RANGES

Effective July 1, 2024

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
1	36,005	58,968	
2	37,814	61,963	Crew Worker Sanitation Equipment Operator I
3	39,728	65,083	Building Maintenance Specialist Equipment Operator Recreation Coordinator Support Services Technician
4	41,746	68,370	Communications Officer I Sanitation Equipment Operator II
5	43,846	71,822	Accounting Specialist Administrative Assistant Communications Officer II Court Clerk Crew Leader Automotive Mechanic Revenue Officer
6	46,072	75,442	Cemetery Specialist Codes Enforcement Officer Communications Team Leader Office Manager Permit & Zoning Technician
7	48,402	79,269	
8	50,856	83,283	Firefighter I Recreation Supervisor Tennis Pro
9	53,435	87,506	Arborist Building Inspector Communications Coordinator Engineering Inspector Firefighter II HR Generalist Planner Security Planner & Procurement Administrator Special Events Coordinator Sustainability Coordinator Volunteer Coordinator
10	56,139	91,936	Fire Apparatus Operator Police Officer
11	58,968	96,595	Business Development Manager Crew Superintendent Energy & Sustainability Manager Facilities Operations Manager Fire Inspector Homeless Strategy Manager Lifelong Community Program Manager Master Police Officer Motor Maintenance Superintendent Operations Analyst Out-Of-School Time Manager Police Investigator

continued ►

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
			Project Manager Recreation Center Operations Manager Revenue Manager Urban Naturalist
12	61,963	101,483	
13	65,083	106,621	Accreditation Manager/Police Open Records Custodian Communications Manager/PIO E911 Communications Manager Fire Sergeant Police Sergeant Project Civil Engineer Tourism Manager
14	68,370	112,008	
15	71,822	117,686	Accountant Court Administrator Fire Lieutenant Police Lieutenant
16	75,442	123,635	Asst. Parks & Recreation Director Asst. Public Works Director Building Official Development Services Manager Planning & Zoning Manager
17	79,269	129,896	Active Transportation Director Fire Captain Police Captain Senior Engineer
18	83,283	136,469	Asst. Fire Chief Chief Of Staff (City Clerk) Deputy Public Works Director Equity & Engagement Director Innovation & Strategy Director
19	87,506	143,374	
20	91,936	150,934	Deputy Fire Chief Deputy Police Chief Human Resources Director Parks & Recreation Director
21	96,595	158,267	Finance Director Planning & Economic Development Director
22	101,483	166,275	
23	106,621	174,699	Fire Chief Police Chief
24	112,008	183,539	Assistant City Manager
25	117,686	192,837	Deputy City Manager

CITY OF DECATUR SALARY RATE TABLE Effective July 1, 2024

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: None**																				
ANNUAL	36,005	36,899	37,814	38,750	39,728	40,726	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968
WEEKLY	692.40	709.60	727.20	745.20	764.00	783.20	802.80	822.80	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00
HRLY	17.31	17.74	18.18	18.63	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35
MTHLY	3,000	3,075	3,151	3,229	3,311	3,394	3,479	3,565	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914
RANGE: 02	**Position Titles: Crew Worker, Sanitation Equipment Operator I**																				
ANNUAL	37,814	38,750	39,728	40,726	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963
WEEKLY	727.20	745.20	764.00	783.20	802.80	822.80	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60
HRLY	18.18	18.63	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79
MTHLY	3,151	3,229	3,311	3,394	3,479	3,565	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164
RANGE: 03	**Position Titles: Building Maintenance Specialist, Equipment Operator, Recreation Coordinator, Support Services Technician**																				
ANNUAL	39,728	40,726	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083
WEEKLY	764.00	783.20	802.80	822.80	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60
HRLY	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29
MTHLY	3,311	3,394	3,479	3,565	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424
RANGE: 04	**Position Titles: Communications Officer I, Sanitation Equipment Operator II**																				
ANNUAL	41,746	42,786	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370
WEEKLY	802.80	822.80	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80
HRLY	20.07	20.57	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87
MTHLY	3,479	3,565	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697
RANGE: 05	**Position Titles: Accounting Specialist, Administrative Assistant, Communications Officer II, Court Clerk, Crew Leader, Automotive Mechanic, Revenue Officer**																				
ANNUAL	43,846	44,949	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822
WEEKLY	843.20	864.40	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20
HRLY	21.08	21.61	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53
MTHLY	3,654	3,746	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985
RANGE: 06	**Position Titles: Cemetery Specialist, Codes Enforcement Officer, Communications Team Leader, Office Manager, Permit & Zoning Tech**																				
ANNUAL	46,072	47,216	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442
WEEKLY	886.00	908.00	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80
HRLY	22.15	22.70	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27
MTHLY	3,839	3,935	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287
RANGE: 07	**Position Titles: None**																				
ANNUAL	48,402	49,608	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269
WEEKLY	930.80	954.00	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40
HRLY	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11
MTHLY	4,033	4,134	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606
RANGE: 08	**Position Titles: Firefighter I*, Recreation Supervisor, Tennis Pro**																				
ANNUAL	50,856	52,125	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283
WEEKLY	978.00	1,002.40	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60
HRLY	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04
MTHLY	4,238	4,344	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940

Some positions in the Fire Department work 56 hours rather than 40 hours each week. The hourly rate for these positions is different; however, the annual rate remains the same.

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 9	**Position Titles: Arborist, Building Inspector, Communications Coordinator, Engineering Inspector, Firefighter II*, HR Generalist, Planner, Security Planner & Procurement Administrator, Special Events Coordinator, Sustainability Coordinator, Volunteer Coordinator**																				
ANNUAL	53,435	54,766	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506
WEEKLY	1,027.60	1,053.20	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80
HRLY	25.69	26.33	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07
MTHLY	4,453	4,564	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292
RANGE: 10	**Position Titles: Fire Apparatus Operator*, Police Officer**																				
ANNUAL	56,139	57,533	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936
WEEKLY	1,079.60	1,106.40	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00
HRLY	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20
MTHLY	4,678	4,794	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661
RANGE: 11	**Position Titles: Business Development Manager, Crew Superintendent, Energy & Sustainability Manager, Facilities Operations Manager, Fire Inspector*, Homeless Strategy Manager, Lifelong Community Program Manager, Master Police Officer, Motor Maintenance Superintendent, Operations Analyst, Out-of-School Time Manager, Police Investigator, Project Manager, Recreation Center Operations Manager, Revenue Manager, Social Services Manager, Urban Naturalist**																				
ANNUAL	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595
WEEKLY	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60
HRLY	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44
MTHLY	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050
RANGE: 12	**Position Titles: None**																				
ANNUAL	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483
WEEKLY	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60
HRLY	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79
MTHLY	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457
RANGE: 13	**Position Titles: Accreditation Manager, Communications Manager/PIO, E911 Communications Manager, Fire Sergeant*, Police Sergeant, Project Civil Engineer, Tourism Manager**																				
ANNUAL	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621
WEEKLY	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40
HRLY	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26
MTHLY	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885
RANGE: 14	**Position Titles: None**																				
ANNUAL	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008
WEEKLY	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00
HRLY	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85
MTHLY	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334
RANGE: 15	**Position Titles: Accountant, Court Administrator, Fire Lieutenant*, Police Lieutenant**																				
ANNUAL	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686
WEEKLY	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20
HRLY	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58
MTHLY	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807
RANGE 16	**Position Titles: Assistant Parks & Recreation Director, Assistant Public Works Director, Building Official, Development Services Manager, Planning & Zoning Manager**																				
ANNUAL	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635
WEEKLY	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60
HRLY	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44
MTHLY	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303

RANGE 17 **Position Titles: Active Transportation Director, Fire Captain*, Police Captain, Senior Engineer**

ANNUAL	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896
WEEKLY	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00
HRLY	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45
MTHLY	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825

RANGE 18 **Position Titles: Assistant Fire Chief, Chief of Staff (City Clerk), Deputy Public Works Director, Equity & Engagement Director, Innovation & Strategy Director**

ANNUAL	83,283	85,363	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469
WEEKLY	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40
HRLY	40.04	41.04	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61
MTHLY	6,940	7,114	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372

RANGE 19 **Position Titles: None**

ANNUAL	87,506	89,690	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374
WEEKLY	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20
HRLY	42.07	43.12	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93
MTHLY	7,292	7,474	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948

RANGE 20 **Position Titles: Deputy Fire Chief, Deputy Police Chief, Human Resources Director, Parks & Recreation Director**

ANNUAL	91,936	94,245	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634
WEEKLY	1,768.00	1,812.40	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80
HRLY	44.20	45.31	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42
MTHLY	7,661	7,854	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553

RANGE 21 **Position Titles: Finance Director, Planning & Economic Development Director**

ANNUAL	96,595	99,008	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267
WEEKLY	1,857.60	1,904.00	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60
HRLY	46.44	47.60	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09
MTHLY	8,050	8,251	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189

RANGE 22 **Position Titles: None**

ANNUAL	101,483	104,021	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267	162,219	166,275
WEEKLY	1,951.60	2,000.40	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60	3,119.60	3,197.60
HRLY	48.79	50.01	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09	77.99	79.94
MTHLY	8,457	8,668	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189	13,518	13,856

RANGE 23 **Position Titles: Fire Chief, Police Chief**

ANNUAL	106,621	109,283	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267	162,219	166,275	170,435	174,699
WEEKLY	2,050.40	2,101.60	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60	3,119.60	3,197.60	3,277.60	3,359.60
HRLY	51.26	52.54	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09	77.99	79.94	81.94	83.99
MTHLY	8,885	9,107	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189	13,518	13,856	14,203	14,558

RANGE 24 **Position Titles: Assistant City Manager**

ANNUAL	112,008	114,816	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267	162,219	166,275	170,435	174,699	179,067	183,539
WEEKLY	2,154.00	2,208.00	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60	3,119.60	3,197.60	3,277.60	3,359.60	3,443.60	3,529.60
HRLY	53.85	55.20	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09	77.99	79.94	81.94	83.99	86.09	88.24
MTHLY	9,334	9,568	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189	13,518	13,856	14,203	14,558	14,922	15,295

RANGE 25 **Position Titles: Deputy City Manager**

ANNUAL	117,686	120,619	123,635	126,734	129,896	133,141	136,469	139,880	143,374	146,952	150,634	154,398	158,267	162,219	166,275	170,435	174,699	179,067	183,539	188,136	192,837
WEEKLY	2,263.20	2,319.60	2,377.60	2,437.20	2,498.00	2,560.40	2,624.40	2,690.00	2,757.20	2,826.00	2,896.80	2,969.20	3,043.60	3,119.60	3,197.60	3,277.60	3,359.60	3,443.60	3,529.60	3,618.00	3,708.40
HRLY	56.58	57.99	59.44	60.93	62.45	64.01	65.61	67.25	68.93	70.65	72.42	74.23	76.09	77.99	79.94	81.94	83.99	86.09	88.24	90.45	92.71
MTHLY	9,807	10,052	10,303	10,561	10,825	11,095	11,372	11,657	11,948	12,246	12,553	12,867	13,189	13,518	13,856	14,203	14,558	14,922	15,295	15,678	16,070

AUTHORIZED PERSONNEL

CITY OF DECATUR 2024-2025 ADOPTED BUDGET

	FY 22-23		FY 23-24		FY 24-25	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GOVERNMENTAL CONTROL						
City Manager	1		1		1	
Deputy City Manager	1		1		1	
Chief of Staff (City Clerk)	1		1		1	
Office Manager	1		1		1	
Operations Analyst	1		1		1	
Energy & Sustainability Manager	-		1		1	
Sustainability Coordinator	-		-		1	
Equity & Engagement Director	1		1		1	
Communications Manager/PIO	1		1		1	
Communications Coordinator			2		2	
Digital Media Specialist	1		-		-	
City Attorney		1		1		1
Capital Projects Manager		-		1		1
Graduate Intern/Local Government Management Fellow		1		1		1
Records Specialist		1		1		1
Content Editor/Writer		1		-		-
	8	**4**	**10**	**4**	**11**	**4**
ADMINISTRATIVE SERVICES						
Assistant City Manager	1		1		1	
HR Director	1		1		1	
HR Generalist	3		3		3	
Administrative Assistant	1		1		1	
Innovation & Strategy Director	-		1		1	
Finance Director	1		1		1	
Revenue Supervisor	1		1		1	
Revenue Officer	3		3		3	
Accountant	1		1		1	
Accounting Specialist	2		2		2	
Court Administrator	-		1		1	
Chief Court Clerk	1		-		-	
Court Clerk	2		3		3	
Graduate Intern		1		1		1
Payroll Clerk		1		1		1
Customer Service Clerk		2		2		2
Intern		2		2		2
Chief Judge		1		1		1
Judge		4		4		4

