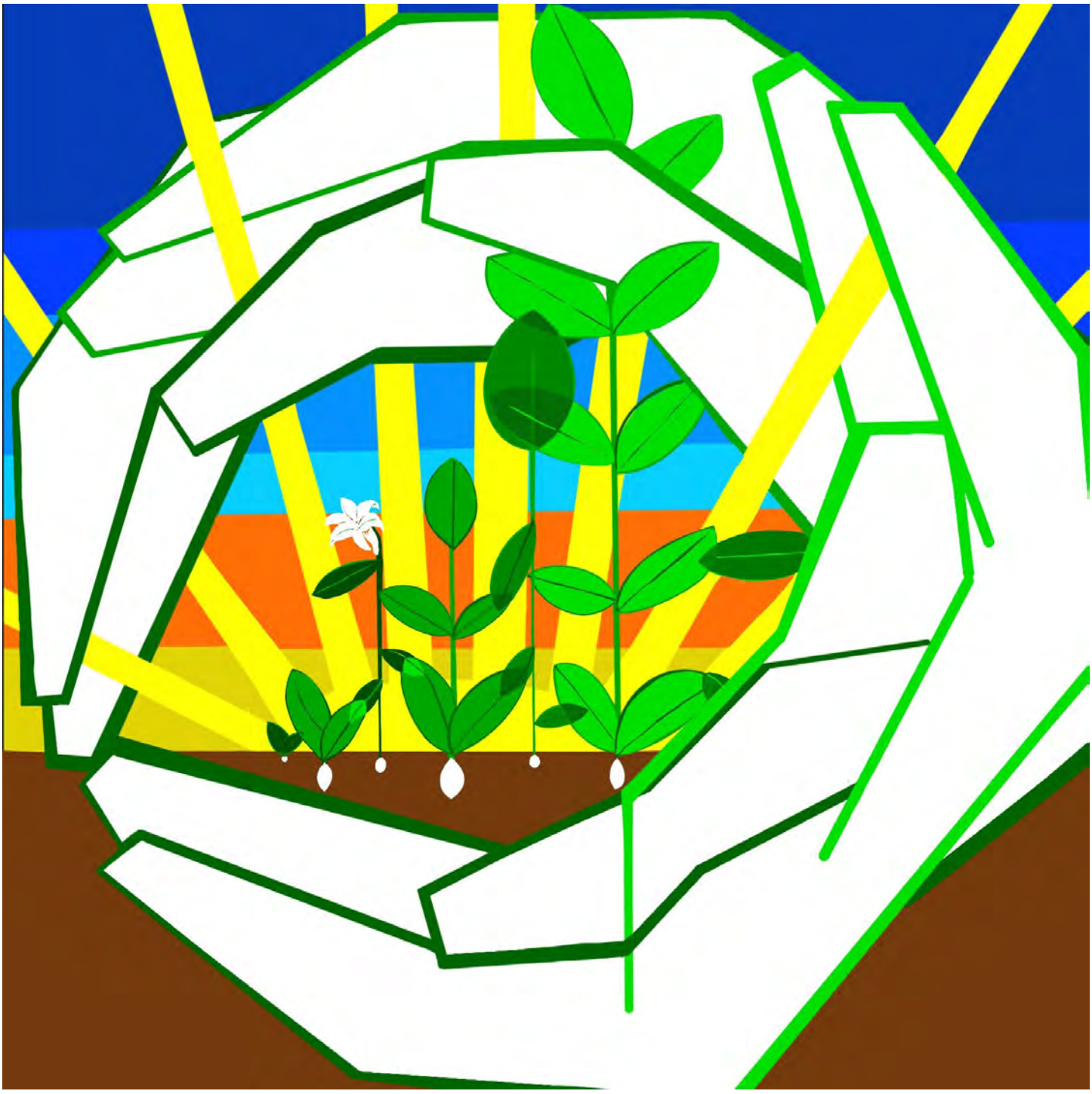
City of Decatur, Georgia

BUDGET

Fiscal Year July 1, 2025 to June 30, 2026

City of Decatur®



Cover

“Safeguarding & Serving”
by Patreece Lewis, 2025
Mixed media, 24 x 24



BUDGET

Fiscal Year July 1, 2025 to June 30, 2026

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FISCAL YEAR 2025-2026

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City of Decatur®

GOVERNMENT FINANCE OFFICERS ASSOCIATION

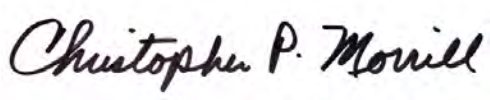
Distinguished Budget Presentation Award

PRESENTED TO

City of Decatur
Georgia

For the Fiscal Year Beginning

July 01, 2024



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, 2024.

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 14, 2025

City Commissioners,

It is my pleasure to present the 2024-2025 Revised Budget Estimates and the 2025-2026 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 2023-2024 fiscal year in a stronger financial position than originally anticipated. The City's positive financial condition is a critical factor which will help navigate fiscal uncertainties and provide greater budgetary possibilities. Current and future uncertainties require financial caution that is evidenced in the proposed budget. A healthy fund balance, steady residential and commercial development, resilient local economy, engaged community members and a unified elected body are just some of the positive factors that contribute to the proposed budget for your consideration. While the proposed budget continues to support the community's bold goals, it also reflects restraint and caution in the midst of uncertainties in order to maintain the City's strong financial condition for future years.

In fiscal year 2021-2022, you were introduced to the Budget as Art Collection which uses art to highlight 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, Patreece Lewis, with "Safeguarding and Serving." The artist uses the gardening of Decatur Daylilies to represent the City's serious approach to financial stewardship and the resulting positive financial growth through the City's care of the budget and financial resources in partnership with community members represented by the sky and sun. The artwork reflects that public funds are distributed and reinvested in the community, carrying out the goals of the community's strategic plan and working to achieve 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 2025-2026 General Fund Budget Estimate is $45,211,680, which is $2,134,020 higher (4.95%) than the Revised 2024-2025 General Fund Budget Estimate; the Revised 2024-2025 General Fund Budget Estimate is $43,077,660 which is $56,480 higher (.13%) than the Adopted 2024-2025 General Fund Budget Estimate.
- No change in the overall millage rate of 12.97 mills.
- A recommended use of fund balance from the General Fund in the amount of $2,375,850 for the Revised 2024-2025 General Fund Budget, as compared to $3,372,070 in the Adopted 2024-2025 General Fund Budget; and a use of fund balance in the amount of $1,530,610 for the Proposed 2025-2026 General Fund Budget. (Use of fund balance totaled $233,231 in Fiscal Year 2023-2024 resulting in an ending fund balance of $15,010,956.)
- An increase in the 2025 real property tax digest estimated at 7.89%.
- An increase of approximately $293,700 (+8%) in the health insurance budget over the 2024-2025 Revised Budget.
- An increase of approximately $391,770 (+45%) in property and casualty insurance over the 2024-2025 Revised Budget.

- Merit increases of up to 2.5% for full-time employee salaries effective July 1, 2025; Fiscal Year 2024-2025 included a one-pay period adjustment, no increase to base salary.
- No additional full-time positions; multiple position reclassifications. Staff requested a total of 7 full-time positions.
- Continued funding for the 2020 Strategic Plan, Equity Action Plan, Downtown Master Plan, Parks and Recreation Master Plan, Storm Water Master Plan and Clean Energy Plan.
- Implementation of Decatur Safe Streets Safety Action Plan recommendations.
- Funding of a Community Energy Fund with funding from the City's energy franchise fee revenue.
- Anticipated depletion of American Rescue Plan Act (ARPA) funds.
- Funding for School Zone Camera Safety Program Fund for local law enforcement and public safety initiatives, including traffic safety improvements.
- Creation of a separate fund, Special Event Fund, to account for FIFA World Cup 26TM activities within the city, branded locally as the Decatur WatchFest26.
- Funding earmarked for the Affordable Housing Trust Fund.

Decatur: A Recognized UNICEF USA Child Friendly City

On March 21, 2025, the City of Decatur officially achieved recognition as a UNICEF USA Child Friendly City, joining Houston and Minneapolis as one of only three cities in the nation to receive this distinction. This milestone was celebrated with the community at Fair on the Square, where young leaders and residents gathered to mark this significant achievement.

A Child Friendly City is a community that prioritizes the well-being and development of its children and youth by ensuring their rights are protected and promoted. Decatur set out to achieve this designation through the Child Friendly Cities Initiative (CFCI) and was among the first six cities in the U.S. to sign a memorandum of understanding with UNICEF to embark on this transformative journey.

The CFCI project involves a multi-year commitment to actively involve community members—especially children and youth—in identifying priorities and taking action in five key areas:

- Safety and Inclusion
- Children's Participation
- Equitable Social Services
- Safe Living Environments
- Play and Leisure

The proposed budget continues to support the City's commitment to its youth through its planning processes, ongoing programming and capital investments.

World-Class City=FIFA World Cup 26™ Ready City

When visitors come to metro-Atlanta for the FIFA World Cup 26TM soccer tournament in June 2026, the City of Decatur will be prepared to host guests from around the world. Similar to the 1996 Olympics when Decatur hosted Olympic teams and entertainment events, the City is ready to be the "Hometown to the World" once again. A lot has changed since 1996 and more work is needed to achieve the many ideals of a world-class city. The City will host 34 days of soccer watch parties including pre/post-game music performances, games, food and soccer fun on the newly renovated downtown square.

The activities related to the FIFA World Cup 26TM are included in the Special Event Fund for the Decatur WatchFest26. The budget includes non-recurring transfers from the General Fund in the total amount of $300,000 to the fund for festival-related expenses. Additional revenue is anticipated from the Decatur Downtown Development Authority and the Decatur Tourism Bureau. The City has engaged a firm to identify event sponsors to invest in the festival and allow for greater activation of the downtown square. Partnerships with MARTA and DeKalb County will be integral to the success of the event.

With the commitment of current elected leadership, city employees, community members and other partners, Decatur is poised to be a world-class city and ready to welcome the world in June 2026.

The elements that will be attractive to international visitors are those that enhance the quality of life for our residents and businesses. Here is a non-exhaustive list of characteristics of a world-class city:

- Inclusive, accepting, welcoming
- Operationalized equity
- Free and fair elections
- Safety and security (police, fire and public works services)
- Parks, playgrounds and athletic fields
- Engaged community members
- Youth-influenced
- Strong education systems: Pre-K through 12 and Higher Ed
- Ethical and transparent government
- Attainable housing
- Quality media
- Support and services for vulnerable populations
- Public art
- Access to libraries
- Public transportation
- Multi-modal 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
- Technology savvy and curious populace
- Strong local economy
- Bold and brave leadership
- Access to fresh and affordable food
- Environmentally resilient and sustainable

Decatur possesses, at some level, all the characteristics identified above and remains committed to advancing each either directly or with community partners.

Our City's Civic Capital

In 1986, the National Civic League (NCL), a nonpartisan, nonprofit organization with the mission to advance civic engagement to create equitable, thriving communities, asked this question:

What makes some communities better able to solve the tough social, political, economic, or physical challenges they face?

This question is relevant and timely as we govern and serve a city, which is challenging in routine times, but certainly applicable during a time of deep political polarization, with social tensions around issues like race and equity, and an uncertain economic landscape marked by inflation concerns and global instability.

Through its research, NCL identified a set of factors that can be used to measure what is often referred to as a community's "civic capital." The NCL defines civic capital as "the formal and informal relationships, networks and capacities communities use to make decisions and solve problems." Decatur's civic capital is our community's collective ability to address major challenges and to strive for the community's strategic vision.

According to the NCL, seven components of civic capital are:

- Engaged Residents
- Authentic Communication
- Inclusive Community Leadership
- Embracing Diversity & Equity
- Collaborative Institutions
- Culture of Engagement
- Shared Vision & Values

When city managers from across the country reach out to Decatur and inquire about the ingredients of the City's success, the factors listed above are identified consistently as our success factors, and they boil down to people and people that have trust in their local government.

Why does this matter now? The Decatur community has developed a set of ambitious goals, identified in the 2020 Strategic Plan, to address complex problems and challenges. Added to the complexity of known challenges is an element of political, economic and social turbulence. Effective strategies for addressing the most difficult local challenges require a collective approach including the City, non-profits, educational institutions, volunteers and other government agencies including state and federal agencies. Our collective network is hindered with the loss of expertise, experience and funding at state and federal levels as a result of federal mandates and executive orders.

As we plan and budget for the next fiscal year, it is crucial to recognize that the City's success in maximizing progress on our collective goals will depend, in part, on our ability to leverage our community's civic capital.

Anecdotally, we can identify examples of growth in our civic capital over the past few decades. From the Decatur Roundtables in 1998, leading to multiple planning processes including the 2000 Strategic Plan, Better Together Community Action Plan in 2015 and the most recent 2020 Strategic Plan: Destination 2030, plus recent and ongoing collaborative projects such as the track and field and South Housing Village both at Decatur Legacy Park.

This handful of examples represents community stakeholders coming together, through varied formats, to solve problems and create profound change for generations to come.

Over the next year or more, Decatur will have the opportunity to invest in our civic capital even as we draw on that capital. The City's upcoming charter review affords the chance for community members to influence the foundation of our local government. For the first time in 24 years, the City will review its charter -the document that outlines the city's governance, specific powers and functions and organizational structure. One way to think about a city charter is as a city's constitution. In an effort to make the process equitable and representative, the charter review commission will include members selected through a civic lottery, giving residents an equitable opportunity to participate in the process. During the latter half of 2025, community members will be engaged in the critical role of advising the City Commission on charter revisions to best position the city for the future.

At the same time, the City will be leaning on its community partners and resident volunteers, including our youth, to achieve ambitious goals. Many of the initiatives are discussed in the budget narrative and include the following projects:

- Implementation of a Safe Streets Safety Action Plan
- Beautification efforts throughout the city
- Development of a Naturally Occurring Affordable Housing (NOAH) strategy
- Heat Mitigation Study
- Comprehensive Plan and Clean Energy Plan update
- Development of energy savings performance contract to finance capital projects
- Launch of Community Energy Rebate Program
- Support of Reparations Task Force
- Advancement of Georgia Municipal Association's Diversity, Equity, Inclusion and Belonging Certification program
- Expansion and improvements to communications services including texting service and tailored email subscription services
- Investment in asset management software to track the condition, maintenance schedule and history, and documentation for city's infrastructure
- Partnership with the Decatur Land Trust on the development of the missing middle project site at 600 Commerce Drive
- Transformation of the downtown Decatur Square
- Construction of W. Howard Avenue Cycle Track and Traffic Calming improvements
- Continuation of the downtown ambassador program
- Partnership to address unhoused population with Homeless Strategy Manager
- Improvements to the intersection at East Lake Drive and Parkwood Road
- Construction of new Ebster Park Teen Activity Area
- Adoption of Oakhurst Master Plan

A critical element in the success of our community and the achievement of ambitious goals is the City's workforce. For decades, the City has attracted and retained passionate, smart, creative and committed employees in our organization to work collaboratively on enhancing the quality of life for residents, businesses and visitors. Maintaining this advantage is not easy with the City's limited financial resources and the competition for talent in metro-Atlanta. The proposed budget includes a 2.5% merit increase for full-time employees with the understanding that competitive salaries are not motivators for staff,

but a necessity. To ensure that the salary increase could be funded, departments were asked to cut their original budget requests by 6%. The proposed budget also invests in employee health benefits, training and professional development, and tools and technology to perform job responsibilities. Deliberate efforts are being made to fully engage all employees in the organization including opportunities to influence policies and procedures, shape professional development activities, ensure all employees feel welcome and accepted, and improve internal communications.

Through a unique partnership of the Equity and Engagement Director and Innovation and Strategy Director, great strides are being made to advance equity, ensure psychological safety, promote employee engagement and ultimately sustain an organization of innovation and excellence. The proposed budget continues, expands and creates programs that provide opportunities for professional development with peers (E5 Program), innovation and problem-solving (Solutions Lab), employee appreciation (with IGNITE team) and mental health services.

Efforts to recognize and reward employees for their achievements, including monetary and non-monetary means, must continue to be prioritized. While the proposed budget includes a 2.5% merit-based salary increase, much of the increase is reduced by increases in health insurance costs plus inflation.

Determination and Fiscal Restraint

The City is determined to maintain the momentum of its progress toward the vision to be an equitable, thriving and welcoming community. Even in the face of headwinds, the proposed budget funds the downtown square transformation, models equity and inclusion, supports affordable housing, enhances road safety for pedestrians and bicyclists, promotes environmental sustainability, and seeks opportunities to build civic trust. These are world-class ideals. Even with the increase in the tax digest, 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. Fiscal restraint is necessary to avoid overspending and making long-term commitments that would have a serious negative impact in future fiscal years. We are moving forward assuming little to no reliance on federal funding; and fortunately past and current budgets have not been overly reliant on federal funding.

An increase in property and casualty insurance premiums by almost 50% combined with high deductibles reflect the stressed insurance market. Increases are being driven by factors such as higher construction costs, increased claims activity, and the growing frequency of severe weather events. Additionally, insurers are tightening underwriting standards, requiring higher deductibles and more stringent risk mitigation measures. The failure of the Georgia General Assembly to include local governments in recent tort reform may exacerbate the financial strain being placed on cities. Employee health insurance benefits continue to increase year after year with few viable options. While the specifics are discussed in more detail in the All Funds Summary, the General Fund budget increases almost $300,000 to cover stop loss premiums.

Historically, the City has employed conservative budget and financial policies and practices. A 2025 credit opinion report from Moody's Investor Service affirming the City's Aa1 credit rating recognized credit strengths that include "healthy reserve levels and prudent budget management." 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. When digest growth is due largely to re-assessments, the impact of appeals is taken into consideration when estimating revenue. 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 2023-2024, the fund balance for the General Fund totaled $15,010,956 which is 35% of the 2024-2025 Revised Budget Estimate. The 2024-2025 Revised Budget anticipates using $2,375,850 in fund balance. This is $996,220 less than the amount originally planned in the 2024-2025 adopted budget and will reduce fund balance to $12,635,106 or 29% of the 2024-2025 Revised Budget Estimate. The 2025-2026 Proposed General Fund budget anticipates using $1,530,610 of fund balance and will leave a fund balance of $11,104,496 or 25% of the 2025-2026 Proposed General Fund budget.

The fund balance policy expressly allows the City to budget the use of fund balance for one-time expenditures. One-time expenditures paid for by the use of fund balance in 2025-2026 include the charter review project, comprehensive plan and clean energy plan update, a transfer to the Affordable Housing Trust Fund and a transfer to the Special Event 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 preliminary 2025 tax digest increases 7.9% over the 2024 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 fact, commercial property values increased 15% over 2024.

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. However, both credit rating agencies note the City's relatively high debt burden; Moody's report recognized a negative factor impacting the rating to be the "high net direct debt position and elevated debt service costs in part due to debt issued on behalf of Decatur City Schools Board of Education, which represents about 43% of debt outstanding." The proposed budget includes payments of all annual debt service and is described in detail in the Debt Service Summary.

Commitment to Making a Difference

City employees and elected leaders are uniquely positioned to influence people's lives, today and in the future. The budget document reflects the policies and guidance developed by the City Commission as well as the efforts by staff to achieve the policy objectives. When policy and programming align, great things can happen in a community. It may be as simple as providing a safe route to school with a new sidewalk to saving lives with CPR training and the distribution of Narcan throughout the community. When our work is done, we just want to know that we made a difference.

In the spirit of the budget's cover art, "Safeguarding and Serving" the proposed budget reflects what our hands, with the help of our community, have protected, nurtured and developed. We literally can see the fruits of our labor in the form of new affordable housing units, a track and field facility and downtown ambassadors. And we are committed to doing this work in a manner that is racially just and right. This commitment is reflected in the City's 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 pro-

City of Decatur®

> *"Nothing can stop the power of a committed and determined people to make a difference in our society. Why? Because human beings are the most dynamic link to the divine on this planet."*
>
> **— John Lewis**
> U.S. Representative

actively 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."

Let's take inspiration from U.S. Representative John Lewis, a model of exemplary public service, who stated in his book, Across That Bridge: Life Lessons and a Vision for Change,

"Nothing can stop the power of a committed and determined people to make a difference in our society. Why? Because human beings are the most dynamic link to the divine on this planet."

Completion of the 2024-2025 Revised Budget Estimates and 2025-2026 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 2025-2026

FISCAL YEAR 2025-2026

Budget Guide

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

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

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

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

Process

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

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

Department budget requests are submitted to the City Manager 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.

Special Event Fund: Established to account for the use of funds to support the City's FIFA World Cup event called Decatur WatchFest26.

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.

512403 Health Savings Account (HSA) Contributions. Includes a stipend for staff that place funds into the high-deductible health plan.

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 tires 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, 2024, the general fund balance totaled $15,010,956 or 35% of the 2024-2025 revised operating budget. This was an increase of $2,576,819 from the previous year's fund balance. In the Revised 2024-2025 budget estimates, the city has budgeted to use $2,375,850 of fund balance. In the FY 2025-2026 budget estimates, the city has budgeted to use $1,530,610 of fund balance. Fund balance is estimated to be $11,104,496 at the end of FY 25-26 or 25% 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 identified goals and specific tasks for each principle. The plan was reviewed annually in conjunction with the budget to ensure the budget supports the plan's principles and tasks and incorporates community input into the budget process.

The 2020 Strategic Plan kickoff occurred in January 2020 and community roundtables met through mid-March until needing to be paused due to the COVID-19 pandemic. The planning process resumed in Fall 2020 with citizen roundtable sessions that were held virtually on four topics: Mobility, Housing, Equity & Racial Justice and Climate Change. The work 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 department and display equipment, documents and other materials that are in the proposed budget and support each strategic plan theme. The public is invited to attend and visit each theme 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 has occurred in March since 2023.

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 on trellises located around town during February and March. This year the trellises were located near the Decatur Square, in Harmony Park and in Glenlake Park. Staff created a book club in May so community members could meet with staff members from the City Manager's Office to learn more about vision based budgeting. 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 2025-2026

BUDGET SCHEDULE

January 22	Budget Memo and Schedule to Departments
February 24	PROPOSED and REVISED BUDGET REQUESTS including BVE Worksheet(s), VBB-Strategic Plan Principles Worksheet(s) and CIP Requests DUE BY 5:00 pm
March 3	Proposed Personnel Requests due to City Manager's Office
March 3	Personnel Estimates and Health Insurance Estimates Due
March 3	City Commission Adopts Billing Ordinance, 2025 Sanitation Fees and 2025 Storm Water Utility Fee
March 4	Budget Narrative drafting begins
March 13	BUDGET REVIEW MEETING-DEPARTMENT HEADS
March 15	BUDGET EXPO with Touch A Truck
March 21	Proposed Fee Schedule Changes DUE
March 21	Budget Request Follow-up
March 25	10 Year Capital Plan Drafting
March 27	Prepare Notice for Decatur FOCUS
April 1	Tax Bill Mailing Deadline
April 4	Revenue Projections Due
April 4	BUDGET NARRATIVE FINALIZED
April 11	Draft Proposal to City Manager (tentative)
April 21	Fee Schedule Work Session
April 30	Preliminary Budget Complete
May 15	Budget Public Hearing Announcements to Legal Organ
May 16	Budget delivered in City Commission packet
May 19	Presentation of Budget to Commission and Adoption of Tentative 2025 Millage Rates
May 22 & 29	Public Hearing Ads Published in Legal Organ
June 2	Public Hearing on Budget and Millage Rates
June 4	Extended Work Session
June 5	Public Hearing Ads Published in Legal Organ
June 16	Public Hearings on Budget and Millage Rates, Adoption of FY 2025-2026 Budgets and Revised 2024-2025 Budgets, and 2025 Millage Rates



City of Decatur®

Budget Narrative

Budget FY 2025-2026

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 infrastructure 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 City Schools of Decatur provide one citywide early childhood learning center, five neighborhood K-2nd grade elementary schools, two 3rd-5th grade 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 afterschool program and a wide variety of special events and civic engagement activities.

The City has three MARTA transit stations and multiple bus routes within its 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. Commissioner George Dusenbury has served since

2020; Commissioner Lesa Mayer Fronk has served since 2020; and, Commissioner Kelly Walsh 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 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.



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

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. This process was most recently undertaken in 2020 with the creation of the Destination: 2030 plan. To support the City's 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 necessary 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 previous decade. By the time planning began for the next decade, 93% of the tasks in the 2010 plan 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 for the next decade. An extensive effort was made to ensure broad participation by race, age, gender and geographical location in the planning process, with a focus on issues facing Decatur and participants' hopes and dreams for the City's future. In spite of

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.

challenges caused by the COVID-19 pandemic that complicated citizen engagement and ultimately pushed back the plan's adoption date by a full year, City staff were able to adapt and successfully develop the plan without compromising ambitious resident 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

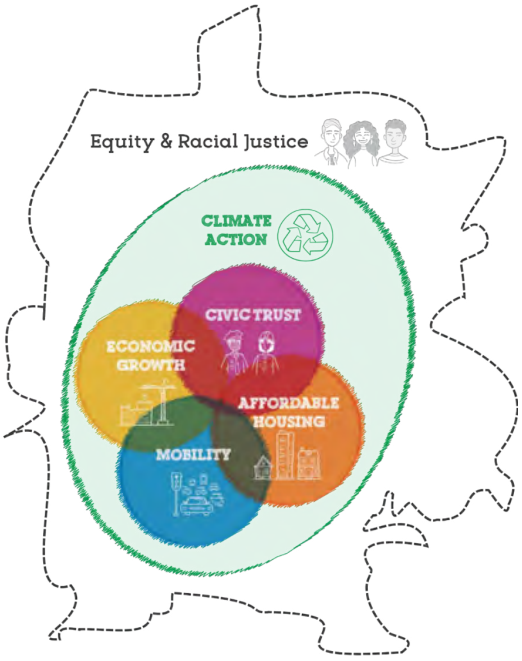
Climate Action

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 round-table 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

To support the key local government value of transparency, the City 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 and metrics 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 and updated in 2022, the City embarked on its own performance measurement program which now performs as the basis for data reporting.

Budget

The annual budget serves as the foundation for the City's financial planning and control. 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 preceding 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. As part of that commitment, the City is taking intentional steps to confront racial injustices—an acknowledgment of the historic wrongs faced by Decatur's Black community and the lasting impact of harmful policies. 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 truly lives up to its values.

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.

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. With that information, Common Good presented recommendations for operationalizing equity through a specific framework: Pay, People, Process and Possibilities. With the REAP recommendations as a guide, staff have begun to implement initiatives to operationalize equity within the organization.

As part of REAP's operationalization, the D.E.C.A.T.U.R. decision-making framework was created as a tool for making equitable policy decisions by involving employees at every level of the organization throughout the decision-making process. In fiscal year 2024-2025, the framework was used for the procurement of the City's asset management software system. Staff at all levels of the Public Works department were consulted on their needs and priorities for the software and participated in evaluating the final bids. The final selection of the asset management software provider was largely informed by the feedback provided by frontline staff and crew leaders. The asset management software procurement process represents the first of many internal projects that will be undertaken utilizing the D.E.C.A.T.U.R. decision-making framework.

Equity and innovation go together. Cultivating an innovative organizational environment increases efficiency and encourages staff creativity, which can lead to new and exciting policies that will create a more equitable environment for employees. Recognizing that the pursuit and implementation of the City's equity goals will require staff energy and innovative methodology, the City hired its first Innovation and Strategy Director in May 2024. This new position was created to develop and implement internal initiatives to enhance the organizational culture with an eye towards providing employees opportunities to develop new policies and programs that better address the needs and desires of

employees across the organization. The Innovation and Strategy Director is now responsible for initiatives such as the City's E5 leadership development program and creation of a Solutions Lab to empower staff to generate new and innovative "solutions" to improve work efficiency and effectiveness.

In 2020, the City of Decatur, in collaboration with City Schools of Decatur (CSD), Decatur Education Foundation (DEF) and Decatur Housing Authority, partnered with UNICEF USA as a pilot city for the Child Friendly Cities Initiative (CFCI). The initiative is a framework for communities that prioritizes development, health, and inclusion of community youth. The initiative places significant emphasis on meaningful engagement and active participation from resident youth, including use of youth surveys and inviting young residents to take key roles in plan development and implementation. On March 21, 2025, UNICEF USA designated the City of Decatur as the third Child Friendly City in the United States.

As part of the CFCI process, the City adopted a Local Action Plan for Youth in 2023. The plan was developed by City staff & the Teen Leadership Team and it identified five priority areas based on feedback from an extensive youth survey: increasing trust with law enforcement, creating an equitable and inclusive city, improving access to and awareness of mental health resources, becoming a more environmentally conscious city and improving public spaces. Throughout the school year, Teen Leadership Team members work alongside City staff to develop programs and policies that advance the goals of each priority category in the Local Action Plan. In fiscal year 2024-2025, the Improving Public Spaces priority group proposed a set of recommendations to improve the accessibility and inclusivity of city playgrounds, including design recommendations for ADA accessibility and sensory design elements that would allow play for children of all abilities. These recommendations were accepted by the City Commission and will inform the construction of new playgrounds and the renovation of existing playgrounds.



On July 17, 2020, civil rights activist and Congressman John Lewis died after a long life of service and sacrifice. Lewis served as the City of Decatur's US Congressional Representative for more than 30 years. The John Lewis Memorial Task Force was created to identify methods to commemorate Lewis' service to the City of Decatur and DeKalb County as a whole; Mayor Patti Garrett served as a co-chair of the task force and Commissioner Dusenbury served as a task force member. After several years of work by the task force, a 12-foot bronze statue of John Lewis was unveiled at the Decatur Square on August 24, 2024. Designed by Basil Watkins, the statue now stands in front of the historic DeKalb County Courthouse on the Decatur Square at the former site of a Confederate memorial obelisk that was removed in June 2020. It stands as a testament to John Lewis' lifelong struggle for justice – and a call to action for those seeking to take up his lifelong call to perform "good trouble."



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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$79,420
General Government	$952,185
Community & Economic Development	$666,779
Administrative Services	$1,813,638
Fire	$707,435
Police	$2,315,952
E-911	$350,920
Public Works	$1,630,798
Solid Waste	$494,829
Storm Water	$877,279
Parks & Recreation	$5,072,838
TOTAL	**$14,962,073**

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 of 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 as well as by encouraging resident action to reduce individual and household 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.



To assist with the implementation of its sustainability and resilience goals, the City hired a Sustainability Coordinator in fiscal year 2024-2025. This position will provide analysis and implementation support for initiatives such as the green business certification program, public data dashboards and projects funded by federal and state grants. The Sustainability Coordinator will also liaison with community groups and external stakeholders such as the City's Environmental Sustainability Board and the Center for Hard-to-Recycle Materials (CHaRM) to educate and provide the public with sustainability and resilience resources.

The City will continue its ongoing work to expand clean energy infrastructure at its municipal buildings. The Eloise T. Leveritt Public Works Building's rooftop solar array will be activated in fiscal year 2024-2025; the installation was partially funded by the Georgia Environmental Finance Authority's (GEFA) Solar Resiliency Program. The rooftop solar system includes a 105-kW solar array and 50-kW power 320 kwH capacity lithium-ion battery. Level 2 electric vehicle chargers are planned at the Public Works and the Beacon Municipal Complex, which houses the Police Department and Municipal Court. Six electric vehicles were added to the City fleet in fiscal year 2024-2025, increasing the total to eight electric vehicles overall. In fiscal year 2025-2026 Fire Stations #1 and #2 will be outfitted with electric vehicle charging infrastructure and the Decatur Recreation Center will be the next facility to receive a rooftop solar array with battery storage, which will be funded by Community Project Funding from Representative Nikema Williams' office.

The City's initiative to convert all lighting at City facilities to energy-efficient LEDs is ongoing. In addition to this work, staff have recommended hiring an energy efficiency

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

Quality of Air Quality (% rated excellent/good)

2018	79
2020	81
2022	81
2024	75

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

consultant in fiscal year 2025-2026. The consultant will analyze the City's current efforts to increase energy efficiency and issue recommendations on which improvements should be pursued over time. The cost of consultation could be funded with grant funds from the Georgia Environmental Financing Authority (GEFA).



The City of Decatur continues to implement the initiatives of the storm water master plan, including the use of green infrastructure wherever possible. Green infrastructure features prominently in the Decatur Square transformation project and will be integrated into the upcoming installation of traffic calming and bioswale infrastructure at the intersection of Huron and Champlain Streets.

The City's Climate Action Plan, first adopted in 2016, will be updated during fiscal year 2025-2026 in tandem with the City's state-mandated update of the Comprehensive Plan.

In fiscal year 2024-25, the City's urban naturalist promoted sustainable ecology across the community by leveraging close to 300 community volunteers, partners with shared goals, and city and community resources. The urban naturalist coordinated efforts with the Legacy Project, the Wylde Center, Agnes Scott College, Emory University, Georgia Tech, Decatur FC, Decatur High School, other city departments and neighborhood groups across Decatur. Efforts by these groups resulted in planting of 400 native plants, removal of invasive plants on 23 different parks and parcels owned by the city, wetland restoration at Legacy Park, erosion control and improved nature trails at Corely Commons and Legacy Park, and numerous neighborhood beautification projects. In fiscal year 2025-2026, the City will join Keep America Beautiful with its own "Keep Decatur Beautiful" campaign. Monthly nature programs at Decatur Legacy Park will continue with a different theme each month (coyotes, amphibians, and Spring were some of the themes in 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	$78,945
General Government	$952,185
Community & Economic Development	$666,779
Administrative Services	$906,819
Fire	$707,435
Police	$771,984
E-911	$56,147
Public Works	$1,174,174
Solid Waste	$1,154,601
Storm Water	$3,509,116
Parks & Recreation	$845,473
TOTAL	**$10,823,658**

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 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 essential 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.

In recent years, the number of Americans unable to find housing stability has grown significantly due to an ongoing shortage of affordable housing. Per the US Department of Housing and Urban Development (HUD), the Point-in-Time count of unhoused individuals within the Georgia continuum of care (CoC) grew by 58% between January 2019 and January 2024. The growing population of unhoused individuals has impacted communities across the state and nation. The reported Point-in-Time population of unhoused individuals in the City of Decatur tripled between 2023 and 2024. While the City's efforts to increase affordable housing units within City limits may present a solution to the underlying causes of increased homelessness, the City has taken steps to address the needs of unhoused individuals more immediately.

Decatur has partnered with Claratel Behavioral Services since 2023 to contract for a Mental Health Co-responder to provide crisis intervention services and follow-up behavioral health support. The Mental Health Co-responder supplements the Decatur Police Department's responses to acute behavioral crises by assisting with de-escalation techniques and providing follow-up services to connect individuals in active crisis with temporary housing and connections to community resources. In fiscal year 2024-2025, the City created a Homeless Strategy Manager position whose role is dedicated to addressing the needs of the City's unhoused population through collaborations with partner organizations and development of a sustainability strategy to prevent and reduce homelessness in the City of Decatur.