	FY 22-23		FY 23-24		FY 24-25	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	17	**15**	**19**	**15**	**19**	**15**
FIRE & RESCUE						
Fire Chief	1		1		1	
Deputy Fire Chief	1		1		1	
Assistant Fire Chief	1		1		1	
Administrative Captain	1		1		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
	40	**15**	**40**	**15**	**40**	**15**
COMMUNITY & ECONOMIC DEVELOPMENT						
Assistant City Manager	1		1		1	
Planning & Economic Development Director	1		1		1	
Planning & Zoning Manager	-		1		1	
Planner	3		2		2	
Lifelong Community Program Manager	1		1		1	
Homeless Strategy Manager	-		-		1	
Building Official	-		1		1	
Building Inspector	-		1		1	
Engineering Inspector	-		1		1	
Arborist	-		2		2	
Planning & Zoning Technician	-		1		1	
Codes Enforcement Officer	-		1		1	
Business Development Manager	1		1		1	
Tourism Manager	1		1		1	
Special Events Coordinator	1		1		1	
Volunteer Coordinator			1		1	
Operations Analyst	1		1		1	
Administrative Assistant			2		2	
Administrative Services Assistant	1		-		-	
Parking Attendant	-	4	-	4	-	4
Special Events Coordinator		1		-		-
Digital Media Specialist		-		-		-
Content Writer		-		-		-
Planning Intern		1		1		1
	11	**6**	**20**	**5**	**21**	**5**

	FY 22-23		FY 23-24		FY 24-25	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PARKS & RECREATION*						
Parks & Recreation Director			1		1	
Parks & Recreation Deputy Director			1		-	
Parks & Recreation Assistant Director			2		2	
Facilities Operations Manager			1		1	
Center Operations Manager			1		1	
Out-of-School (OST) Time Manager			1		1	
Recreation Supervisor			8		10	
Recreation Coordinator			13		13	
Tennis Pro			1		1	
Administrative Assistant			2		2	
Recreation Specialist I (e.g. OST Specialists, Rec Center Specialists, Tennis Camp Instructors, Jr. Counselors)				140		154
Recreation Specialist II (e.g. Assistant Swim team Coach, Aquatics Coordinator)				5		11
Recreation Specialist III (e.g. Officials, E Camp Instructors, Cheerleading Coach, Head Swim teach Coach)				115		52
Recreation Specialist IV (e.g. Tennis Instructor, Pickleball Instructor)				2		3
			31	**262**	**32**	**220**
ACTIVE LIVING						
Active Living Director	1					
Assistant Active Living Director	1					
Facilities Operations Manager	1					
Program Supervisor	6					
Program Assistant	3					
Administrative Assistant	1					
Aquatics Director		1				
Program Leader		19				
Specialized Instructor		38				
Receptionist		3				
Front Desk Attendant		6				
	13	**67**				

* The Parks & Recreation Department was established in FY23-24 by combining the Active Living Division and the Children & Youth Services Division.

	FY 22-23		FY 23-24		FY 24-25	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
CHILDREN & YOUTH SERVICES						
Children & Youth Services Director	1					
Assistant CYS Director	1					
Program Supervisor	2					
Site Director	9					
Administrative Assistant	1					
After-School Counselor		43				
Instructor		34				
Junior Counselor		3				
Lead Counselor		8				
Summer Camp Counselor		22				
Technology Support Staff		1				
Technology Instructor						
Technology Coordinator						
	14	**111**				
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Deputy Public Works Director	1		1		1	
Assistant Public Works Director	-		2		2	
Sanitation Services Superintendent	1		-		-	
Facilities Maintenance Superintendent	1		-		-	
Energy & Sustainability Manager	1		-		-	
Urban Naturalist	1		1		1	
Project Manager	1		1		1	
Communications Coordinator	-		-		1	
Development Services Manager	1		1		1	
Senior Engineer	1		1		1	
Senior Transportation Engineer	1		1		1	
Project Civil Engineer	1		1		1	
Building Official	1		-		-	
Building Inspector	1		-		-	
Engineering Inspector	1		-		-	
Arborist	2		-		-	
Planning & Zoning Technician	1		-		-	
Codes Enforcement Officer	1		-		-	
Crew Superintendent	-		5		5	
Crew Supervisor	5		-		-	
Crew Leader	2		2		2	
Crew Worker	20		21		21	
Equipment Operator	7		6		6	
Building Specialist	4		4		4	

	FY 22-23		FY 23-24		FY 24-25	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Motor Maintenance Supervisor	1		1		1	
Automotive Mechanic	2		2		2	
Office Manager	1		1		1	
Administrative Assistant	1		-		-	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	11		13		13	
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
	79	**16**	**72**	**16**	**73**	**16**
POLICE						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	5		4		7	
Police Sergeant	7		7		5	
Police Investigator	4		4		4	
Community Education & Information Manager	1		1		-	
Police Officer, MPO	25		25		25	
Accreditation Manager and Open Records Custodian	-		1		1	
E911 Communications Manager	-		1		1	
Communications Team Leader	2		2		2	
Communications Officer	10		10		10	
Support Services Technician	1		1		1	
Administrative Assistant	1		1		1	
Animal Control Officer		1		1		1
Technical Services Manager		-		1		1
Administrative Investigator/Permit Clerk		1		1		1
Fingerprint Examiner		1		1		1
Evidence Custodian		1		1		1
School Crossing Guard Manager		1		1		1
School Crossing Guard		40		44		48
	61	**45**	**62**	**50**	**62**	**54**
CITY OF DECATUR TOTAL	**243**	**279**	**254**	**367**	**258**	**329**



City of Decatur®

Appendix D
2024 Compensation Study Results

Budget FY 2024-2025

A comprehensive salary survey was conducted in February 2024. The following data was compiled using information shared by cities in the metro-Atlanta region.

Appendix D
Salary Survey

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Accountant	$83,952	$73,274	$117,239
Johns Creek	Accountant	$83,172	$68,450	$107,840
Suwanee	Accountant	$73,216	$50,814	$93,912
Alpharetta	Accountant	$68,188	$57,406	$91,849
Lawrenceville	Accountant		$55,499	$83,863
Douglasville	Accountant		$51,032	$81,656
Woodstock	Accountant		$50,049	$78,550
Chamblee	Accountant		$53,823	$72,401
	Average Pay	**$77,132**	**$59,130**	**$93,888**
Decatur FY24-25			$71,822	$117,686
Decatur FY23-24			$71,822	$117,686

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Suwanee	Accounting Specialist	$59,738	$39,811	$77,438
Sandy Springs	Accounting Specialist	$67,548	$44,984	$71,974
Woodstock	Accounting Specialist		$46,010	$71,739
Douglasville	Accounting Specialist		$40,817	$65,288
Chamblee	Accounting Specialist			
Lawrenceville	Accounting Specialist			
	Average Pay	**$63,643**	**$42,674**	**$70,962**
Decatur FY24-25			$43,846	$71,822
Decatur FY23-24			$41,746	$68,370

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Administrative Assistant	$57,501	$47,233	$83,319
Johns Creek	Administrative Assistant	$58,349	$48,647	$76,640
Alpharetta	Administrative Assistant	$57,926	$43,287	$75,632
Chamblee	Administrative Assistant		$49,886	$70,696
Woodstock	Administrative Assistant		$42,848	$66,851
Lawrenceville	Administrative Assistant		$43,485	$65,709
Suwanee	Administrative Assistant	$45,282	$32,760	$63,710
Douglasville	Administrative Assistant		$36,400	$57,366
	Average Pay	**$54,764**	**$42,921**	**$69,810**
Decatur FY24-25			$43,846	$71,822
Decatur FY23-24			$41,746	$68,370

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Johns Creek	Assistant City Manager	$196,756	$149,419	$241,863
Lawrenceville	Assistant City Manager		$137,407	$226,798
Douglasville	Assistant City Manager		$116,252	$191,802
Suwanee	Assistant City Manager	$155,438	$114,379	$183,019
Woodstock	Assistant City Manager		$107,893	$169,397
Alpharetta	Assistant City Manager	$163,229		
Sandy Springs	Assistant City Manager	$181,540		
	Average Pay	**$174,241**	**$121,995**	**$197,930**
Decatur FY24-25			$112,008	$183,539
Decatur FY23-24			$106,621	$174,699

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Building Inspector	$82,706	$63,297	$125,445
Johns Creek	Building Inspector	$64,136	$62,086	$97,814
Alpharetta	Building Inspector	$60,766	$51,997	$83,195
Suwanee	Building Inspector		$50,814	$81,307
Lawrenceville	Building Inspector		$52,865	$79,869
Douglasville	Building Inspector		$48,149	$77,035
Woodstock	Building Inspector		$48,339	$75,358
	Average Pay	**$69,203**	**$53,873**	**$88,441**
Decatur FY24-25			$53,435	$87,506
Decatur FY23-24			$53,435	$87,506

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Building Maintenance Specialist	$59,200	$49,595	$87,485
Suwanee	Building Maintenance Specialist	$50,627	$43,909	$70,242
Alpharetta	Building Maintenance Specialist	$46,473	$43,287	$69,260
Douglasville	Building Maintenance Specialist		$42,837	$68,557
Chamblee	Building Maintenance Specialist		$48,823	$68,100
Woodstock	Building Maintenance Specialist		$42,848	$66,851
	Average Pay	**$52,100**	**$44,159**	**$70,313**
Decatur FY24-25			$39,728	$65,083
Decatur FY23-24			$37,814	$61,693

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Building Official	$121,900	$109,965	$175,943
Johns Creek	Building Official	$120,894	$96,317	$151,742
Alpharetta	Building Official	$11,141	$83,741	$133,986
Douglasville	Building Official		$72,394	$119,453
Woodstock	Building Official		$73,687	$115,712
Suwanee	Building Official	$88,109	$71,032	$113,651
Lawrenceville	Building Official		$58,274	$88,056
	Average Pay	**$85,511**	**$80,106**	**$127,772**
Decatur FY24-25			$75,442	$123,635
Decatur FY23-24			$75,442	$123,635

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Johns Creek	City Clerk	$120,114	$101,132	$163,703
Lawrenceville	City Clerk		$93,851	$141,815
Chamblee	City Clerk		$87,378	$130,310
Douglasville	City Clerk		$77,546	$127,807
Woodstock	City Clerk		$81,073	$127,281
Suwanee	City Clerk	$86,590	$64,563	$103,314
Alpharetta	City Clerk	$119,600		
Sandy Springs	City Clerk	$144,690		
	Average Pay	**$117,749**	**$84,118**	**$132,957**
Decatur FY24-25			$83,283	$136,469
Decatur FY23-24			$83,283	$136,469

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Johns Creek	Code Enforcement Officer	$71,834	$53,633	$84,496
Chamblee	Code Enforcement Officer		$59,343	$83,426
Alpharetta	Code Enforcement Officer	$57,038	$51,997	$83,195
Suwanee	Code Enforcement Officer	$57,616	$48,402	$77,438
Lawrenceville	Code Enforcement Officer		$47,942	$72,444
Douglasville	Code Enforcement Officer		$42,837	$68,557
Woodstock	Code Enforcement Officer		$42,848	$66,851
	Average Pay	**$62,163**	**$49,134**	**$76,481**
Decatur FY24-25			$46,072	$75,442
Decatur FY23-24			$46,072	$75,442

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Douglasville	Communication Manager		$61,531	$98,467
Lawrenceville	Communication Manager		$64,101	$96,861
Woodstock	Communication Manager		$60,163	$94,438
Alpharetta	Communication Manager	$63,750	$51,997	$83,195
Suwanee	Communication Manager	$66,643	$50,814	$81,307
	Average Pay	**$65,197**	**$58,948**	**$93,481**
Decatur FY24-25			$65,083	$106,621
Decatur FY23-24			$65,083	$106,621

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Alpharetta	Communications Officer I,II	$58,349	$47,270	$83,195
Lawrenceville	Communications Officer I,II		$47,942	$72,444
Chamblee	Communications Officer I,II		$48,823	$68,100
Suwanee	Communications Officer I,II	$42,994	$41,808	$66,893
	Average Pay	**$50,672**	**$45,114**	**$71,143**
Decatur FY24-25			$41,746	$71,822
Decatur FY23-24			$39,728	$65,083