While staff are always dedicated to providing effective service, there are times when that work may not be effectively communicated to the public. It's the City's role to ensure that the concerns of community members are addressed. In fiscal year 2024-2025, staff made a concerted effort to improve service on the City's citizen request management platform, SeeClickFix (also known as MyDecaturGA). City staff worked to clear the growing backlog of unresolved requests on the platform, developed new workflows to clarify which staff members were responsible for completing requests and created redirection processes with contact information for requests that needed to be addressed by an external entity like Georgia Power or DeKalb County. These efforts have significantly improved the request

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

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)

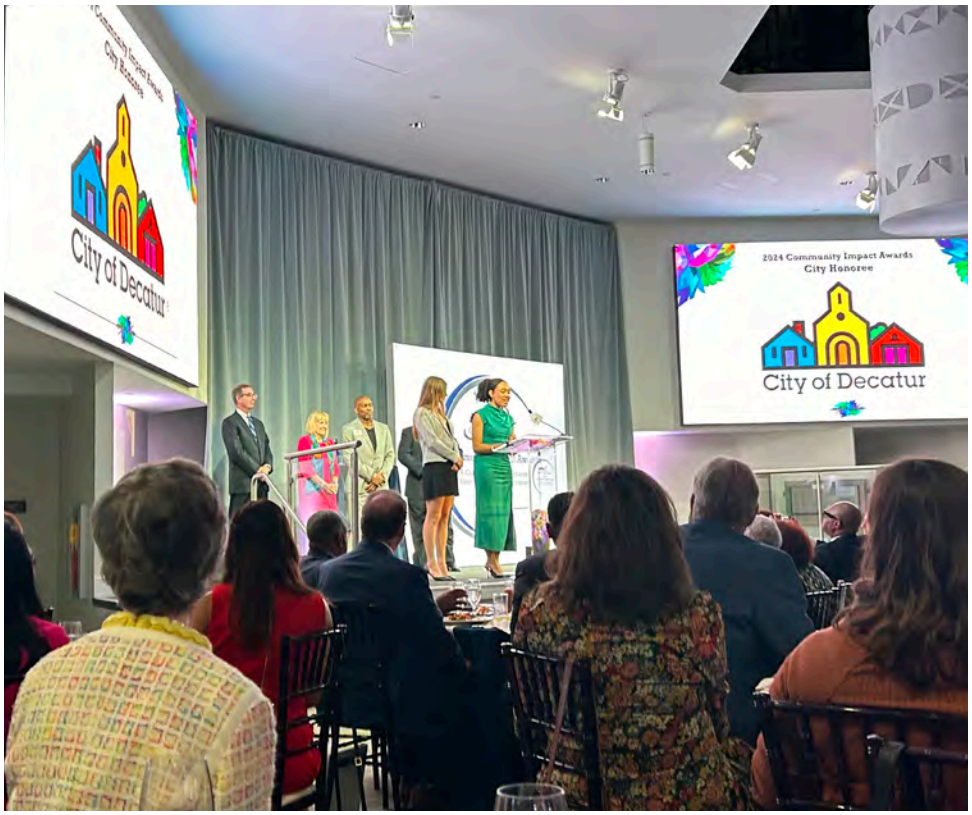
2006	75
2008	77
2010	82
2012	87
2014	83
2016	79
2018	82
2020	79
2022	77
2024	73

response rate; while only 29% of requests were closed within a month in May 2023, the closure rate increased to 80% by November 2024.

The City of Decatur has a well-established culture of robust community engagement, but the City has recently made strides to improve youth engagement through the Decatur Youth Council and Teen Leadership Team. Among other projects, youth feedback was a major driver behind the design of the upcoming Ebster Park teen activity area. In recognition of the City's efforts in youth leadership and engagement, the City received a 2024 Community Impact Award from Georgia City Solutions.

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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$79,420
General Government	$952,185
Community & Economic Development	$889,038
Administrative Services	$4,534,095
Fire	$1,886,492
Police	$2,933,539
E-911	$561,472
Public Works	$1,304,638
Solid Waste	$659,772
Storm Water	$1,754,558
Parks & Recreation	$845,473
TOTAL	**$16,400,682**



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. Create an Age-Friendly Community Action Plan.
i. Implement the housing recommendations of the Legacy Park Master Plan.
j. Generate a comprehensive list of City incentives and exemptions.
k. Adopt universal building design guidelines.
l. Establish minimum density thresholds near MARTA stations.
m. Start an employer-assisted housing program.
n. 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 aimed to reintroduce a more diverse range of homes to better suit the diverse needs and lifestyles of Decatur's population and will introduce more attainable housing units into Decatur's housing market. Eighteen months after the missing middle ordinance was passed, an internal staff review showed that four permits had been issued for missing middle housing (three new constructions and one conversion project). The rate of new missing middle properties fell in line with the expected "gentle density" threshold of 3-11 new units per year.

In 2016, the Decatur Downtown Development Authority (DDA) purchased a half-acre lot at 230 Commerce Drive to develop a cottage court demonstration project. "Cottage court" de-

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

velopments refer to a cluster of small, detached homes that share a common courtyard and tend to be less expensive and more space-efficient than traditional single-family home plots. The Oak Cottage Court development, completed in February 2024, was built as a result of a partnership between the Decatur Downtown Development Authority (DDA) and the Atlanta Neighborhood Development Partnership (ANDP), a non-profit affordable housing developer. The six two- and three-bedroom cottages ranged in price from $210,00 to $325,000 and were built on land owned by the Decatur Land Trust, which has placed restrictions on the property to limit resale prices to 25% of the appreciated value and preserve the intended affordability of the homes even if they are resold. The homes were sold with a tiered priority system, with employees of the City of Decatur, City Schools of Decatur, and the Decatur Housing Authority receiving priority, followed by employees of any government agency or nonprofit in the City, then employees of any Decatur business, current renters in the City, and all qualified buyers. This strategic decision provided the opportunity for homeownership to employees who otherwise might not be able afford to own a home where they work. As of March 2025, all six cottages were sold and occupied.

Oak Cottage Court is a demonstration project to spur developers to build similar cottage court housing developments in an effort to 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 UDO text amendments to incentivize construction of more "missing middle" housing.

In March 2024, the City acquired property at 600 Commerce Drive and partnered with the MicroLife Institute, a non-profit organization that specializes in creating compact affordable housing developments, to redevelop the property as a missing-middle pilot demonstration project. MicroLife used extensive citizen engagement to develop its proposed design, a quadplex housing development with an attached accessory dwelling unit. The proposed design was strongly influenced by resident feedback to fit within the existing neighborhood designs, navigate the complex interplay between pedestrians, vehicular traffic, and onsite parking, improving stormwater runoff, and design units with a universal design ethos that could allow older tenants to "age in place."

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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$79,896
General Government	$380,874
Community & Economic Development	$1,555,817
Administrative Services	$4,534,095
Fire	$235,812
Police	$1,543,968
E-911	$56,147
Public Works	$130,464
Solid Waste	$164,943
Storm Water	$438,640
Parks & Recreation	$422,737
TOTAL	**$9,543,093**

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 a 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 supports development of 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 children and senior populations.

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 pedestrians will be able to travel safely. Throughout fiscal year 2024-2025, staff worked to develop the Decatur Safe Streets Action Plan, which seeks to implement initiatives to curb speeding and protect all road users – vehicular traffic, non-motorized users, and pedestrians alike – with the goal of reducing severe roadway injuries and reaching "Vision Zero": zero traffic fatalities in a multi-year period. The development of the Safe Streets Action Plan was informed by extensive community feedback, traffic incident data, systemic risk analysis to determine risk factors, and community equity issues, and was partially funded by the US Department of Transportation's Safe Streets and Roads for All (SS4A) grant program. The plan will be adopted in spring 2025 and will begin implementation in fiscal year 2025-2026. The City's newly-hired Active Transportation Director will spearhead implementation of the Decatur Safe Streets Action Plan and will more broadly develop the City's transit to fit the "complete streets" ethos.

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

Reducing vehicle speeds is one of the most effective methods for improving roadway safety. In fiscal year 2024-2025, the City installed automated traffic enforcement safety cameras in the school zones of Westchester Elementary, Clairemont Elementary, Winnona Park Elementary, and Beacon Hill Middle School to enforce speed limits within those school zones. The fines imposed on those who exceed the speed limit by 10+ mph will serve as a deterrent for speeding through school zones – a critical measure, given Decatur's unique culture of youth pedestrians commuting to school on foot. The City has also continued its Pace Car program, distributing car magnets and stickers to designate vehicles as "pace cars" that set the flow of traffic at a safe speed by not exceeding the speed limit. And in March 2025, the City held a Safe Driving Summit in joint partnership with City Schools of Decatur and the Georgia Department of Transportation. The event served to educate over 300 Decatur High School students on the importance of safe driving habits and featured testimonials from safe driving ambassadors.

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 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 crossing guards across the City to manage circulation at key intersections and to reduce conflicts between pedestrians and vehicles for more than 15 years.

Staff partnered with IMS Infrastructure Management Services, LP to collect 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 was used to determine priorities and schedules for pavement and sidewalk repairs as well as opportunities for improving accessibility via new accessibility ramps. During fiscal year 2024-2025, staff and contractors constructed three new ADA-accessible sidewalk ramps and made improvements to sidewalks at 22 locations in the City of Decatur.



In September 2024, the City Commission approved the third phase of the South Columbia Drive Multi-Use Path project. The upcoming phase will create a 10-foot-wide concrete path accessible to pedestrian and non-motorized vehicular traffic connecting the north entrance of Decatur Legacy Park to Katie Kerr Drive. When connected with the previous phases of the project, there will be a consistent pedestrian path from Talley St Upper Elementary School to Katie Kerr Drive by way of Decatur Legacy Park, as well as a connection to the existing East Decatur Greenway Path; this will provide a safe walking route between Decatur Legacy Park and several surrounding neighborhoods and elementary schools. This phase of the South Columbia Multi-Use Path will be funded in part by the American Rescue Plan Act (ARPA) funding and is scheduled to be completed during the 2025-2026 fiscal year.



The West Howard Avenue Cycle Track and Traffic Calming Project is a transformative initiative aimed at enhancing safety and mobility along a one-mile stretch from Commerce Drive to the city's western boundary near East Lake MARTA Station. This project involves reducing the roadway from four to two lanes, installing midblock pedestrian crossings, and adding on-street parking in some locations. A key feature is the creation of landscaped islands between vehicle traffic and the PATH Stone Mountain Trail, incorporating trees and native plants. The project is part of Decatur's broader "Reimagine West Howard Avenue" plan, which reflects the city's commitment to improving pedestrian and cyclist safety, as well as enhancing the overall streetscape.

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

DEPARTMENT	ESTIMATED FINANCIAL IMPACT
Governmental Control	$78,945
General Government	$190,437
Community & Economic Development	$2,222,595
Administrative Services	$4,534,095
Fire	$235,812
Police	$771,984
E-911	$28,074
Public Works	$2,217,885
Solid Waste	$494,829
Storm Water	$877,279
Parks & Recreation	$422,737
TOTAL	**$12,074,672**

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.

In June 2023, the Decatur Town Center Plan 2.0 was adopted by the City Commission 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 and identified 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 a redesign of the Decatur Square. The Square represents the beating heart of the City's downtown core, and the Square Transformation Project will



seek to emphasize this function of the Square by redesigning it to be more conducive for community events and welcoming to visitors. After extensive public engagement throughout 2023 and 2024, the final design was presented and approved by the City Commission in fiscal year 2024-2025. The new design will remove the current gazebo-style bandstand in favor of a band shell with a stage and an attached green room to provide a more conducive and practical facility for public concerts and presentations. The plaza will be revised with additional greenspace and shade trees, public restrooms and a hillside play area with play equipment integrated into the landscape. The project is projected to be completed in Spring 2026.

During summer 2026, the FIFA World Cup will be hosted in North America as a collaborative venture in between the United States, Canada and Mexico. The World Cup will be the largest international event to hit the Metro Atlanta area since the 1996 Summer Olympics. Atlanta will host eight matches, including a coveted semifinal match. And just like 1996, the City of Decatur is preparing to welcome visitors from across the country and world for the festivities. Decatur WatchFest 2026 will take place concurrently with the World Cup and will tentatively feature match watch parties, live music, partnerships with local businesses and other festivities on the Decatur Square (the first phase of the Square Transformation Project is slated to be completed in Spring 2026, before the World Cup begins.) The World Cup will present an opportunity to show visitors all that Decatur has to offer while providing local soccer fanatics an opportunity to express their passion for their beautiful community and "the beautiful game."

Decatur's diverse array of public facilities is 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. Among the ongoing upgrades and renovations at Decatur Legacy Park, the Track and Field facility, which was developed in tandem with City Schools of Decatur (CSD), was completed and opened to the public in March 2025. This community facility hosts a full-size competition track, synthetic turf multi-sport field, a fieldhouse, athletic lighting and natural seating.



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

The improvements to the Ebster Park teen activity area are slated to begin construction during the 2025-2026 fiscal year and will include amenities such as a half-length basketball court, skateboard area, seating area and a selfie wall with public art.

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 conferences, festivals, conventions and meeting opportunities, as well as upcoming major tourist draws such as the 2026 World Cup; maximizing available hotel rooms will also maximize hotel-motel tax revenue. 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, which is expected to break ground during fiscal year 2025-2026. Staff also introduced a new permit, associated fees and regulations for short-term rental properties in the City. Short-term rentals present an alternative form of lodging that may be more flexible and affordable for visitors while providing an economic benefit for Decatur residents. The new policy regulations for short-term rentals were added to the Unified Development Ordinance to balance the varying needs of short-term rental operators, users and the City's housing market. The new short-term rental fee covers the administrative cost of a software system that tracks existing short-term rentals and offers 24-hour resident support hotline.

In fiscal year 2024-2025, the Decatur Downtown Development Authority (DDA) began offering two new grant programs to support local small businesses. The Commercial Buildout Improvement Grant (CBIG) provides up to $10,000 for assistance with interior renovations and building repairs for small businesses. The Marketing and Digital Connectivity Grant provides up to $2500 with a 75/25 match to help small businesses build and enhance their online presence by supporting brand and logo design, website development and design, digital advertising, and content creation. These new grants join the existing Commercial Façade Improvement Grant (CFIG), which provided up to $10,000 to small businesses for exterior building improvements or repairs. All three grants reimburse small business owners after funds have been spent and feature a 75/25 matching requirement.