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Lawrenceville	Court Administrator		$93,851	$141,815
Douglasville	Court Administrator		$77,456	$127,807
Chamblee	Court Administrator		$79,162	$117,009
Woodstock	Court Administrator		$60,163	$94,438
Suwanee	Court Administrator	$68,016	$58,698	$93,912
Alpharetta	Court Administrator	$137,028		
Sandy Springs	Court Administrator	$161,385		
	Average Pay	**$122,143**	**$73,525**	**$115,444**
Decatur FY24-25			$71,822	$117,686
Decatur FY23-24			$71,822	$117,686

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Johns Creek	Court Clerk	$65,882	$51,079	$80,472
Woodstock	Court Clerk		$50,773	$79,206
Chamblee	Court Clerk		$56,446	$77,967
Suwanee	Court Clerk	$59,738	$39,811	$77,438
Alpharetta	Court Clerk	$60,982	$47,270	$75,632
Lawrenceville	Court Clerk		$43,485	$65,709
Douglasville	Court Clerk		$36,400	$57,366
	Average Pay	**$62,201**	**$45,876**	**$72,770**
Decatur FY24-25			$43,846	$71,822
Decatur FY23-24			$41,746	$68,370

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Woodstock	Crew Worker		$42,848	$66,851
Alpharetta	Crew Worker	$44,458	$39,352	$62,963
Chamblee	Crew Worker		$43,837	$59,480
Suwanee	Crew Worker	$42,973	$36,109	$57,782
Douglasville	Crew Worker		$36,400	$57,366
	Average Pay	**$43,716**	**$39,092**	**$60,568**
Decatur FY24-25			$37,814	$61,963
Decatur FY23-24			$36,005	$58,968

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Alpharetta	Deputy Fire Chief	$121,160	$100,601	$143,435
Woodstock	Deputy Fire Chief		$89,165	$140,009
	Average Pay	**$121,160**	**$92,424**	**$142,273**
Decatur FY24-25			$91,936	$150,934
Decatur FY23-24			$87,506	$143,374

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Johns Creek	Deputy Police Chief	$154,299	$118,941	$187,386
Alpharetta	Deputy Police Chief	$136,174	$111,818	$167,728
Douglasville	Deputy Police Chief		$101,542	$167,534
Chamblee	Deputy Police Chief		$90,909	$141,331
Woodstock	Deputy Police Chief		$89,165	$140,009
	Average Pay	**$145,237**	**$99,980**	**$157,894**
Decatur FY24-25			$91,936	$150,934
Decatur FY23-24			$87,506	$143,374

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Alpharetta	Equipment Operator	$59,110	$51,997	$83,195
Lawrenceville	Equipment Operator		$45,659	$68,994
Chamblee	Equipment Operator		$48,823	$68,100
Woodstock	Equipment Operator		$42,848	$66,851
Douglasville	Equipment Operator		$40,817	$65,288
Decatur FY23-24			$37,814	$61,963
	Average Pay	**$59,110**	**$44,660**	**$69,065**
Decatur FY24-25			$39,728	$65,083
Decatur FY23-24			$37,814	$61,963

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Lawrenceville	Finance Director		$124,915	$188,755
Suwanee	Finance Director	$158,413	$103,979	$166,379
Douglasville	Finance Director		$94,891	$156,343
Woodstock	Finance Director		$98,097	$154,010
Chamblee	Finance Director		$101,702	$153,187
Alpharetta	Finance Director	$223,648		
Sandy Springs	Finance Director	$216,000		
	Average Pay	**$199,354**	**$103,363**	**$162,823**
Decatur FY24-25			$96,595	$158,267
Decatur FY23-24			$96,595	$158,267

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Fire Apparatus Officer	$73,964	$71,637	$117,596
Johns Creek	Fire Apparatus Officer	$83,351	$65,292	$102,864
Alpharetta	Fire Apparatus Officer	$77,506	$61,487	$94,549
	Average Pay	**$78,274**	**$62,963**	**$100,629**
Decatur FY24-25			$56,139	$91,936
Decatur FY23-24			$53,435	$87,506

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Fire Captain	$93,983	$88,616	$143,927
Johns Creek	Fire Captain	$116,414	$82,429	$129,864
Alpharetta	Fire Captain	$101,907	$75,399	$111,138
Woodstock	Fire Captain		$46,301	$74,006
	Average Pay	**$104,101**	**$73,637**	**$116,514**
Decatur FY24-25			$79,269	$129,896
Decatur FY23-24			$75,442	$123,635

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Fire Chief	$209,277		
Johns Creek	Fire Chief	$190,102	$149,419	$241,863
Alpharetta	Fire Chief	$187,439		
Woodstock	Fire Chief	$112,931	$177,301	
	Average Pay	**$169,450**	**$142,734**	
Decatur FY24-25			$106,621	$174,699
Decatur FY23-24			$101,483	$166,275

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Alpharetta	Fire Sergeant	$89,336	$67,636	$101,034
Woodstock	Fire Sergeant		$42,099	$67,267
	Average Pay	**$89,336**	**$57,233**	**$89,928**
Decatur FY24-25			$65,083	$106,621
Decatur FY23-24			$61,963	$101,483

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Alpharetta	Firefighter I,II	$60,269	$51,997	$93,195
Johns Creek	Firefighter I,II	$64,692	$54,820	$86,366
Woodstock	Firefighter I,II		$34,715	$55,474
	Average Pay	**$62,480**	**$47,484**	**$79,579**
Decatur FY24-25			$50,856	$87,506
Decatur FY23-24			$48,402	$83,283

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Lawrenceville	Human Resources Director		$113,559	$171,596
Douglasville	Human Resources Director		$94,891	$156,343
Chamblee	Human Resources Director		$90,909	$141,331
Woodstock	Human Resources Director		$89,165	$140,009
Suwanee	Human Resources Director	$100,610	$71,032	$113,651
Johns Creek	Human Resources Director	$69,552	$59,130	$93,156
Alpharetta	Human Resources Director	$154,440		
Sandy Springs	Human Resources Director	$161,385		
	Average Pay	**$121,497**	**$87,232**	**$138,103**
Decatur FY24-25			$91,936	$150,634
Decatur FY23-24			$91,936	$150,634

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Human Resources Generalist	$79,348	$63,297	$101,275
Johns Creek	Human Resources Generalist	$69,552	$59,130	$93,156
Alpharetta	Human Resources Generalist		$57,406	$91,849
Lawrenceville	Human Resources Generalist		$55,499	$83,863
Douglasville	Human Resources Generalist		$51,032	$81,656
Suwanee	Human Resources Generalist	$58,635	$43,909	$70,242
Woodstock	Human Resources Generalist		$43,784	$69,971
	Average Pay	**$69,178**	**$53,436**	**$84,940**
Decatur FY24-25			$53,435	$87,506
Decatur FY23-24			$53,435	$87,506

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Johns Creek	Planner	$70,697	$62,086	$97,814
Suwanee	Planner	$55,390	$48,402	$85,384
Lawrenceville	Planner		$55,499	$83,863
Alpharetta	Planner	$71,700	$51,997	$83,195
Woodstock	Planner		$50,049	$78,550
Douglasville	Planner		$48,149	$77,035
	Average Pay	**$65,929**	**$52,802**	**$84,764**
Decatur FY24-25			$53,435	$87,506
Decatur FY23-24			$53,435	$87,506

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Johns Creek	Planning and Economic Development Director		$122,927	$198,981
Lawrenceville	Planning and Economic Development Director		$113,559	$171,596
Sandy Springs	Planning and Economic Development Director	$96,047	$96,047	$153,676
Chamblee	Planning and Economic Development Director		$101,702	$153,187
Suwanee	Planning and Economic Development Director	$126,110	$94,536	$151,258
Woodstock	Planning and Economic Development Director		$89,165	$140,009
Douglasville	Planning and Economic Development Director		$48,149	$77,035
Alpharetta	Planning and Economic Development Director	$210,000		
	Average Pay	**$144,052**	**$95,335**	**$150,501**
Decatur FY24-25			$96,595	$158,267
Decatur FY23-24			$96,595	$158,267

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Alpharetta	Police Captain	$127,352	$97,840	$146,760
Chamblee	Police Captain		$87,378	$130,310
Lawrenceville	Police Captain		$85,319	$128,922
Douglasville	Police Captain		$77,546	$127,807
Suwanee	Police Captain	$99,507	$78,125	$125,008
Woodstock	Police Captain		$64,367	$101,052
	Average Pay	**$113,430**	**$80,860**	**$126,213**
Decatur FY24-25			$79,269	$129,896
Decatur FY23-24			$75,442	$123,635

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Lawrenceville	Police Chief		$124,915	$188,755
Chamblee	Police Chief		$122,527	$183,645
Douglasville	Police Chief		$108,648	$179,249
Suwanee	Police Chief	$145,995	$103,979	$166,379
Woodstock	Police Chief		$98,097	$154,010
Alpharetta	Police Chief	$187,439		
Sandy Springs	Police Chief	$221,487		
	Average Pay	**$184,974**	**$109,942**	**$173,052**
Decatur FY24-25			$106,621	$174,699
Decatur FY23-24			$101,483	$166,275

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Sandy Springs	Police Lieutenant	$123,372	$102,284	$166,211
Johns Creek	Police Lieutenant	$119,920	$93,120	$146,706
Chamblee	Police Lieutenant		$85,929	$127,449
Lawrenceville	Police Lieutenant		$70,511	$106,547
Suwanee	Police Lieutenant	$93,142	$64,563	$103,314
Woodstock	Police Lieutenant		$67,392	$102,440
Douglasville	Police Lieutenant		$61,360	$98,176
Alpharetta	Police Lieutenant	$112,750	$83,862	$83,862
	Average Pay	**$112,296**	**$77,488**	**$116,301**
Decatur FY24-25			$71,822	$117,686
Decatur FY23-24			$68,370	$112,008

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Chamblee	Police Officer		$68,673	$93,866
Johns Creek	Police Officer	$66,900	$57,078	$89,923
Suwanee	Police Officer	$52,125	$48,402	$77,438
Woodstock	Police Officer		$50,398	$76,586
Lawrenceville	Police Officer		$50,339	$76,066
Douglasville	Police Officer		$45,425	$72,666
	Average Pay	**$59,513**	**$53,393**	**$82,007**
Decatur FY24-25			$56,139	$91,936
Decatur FY23-24			$53,435	$87,506

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Chamblee	Police Sergeant		$75,761	$105,954
Alpharetta	Police Sergeant	$93,193	$76,640	$104,825
Suwanee	Police Sergeant	$67,080	$58,698	$93,912
Woodstock	Police Sergeant		$61,090	$93,808
Douglasville	Police Sergeant		$58,594	$93,787
Lawrenceville	Police Sergeant		$58,274	$88,056
	Average Pay	**$80,137**	**$64,431**	**$97,404**
Decatur FY24-25			$65,083	$106,621
Decatur FY23-24			$61,963	$101,483

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Alpharetta	Recreation Supervisor	$69,342	$57,406	$91,849
Woodstock	Recreation Supervisor		$50,773	$79,206
	Average Pay	**$69,342**	**$53,012**	**$84,779**
Decatur FY24-25			$50,856	$83,283
Decatur FY23-24			$50,856	$83,283

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Lawrenceville	Sanitation Operator I		$45,659	$68,994
Douglasville	Sanitation Operator I		$40,817	$65,288
Chamblee	Sanitation Operator I		$44,457	$60,693
	Average Pay		**$41,735**	**$63,418**
Decatur FY24-25			$37,814	$61,963
Decatur FY23-24			$36,005	$58,698

PARTICIPANT	JOB TITLE	AVERAGE SALARY	RANGE MINIMUM	RANGE MAXIMUM
Lawrenceville	Senior Engineer		$113,559	$171,596
Douglasville	Senior Engineer		$94,891	$156,343
Alpharetta	Senior Engineer	$127,767	$83,741	$133,986
Woodstock	Senior Engineer		$81,073	$127,281
Suwanee	Senior Engineer	$95,118	$64,563	$103,314
	Average Pay	**$111,442**	**$86,183**	**$137,069**
Decatur FY24-25			$79,269	$129,896
Decatur FY23-24			$79,269	$129,896



City of Decatur®

Appendix E
Demographic & Statistical Information

Budget FY 2024-2025

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.

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 Monday of the month, 4 pm

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

Parks & Recreation Advisory Board meets the 1st Tuesday of the month, 6 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:
20,626

From the 2020 Census and 2018-2022 American Community Survey

Total Estimated Population:	24,421	
Population Composition:	White	68.6%
	Black	14.6%
	Hispanic	7.9%
	Asian	4.3%
	All other categroies	4.6%
Population by Age:	Under 19	8,088
	20 to 24	896
	25 to 34	1,965
	35 to 54	7,555
	55 to 64	2,661
	65 & over	3,256
Median Age:	38.7	
Educational Attainment:	High school graduate	8.7%
	Some college, no degree	12.6%
	Bachelor's degree	31.7%
	Graduate degree	43.0%
Median household income:	$129,992	
Mean household income:	$180,303	
Per capita income:	$63,394	
Occupations:	Management	74%
	Service	6%
	Sales	16%
	Construction & Maintenance	1%
	Production & Transportation	3%
Housing:	Total Number of Units	10,173
	Occupied Units	9,053
	Single-family houses	48.7%
	Multi-family units	51.3%
	Owner Occupied Units	642%
	Renter Occupied Units	35.8%

From the City's Annual Comprehensive Financial Report (FY Ended June 30, 2023)

2023 assessed valuation:	$3,169,914
Net Bonded Debt per capita:	$3795
Ratio of Net Bonded Debt to Assessed Value:	3%
City Bond Rating:	Aa1/AA+

Major Employers	1. DeKalb County Government	1,338
	2. City Schools of Decatur	902
	3. Emory Healthcare	873
	4. Agnes Scott College	401
	5. KW Commercial	250
	6. City of Decatur	213
	7. US Postal Service	170
	8. Task Force for Global Heath	140
	9. Columbia Theological Seminary	100
	10. CPlace Decatur, SNF, LLC	95

FROM CITY STAFF

Number of Full-Time Employees: 258

Fire Protection

Number of Stations	2	Number of Fire Apparatus	7
Number of FT Employees	40	ISO Classification	II

Police Protection

Number of Stations:	1
Number of FT Employees:	62
Number of Police Vehicles:	40

Municipal Sanitation Service

Number of Residential Consumers:	6,100	Number of Employees:	18
Number of Commercial Consumers:	222	Number of Vehicles:	11

Active Living

Number of Parks & Playgrounds:	20	Number of Tennis Courts:	9
Acreage in Parks & Playgrounds:	193	Number of Athletic Fields:	8
Number of Swimming Pools:	5	Number of Recreation Buildings:	4

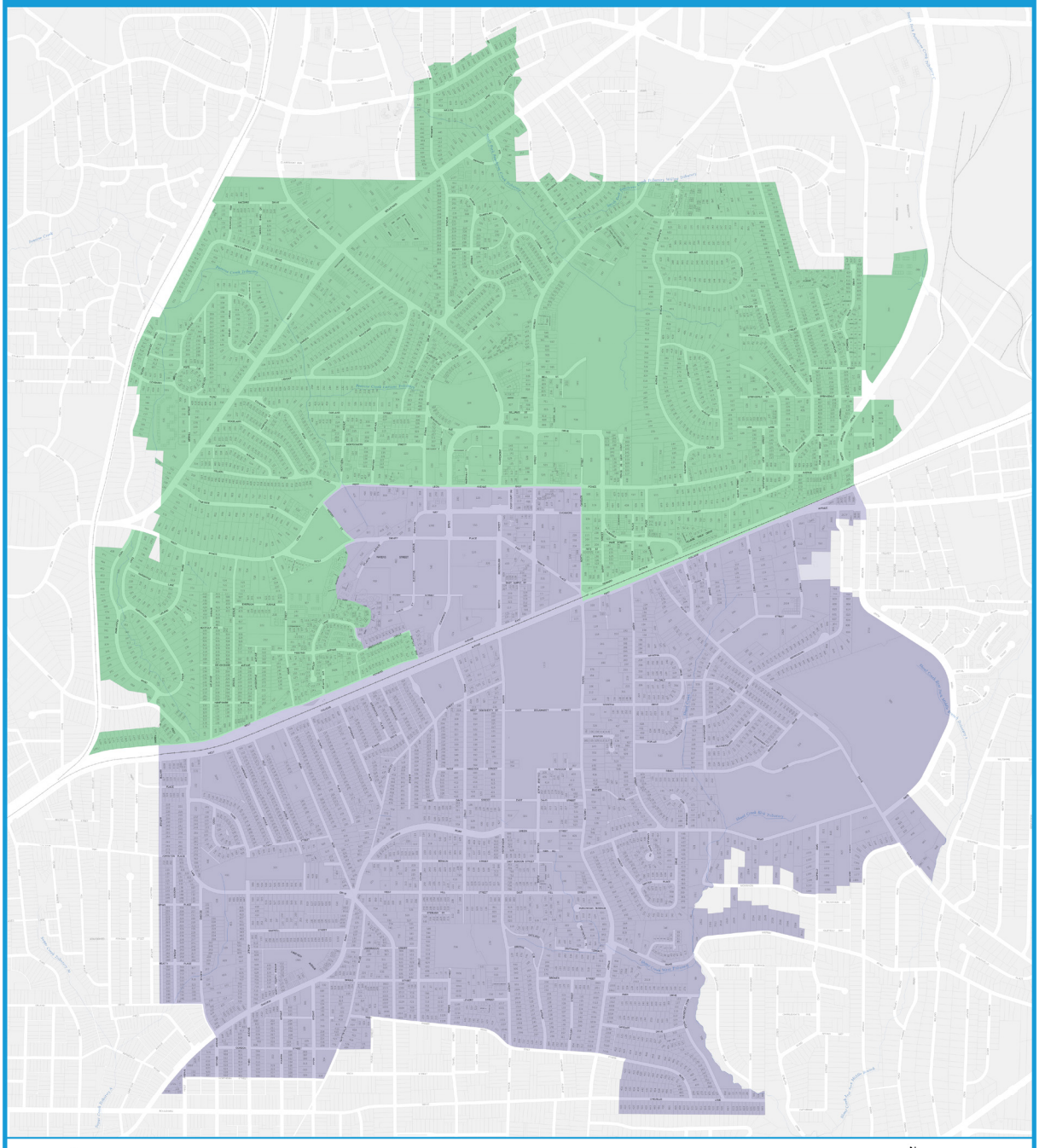
Miles of Streets, Sidewalks

Streets paved:	69.6
Sidewalks paved:	80.4

City of Decatur

Election Districts

Jan 2023





City of Decatur®

Appendix F
Citizen Survey Results

Budget FY 2024-2025

THE NCS™

THE NATIONAL COMMUNITY SURVEY™

Decatur, GA

The National Community Survey

Report of Results
2024

Report by:

National Research Center

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Charter Members AAPOR Transparency Initiative AMERICAN ASSOCIATION FOR PUBLIC OPINION RESEARCH

National Research Center at Polco is a charter member of the AAPOR Transparency Initiative, providing clear disclosure of our sound and ethical survey research practices.

About The NCS™

The National Community Survey™ (The NCS™) report is about the "livability" of Decatur. 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 596 residents of the City of Decatur collected from January 30th, 2024 to March 8th, 2024. The margin of error around any reported percentage is 21% for all respondents and the response rate for the 2024 survey was 4%. 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 500 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.

Trends over time

Trend data for Decatur represent important comparison data and should be examined for improvements or declines.[1] 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 six percentage points between the 2022 and 2023 surveys, the change is statistically significant.

1. 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 Polco's mailing vendor, 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. 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 randomly selected using the "birthday method". The birthday method selects a person within the household by asking the “person who most recently had a birthday” 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 3,000 randomly selected households received mailings beginning on January 30th, 2024 and data collection for the survey remained open for 6 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. Both mailings included a web link to give residents the opportunity to respond to the survey online, as well as QR codes to further encourage participation. 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.

The survey was available in English and Spanish. All mailings contained paragraphs in both languages instructing participants on how to complete the survey in their preferred language.

About 3% of the 3,000 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 2,920 households that received the invitations to participate, 596 completed the survey, providing an overall response rate of 20%. The response rate was calculated using AAPOR’s response rate #2 for mailed surveys of unnamed persons.[2]

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 (596 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 random sample survey, with two small updates; it asked a question to confirm the respondent was a resident of Decatur and also a question about where they heard about the survey. The open-participation survey was open to all city residents and became available on February, 27th, 2024. The survey remained open for two 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 2020 Census and 2022 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, and housing tenure. No adjustments were made for design effects. Weights were calculated using an iterative, multiplicative raking model known as the ANES Weighting Algorithm.[3] 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 [4]
Age	18-34	**9%**	**21%**	**21%**
	35-54	**38%**	**44%**	**45%**
	55+	**53%**	**35%**	**35%**
Hispanic origin	No, not of Hispanic, Latino/a/x, or Spanish origin	**96%**	**95%**	**94%**
	Yes, I consider myself to be of Hispanic, Latino/a/x, or Spanish origin	**4%**	**5%**	**6%**
Housing tenure	Own	**79%**	**64%**	**64%**
	Rent	**21%**	**36%**	**36%**
Housing type	Attached	**44%**	**48%**	**48%**
	Detached	**56%**	**52%**	**52%**
Race & Hispanic origin	Not white alone	**19%**	**29%**	**29%**
	White alone, not Hispanic or Latino	**81%**	**71%**	**71%**
Sex	Man	**38%**	**45%**	**45%**
	Woman	**62%**	**55%**	**55%**
Sex/age	Man 18-34	**2%**	**9%**	**9%**
	Man 35-54	**16%**	**21%**	**21%**
	Man 55+	**20%**	**15%**	**15%**
	Woman 18-34	**7%**	**12%**	**12%**

Woman 35-54	**23%**	**24%**	**24%**
Woman 55+	**32%**	**20%**	**20%**

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.

Study Limitations

All public opinion research is subject to unmeasured error. While the methodologies employed for this survey were designed to minimize this error as much as possible, these other sources of potential error should be acknowledged. **Non-response error** arises when those who were selected to participate in the survey did not do so, and may have different opinions or experiences than those who did respond. **Coverage error** refers to the possibility that some respondents that should have been included in the surveyed population were not (e.g., for a general resident survey, USPS mailing lists may exclude certain types of housing units, such as multi-family buildings where mail is delivered to a common area rather than to a specific unit (though this is rare), or where mail is received at a PO box instead of the at household's physical location. Finally, **recall bias** occurs when respondents may not perfectly remember their experiences in the past year (such as participation in social or civic events), and **social desirability bias** may cause respondents to answer in ways they think cast their responses in a more favorable light.

Survey Validity

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

2. See AAPOR's Standard Definitions for more information at https://aapor.org/standards-and-ethics/standard-definitions/..

Key Findings

Decatur residents continue to enjoy a high quality of life and strong sense of safety.

Virtually all residents applauded Decatur as a place to live, and about 9 in 10 gave excellent or good ratings to the overall quality of life. A similar proportion of respondents indicated they would recommend living in Decatur to someone who asks and planned to remain in the city for the next five years. The city as a place to raise children was also highly regarded (93% excellent or good) and ranked higher than both the national and custom subset of comparison communities (other municipalities with a population between 15,000 and 40,000). About two-thirds positively reviewed Decatur as a place to retire.

A strong sense of safety likely contributes to the high quality of life experienced in Decatur. Roughly 8 in 10 residents offered favorable marks to the overall feeling of safety in the city. A strong majority (96%) indicated that they felt very or somewhat safe in their neighborhood during the day, and 9 in 10 also felt safe in Decatur's downtown/commercial area during the day. About 9 in 10 reported feeling safe from violent crime, while 8 in 10 felt safe from property crime. All of these ratings held steady with 2022 survey results, indicating consistent approval.

Decatur's economy is strong but poses challenges to community affordability.

Ratings related to Decatur's economy tended to be positive and higher than both the national and custom benchmarks, showcasing the community's strength in this area. About 8 in 10 residents positively rated both Decatur as a place to work and the City's overall economic health. Similarly, the overall quality of business and service establishments received excellent or good ratings from about 9 in 10 participants. The variety of business and service establishments and vibrancy of the downtown/commercial area also garnered favorable marks from roughly 8 in 10 respondents.

While many ratings related to Decatur's economy were favorable, residents identified affordability as a potential area for growth. About 2 in 10 participants expressed satisfaction with the cost of living and the availability of affordable quality housing, both presenting opportunities for additional focus. Relatedly, in a unique question posed by the City, most residents supported the use of tax incentives or tax abatements to preserve Naturally Occurring Affordable Housing (NOAH) in the City of Decatur. However, when residents were asked about the impact the economy would likely have on their family income in the next 6 months, nearly 40% of respondents felt that the impact would be positive; this figure increased significantly since the City's 2022 survey results and scored higher ..