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	**$6,160,896**

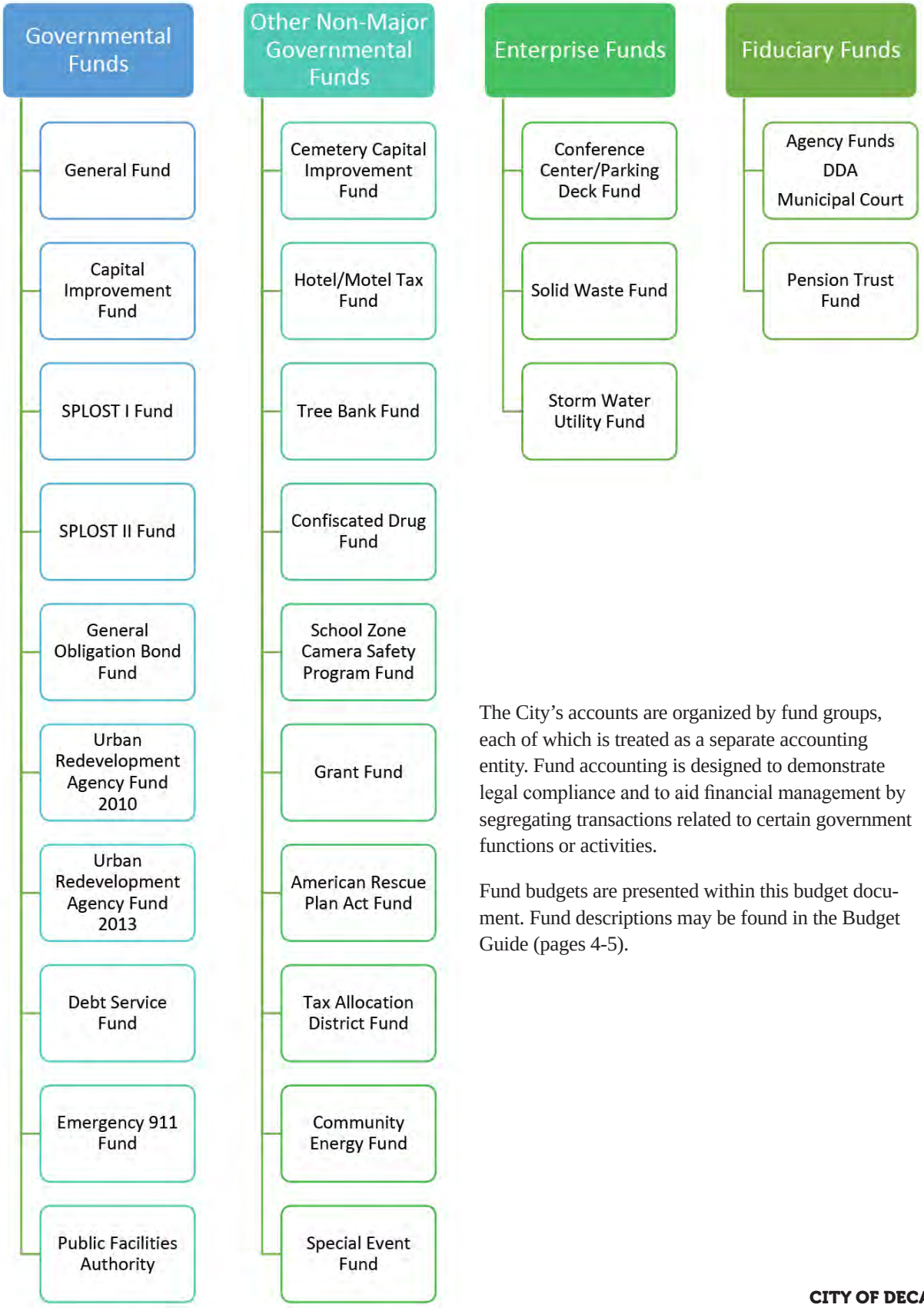


City of Decatur®

Summary of Fund Budgets

Budget FY 2025-2026

City of Decatur
Fund Organizational Chart

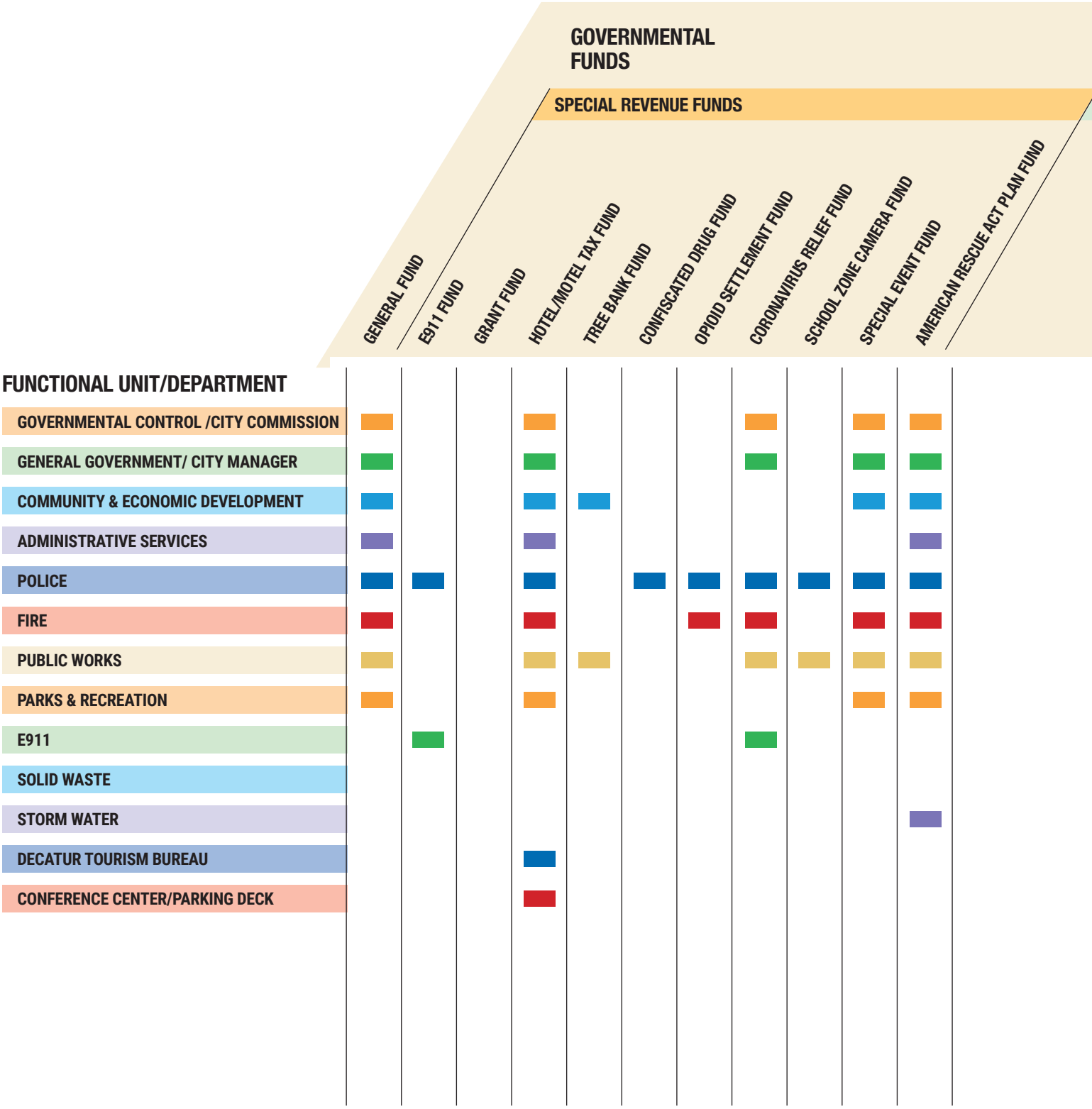


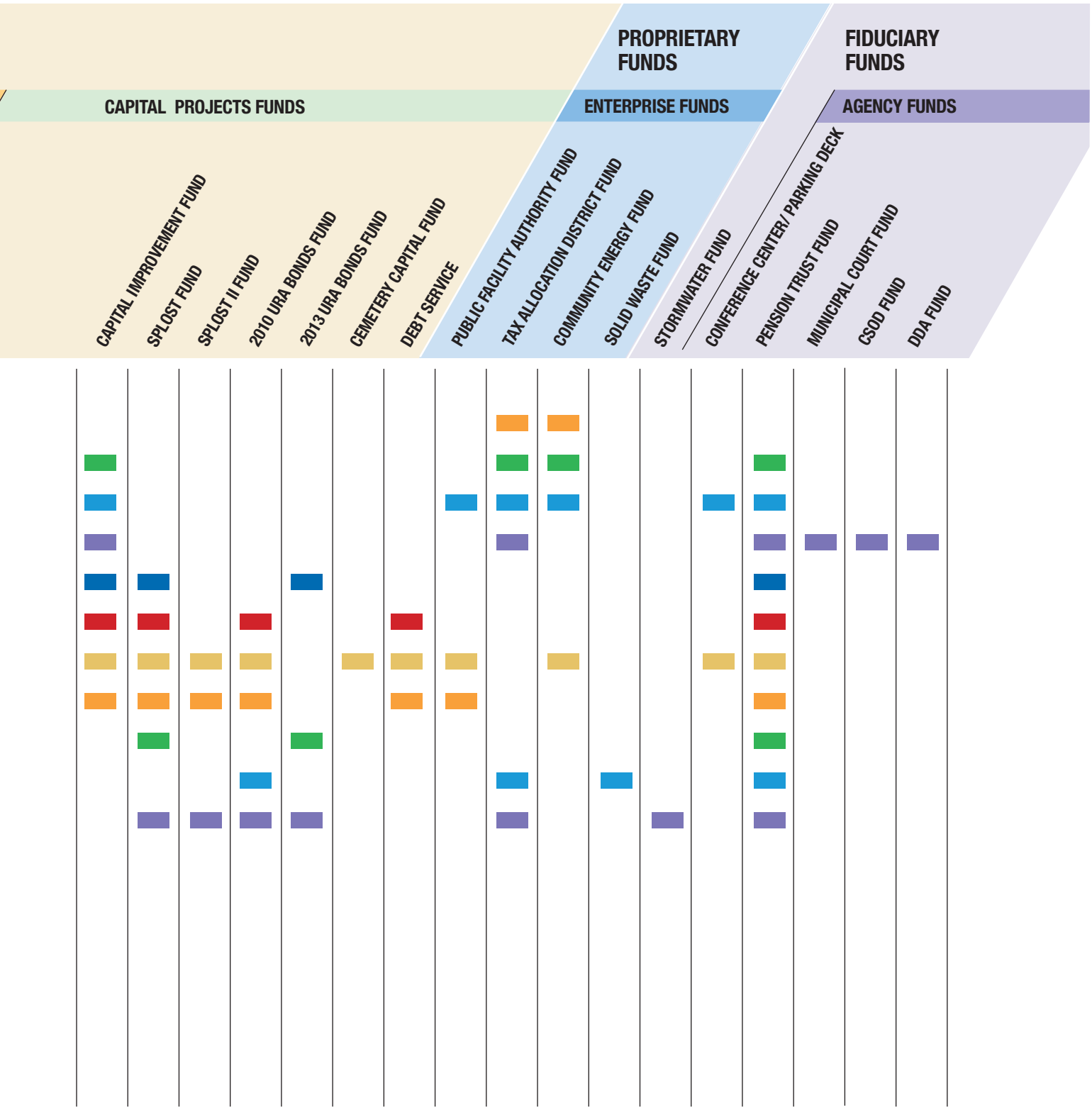
The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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
CAPITAL PROJECTS FUNDS
ENTERPRISE FUNDS
AGENCY FUNDS
CAPITAL IMPROVEMENT FUND
SPLOST FUND
SPLOST II FUND
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 2025-2026 ADOPTED BUDGET

Fund Balance Summary - All Funds

Historic Ending Fund Balances FY 20-21 through FY 23-24							*Totals*
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, end of FY 23-24	*$15,010,956*	*$15,436,916*	*$2,745,700*	*$4,800,660*	*$739,134*	*$25,226,105*	*$63,959,471*
Fund Balance, beginning of FY 25-26 (est)	*$12,635,106*	*$23,591,187*	*$4,929,909*	*$4,800,659*	*$390,784*	*$26,216,665*	*$72,564,309*

REVENUES	General Fund	Capital Project Funds	Non-Major Governmental Funds	Debt Service Fund	E911 Fund	Enterprise Funds	Total Revenues
Taxes	34,600,070	6,645,000	1,510,000	6,170,000	0	0	$48,925,070
Licenses and permits	1,414,700	0	0	0	0	0	$1,414,700
Fines and forfeitures	760,000	0	0	0	0	0	$760,000
Interest income	355,000	0	0	0	0	0	$355,000
Charges for services	5,535,150	0	38,000	0	680,000	7,048,500	$13,301,650
Intergovernmental	678,430	2,139,300	4,498,880	0	0	0	$7,316,610
Contributions	165,000	0	0	0	0	0	$165,000
Sale of Assets	0	0	0	0	0	0	$0
Miscellaneous	25,500	0	30,000	0	0	0	$55,500
Transfers	147,220	0	0	0	0	0	$147,220
Total Revenues	**$43,681,070**	**$8,784,300**	**$6,076,880**	**$6,170,000**	**$680,000**	**$7,048,500**	**$72,440,750**
EXPENDITURES							
Personnel Services	25,861,460	0	0	0	1,128,480	2,056,480	$29,046,420
Other Services and Charges	13,327,430	3,674,350	57,650	0	256,250	1,947,470	$19,263,150
Supplies	5,361,290	222,600	0	0	18,950	402,120	$6,004,960
Capital Outlay	0	8,737,900	4,292,030	0	0	6,734,160	$19,764,090
Indirect Costs	0	0	0	0	0	1,052,990	$1,052,990
Debt Services	0	5,405,720	0	0	0	0	$5,405,720
Lease Payments	661,500	0	0	0	0	219,000	$880,500
Depreciation/Amortization	0	0	0	0	0	665,000	$665,000
Bond Principal and Interest	0	0	0	6,398,840	0	0	$6,398,840
Cost of Asset Sale	0	0	0	0	0	0	$0
Transfers	0	0	0	0	0	0	$0
Total Expenditures	**$45,211,680**	**$18,040,570**	**$4,349,680**	**$6,398,840**	**$1,403,680**	**$13,077,220**	**$88,481,670**
Excess (deficiency) of revenues over (under) expenditures	**($1,530,610)**	**($9,256,270)**	**$1,727,200**	**($228,840)**	**($723,680)**	**($6,028,720)**	**($16,040,920)**
Other Financing Sources (Uses)							
Proceeds from Capital Lease/Debt Issuance	0	830,400	0	0	0	6,746,160	$7,564,560
Transfers In	0	4,620,870	898,000	0	350,000	(271,130)	$5,597,740
Transfers Out	0	(2,971,470)	1,540,000	0	0	283,130	($1,148,340)
Total Other Financing Sources	**$0**	**$2,479,800**	**$2,438,000**	**$0**	**$350,000**	**$6,949,160**	**$12,013,960**
Fund Balance, end of year	**$11,104,496**	**$16,814,717**	**$6,015,109**	**$4,571,819**	**$17,104**	**$26,934,105**	**$68,537,349**

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2020-2021	ACTUAL EXPENDITURE 2021-2022	ACTUAL EXPENDITURE 2022-2023	ACTUAL EXPENDITURE 2023-2024	BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2025-2026
DEPARTMENT							
GOVERNMENTAL CONTROL	241,537	264,837	326,749	366,289	454,710	475,240	475,570
GENERAL GOVERNMENT	1,725,134	2,138,031	2,448,628	3,104,197	3,379,310	3,549,960	3,808,740
COMMUNITY & ECONOMIC DEVELOPMENT	2,044,692	1,521,419	2,713,155	3,599,016	3,934,240	3,762,740	4,445,190
ADMINISTRATIVE SERVICES	4,853,055	5,678,373	6,636,846	7,425,197	8,159,650	8,483,710	9,068,190
POLICE	4,578,393	5,403,551	5,355,470	5,976,690	7,888,880	7,921,150	7,719,840
FIRE	3,178,113	3,979,501	3,976,364	4,451,604	4,700,170	4,799,370	4,716,230
PUBLIC WORKS*	6,081,227	5,403,315	5,206,341	5,398,900	6,736,720	6,643,810	6,523,190
PARKS & RECREATION**				5,773,565	7,767,500	7,441,680	8,454,730
GENERAL FUND TOTAL EXPENDITURES	**24,274,719**	**26,706,517**	**29,229,652**	**36,095,458**	**43,021,180**	**43,077,660**	**45,211,680**
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	4,731,685	4,502,945	6,444,048	9,229,497	7,309,580	6,388,940	7,438,770
SPLOST I FUND (320)	1,035,790	1,012,497	1,361,933	1,434,766	4,800,000	350,000	4,500,000
SPLOST II FUND (321)					2,944,450	2,967,290	10,247,190
URA 2010 BONDS FUND (340)	1,060,092	752,004	753,754	754,504	754,260	754,260	748,010
URA 2013 BONDS FUND (345)	32,978,593	2,034,395	2,219,803	1,975,064	1,968,520	1,968,520	2,079,170
DEBT SERVICE FUND (410)	5,831,725	5,941,750	6,057,681	6,164,325	6,282,710	6,282,710	6,398,840
CHILDREN & YOUTH SERVICES FUND (225)	1,125,174	1,591,425	1,789,181				
EMERGENCY TELEPHONE (E911) (215)	983,670	945,897	912,347	1,010,115	1,470,510	1,378,350	1,403,680
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	17,920	47,505	33,107	17,500	40,000	38,000	20,000
HOTEL MOTEL TAX FUND (275)	685,082	1,328,728	1,575,809	1,596,281	1,585,000	1,510,000	1,510,000
TREE BANK FUND (260)	9,400	8,750	35,500	13,632	30,000	60,000	6,000
CONFISCATED DRUG FUND (210)	4,790	40	0	0	50	50	50
SCHOOL ZONE CAMERA SAFETY PROGRAM FUND (216)					54,150	149,150	2,397,510
COMMUNITY GRANTS FUND (220)	0	21,000	43,500	155,736	3,218,670	76,000	2,725,600
CORONAVIRUS RELIEF FUNDS FUND (221)	2,014,440						
AMERICAN RESCUE PLAN FUND (222)		44,353	513,340	627,061	2,070,000	3,794,690	1,116,380
TAX ALLOCATION DISTRICT FUND (370)	916,250	514,000	594,850	671,970	705,590	898,000	898,000
PUBLIC FACILITIES AUTHORITY (344)	2,352,830	30,529,739	2,590,745	4,993,054	6,327,000	6,900,460	3,274,620
CONFERENCE CTR/PARKING DECK FUND (555)	13,072	9,552	9,552	9,578	15,000	15,000	15,000
SOLID WASTE ENTERPRISE (540-4520)	2,196,227	2,206,667	2,793,057	2,910,531	3,278,420	3,371,970	3,298,860
STORM WATER UTILITY FUND (505)	2,282,757	1,321,358	1,716,770	2,210,557	8,795,660	2,841,500	8,772,790
COMMUNITY ENERGY FUND (360)				0	701,460	0	420,000
OPIOID SETTLEMENT FUND (213)				28,018	0	0	0
SPECIAL EVENT FUND - DECATUR WATCHFEST (226)						0	1,650,000
OTHER FUNDS TOTAL EXPENDITURES	**56,225,056**	**52,812,604**	**29,444,976**	**33,802,189**	**52,351,030**	**39,744,890**	**58,920,470**
TOTAL EXPENDITURES	**80,499,775**	**79,519,121**	**58,674,628**	**69,897,647**	**95,372,210**	**82,822,550**	**104,132,150**

* 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

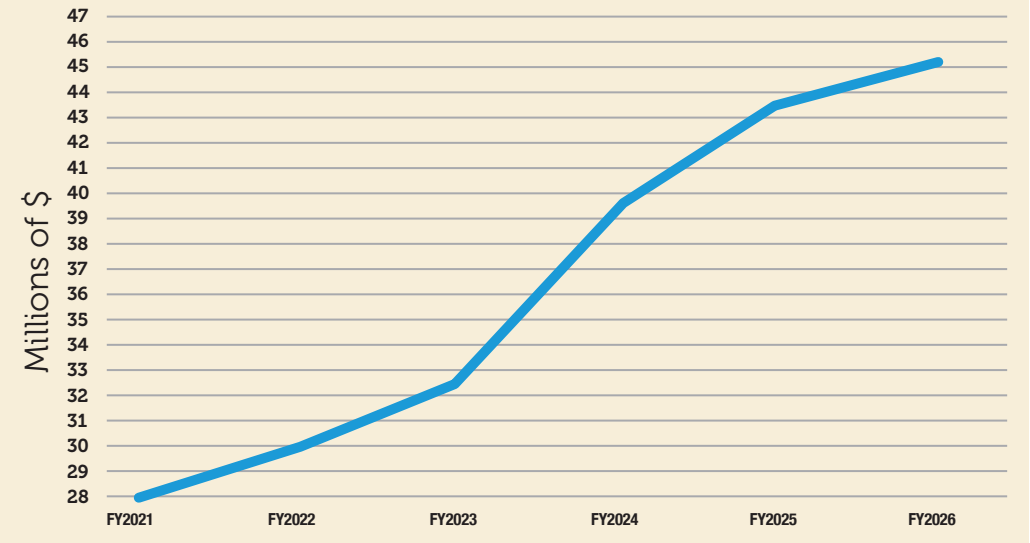
Estimated Beginning Fund Balance: *$12,635,106*

	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROPOSED	FY 24-25 REVISED	FY 25-26 ADOPTED
REVENUES							
Taxes	24,080,197	25,457,221	26,107,154	28,118,942	30,887,200	32,932,490	34,600,070
Licenses and permits	1,459,222	671,838	539,660	1,787,479	1,421,700	1,729,200	1,414,700
Fines and forfeitures	393,798	659,697	615,265	706,349	755,000	810,000	760,000
Interest income	5,050	16,131	203,199	399,585	350,000	355,000	355,000
Charges for services	888,879	1,493,195	1,657,139	4,129,565	5,735,150	4,648,150	5,535,150
Intergovernmental	408,360	304,790	406,453	698,279	514,400	465,740	678,430
Contributions	1,154	58,831	122,072	179,877	200,000	120,500	165,000
Miscellaneous	38,080	42,555	155,375	75,538	30,500	38,600	25,500
Transfers In	(867,454)	(98,916)	(1,923,709)	(233,387)	(244,840)	(397,870)	147,220
Current Year Revenues	$26,407,285	$28,605,343	$27,882,607	$35,795,894	$39,649,110	$40,701,810	$43,681,070
Fund balance appropriation - Use of Reserves	(2,132,565)	(1,898,825)	1,347,046	233,231	3,372,070	2,375,850	1,530,610
Total Revenues	**$24,274,720**	**$26,706,518**	**$29,229,653**	**$36,095,458**	**$43,021,180**	**$43,077,660**	**$45,211,680**
EXPENDITURES							
Governmental Control	241,537	264,837	326,749	366,289	454,710	475,240	475,570
General Government	1,725,134	2,138,031	2,448,628	3,104,197	3,379,310	3,549,960	3,808,740
Community and Economic Development	2,044,692	1,521,419	2,713,155	3,599,016	3,934,240	3,762,740	4,445,190
Administrative Services	4,853,055	5,678,373	6,636,846	7,425,197	8,159,650	8,483,710	9,068,190
Police	4,578,393	5,403,551	5,355,470	5,976,690	7,888,880	7,921,150	7,719,840
Fire	3,178,113	3,979,501	3,976,364	4,451,604	4,700,170	4,799,370	4,716,230
Public Works	6,081,227	5,403,315	5,206,341	5,398,900	6,736,720	6,643,810	6,523,190
Active Living	1,572,568	2,317,490	2,566,099				
Parks & Recreation*				5,773,565	7,767,500	7,441,680	8,454,730
Total Expenditures	**$24,274,719**	**$26,706,517**	**$29,229,652**	**$36,095,458**	**$43,021,180**	**$43,077,660**	**$45,211,680**

Estimated Ending Fund Balance: *$11,104,496*

* 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 balance policy. The 2025-2026 budget uses over $1,500,000 from fund balance. This will result in a fund balance of $11,104,496 which is 25% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.