Residents continue to recognize mobility as an area of priority.

Residents offered high ratings of importance (85% essential or very important) and moderate ratings of quality (65% excellent or good) to the overall quality of the transportation system in Decatur, suggesting that mobility is a priority and opportunity for growth for the community. Reviews related to travel by personal vehicles tended to be lower, including ease of travel by car (50%), ease of public parking (34%), and traffic flow on major streets (38%). In a custom question, residents were asked to rate their level of support for establishing a 25-mph speed limit on most Decatur roadways. About three-quarters indicated that they supported instituting this policy.

When considering alternate modes of transportation, ratings tended to be positive. The ease of walking (85% excellent or good), bus or transit services (64%), and ease of travel by public transportation (55%) all scored higher than the national and custom comparison communities. Additionally, about 6 in 10 appreciated the ease of travel by bicycle, in line with benchmarks.

Decatur's parks and natural environment are assets to the community.

Ratings for survey items related to Decatur's natural environment tended to be positive and on par with national averages. About 8 in 10 residents gave excellent or good reviews to the overall quality of natural environment in Decatur. Roughly 7 in 10 offered positive evaluations of Decatur's open space and preservation of natural areas, while about 8 in 10 residents favorably rated the city's air quality and cleanliness. Water resources received the lowest score among natural environment survey items, with only one-third of reviewers offering excellent or good marks. This may merit additional investigation.

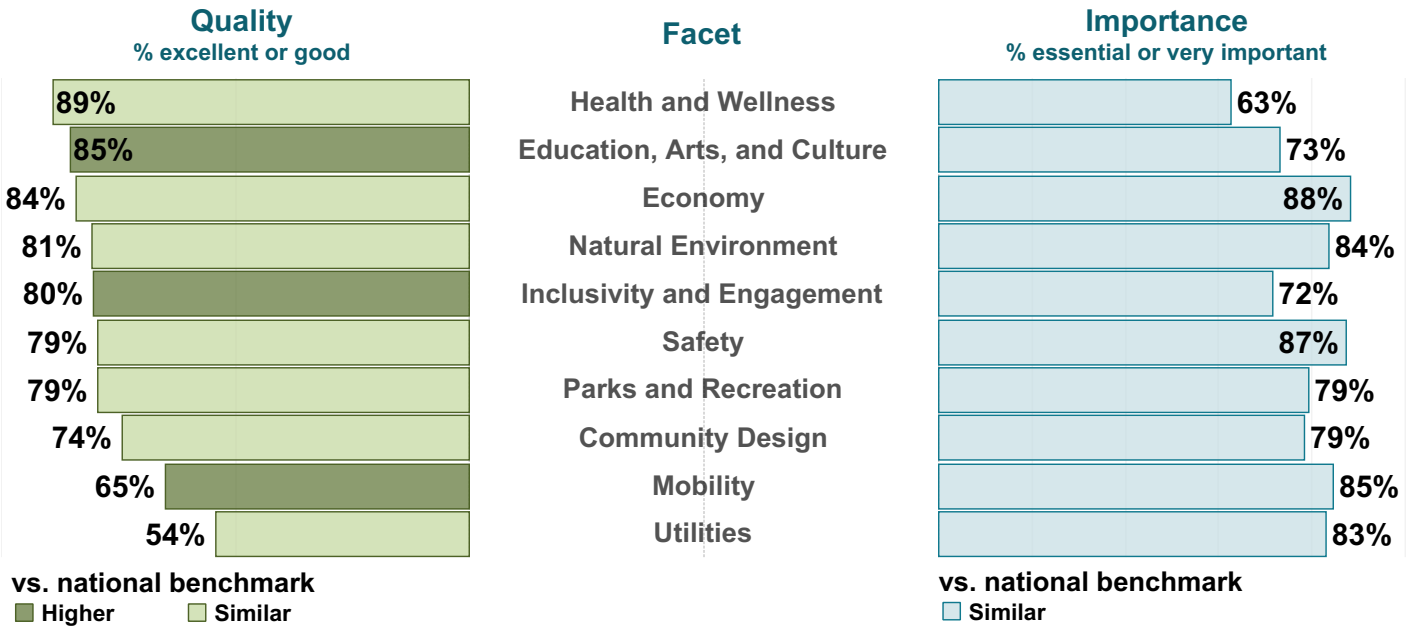
A strong majority, roughly 8 in 10, praised the overall quality of parks and recreation opportunities and were pleased with the city parks. A similar proportion approved of Decatur's fitness opportunities, recreational opportunities, recreation program or classes, and recreation centers or facilities. The availability of paths and walking trails received high marks from about 7 in 10 participants. Each of these items remained stable with the City's prior survey results.

Facets of livability

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.

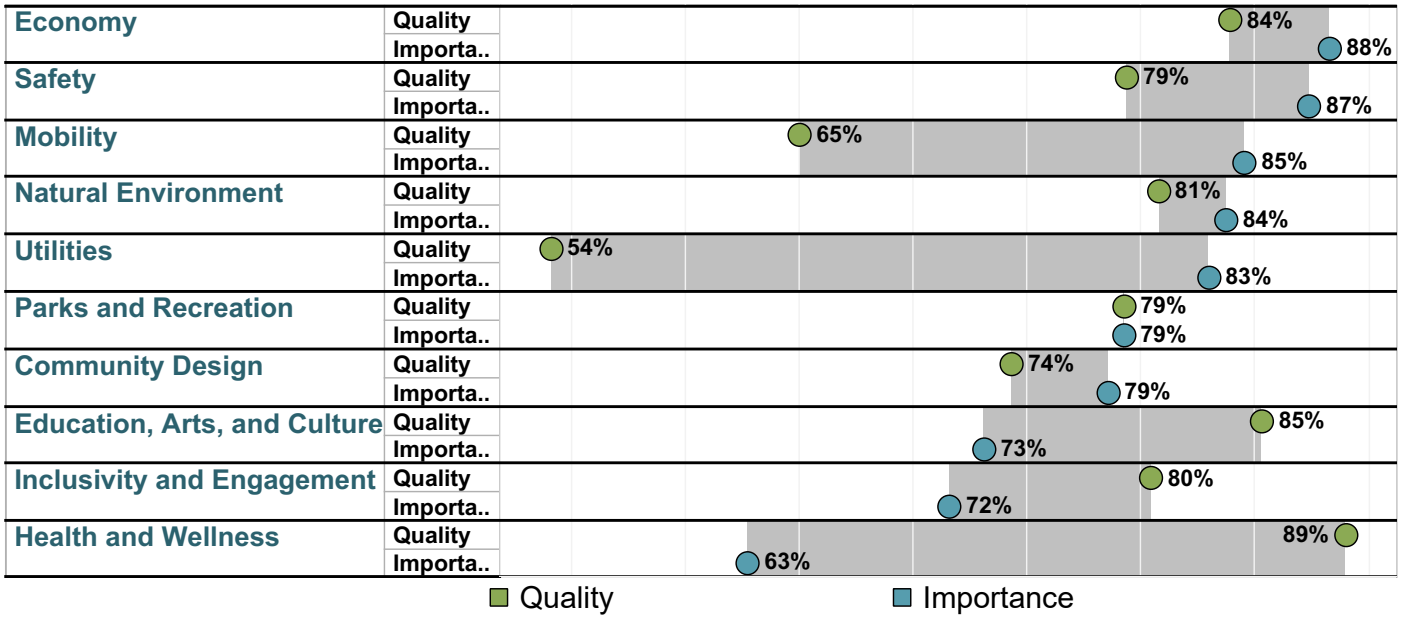
Quality and Importance by the Numbers

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



Quality/Importance Gap Analysis

The gap analysis chart below shows the same data as above; however, this chart more clearly illustrates the comparative differences in quality and importance ratings for each facet, as well as the absolute ratings for each.



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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, 2024



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

	2018	2020	2022	2024	vs. benchmark[6]
Decatur as a place to live	97%	96%	95%	**96%**	Similar
The overall quality of life	96%	95%	94%	**93%**	Similar

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

	2018	2020	2022	2024	
Recommend living in Decatur to someone who asks	96%	94%	94%	**93%**	Similar
Remain in Decatur for the next five years	90%	93%	84%	**85%**	Similar

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

	2018	2020	2022	2024	
Overall image or reputation	94%	93%	89%	**91%**	Higher

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

Polco

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, 2024

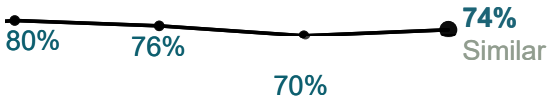
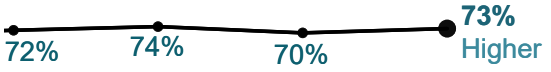


Please rate the quality of each of the following services in Decatur.
(% excellent or good)

	2018	2020	2022	2024	vs. benchmark[7]
Public information services	87%	86%	83%	**79%**	Similar
Overall customer service by Decatur employees	89%	89%	84%	**85%**	Similar

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

	2018	2020	2022	2024	
The value of services for the taxes paid to Decatur	70%	74%	63%	**60%**	Similar
The overall direction that Decatur is taking	71%	72%	62%	**63%**	Similar
The job Decatur government does at welcoming resident involvement	82%	79%	77%	**73%**	Higher
Overall confidence in Decatur government	75%	71%	67%	**70%**	Higher
Generally acting in the best interest of the community	75%	74%	66%	**73%**	Similar

Being honest		
Being open and transparent to the public		
Informing residents about issues facing the community		
Treating all residents fairly		
Treating residents with respect		

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

	2018	2020	2022	2024	
The City of Decatur	91%	88%	81%	83%	Similar
The Federal Government	28%	27%	44%	46%	Similar

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

Polco

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, 2024



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

	2018	2020	2022	2024	vs. benchmark[8]
Overall economic health	86%	87%	85%	84%	Similar

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

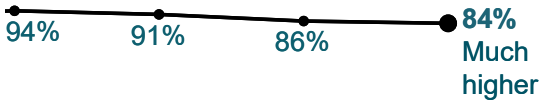
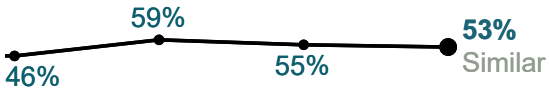
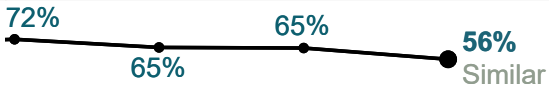
	2018	2020	2022	2024	
Decatur as a place to work	80%	83%	82%	83%	Higher
Decatur as a place to visit	85%	86%	89%	86%	Higher

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

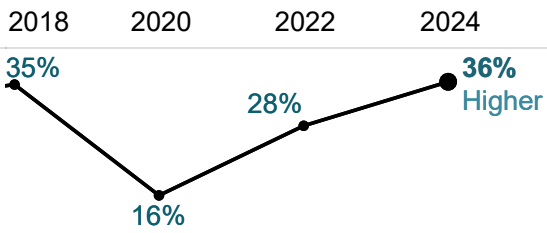
	2018	2020	2022	2024	
Economic development	74%	75%	72%	70%	Similar

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

	2018	2020	2022	2024	
Overall quality of business and service establishments	87%	93%	90%	88%	Higher
Variety of business and service establishments		79%	78%	75%	Higher

Vibrancy of downtown/commercial area	
Employment opportunities	
Shopping opportunities	
Cost of living	

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)

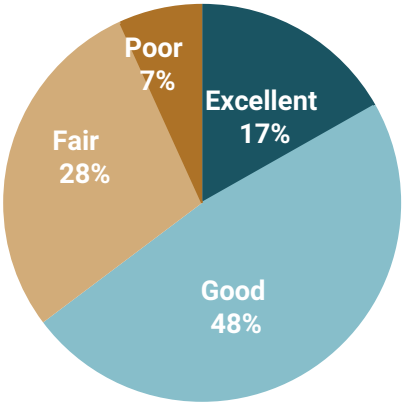
What impact, if any, do you think the economy will have on your family income in the next 6 months? Do you think the impact will be:	

8. 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, 2024



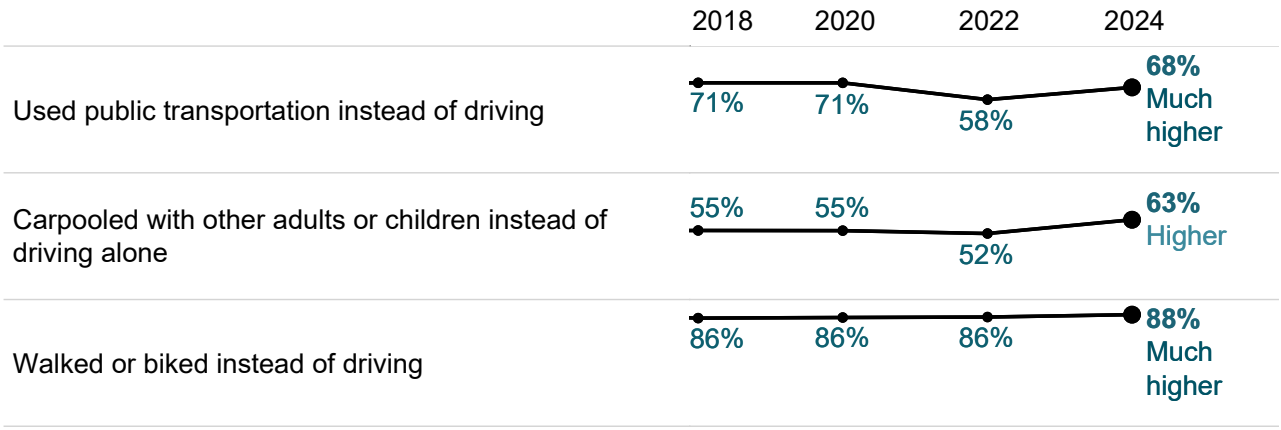
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2018	2020	2022	2024	vs. benchmark[9]
Overall quality of the transportation system		70%	69%	**65%**	Higher

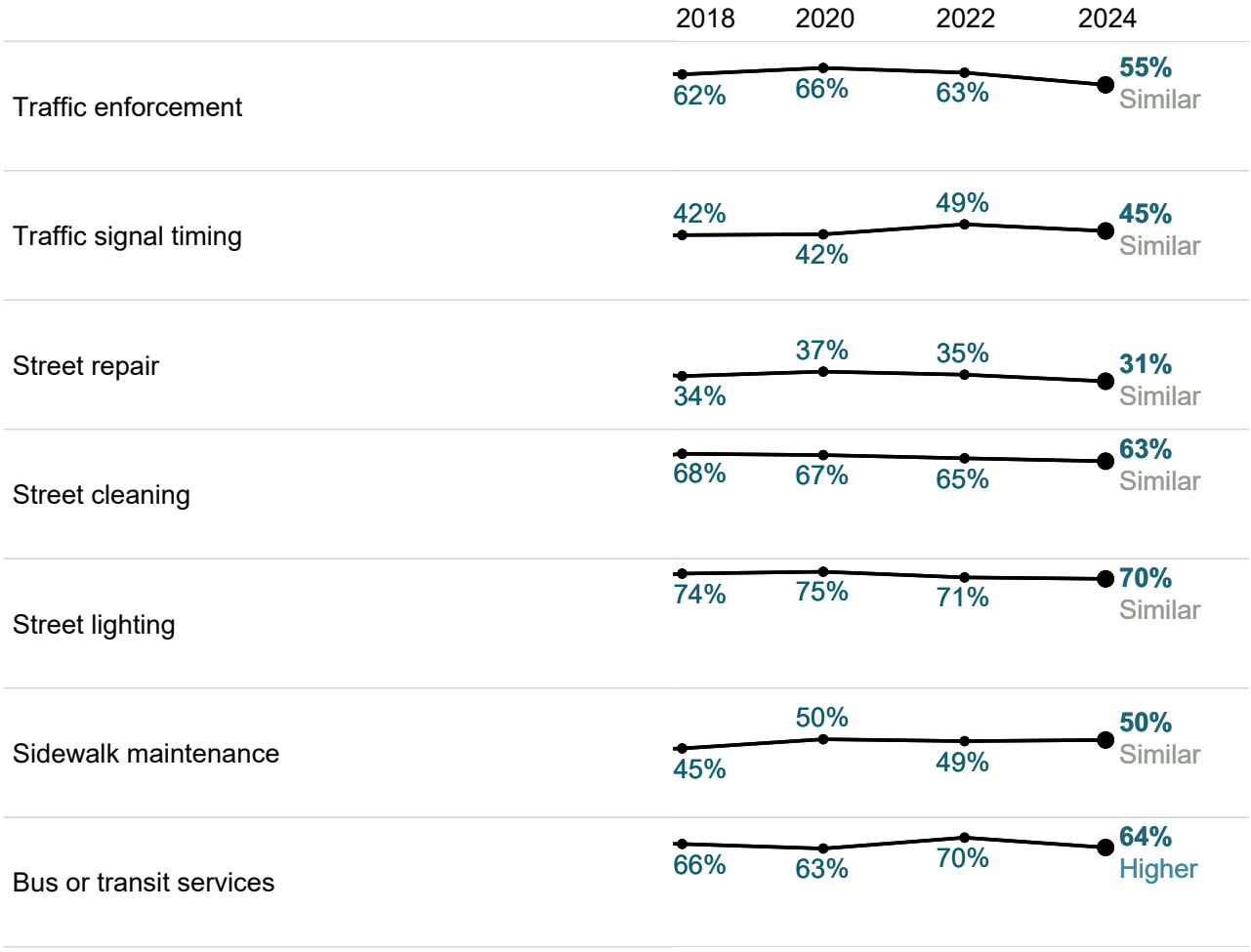
Please also rate each of the following in the Decatur community.
(% excellent or good)

	2018	2020	2022	2024	
Traffic flow on major streets	33%	28%	39%	**38%**	Similar
Ease of public parking	24%	27%	35%	**34%**	Lower
Ease of travel by car	36%	43%	48%	**50%**	Lower
Ease of travel by public transportation	58%	53%	58%	**55%**	Higher
Ease of travel by bicycle	55%	64%	63%	**63%**	Similar
Ease of walking	88%	92%	90%	**85%**	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)



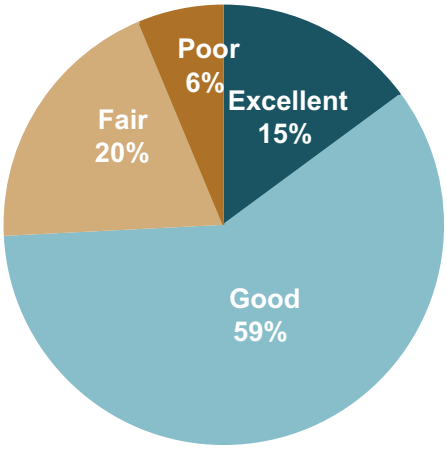
9. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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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, 2024



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

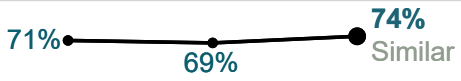
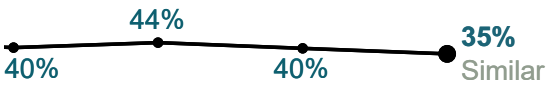
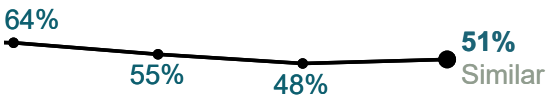
	2018	2020	2022	2024	vs. benchmark[10]
Overall design or layout of residential and commercial areas	69%	75%	74%	74%	Similar

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

	2018	2020	2022	2024	
Your neighborhood as a place to live	96%	96%	95%	95%	Higher

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

	2018	2020	2022	2024	
Well-planned residential growth		52%	45%	50%	Similar
Well-planned commercial growth		50%	51%	50%	Similar
Well-designed neighborhoods		73%	68%	68%	Similar

Preservation of the historical or cultural character of the community	
Public places where people want to spend time	
Variety of housing options	
Availability of affordable quality housing	
Overall quality of new development	
Overall appearance	

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

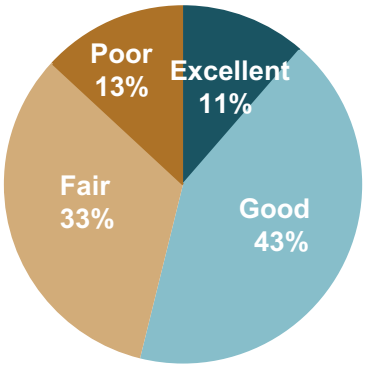
	2018	2020	2022	2024
Land use, planning and zoning	53%	51%	46%	48% Similar
Code enforcement	60%	64%	54%	55% Similar

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

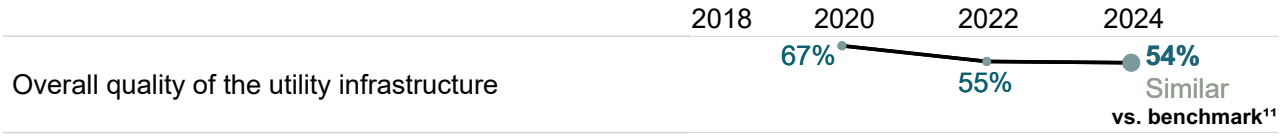
Utilities

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.

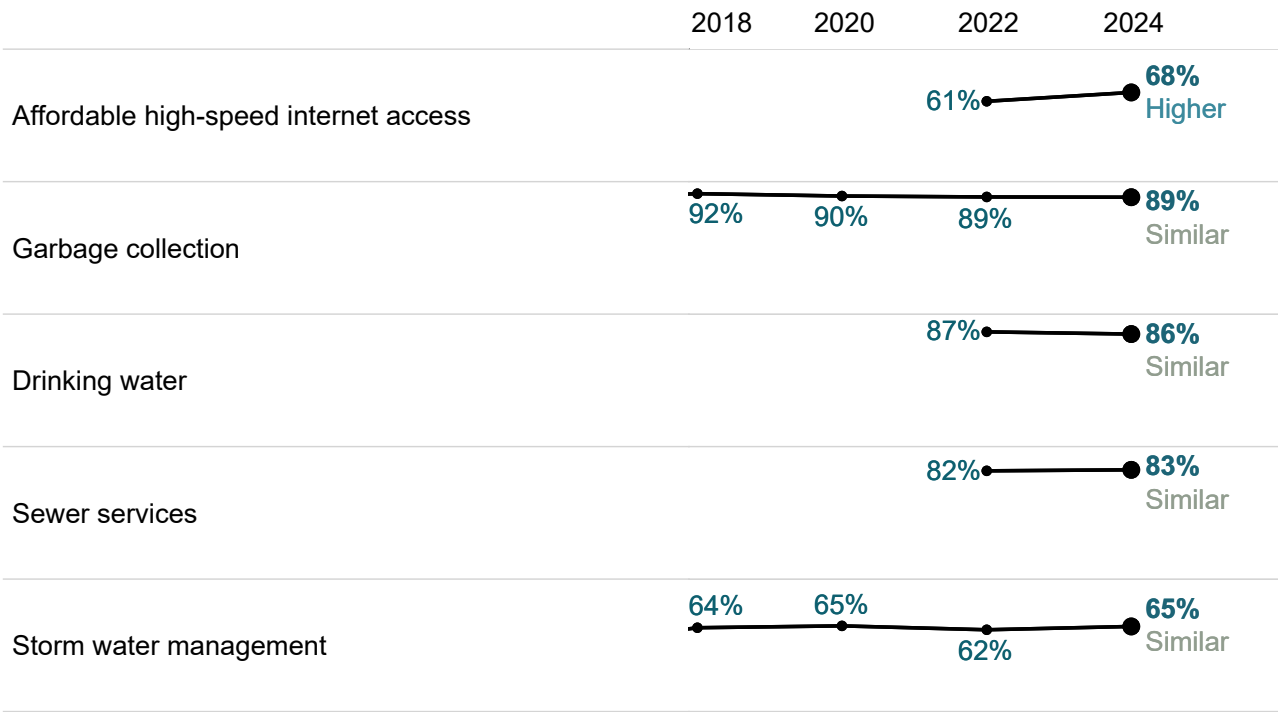
Overall quality of the utility infrastructure in Decatur, 2024



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)



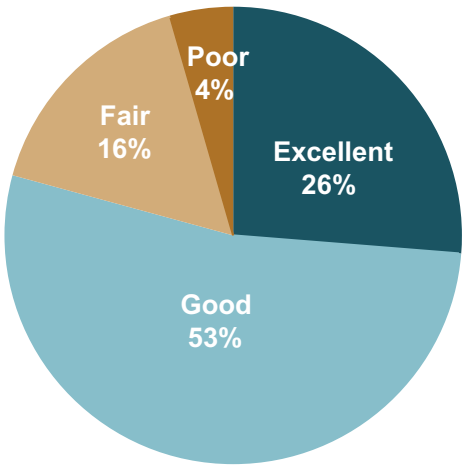
11. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Polco