All Funds Overview

2024-2025 REVISED GENERAL FUND BUDGET ESTIMATE

The 2024-2025 Revised General Fund Budget Estimate is $56,480 more than the approved 2024-2025 Budget Estimate, and totals $43,077,660. Overall, personnel services expenditures decrease by $584,060 in the revised estimate. 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. 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. Overtime is required when employees are sick, on approved leave and positions are vacant. The demand on overtime budgets 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 2024-2025 revised budget for the Fire department exceed what was anticipated in than the approved 2024-2025 budget, the costs are budgeted to return to typical levels in 2025-2026.

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 2024-2025, the payout was capped at 40 hours for staff with less than 10 years of service and 80 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.

Professional services increase by $585,280 primarily due to permitting and inspections services provided by a third party, Safebuilt, as well as legal service fees.

As of March 2025, five health insurance plan 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 2024-2025 Revised General Fund revenue estimates are $56,480 more than the approved 2024-2025 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $1,205,730 or 3% more than the approved 2024-2025 revenue estimates. Real estate property taxes increase by $1,581,000 primarily due to an increase in the billed amount after appeals were settled and prior year balances

paid in fiscal year 2024-2025. 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 and E911 Fund. A transfer of $500,000 is budgeted to the Capital Improvement Fund as there are several large projects currently in construction that need funding; this is a reduction from the $750,000 included in the proposed 2024-2025 budget. The charges to the Solid Waste and Storm Water Funds reflect overhead costs. The anticipated revenue from the Hotel/Motel Tax Fund decreased by $75,000 based on lower occupancy rates. The E911 Fund transfer remained at $350,000 for fiscal year 2024-2025.

There is a transfer of $715,000 to fund the East Decatur Tax Allocation District (TAD) Fund for the tax increment received since the TAD's inception in 2015. Additionally, a transfer of $100,000 was earmarked for the Affordable Housing Trust Fund and $167,020 was transferred to the Community Energy Fund.

There is a decrease in the amount needed from the fund balance. The 2024-2025 Adopted General Fund Budget anticipated using $3,372,070 of fund balance. The 2024-2025 Revised General Fund Budget anticipates using $2,375,850 in fund balance after adjustments to revised revenues and expenditures as well as the transfer of $500,000 to the Capital Improvements Fund. This will result in a fund balance of approximately $12,635,106 or 29% of the 2025-2026 Proposed General Fund Budget expenditures.

2025-2026 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2025-2026 Adopted General Fund Budget Estimate of $45,211,680 is $2,190,500 or 5.09% more than the initial 2024-2025 Adopted General Fund Budget Estimate and $2,314,020 or 4.95% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $1,065,030 in the 2025-2026 Adopted General Fund Budget Estimate over the 2024-2025 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $743,950 due to the full funding for all authorized positions, the reclassification of 4 full-time positions and the inclusion of a 2.5% merit-based pay increase that will become effective in July 2025 for all full-time positions not at the top of the salary range. Part-time salaries increase $369,530 primarily due to an increase of the hourly wage for Parks & Recreation positions to meet market demands as well as adding two additional crossing guard positions and increasing the hourly rate for crossing guards by 50¢ an hour.

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

The Adopted 2025-2026 Budget includes position adjustments based on needs from departments. No new positions are being recommended this year but a few positions are recommended to be reclassified. The Parks & Recreation Department is recommending that a Recreation Coordinator position be changed to a Communications Coordinator position in range 9 to assist the department as well as the City's Equity & Engagement division in keeping the community informed on what is happening with parks & recreation programming in addition to changing the title of one Recreation Supervisor to Athletics Manager. The Police Department has proposed a sworn Investigator position be reclassified as a Civilian Detective position in range 11. The Public Works Department recommends reclassifying the vacant Project Manager position as an additional Equipment Operator position in the Streets division.

If approved, the reclassification requests would go into effect on July 1, 2025.

The second phase of the compensation and compression study is underway. 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 2026-2027 proposed budget.

After salaries, group insurance is the single largest personnel services expenditure in the General Fund budget at $3,970,850 or almost 9% of the overall budget. This is an increase of $293,700 or 8% over the revised budget. 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 2024-2025 estimates, the City's general fund contribution towards health costs decreased 3% from the original budget. For the fiscal year 2025-2026 plan year, claims administration costs for Allied remained flat at $300,000. The specific stop-loss, which will be close to $1,200,000, due to a higher per member rate because of current claims experience, which is a 34% increase from the current fiscal year. 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 $3,300,000 and the City budgeted just over $3,400,000 in fiscal year 2024-2025 based on current and anticipated claims. In the revised budget, the City is expecting to spend up to 74% of the maximum claims liability, or close to $2,900,000 for claims across all funds.

The City's actual expenditures on health claims were 93% of the maximum claims liability in fiscal year 2023-2024, and are on track to be close to 74% of the maximum claim liability in the current fiscal year. 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 2025-2026 budget uses $500,000 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 $52,000 over the past 12 months.

The City's funding policy for health costs are calculated based on employee contributions funding 15-20% of the overall cost and the city paying the remaining 80-85%. 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:

- Increased Payout for Accident Insurance
- Well-being allowances (gym memberships, fitness classes)
- Customizable Wellness Calendar
- Coverage for Sleep Studies
- More benefits education sessions

In response to employee feedback from the 2023 benefits survey, 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 12% or, on average, $20 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 34 employees paying the surcharge.

Employees can reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 15th 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 $187,000.

The City's required contribution to the City of Decatur Employees' Retirement System is proposed to remain at 9.5% of payroll, which equates to a total contribution of about $1,376,200 in the General Fund. The most recent actuarial valuation (July 1, 2024) recommended a lower employer contribution to the plan of 8.24%. Due to the continued volatility in today's market, the decision was made to keep the contribution at 9.5% in 2025-2026.

After salaries and health insurance, contractual services is the next largest expenditure, totaling $3,695,760 in the proposed budget, a decrease of $712,860. Included in this category are the pool contract, services for 811 fiber locates and the City's portion of the downtown ambassadors program handled by Block-by-Block. Professional services total $4,252,600, an increase of $917,120. Professional services include legal services, IT support services, accounting services and services from other professional and technical fields such as building & construction permitting. 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.

2025-2026 ADOPTED GENERAL FUND BUDGET REVENUES

The 2025-2026 Adopted General Fund revenue estimates are $2,134,020 or 4.95% higher than the revised 2024-2025 General Fund revenue estimates.

The 2025-2026 Proposed General Fund real property tax estimate is $1,681,500 more than the revised 2024-2025 budget. The estimate reflects a 7.89% increase in the real property digest for 2025 and the general fund millage rate increasing to 8.7 mills. The total estimate for real property tax revenue is $28,162,500, which is 62% of total anticipated revenues and 16% higher than the revised 2024-2025 real property tax revenues budget. The proposed estimate fully incorporates 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 $2,400,000 in General Fund revenue. Franchise taxes are the next largest category and are expected to produce $1,910,220 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 2024-2025 development-related fees are budgeted at just over $1.2 million; a decrease from the $1.4 million received in fiscal year 2024-2025. The estimate for fiscal year 2025-2026 remains conservative at $1,243,500. Additional permitting that could impact construction permit fee revenue includes the Northwood-Ravin mixed-use development at East College Avenue and Sams Street called Halo Decatur. Fines and forfeitures are

expected to be close to $592,000 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 $425,000.

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 $407,906. Alcohol related revenues are estimated to be flat compared to the revised fiscal year 2024-2025 budget.

Other business-related revenues are expected to see minor increases or remain flat. Occupation tax revenue is estimated to remain stable in 2025-2026 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 $680,000 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 $566,280 or $28,000 less than the originally budgeted 2024-2025 transfer. This change reflects a decrease in occupancy rates due to the cancellation of several medium-sized conferences that would have reserved rooms at the City's two largest hotels.

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 2025-2026 Proposed General Fund estimate shows a $350,000 transfer to the E-911 fund, which is the same as FY 2024-2025.

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 $715,000 transfer of the tax proceeds over the 2015 base value, otherwise known as a tax increment, to the East Decatur TAD Fund.

ENTERPRISE FUNDS

The City Commission adopted 2024-2025 Revised and 2025-2026 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 2024-2025 Revised Budget includes a transfer of $283,130 from the Hotel/Motel Tax Fund to cover maintenance costs. This is approximately $14,000 less than the prior year.

The 2025-2026 Adopted Budget revenues include a transfer of $283,130 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 2025-2026 the net assets in the account are estimated to be close to just over $224,000.

Solid Waste

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

A transfer of $515,600 will be made from the 2024-2025 Revised Solid Waste Fund to the 2024-2025 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 $540,570 will be made from the 2025-2026 Proposed Solid Waste Fund to the 2025-2026 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 2025-2026 Adopted Budget, the 2025 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 $310 to $350 for residential properties.
- Increased the per cubic yard charge for dumpster service from $4.25 to $4.75.
- Increased the annual assessment from $800 to $960 per single 95-gallon cart for once-a-week pick-up, with fees increasing based on the number of carts and the number of pick-ups per week.
- Increased the annual assessment from $1,210 to $1,450 per 3 cubic yard dumpster collection with increased charges depending on the number of pick-ups per week.
- Increased the charges for the costs of residential garbage bags from $1.40 to $1.70 per 30-gallon bag, from $0.70 to $0.80 per 15-gallon bag, and from $0.40 to $0.45 per 8-gallon bag to cover disposal costs.

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

Total revenues for 2025-2026 are estimated to be $3,335,500 and expenses prior to non-operating expenses like depreciation are estimated to be $3,298,860. Revenues are estimated using a conservative collection rate.

Capital expenditures in fiscal year 2025-2026 for solid waste operations includes the purchase of a 40-yard front loader and four Kubota residential collection vehicles as well as funding for an update to the Waste Characterization Study last performed in July 2021.

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 2024-2025 Revised Storm Water Utility is $3,593,000. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post-employment benefits (OPEB) are estimated to be $1,928,200. Revenue from fees for the 2025-2026 Adopted Storm Water Utility is $3,713,000 and expenses are estimated to be $7,841,370. In the 2025-2026 Adopted Storm Water Utility Fund, $100,000 is budgeted for roadway milling and $5,307,160 for the construction of projects included in the Storm Water Master Plan.

A transfer of $494,300 will be made from the 2024-2025 Revised Storm Water Utility Fund to the 2024-2025 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $512,420 will be made from the 2025-2026 Adopted Storm Water Fund to the 2025-2026 Adopted General Fund Budget to cover the indirect costs.

OTHER FUNDS

The City Commission adopted 2024-2025 Revised and 2025-2026 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, the School Zone Camera Safety Program Fund, the Opioid Settlement Fund and the Special Events Fund.

Capital Improvement Fund

The 2024-2025 Revised Capital Improvement Fund budget includes $6,860,000 in tax revenue and $698,000 in intergovernmental revenue. The intergovernmental revenue is funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program and from the U.S. Department of Transportation for the Safe Streets for All grant program.

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

- Playground equipment replacement
- McKoy Park playground accessibility improvements
- Public Works and Public Safety vehicles and 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

- LED lighting upgrades at City facilities
- Swanton Way pavement failure repair

The 2024-2025 Revised Capital Improvement Fund budget includes expenditures of $707,880 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. SPLOST I expired in March 2024. A referendum for a new SPLOST, SPLOST II, was approved by voters in November 2023.

In the 2024-2025 Revised Capital Improvement Fund budget, HOST funds are designated for projects including Sidewalk Construction and Repair ($200,000), Public Art ($10,000) and several other items listed on page 130.

The 2025-2026 Adopted Capital Improvement Fund budget includes $6,645,000 in tax revenue and $1,474,000 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. 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 2025-2026 Capital Improvement Fund Budget Estimate include:

- Playground equipment replacement
- Public Works and Public Safety Vehicles & equipment
- Street patching, repair and paving
- Facility maintenance and upkeep projects
- Continuation of Police department's take home car program
- Zero turn mowers for Grounds Maintenance and Cemetery divisions
- Tennis Court resurfacing
- Laptop replacement

The 2025-2026 Adopted Capital Improvement Fund budget includes expenditures of $670,070 for debt service to cover payments for previously purchased equipment. HOST funded projects include Sidewalk Construction and Repair ($200,000), Electric Vehicle charging stations ($200,000), Tasers ($22,600) and Public Art ($10,000) and several other items listed on page 132.

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 $2,350,000 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 be reduced from 2.17 mills to 2.10 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 totaled 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 2024-2025 Revised SPLOST Fund budget estimates $195,000 in interest revenue. The revised budget reflects project expenses for the West Howard Avenue traffic calming project ($300,000) and for intersection improvements at East Lake Drive and Parkwood Road ($50,000).

The 2025-2026 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/BUILD grant match and $800,000 for the construction of the South Columbia multi-use path.

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 2025-2026 Adopted SPLOST II Fund budget estimates $4,800,000 in tax revenue. Transfers of $656,780 and $1,263,530 will be made to the 2010 URA and 2013 URA Funds, respectively. The adopted 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 2024-2025 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 2024-2025 Revised 2010 URA Fund budget accounts for the debt service on the bond proceeds. SPLOST proceeds are budgeted as a transfer from the SPLOST II Fund for the debt service ($754,260).

The 2025-2026 Proposed 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 2025-2026 Proposed URA Fund budget include debt service payments in the amount of $748,010 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 2024-2025 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 II Fund in the amount of $1,267,530 for debt service. The school system is responsible for $363,620 in debt service.

The 2025-2026 Adopted URA Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals $1,961,170 for the Series 2013B/2020B bonds including $365,060 that is the financial responsibility of the school system. A transfer of $1,263,530 will be made from the SPLOST II Fund proceeds for the City's portion of the debt service.

Cemetery Capital Improvement Fund

The 2024-2025 Revised Cemetery Capital Improvement Fund reflects revenue of $37,000 that is mainly revenue from sales of lots. Expenditures are estimated at $38,000 for improvements to the landscaping.

The 2025-2026 Adopted Budget includes $30,000 in revenues from lot sales which reflects the limited supply of available grave sites. Adopted expenditures total $20,000 and include improvements to 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 2024-2025 and FY 2025-2026 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 2025-2026 the ending fund balance is expected to be $8,366.

Debt Service Fund

The 2024-2025 Revised Debt Service Fund budget shows $2,330,000 in tax revenue to retire debt on the 2007 general obligation bond issue of $33,245,000 that was split evenly between the City and City Schools of Decatur. There is a $879,390 interest payment and a $1,200,000 principal payment for the bonded debt. At June 30, 2025 it is estimated that there will be approximately $1,736,935 in fund balance for debt service for the City's 2007 general obligation bonds.

The 2025-2026 Debt Service Fund budget shows $2,035,000 in tax revenue to retire debt on the 2007 bond issue. There is a $819,390 interest payment and a $1,290,000 principal payment for bonded debt included in the 2025-2026 Adopted Debt Service Fund budget. At June 30, 2026 it is estimated that there will be approximately $1,662,545 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 2024-2025 Revised Debt Service Fund budget shows $4,475,000 in tax revenue for debt service on the 2016 school general obligation bonds. At June 30, 2025 it is estimated that there will be approximately $3,598,287 in the 2016 school general obligation bonds fund balance.

The 2025-2026 Adopted Debt Service Fund budget shows revenues of $4,135,000 in tax revenue for debt service on the 2016 school general obligation bonds. A $1,989,950 interest payment and a principal payment of $2,300,000 for bonded debt are included in the 2025-2026 Adopted Debt Service Fund budget for debt service on the 2016 school general obligation bonds. At June 30, 2026 it is estimated that there will be approximately $3,443,837 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 1.30 mills to 1.21 and that the levy for the 2007 general obligation bonds be reduced from 0.68 mills to 0.61 mills for a total debt service levy of 1.82 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 2024-2025 Revised Tree Bank Fund budget shows $11,000 in revenues and $60,000 in expenditures. The balance in the tree bank as of June 30, 2024 was $49,226. At the end of fiscal year 2024-2025, the Tree Bank Account balance is estimated to be $236.

The 2025-2026 Adopted Tree Bank Fund budget shows $8,000 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 $6,000. At the end of fiscal year 2025-2026, the Tree Bank Account balance is estimated to be $2,226.

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 2024-2025 Revised Emergency Telephone System Fund total $680,000 and expenditures are estimated to be $1,378,350. Revenues for the 2025-2026 Adopted Emergency Telephone System Fund total $680,000 and expenditures are estimated to be $1,403,680.

A transfer of $350,000 will be made to the 2024-2025 Revised Emergency Telephone System Fund from the 2024-2025 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 2025-2026 Adopted General Fund budget to the 2025-2026 Adopted Emergency Telephone Fund for the same purpose. At the end of 2025-2026, the fund balance is expected to be $17,104.

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 2024-2025 Revised Confiscated Drug Fund Budget shows revenues of $2 in interest fees and expenditures of $50 for bank account fees. It is estimated that the fund balance at June 30, 2025 will be $22,244. The 2025-2026 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, 2026 will be $22,140.

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 2024-2025 Revised Hotel/Motel Tax Fund budget shows revenues of $1,510,000 and expenditures of $660,620 for the support of the Decatur Tourism Bureau, a transfer of $283,130 to the Conference Center Fund and a $566,250 transfer to the General Fund. This is a decrease of 5% from the original budget of $1,585,000 and is based on occupancy through March 2025.

The 2025-2026 Adopted Hotel/Motel Tax Fund budget estimate shows revenues of $1,510,000. Expenditures include $660,620 for the support of the Decatur Tourism Bureau, a transfer of $283,130 to the Conference Center Fund and a $566,250 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 2024-2025, the Capital Account will end with a fund balance of approximately $110,441 restricted for property improvements; and the Operating Account will end with a fund balance of approximately $694,135 of which $131,736 is restricted for conservation area improvements and $562,400 is restricted for future debt service. A transfer of $2,300,000 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 2025-2026 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. Additional capital expenses include invasive species removal ($100,000), cottage repairs ($85,000), administration building repairs ($515,000), activation of the creative village ($209,000) and construction of a pervious parking lot ($300,000). Many of these improvements will allow for more rental opportunities.

Debt service payments will total $2,026,470 which include $1,081,560 in principal and $944,910 in interest payments. A transfer of $2,350,000 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 2025-2026, the Operating Account is anticipated to end with a fund balance of $48,515 of which $31,736 is restricted for conservation area improvements and $16,780 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 2024-2025 and 2025-2026 is estimated at $898,000.

The Revised 2024-2025 budget reflects a payment of $428,140 for infrastructure at Columbia Residential - East Decatur Phase II, which includes 70 units of affordable housing. The Adopted 2025-2026 budget includes a $481,650 payment 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.

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 2024-2025 Budget includes expenditures in the amount of $3,794,690 for the installation of public infrastructure for the South Housing Village at Decatur Legacy Park and a portion of the South Columbia multi-use path. A transfer of $2,250,380 to the PFA Fund for the City's portion of the track & field project is also included. The 2025-2026 Adopted Budget incorporates expenditures in the amount of $1,116,380 for construction of the South Columbia multi-use path. At the end of fiscal year 2025-2026, 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 2024-2025 Budget includes $1,050,000 in revenues collected from fines and forfeitures and $189,150 in expenditures. The system was not activated until November 2024. The public safety items to be funded with the proceeds from this program include $14,000 for a NETCLOCK in the E911 Communications Center, $40,000 for security cameras in the business districts, $110,000 for downtown roadway infrastructure improvements, $10,000 to replace mobile phones in the Police Department and $15,000 for bike racks.

The Adopted 2025-2026 Budget includes $1,665,000 in revenues collected from fines and forfeitures and $2,397,510 in expenditures. The public safety items to be funded with the proceeds from this program include $100,000 for police recruiting services, $396,460 for supplies in the Police and Fire Departments, $60,000 to upgrade and refurbish the Mobile Command Trailer, $100,000 for security cameras at Decatur Legacy Park and $1,741,000 for safety action plan and roadway safety improvements. At the end of 2025-2026 the fund balance is projected to be $128,340.

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.

The Revised 2024-2025 Budget includes a transfer of $167,020 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. 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.

The Adopted 2025-2026 Budget includes a transfer of $167,020 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 $420,000 in expenses for clean energy projects.

Community Grants Fund

The Community Grants Fund is used to account for money received from outside entities. The Revised 2024-2025 Budget includes expenditures of $76,000 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 2025-2026 Budget includes $3,382,500 in revenues from various sources such as from the Governor's Office for the Ebster Teen Park and the U.S. Department of Energy for the Energy Future Grant program. Expenditures total $3,275,600 and include expenses related to the site improvements at Decatur Legacy Park and Ebster Teen Area as well as projects related to the implementation of the Energy Future Grant. At the end of 2025-2026, the fund balance is estimated to be $901,226.

Opioid Settlement Fund

The Opioid Settlement Fund accounts for the use of money received from legal settlements with opioid manufacturers, distributors, and retailers to address the impact of the opioid crisis. These funds are typically used to support prevention, treatment, recovery services and harm reduction efforts. The goal is to reduce opioid misuse, help those affected by addiction and improve public health and safety in the community. The fund balance is estimated to be $37,500 at the end of 2025-2026.

Special Event Fund

Established in 2024-2025 to account for the use of funds to support the City's FIFA World Cup event called WatchFest26. The event will span 34 days and will include music, entertainment and viewing opportunities.

The 2024-2025 Revised Budget includes a $150,000 transfer from the General Fund. The 2025-2026 Adopted Budget includes $500,000 in intergovernmental revenues and $850,000 from sponsorships. Expenditures in the fund include overtime costs for public safety and public works staff, advertising expenses, consulting services and other specialized supplies

Fiscal Year 2025-2026 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 2025-2026 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 FY25-26.
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, supplies and contract services for this project. The City achieved recognition from UNICEF USA as the 3rd Child Friendly City in the United States on March 21, 2025.

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FY 2025-2026 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 FY25-26.
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 purchased by the city in 2017.	Funding for the Decatur Legacy Park improvements would be funded by partnerships based on particular development needs. For now, the City's general fund, capital improvements fund and public facilities authority fund budgets will experience impact from development projects.

FY 2025-2026 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.
DECATUR SAFE STREETS SAFETY ACTION PLAN		Slated to be approved by the City Commission in June 2025. The Safety Action Plan will result in a comprehensive strategy to put an end to traffic deaths in Decatur.



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City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2025-2026

FISCAL YEAR 2025-2026

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 $34,600,070 or 79% of total general fund revenues, excluding transfers in fiscal year 2026. 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 81% of all taxes collected by the city and are expected to total over $28 million in the next fiscal year. Real property tax revenue is budgeted to increase 6% from the revised budget which reflects an increase in the property tax digest, applies conservative collection rates and assumes an increase in the general fund millage rate. The proposed general fund millage rate increase of .23 mill is offset by a .23 mill reduction in the bond fund. 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 $735,600; the total impact on general fund revenues from all homestead exemptions totals over $2,405,000 annually. The assessed values of real property within the city are determined by the DeKalb County Property Appraisal department. Residential and commercial values in the 2025 tax digest comprised 77% and 23%, 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 2023 collection rate for real property taxes was 99.8% by the end of September 2024. The 2025 preliminary real property digest increased 7.9% over the 2024 digest. This increase is consistent with the City's data about new construction, redevelopment and property sales over the past year. Of the increase, 24% is attributed to new construction and redevelopment and 76% 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 $1.9 million in franchise taxes from electric, natural gas, cable and telephone utilities; this amount

reflects over 4% of general fund revenues. An increase is budgeted for fiscal year 2025 as the demand for the utility receipts are on the rise. The fiscal year 2026 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 $2,211,000 in fiscal year 2024 and $2,379,660 in fiscal year 2025. The tax is budgeted at the same amount, $2,379,660, for fiscal year 2026.

Construction Permits

Over the past five fiscal years, revenues from construction permits have averaged $1,173,000 with a high of $1,992,600 at the end of fiscal year 2024 and a low of $726,400 in fiscal year 2023. Based on current revenues and construction activities, revenues are expected to be over $1,465,000 for fiscal year 2025. Construction permits in fiscal year 2025 are projected to remain at a similar or slightly lower level to fiscal year 2025. Current construction activity reflects a number of projects that were permitted in fiscal year 2023 and 2024 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.

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 hearings in recent years have been in-person. Revenues are estimated to reach $622,000 in fiscal year 2025 and $592,000 in fiscal year 2026. Court personnel have cleared the 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 instituted monthly failure-to-appear court sessions. 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 began 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 2025, parking meter fees are expected to generate close to $375,000, compared to actual revenues of $401,036 in fiscal year 2024, and parking violations may generate another $90,000, compared to $81,273 in fiscal year 2024. Parking meter revenue has been slow to recover since the pandemic and is estimated to remain 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 over $4,500,000 in fiscal year 2026.

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 both now and in the future, the Parks and Recreation Department invested in 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 expand recreation opportunities to more community members, and 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 was replaced with a one-time title fee or Title Ad Valorem Tax (TAVT) of up to 7%. The revenue is split between local governments and the State. The City currently receives around $550,000 annually from the ad valorem tax or about 1.6% of general operating revenues. Legislation effective July 1, 2019, set a permanent state/local split and increased the local share of TAVT revenues to 65%; however, certain components of the TAVT were 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 $300,000, which is lower than the $360,000 originally budgeted for fiscal year 2025.

Starting in fiscal year 2016, one half of the net revenues related to alcoholic beverage sales were distributed to the City Schools of Decatur. Nearly $408,000 was distributed to the school system in fiscal year 2024.

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 2025 and fiscal year 2026 for penalties and interest is $185,000 and $165,000 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 graduated rates paid by businesses as opposed to assessing the tax on actual gross receipts. Although occupation tax rates have not increased, revenues have generally increased slightly since fiscal year 2009, reflecting business growth. The fiscal year 2025 occupation tax revenues are projected to be similar to fiscal year 2024; and occupation tax revenues for 2026 are predicted to be $532,000.

REVENUE-OTHER FUNDS

Hotel/Motel Taxes

State law allows hotel and 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 and 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, to $1,575,809 in fiscal year 2023, $1,596,281 in fiscal year 2024. Revenues are estimated to be $1,510,000 for fiscal years 2025 and 2026. In July 2021, a new State law, HB 317, 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 over $250,000.

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 $310 to $350 for 2025. Commercial rates also increased; the rate for 95 gallon carts is $960 per cart for weekly service; the annual charge for 3 cubic yard containers is $1,450;

and the per cubic yard fee for dumpsters increased to $4.75. The pay-as-you-throw bag prices increase effective July 1. 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 $3.3 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 revised grant for fiscal year 2025 in the amount of $137,000 for the 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 $245,000 in remaining project balance from a $350,000 grant 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, which were both received. The ARPA Final Rule allowed jurisdictions to select a standard allowance for lost revenue replacement up to $10 million. In April 2022, the City Commission approved the standard allowance which eased the administrative burdens for use of the funds. 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 were committed to support infrastructure for affordable housing at the South Housing Village in Legacy Park ($3,807,179), a track and field complex at Legacy Park ($3,500,000), pandemic premium pay ($513,340), and hybrid technology at the Decatur Recreation Center and Municipal Court ($135,910). The remaining balance is for the South Columbia Drive multi-use path. All funds were committed by December 31, 2024 and will be spent by December 31, 2026, as required by federal law.

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 2025-2026 ADOPTED BUDGET

General Fund — Summary of Revenues

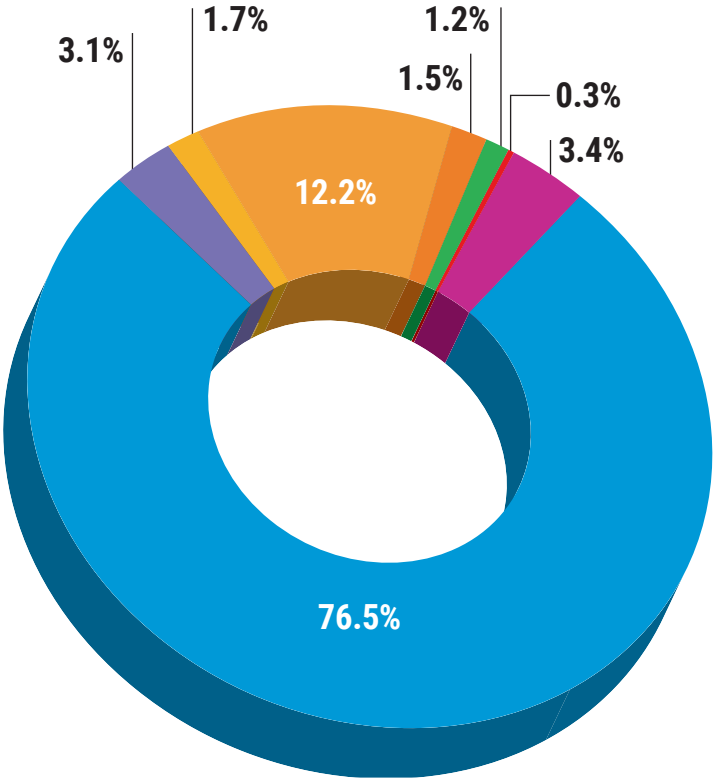
		ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ACTUAL REVENUE 2023-2024	BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2025-2026
311110	PUBLIC UTILITY TAXES	197,090	170,640	142,478	138,297	142,500	169,260	150,000
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	18,643,631	19,737,412	20,189,445	22,041,936	24,900,000	26,481,000	28,162,500
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	482,919	534,983	540,254	570,612	550,400	535,350	535,350
311400	BUSINESS PERSONAL PROPERTY TAXES	199,691	194,973	185,944	196,086	192,000	201,000	200,000
311600	OTHER TAXES	406,699	345,171	167,836	38,794	160,000	375,000	350,000
311700	FRANCHISE TAXES	1,569,138	1,643,825	1,658,408	1,731,512	1,776,300	1,910,220	1,910,220
314000	SALES & EXCISE TAXES	440,082	611,675	660,241	612,417	360,000	300,000	300,000
316100	OCCUPATIONAL TAXES	504,433	530,576	489,299	518,212	535,000	521,000	532,000
316200	OTHER TAXES - INSURANCE	1,576,514	1,627,966	2,013,251	2,211,076	2,211,000	2,379,660	2,400,000
319100	PENALTY & INTEREST	142,224	128,775	182,101	155,990	168,000	188,000	168,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	(80,904)	(101,880)	(186,699)	(135,091)	163,200	263,700	171,200
322100	CONSTRUCTION PERMITS & FEES	1,540,125	773,718	726,359	1,922,571	1,258,500	1,465,500	1,243,500
330000	GRANT REVENUE - INTERGOVERNMENTAL	408,360	304,790	406,453	698,279	514,400	465,740	678,430
351000	PENALTIES & FINES	251,574	530,922	433,163	550,359	587,000	622,000	592,000
361000	INTEREST	5,050	16,131	203,199	399,585	350,000	355,000	355,000
341000	MISCELLANEOUS FEES	87,235	90,536	101,455	132,669	154,500	183,400	169,500
342000	PUBLIC SAFETY FEES & CHARGES	168,707	203,622	196,891	121,702	205,550	129,700	300,550
343000	STREETS AND SIDEWALKS FEES & CHARGES	181,736	397,139	440,315	401,036	500,000	375,000	425,000
347000	RECREATION FEES	373,920	722,213	831,534	3,410,134	4,800,000	3,900,000	4,580,000
349000	CHARGES FOR OTHER SERVICES	77,280	79,685	86,944	64,024	75,100	60,050	60,100
371000	GIFTS & CONTRIBUTIONS	10	500	(975)	16,065	0	500	0
381000	USE OF PROPERTY	1,144	58,331	123,047	163,812	200,000	120,000	165,000
389000	MISCELLANEOUS REVENUES	38,080	42,555	155,375	75,538	30,500	38,600	25,500
	GENERAL FUND CURRENT REVENUE	**27,274,739**	**28,704,259**	**29,806,316**	**36,095,615**	**39,893,950**	**41,099,680**	**43,533,850**
	FIXED ASSETS	0	57,415	0	22,262	10,000	8,000	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Downtown Dev. Auth. Fund							
	Operating Transfer from Solid Waste Fund	275,880	367,180	361,212	478,460	525,100	515,600	540,570
	Operating Transfer from Stormwater Utility Fund	372,760	436,190	441,630	460,900	531,410	494,300	512,420
	Operating Transfer from (To) Capital Improvement Fund	(450,000)	(500,000)	(2,500,000)	(1,250,000)	(750,000)	(500,000)	0
	Transfer (to) from E911 Fund	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
	Transfer (to) from Hotel/Motel Tax Fund	256,906	498,299	590,928	598,605	594,380	566,250	566,250
	Transfer (to) from Children & Youth Services Fund	(250,000)	(200,000)	0	615,671	0	0	0
	Transfer (to) from Affordable Housing Trust Fund	0	0	0	(100,000)	(100,000)	(100,000)	(100,000)
	Transfer (to) East Decatur TAD Fund	(723,000)	(408,000)	(467,480)	(528,550)	(555,000)	(715,000)	(715,000)
	Transfer (to) Community Energy Fund	0	0	0	(150,730)	(150,730)	(167,020)	(167,020)
	Transfer (to) from Opioid Settlement Fund	0	0	0	(30,006)	0	0	0
	Transfer (to) from Special Events Fund	0	0	0	0	0	(150,000)	(150,000)
	TOTAL OTHER	**(867,454)**	**(98,916)**	**(1,923,709)**	**(233,387)**	**(244,840)**	**(397,870)**	**147,220**
	From (To) Fund Balance	(2,132,565)	(1,898,825)	1,347,046	233,231	3,372,070	2,375,850	1,530,610
	GENERAL FUND OTHER REVENUE - TOTAL	**(3,000,019)**	**(1,997,741)**	**(576,663)**	**(156)**	**3,127,230**	**1,977,980**	**1,677,830**
	GENERAL FUND TOTAL REVENUES	**24,274,720**	**26,706,518**	**29,229,653**	**36,095,458**	**43,021,180**	**43,077,660**	**45,211,680**

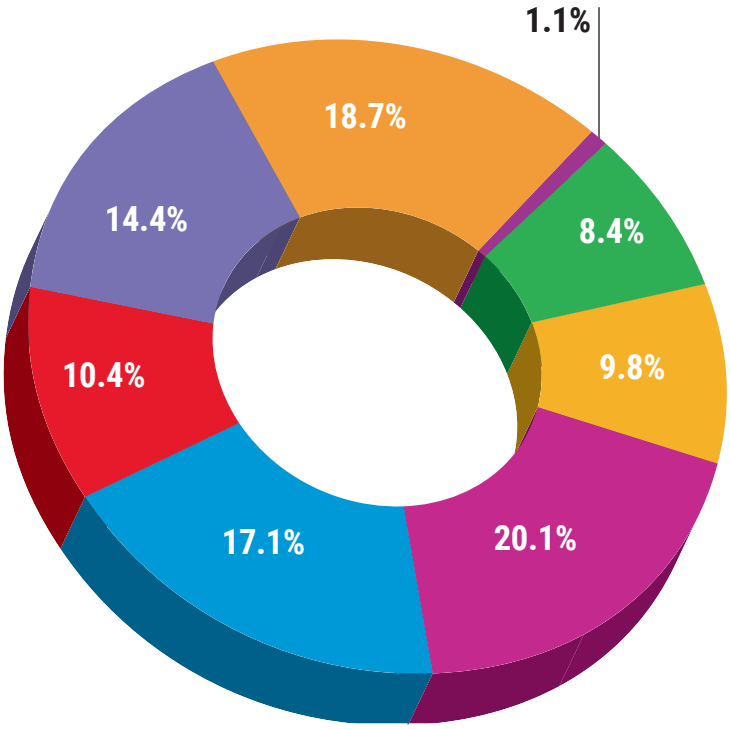
General Fund Revenues

FY 2025-2026 ADOPTED BUDGET

"Where the Money Comes From"

SOURCE	AMOUNT		
Taxes	34,600,070	76.5%	
Licenses, Permits & Inspections	1,414,700	3.1%	
Penalties, Fines & Forfeitures	760,000	1.7%	
Charges for Current Services	5,530,650	12.2%	
Intergovernmental Revenues	678,430	1.5%	
Miscellaneous Revenue	550,000	1.2%	
Sale of Fixed Assets	10,000	0.0%	
Operating Transfers	137,220	0.3%	
Appropriation From (To) Fund Balance	1,530,610	3.4%	
TOTAL REVENUES	**$45,211,680**	**100.0%**	