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, 2024



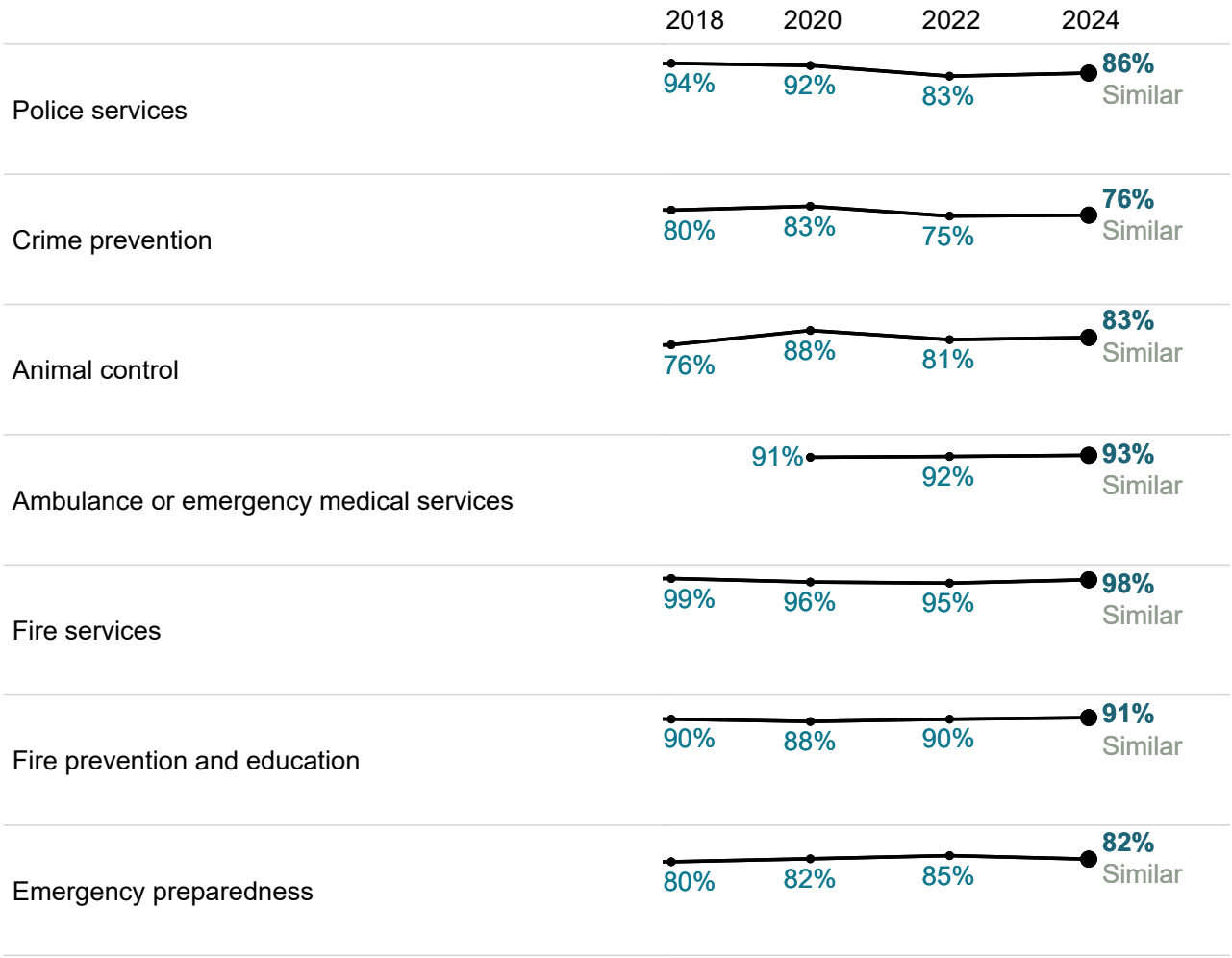
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2018	2020	2022	2024	vs. benchmark[12]
Overall feeling of safety	84%	85%	79%	**79%**	Similar

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

	2018	2020	2022	2024	
In your neighborhood during the day	98%	99%	96%	**96%**	Similar
In Decatur's downtown/commercial area during the day	94%	94%	93%	**90%**	Similar
From property crime		80%	74%	**78%**	Similar
From violent crime		88%	82%	**86%**	Similar
From fire, flood, or other natural disaster	89%		87%	**89%**	Similar

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



12. 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, 2024



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

	2018	2020	2022	2024	
Overall quality of natural environment	78%	84%	80%	**81%**	Similar vs. benchmark[13]

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

	2018	2020	2022	2024	
Cleanliness	89%	89%	83%	**82%**	Similar
Air quality	79%	81%	81%	**75%**	Similar

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

	2018	2020	2022	2024	
Preservation of natural areas	57%	70%	63%	**67%**	Similar
Decatur open space	60%	68%	69%	**70%**	Similar
Recycling	87%	82%	82%	**68%**	Similar
Yard waste pick-up	91%	83%	87%	**86%**	Higher

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

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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, 2024



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

	2018	2020	2022	2024	vs. benchmark[14]
Overall quality of parks and recreation opportunities		87%	80%	79%	Similar

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

	2018	2020	2022	2024	vs. benchmark[14]
Availability of paths and walking trails	65%	75%	76%	72%	Similar
Fitness opportunities	79%	80%	83%	81%	Similar
Recreational opportunities	80%	79%	84%	82%	Similar

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

	2018	2020	2022	2024	vs. benchmark[14]
City parks	91%	87%	86%	81%	Similar
Recreation programs or classes	89%	88%	85%	84%	Similar
Recreation centers or facilities	91%	87%	85%	83%	Higher

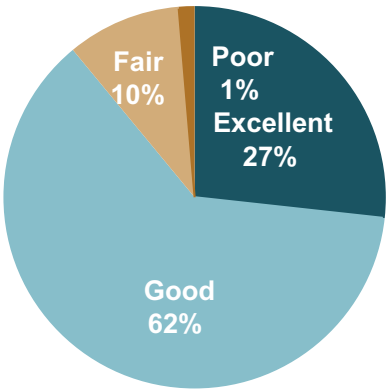
14. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Polco

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, 2024



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

	2018	2020	2022	2024	vs. benchmark[15]
Overall health and wellness opportunities	83%	88%	86%	89%	Similar

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

	2018	2020	2022	2024	vs. benchmark[15]
Availability of affordable quality food	81%	77%	69%	53%	Similar
Availability of affordable quality health care	72%	74%	72%	66%	Similar
Availability of preventive health services	73%	70%	77%	70%	Similar
Availability of affordable quality mental health care	60%	59%	58%	50%	Similar

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

	2018	2020	2022	2024	vs. benchmark[15]
Health services			82%	82%	Similar

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

	2018	2020	2022	2024	vs. benchmark[15]
Please rate your overall health.	73%	81%	80%	82%	Similar

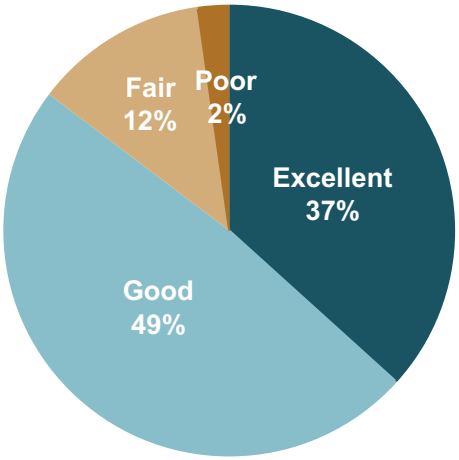
15. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Polco

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, 2024



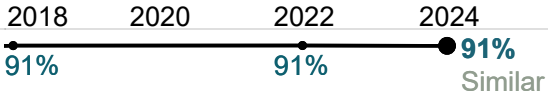
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2018	2020	2022	2024	
Overall opportunities for education, culture, and the arts	87%	86%	85%	**85%**	Higher vs. benchmark[16]

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

	2018	2020	2022	2024	
Opportunities to attend cultural/arts/music activities	84%	84%	85%	**84%**	Much higher
Community support for the arts		86%	89%	**87%**	Much higher
Availability of affordable quality childcare/preschool	59%	62%	49%	**49%**	Similar
K-12 education	93%	90%	86%	**82%**	Higher
Adult educational opportunities	74%	72%	68%	**67%**	Similar
Opportunities to attend special events and festivals	91%	92%	89%	**92%**	Much higher

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



Public library services

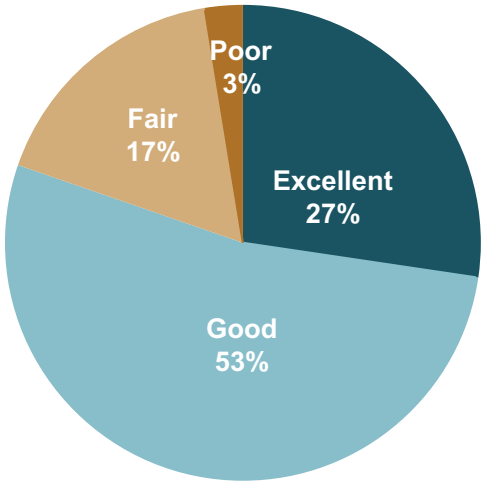
16. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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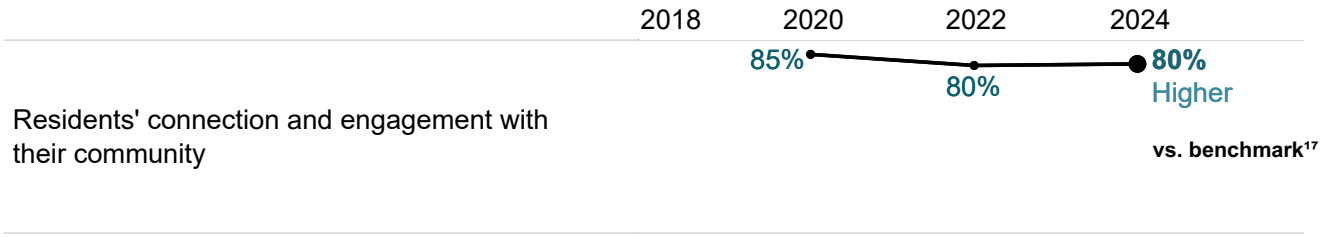
Inclusivity and Engagement

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.

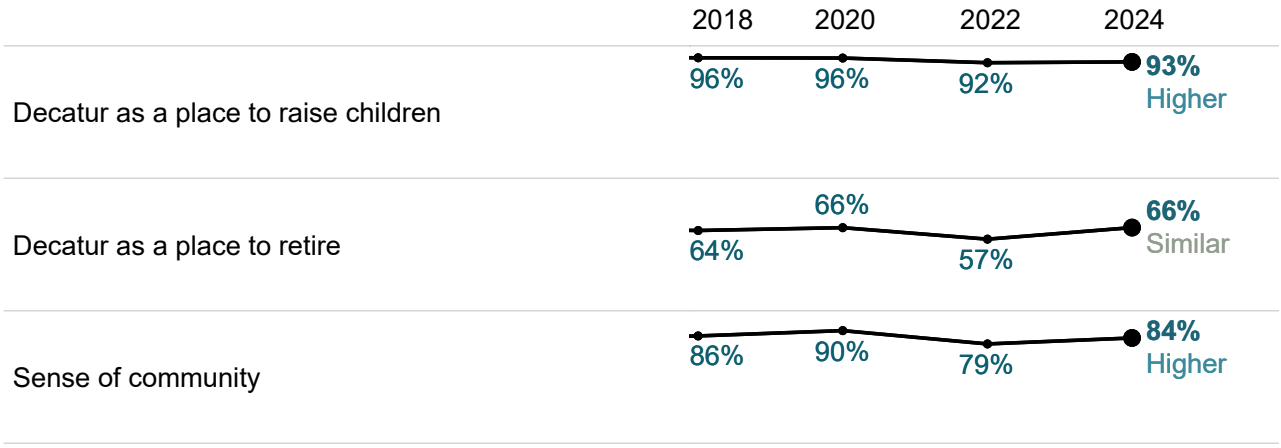
Residents' connection and engagement with their community, 2024



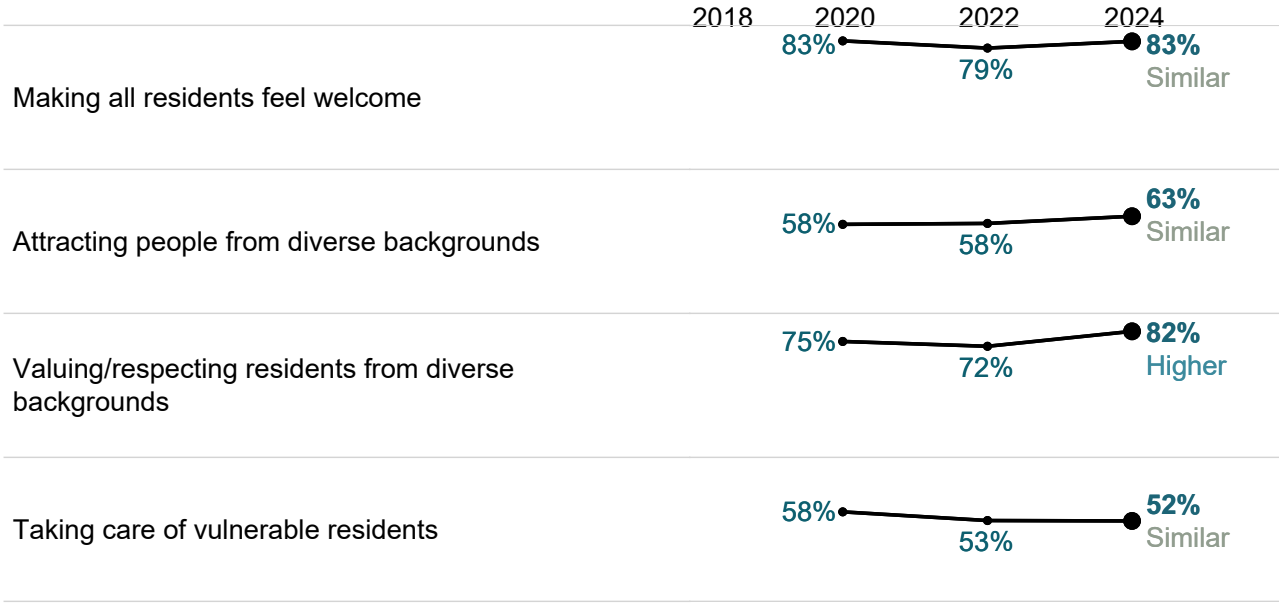
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)



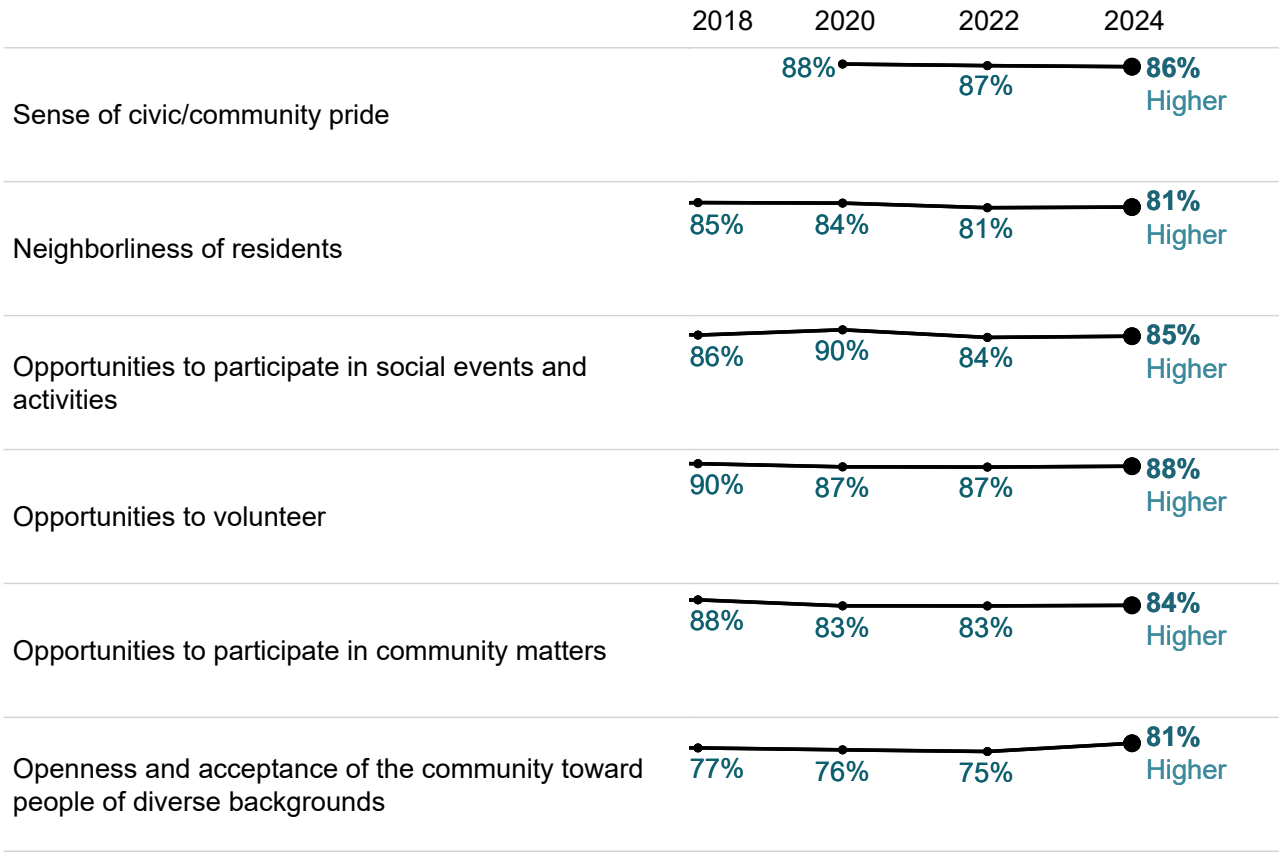
Please rate each of the following aspects of quality of life in Decatur.
(% excellent or good)



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



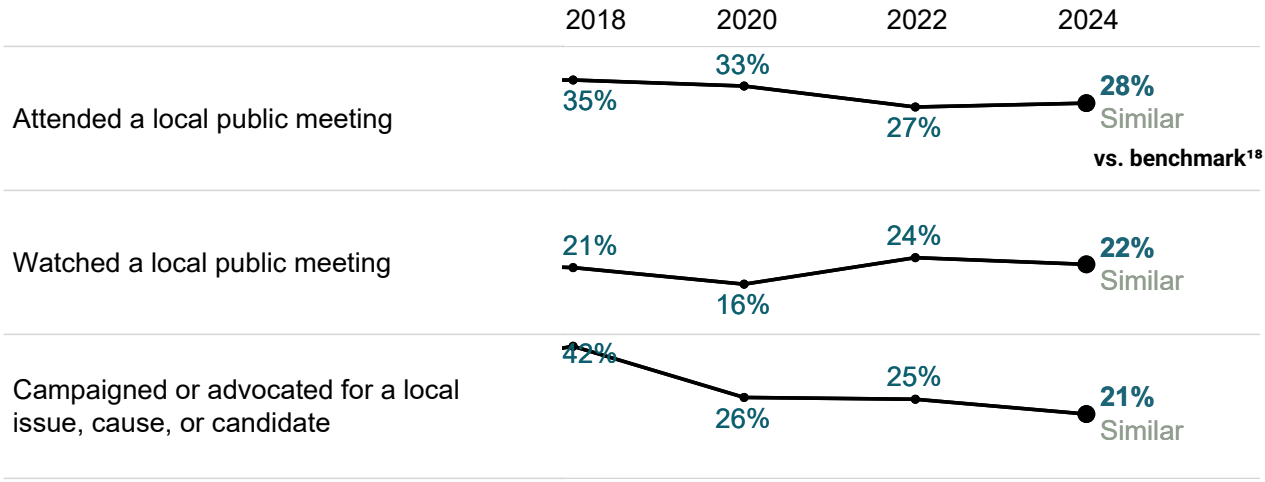
Please also rate each of the following in the Decatur community.
(% excellent or good)



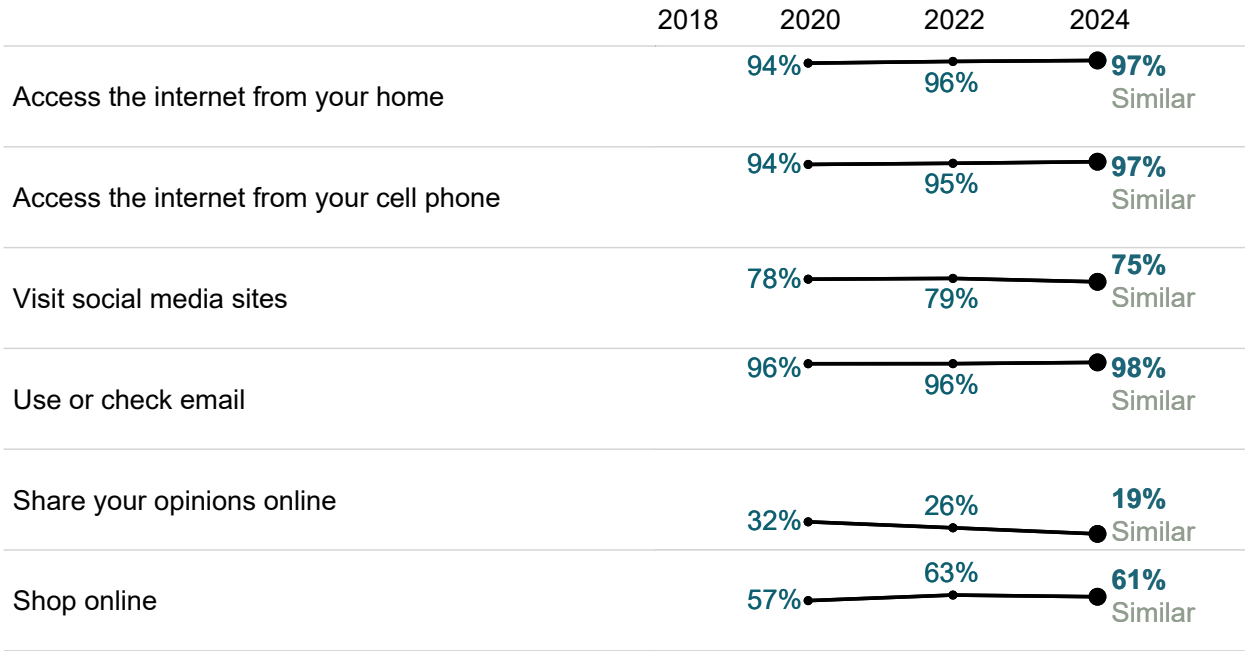
17. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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)



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

Custom questions

Below are the complete set of responses to each custom question on the survey. By default, “don’t know” responses are excluded, but may be added to the table using the response filter below.

Include "don't know"
No

	To what extent would you support or oppose a policy of establishing a 25 mile per hour speed limit on most Decatur roadways?	Strongly support	39%
		Somewhat support	35%
		Somewhat oppose	18%
		Strongly oppose	8%
	Naturally Occurring Affordable Housing (NOAH) refers to residential rental properties that maintain low rents without federal su..	Strongly support	53%
		Somewhat support	29%
		Somewhat oppose	9%
		Strongly oppose	8%
Please indicate how much of a source, if at all, you consider each of the following to be for obtaining information about City-sponsored events, facility/road closures, changes to sanitation pick-up schedules, and other official notifications.	Email notifications	Major source	56%
		Minor source	26%
		Not a source	19%
	Text message	Major source	42%
		Minor source	27%
		Not a source	31%
	Nextdoor	Major source	13%
		Minor source	30%
		Not a source	58%
	Facebook	Major source	17%
		Minor source	31%
		Not a source	52%
	Instagram	Major source	10%
		Minor source	26%
		Not a source	64%

X/Twitter	Major source	5%
	Minor source	16%
	Not a source	79%
Direct mail	Major source	53%
	Minor source	37%
	Not a source	10%
Announcements at public meetings (e.g., City Commission)	Major source	17%
	Minor source	36%
	Not a source	47%

BUDGET AS ART COLLECTION

LIMITED EDITION

Patti Garrett, Mayor
Tony Powers, Mayor pro tem
George Dusenbury, Commissioner
Lesa Mayer, Commissioner
Kelly Walsh, Commissioner

Andrea Arnold, City Manager
David Junger, Deputy City Manager
Teresa de Castro, Assistant City Manager
Cara Scharer, Assistant City Manager
Angela Threadgill, Assistant City Manager
Meredith Roark, Chief of Staff

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