General Fund Expenditures

FY 2025-2026 ADOPTED BUDGET

"Where the Money Goes"

DEPARTMENT	AMOUNT	%	
Governmental Control	475,570	1.1%	
General Government	3,808,740	8.4%	
Community & Economic Development	4,445,190	9.8%	
Administrative Services	9,068,190	20.1%	
Police	7,719,840	17.1%	
Fire	4,716,230	10.4%	
Public Works	6,523,190	14.4%	
Parks & Recreation	8,454,730	18.7%	
TOTAL	**$45,211,680**	**100%**	

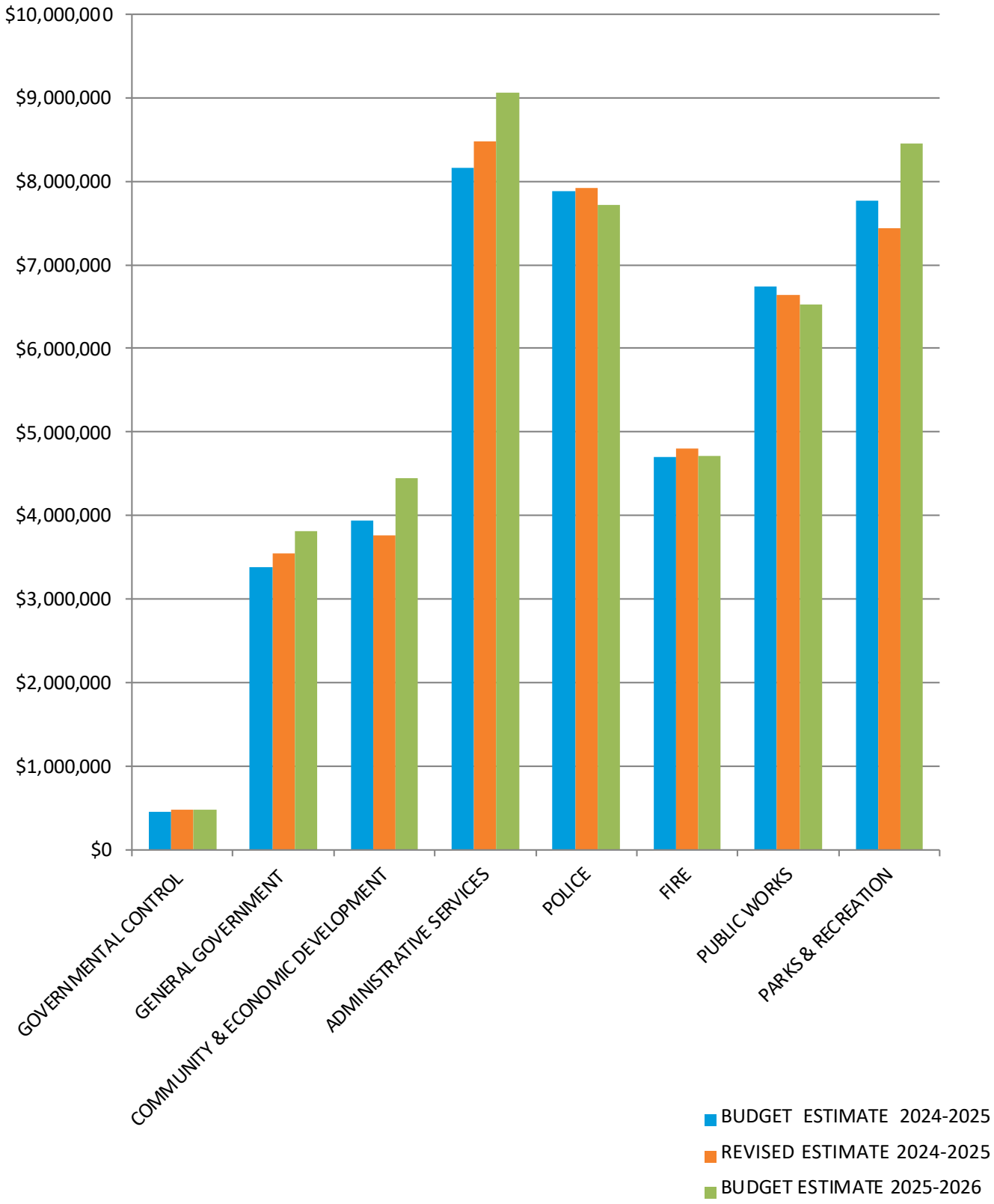
CITY OF DECATUR 2025-2026 ADOPTED BUDGET

General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2020-2021	ACTUAL EXPENDITURE 2021-2022	ACTUAL EXPENDITURE 2022-2023	ACTUAL EXPENDITURE 2023-2024	BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2025-2026
DEPARTMENT							
GOVERNMENTAL CONTROL	241,537	264,837	326,749	366,289	454,710	475,240	475,570
GENERAL GOVERNMENT	1,725,134	2,138,031	2,448,628	3,104,197	3,379,310	3,549,960	3,808,740
COMMUNITY & ECONOMIC DEVELOPMENT	2,044,692	1,521,419	2,713,155	3,599,016	3,934,240	3,762,740	4,445,190
ADMINISTRATIVE SERVICES	4,853,055	5,678,373	6,636,846	7,425,197	8,159,650	8,483,71	9,068,190
POLICE	4,578,393	5,403,551	5,355,470	5,976,690	7,888,880	7,921,150	7,719,840
FIRE	3,178,113	3,979,501	3,976,364	4,451,604	4,700,170	4,799,370	4,716,230
PUBLIC WORKS	6,081,227	5,403,315	5,206,341	5,398,900	6,736,720	6,643,810	6,523,190
PARKS & RECREATION				5,773,565	7,767,500	7,441,68	8,454,730
ACTIVE LIVING	1,572,568	2,317,490	2,566,099				
GENERAL FUND TOTAL EXPENDITURES	**24,274,719**	**26,706,517**	**29,229,652**	**36,095,458**	**43,021,180**	**43,077,660**	**45,211,680**

Departmental Expenditures

Adopted FY 24-25, Revised FY 24-25 and Adopted FY 25-26 Budget Comparison



CITY OF DECATUR 2025-2026 ADOPTED BUDGET

Personnel Position Summary

	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Changes	FY 25-26
Governmental Control					
City Manager's Office (1320)	5	6	7		7
Equity & Engagement (1570)	3	4	4		4
	8	**10**	**11**	**0.00**	**11**
Community & Economic Development Services					
Administration (7510)	3	3	4		4
Economic Development (7550)	2	2	2		2
Planning (7410)	4	4	4		4
Tourism & Special Events (7520)	2	3	3		3
Permitting & Inspections (7200, 7450)	6	8	8		8
Parking Management (3230)	0	0	0		0
	17	**20**	**21**	**0.00**	**21**
Administrative Services					
Administration (1510, 1540)	7	8	8		8
Accounting (1512)	3	3	3		3
Revenue Collections (1514)	4	4	4		4
Municipal Court (2650)	3	4	4		4
	17	**19**	**19**	**0.00**	**19**
Public Works Services					
Administration (4510)	5	4	5	(1.00)	4
Solid Waste (540-4520)	20	20	20		20
Facilities Maintenance (1565, 1566)	24	24	24		24
Cemetery (4950)	6	6	6		6
Motor Maintenance (4900)	3	3	3		3
Central Supply (4910, 4911)	1	1	1		1
Engineering (4220, 7340, 505-5320)	16	14	14	1.00	15
Parks & Recreation (6110, 6121, 6122, 6135)	25	31	32		32
	100	**103**	**105**	**0.00**	**105**
Emergency Management Services					
Fire & Rescue (3500)	40	40	40		40
Police (3210, 3221, 3223, 215-3800)	62	62	62		62
	102	**102**	**102**	**0.00**	**102**
TOTAL FULL-TIME POSITIONS	**244**	**254**	**258**	**0.00**	**258**



City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2024-2025

General Fund — Revenue Estimate Detail

		ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ACTUAL REVENUE 2023-2024	BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2025-2026
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	197,090	170,640	142,478	138,297	142,500	169,260	150,000
	PUBLIC UTILITY TAXES	**197,090**	**170,640**	**142,478**	**138,297**	**142,500**	**169,260**	**150,000**
311190	PAYMENT IN LIEU OF TAXES							
311191	Philips Tower	23,500	23,500	23,500	23,500	23,500	23,500	23,500
311192	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	4,697	0	0	0	0	0	0
311217	2017 Taxes	(231)	0	0	0	0	0	0
311218	2018 Taxes	(13,814)	0	0	0	0	0	0
311219	2019 Taxes	33,496	2,724	830	19,351	0	0	0
311220	2020 Taxes	10,378,475	46,542	12,713	5,547	0	0	0
311221	2021 Taxes	8,241,008	10,559,152	119,577	68,820	0	0	0
311222	2022 Taxes	0	9,128,995	10,597,731	76,202	0	135,000	0
311223	2023 Taxes	0		9,458,593	12,040,759	100,000	461,000	0
311224	2024 Taxes	0	0	0	9,831,257	13,299,000	14,375,000	200,000
311225	2025 Taxes	0	0	0	0	11,501,000	11,510,000	14,937,500
311226	2026 Taxes	0	0	0	0	0	0	13,025,000
	PROPERTY TAXES - TOTAL	**18,643,631**	**19,737,412**	**20,189,445**	**22,041,936**	**24,900,000**	**26,481,000**	**28,162,500**
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	482,097	534,621	539,960	570,273	550,000	535,000	535,000
311350	Railroad Equipment Tax	821	363	294	339	400	350	350
	MOTOR VEHICLE TAXES - TOTAL	**482,919**	**534,983**	**540,254**	**570,612**	**550,400**	**535,350**	**535,350**
311400	BUSINESS PERSONAL PROPERTY TAXES							
311417	2017 Taxes	788	36	0	0	0	0	0
311418	2018 Taxes	676	0	0	0	0	0	0
311419	2019 Taxes	(164,032)	555	54	0	0	0	0
311420	2020 Taxes	362,260	5,297	140	135	0	0	0
311421	2021 Taxes	0	189,085	1,582	1,606	0	0	0
311422	2022 Taxes	0	0	184,167	(137,119)	0	0	0
311423	2023 Taxes	0	0	0	331,464	2,000	1,000	0
311424	2024 Taxes	0	0	0	0	190,000	200,000	0
311424	2025 Taxes	0	0	0	0	0	0	200,000
	BUSINESS PERSONAL PROPERTY - TOTAL	**199,691**	**194,973**	**185,944**	**196,086**	**192,000**	**201,000**	**200,000**
311600	OTHER TAXES							
311600	Intangibles Tax	336,532	241,037	111,731	24,249	100,000	250,000	250,000
311601	Property Transfer Tax	70,168	104,134	56,105	14,545	60,000	125,000	100,000
	OTHER TAXES - TOTAL	**406,699**	**345,171**	**167,836**	**38,794**	**160,000**	**375,000**	**350,000**

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General Fund — Revenue Estimate Detail *continued*

		ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ACTUAL REVENUE 2023-2024	BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2025-2026
311700	FRANCHISE TAXES							
311710	Electric Franchise	965,442	974,892	1,073,533	1,182,309	1,182,300	1,355,220	1,355,220
311730	Natural Gas Franchise	145,755	189,297	121,260	168,283	165,000	170,000	170,000
311740	Video Service Franchise	82,424	68,240	59,099	51,035	54,000	50,000	50,000
311750	Cable Franchise	210,086	204,178	191,457	165,542	175,000	165,000	165,000
311760	Telephone Franchise	51,458	55,000	41,410	16,971	40,000	25,000	25,000
311790	Energy Excise Tax	113,974	152,217	171,647	147,372	160,000	145,000	145,000
	FRANCHISE TAXES - TOTAL	**1,569,138**	**1,643,825**	**1,658,408**	**1,731,512**	**1,776,300**	**1,910,220**	**1,910,220**
314000	SALES & EXCISE TAXES							
313010	General Sales Tax	206	0	(214)	403	0	0	0
314200	Beer & Wine Sales	177,276	208,635	199,855	193,468	115,000	100,000	100,000
314300	Liquor Sales	262,599	403,041	460,600	418,545	245,000	200,000	200,000
	SALES & EXCISE TAXES - TOTAL	**440,082**	**611,675**	**660,241**	**612,417**	**360,000**	**300,000**	**300,000**
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	339,644	226,172	197,233	200,558	220,000	200,000	210,000
316101	Professional Taxes	123,605	132,432	133,794	115,589	140,000	115,000	120,000
316102	Insurance Occupation Taxes	41,184	50,182	44,551	41,490	50,000	42,000	42,000
316300	Financial Institution Taxes	0	121,790	113,721	160,576	125,000	164,000	160,000
	OCCUPATIONAL TAXES - TOTAL	**504,433**	**530,576**	**489,299**	**518,212**	**535,000**	**521,000**	**532,000**
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	1,576,514	1,627,966	2,013,251	2,211,076	2,211,000	2,379,660	2,400,000
	OTHER TAXES - TOTAL	**1,576,514**	**1,627,966**	**2,013,251**	**2,211,076**	**2,211,000**	**2,379,660**	**2,400,000**
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	127,152	123,865	178,857	150,605	165,000	185,000	165,000
319120	Penalty & Interest - Personal Property	15,071	4,910	3,244	5,385	3,000	3,000	3,000
	PENALTY & INTEREST - TOTAL	**142,224**	**128,775**	**182,101**	**155,990**	**168,000**	**188,000**	**168,000**
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	75,800	82,040	77,915	79,400	42,000	43,000	43,000
321120	Wine Licenses	200	5,050	0	0	0	0	0
321130	Liquor Licenses	107,029	107,200	118,375	130,150	68,000	67,000	67,000
321135	Server Permits	30	910	3,025	3,280	1,000	2,000	2,000
321139	School Portion of Excise Tax	(308,893)	(362,635)	(430,684)	(407,906)	0	0	0
321140	Corking Licenses	1,050	1,200	1,200	1,125	1,200	1,200	1,200
321150	Caterer Licenses	2,000	2,000	1,000	2,000	2,000	4,000	4,000
321190	Restaurant District License Fee	0	0	0	3,250	3,000	3,500	3,500
321500	Film Permits	37,830	57,030	41,720	52,860	45,000	142,500	50,000
322000	Non Business License	4,050	5,325	750	750	1,000	500	500
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	**(80,904)**	**(101,880)**	**(186,699)**	**(135,091)**	**163,200**	**263,700**	**171,200**

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		ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ACTUAL REVENUE 2023-2024	BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2025-2026
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	855,404	417,568	413,549	1,398,091	775,000	1,050,000	900,000
322130	Plumbing Inspection Fees	82,735	27,971	28,414	53,848	50,000	100,000	75,000
322140	Electrical Inspection Fees	144,878	70,635	56,856	120,032	105,000	160,000	130,000
322160	HVAC Inspection Fees	88,641	73,982	42,776	52,926	45,000	50,000	45,000
322165	Fire Inspection Fees	0	16,345	11,822	22,225	20,000	32,000	20,000
322190	ROW Permit	30,590	33,079	(11,015)	37,555	0	0	0
322210	Zoning & Land Use Application Fees	336,458	131,330	179,412	233,974	260,000	70,000	70,000
322230	Sign Permits	1,420	1,380	1,620	1,620	1,500	1,500	1,500
322240	Special Events Permit Fee	0	928	2,925	2,300	2,000	2,000	2,000
	CONSTRUCTION PERMITS & FEES - TOTAL	**1,540,125**	**773,718**	**726,359**	**1,922,571**	**1,258,500**	**1,465,500**	**1,243,500**
330000	INTERGOVERNMENTAL							
331100	Federal Grants	0	0	0	231,499	0	0	0
336000	State Grants	0	0	0	0	0	0	75,000
337200	DDA Management Services Agreement	408,360	304,790	362,300	466,780	514,400	465,740	603,430
	INTERGOVERNMENTAL - TOTAL	**408,360**	**304,790**	**406,453**	**698,279**	**514,400**	**465,740**	**678,430**
341000	MISCELLANEOUS FEES							
341322	Tree Plan Review Fees	28,470	22,740	29,714	44,551	40,000	75,000	60,000
341400	Copying Charges	3,473	1,978	1,236	1,052	1,000	1,000	1,000
341401	Public Records Retrieval Fees	0	0	2,255	2,182	1,500	2,000	2,000
341910	Election Fees	0	960	0	1,286	0	0	1,000
341930	Maps & Publications Charges	5,856	8,525	8,136	8,326	7,000	6,000	5,000
341941	Reimbursement from Decatur Tourism Bureau	43,349	41,533	43,944	68,390	100,000	99,400	100,500
341990	Other Fees	6,087	14,800	16,169	6,882	5,000	0	0
	MISCELLANEOUS FEES - TOTAL	**87,235**	**90,536**	**101,455**	**132,669**	**154,500**	**183,400**	**169,500**
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	3,040	3,361	13,638	13,120	15,000	12,000	12,000
342150	CPR-Non-Resident Fee	0	730	1,420	668	500	0	500
342200	Fire Alarm Fees	860	554	4,500	3,175	2,000	11,500	10,000
342215	Other Revenues - Fire	13,045	550	250	0	0	0	0
342220	Fire Report Copies	40	25	70	40	50	50	50
342905	Public Safety OT Reimbursements	49,904	76,323	73,718	80,211	73,000	80,000	80,000
342910	Opioid Settlement-Fire Dept.	0	0	30,006	0	0	0	0
342915	CSOD Resource Officer	97,865	102,161	60,824	0	115,000	2,500	175,000
342920	School Crossing Guard	3,952	15,193	10,061	23,189	0	23,000	23,000
342925	FIRE Reim for O/T	0	4,725	2,405	1,300	0	650	0
	PUBLIC SAFETY FEES & CHARGES	**168,707**	**203,622**	**196,891**	**121,702**	**205,550**	**129,700**	**300,550**
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	181,736	397,139	440,315	401,036	500,000	375,000	425,000
	STREETS & SIDEWALKS FEES & CHARGES	**181,736**	**397,139**	**440,315**	**401,036**	**500,000**	**375,000**	**425,000**

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General Fund — Revenue Estimate Detail *continued*

		ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ACTUAL REVENUE 2023-2024	BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2025-2026
347000	RECREATION FEES							
347200	Recreation Service Fees	363,947	722,213	831,534	3,410,134	4,800,000	3,900,000	4,580,000
	RECREATION FEES - TOTAL	**373,920**	**722,213**	**831,534**	**3,410,134**	**4,800,000**	**3,900,000**	**4,580,000**
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	76,980	79,225	86,794	63,844	75,000	60,000	60,000
349300	Return Check Fees	300	460	150	180	100	50	100
	CHARGES FOR OTHER SERVICES - TOTAL	**77,280**	**79,685**	**86,944**	**64,024**	**75,100**	**60,050**	**60,100**
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	219,055	383,830	356,178	388,365	410,000	385,000	400,000
351171	School Bus Stop Arm Violations	6,000	206,638	62,750	145,762	100,000	250,000	200,000
351173	ATS - School's Portion	(4,538)	(107,206)	(27,938)	(67,259)	0	(105,000)	(100,000)
351400	Court Hearing Reschedule Fees	0	810	2,602	2,218	2,000	2,000	2,000
351930	Parking Violations	31,057	46,851	39,571	81,273	75,000	90,000	90,000
	PENALTIES & FINES - TOTAL	**251,574**	**530,922**	**433,163**	**550,359**	**587,000**	**622,000**	**592,000**
361000	INTEREST							
361000	Interest on Investments	5,050	16,131	203,199	399,585	350,000	355,000	355,000
	INTEREST - TOTAL	**5,050**	**16,131**	**203,199**	**399,585**	**350,000**	**355,000**	**355,000**
371000	GRANT REVENUE							
371500	Private Grants							
	GRANT REVENUE - TOTAL	**408,360**	**304,790**	**406,453**	**698,279**	**514,400**	**465,740**	**678,430**
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	10	500	(975)	16,065	0	500	0
	GIFTS & CONTRIBUTIONS - TOTAL	**10**	**500**	**(975)**	**16,065**	**0**	**500**	**0**
381000	USE OF PROPERTY							
381010	Bandstand Rentals	200	1,375	200	0	0	0	0
381020	Recreation Facilities Rentals	944	56,956	122,847	163,062	200,000	120,000	165,000
381030	Facilities Leases	0	0	0	750	0	0	0
	USE OF MONEY & PROPERTY - TOTAL	**1,144**	**58,331**	**123,047**	**163,812**	**200,000**	**120,000**	**165,000**
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	44,264	29,185	132,637	73,971	30,000	38,500	25,000
389000	Misc. Revenues	(6,184)	13,370	22,738	1,067	500	100	500
	MISCELLANEOUS REVENUES - TOTAL	**38,080**	**42,555**	**155,375**	**75,538**	**30,500**	**38,600**	**25,500**
	GENERAL FUND CURRENT REVENUE	**27,274,739**	**28,704,259**	**29,806,316**	**36,029,281**	**39,893,950**	**41,099,680**	**43,533,850**

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		ACTUAL REVENUE 2020-2021	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ACTUAL REVENUE 2023-2024	BUDGET ESTIMATE 2024-2025	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2025-2026
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	0	57,415	0	22,262	10,000	8,000	10,000
	FIXED ASSETS - TOTAL	**0**	**57,415**	**0**	**22,262**	**10,000**	**8,000**	**10,000**
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	275,880	367,180	361,212	478,460	525,100	515,600	540,570
	Operating Transfer from Storm Water Utility Fund	372,760	436,190	441,630	460,900	531,410	494,300	512,420
	Transfer (to) from Capital Improvement Fund	(450,000)	(500,000)	(2,500,000)	(1,250,000)	(750,000)	(500,000)	0
	Transfer (to) from Hotel/Motel Tax Fund	256,906	498,299	590,928	598,605	594,380	566,250	566,250
	Transfer (to) from E911 Fund	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
	Transfer (to) Children/Youth Services Fund	(250,000)	(200,000)	0	615,671	0	0	0
	Transfer (to) Affordable Housing Trust Fund	0	0	0	(100,000)	(100,000)	(100,000)	(100,000)
	Transfer (to) East Decatur TAD Fund	(723,000)	(408,000)	(467,480)	(528,550)	(555,000)	(715,000)	(715,000)
	Transfer (to) from Community Energy Fund	0	0	0	(150,730)	(150,730)	(167,020)	(167,020)
	Transfer (to) from Special Events Fund	0	0	0	0	0	(150,000)	(150,000)
	Transfer (to) Opioid Settlement Fund	0	0	0	(30,006)	0	0	0
	TOTAL OTHER	**(867,454)**	**(98,916)**	**(1,923,709)**	**(233,388)**	**(244,840)**	**(397,870)**	**147,220**
	From (To) Fund Balance	**(2,132,565)**	**(1,898,825)**	**1,347,046**	**233,231**	**3,372,070**	**2,375,850**	**1,530,610**
	GENERAL FUND OTHER REVENUE - TOTAL	**(3,000,019)**	**(1,997,741)**	**(576,663)**	**(156)**	**3,127,230**	**1,977,980**	**1,677,830**
	GENERAL FUND TOTAL REVENUES	**24,274,720**	**26,706,518**	**29,229,653**	**36,095,458**	**43,021,180**	**43,077,660**	**45,211,680**



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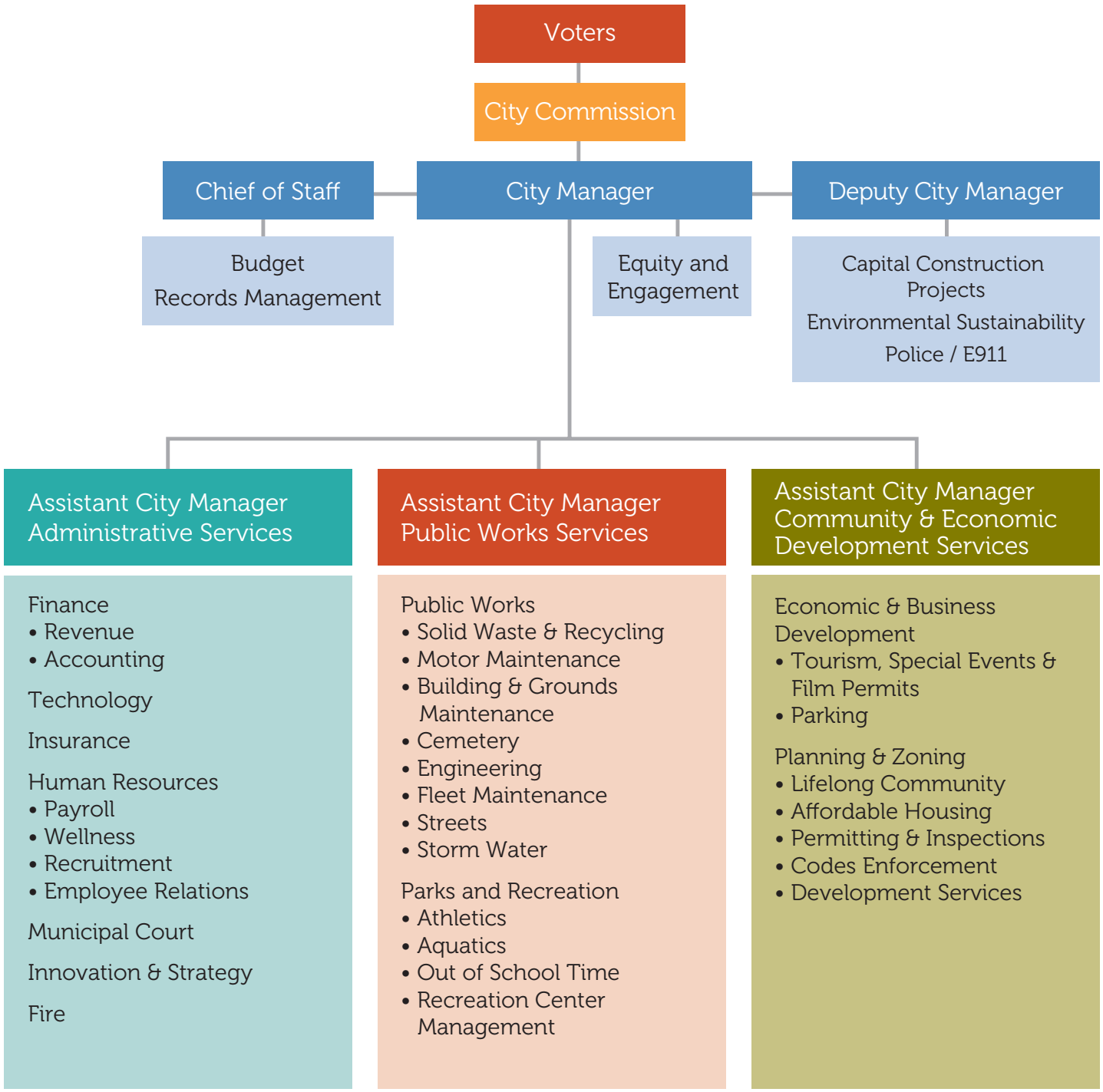


City of Decatur®

General Fund Expenditure Estimate Detail

Budget FY 2025-2026

City Organization



Department Directory

GOVERNMENTAL CONTROL page 86

1110 City Commission

GENERAL GOVERNMENT DEPARTMENT page 88

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

POLICE DEPARTMENT page 106

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

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT page 90

7510 CED Administration
7200 Permits & Inspections
7450 Codes Enforcement
7520 Tourism & Special Events
7410 Planning
7550 Economic Development
3230 Parking Management

ADMINISTRATIVE SERVICES DEPARTMENT page 100

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

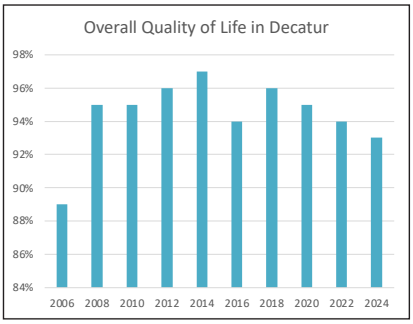
3500 Fire & Rescue Services

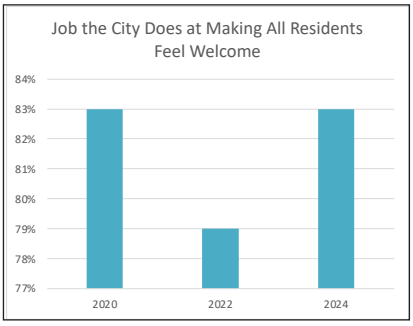
PUBLIC WORKS DEPARTMENT page 95

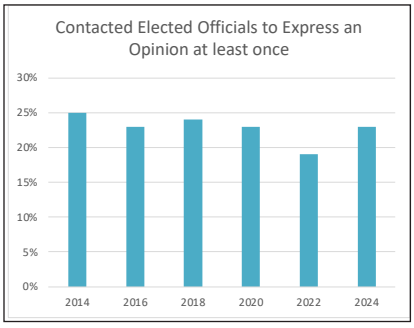
4510 PW Administration
1565 Buildings Maintenance
1566 Grounds Maintenance
1568 Urban Naturalist
4900 Motor Maintenance
4910 Central Supply
4950 Cemetery
540-4520 Solid Waste Fund page 150
505-4320 Storm Water Utility Fund page 152
7340 Engineering Administration
4220 Engineering & Streets

PARKS AND RECREATION DEPARTMENT page 93

6110 Parks and Recreation Administration
6121 Athletic Services
6122 Recreation Services
6135 Special Programs







GOVERNMENTAL CONTROL DEPARTMENT

ADOPTED 2025-2026 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 an equitable, thriving, and welcoming community for all, today and in the future.

Priorities for FY 2025-2026:

- 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 Fronk – 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
2025-2026 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2025-2026	BUDGET REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2024-2025	AUDIT 2023-2024
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	63,000	63,000	63,000	63,000
512200	Social Security (FICA)	3,940	3,940	3,940	3,906
512300	Medicare	920	920	920	914
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	3,410	3,030	2,350	2,941
	TOTAL PERSONNEL SERVICES	**71,270**	**70,890**	**70,210**	**70,760**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	245,000	244,100	230,000	168,123
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	70,500	65,500	65,500	63,242
523202	Telephone	0	0	0	0
523300	Advertising	6,000	8,000	6,000	3,021
523400	Printing and Binding	0	0	0	0
523450	Signs	0	0	0	0
523600	Dues and Fees	41,000	41,000	43,000	31,431
523700	Education and Training	30,800	30,000	30,800	20,383
523701	Business Meetings	2,500	2,500	1,000	2,250
	TOTAL OTHER SERVICES AND CHARGES	**395,800**	**391,100**	**376,300**	**288,450**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	250	250	250	273
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,250	3,000	1,250	671
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531111	Computer Equipment	1,000	0	1,000	909.96
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	6,000	10,000	5,700	5,226
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	**8,500**	**13,250**	**8,200**	**7,079**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**475,570**	**475,240**	**454,710**	**366,289**

GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2025-2026 BUDGET ESTIMATE

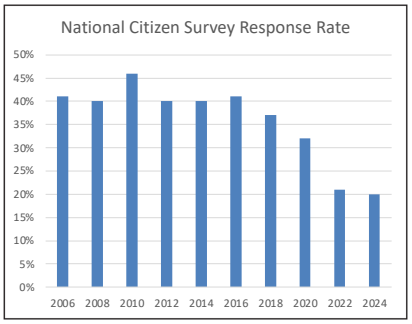
The General Government Department manages daily operations of the city including capital improvements, communications, departmental performance, records management, elections, sustainability and the budgeting process. Staff ensure that the policies of the City Commission are carried out effectively,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

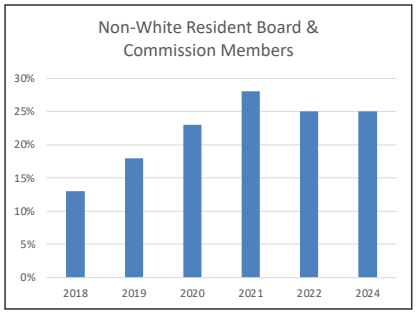
Mission Statement:

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 2025-2026:

- 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

2012: 40%
2014: 40%
2016: 41%
2018: 37%
2020: 32%
2022: 21%
2024: 20%

Non-White Resident Board and Commission Members

FY 2021: 28%
FY 2022: 25%
FY 2023: 25%
FY 2024: 20%

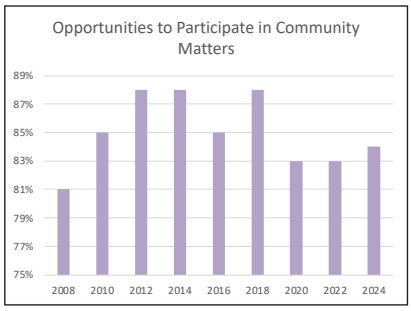
Number of Nextdoor Posts and Impressions

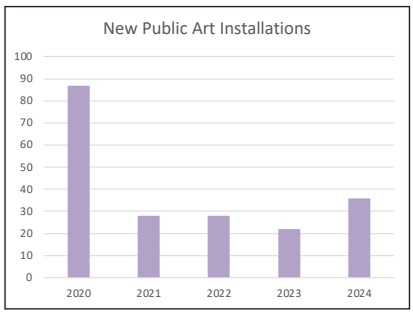
FY 2021: 65 / 885 impressions
FY 2022: 96 / 176 impressions
FY 2023: 93 / 617 impressions
FY 2024: 94 / 43,453 impressions

GENERAL GOVERNMENT DEPT PERSONNEL SUMMARY	CITY MANAGER'S OFFICE 1320	CITY ATTORNEY 1530	EQUITY & ENGAGEMENT 1570*	RECORDS 1580	TOTAL 2025-2026	TOTAL 2024-2025	TOTAL 2023-2024
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 (City Clerk)	1	0	0	0	1	1	1
Operations Analyst	1	0	0	0	1	1	1
Energy & Sustainability Manager	1	0	0	0	1	1	1
Sustainability Coordinator	1	0	0	0	1	1	0
Equity & Engagement Director	0	0	1	0	1	1	1
Communications Manager/PIO	0	0	1	0	1	1	1
Communications Coordinator	0	0	2	0	2	2	2
Office Manager	1	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**7**	**0**	**4**	**0**	**11**	**11**	**10**
OTHER JOB CLASSES							
City Attorney	0	1	0	0	1	1	1
Capital Projects Manager	0	0	0	0	0	1	1
Records Specialist	0	0	0	1	1	1	1
Equity Specialist	0	0	1	0	1	0	0
Content Editor/Writer	0	0	0	0	0	0	0
Graduate Intern	1	0	0	0	1	1	1
TOTAL OTHER CLASSES	**1**	**1**	**1**	**1**	**4**	**4**	**4**

GENERAL GOVERNMENT DEPARTMENT
2025-2026 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2025-2026	1320 CITY MGR	1400 CITY ELECTION	1530 CITY ATTY	1570 EQUITY AND ENGAGE-MENT	1580 RECORDS MGMT	3920 EMERGENCY MGMT CRF FUND	REVISED ESTIMATE 2024-25	BUDGET ESTIMATE 2024-25	AUDIT 2023-24
	PERSONNEL SERVICES										
511100	Regular Salaries & Wages	1,069,750	784,000	0	0	285,750	0	0	1,006,000	1,034,000	866,825
511200	Temp Salaries and Wages	71,400	0	0	0	35,000	36,400	0	109,000	122,400	208,588
511300	Overtime Wages	600	0	0	0	0	600	0	500	600	0
512100	Employer Group Insurance	202,450	129,500	0	0	72,950	0	0	200,500	208,500	165,495
512200	Social Security (FICA)	66,700	44,500	0	0	20,000	2,200	0	71,000	71,700	63,575
512300	Medicare	16,750	11,500	0	0	4,700	550	0	17,150	17,950	15,960
512400	Retirement Contributions	100,750	74,500	0	0	26,250	0	0	95,000	98,000	80,777
512401	Retirement Contributions-ICMA	42,250	42,250	0	0	0	0	0	46,000	40,000	47,128
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0	1,500	0	1,125
512600	Unemployment Insurance	840	490	0	0	280	70	0	910	910	0
512700	Workers Compensation	8,200	4,770	0	0	2,730	700	0	7,560	9,000	11,262
	TOTAL PERSONNEL SERVICES	**1,579,690**	**1,091,510**	**0**	**0**	**447,660**	**40,520**	**0**	**1,555,120**	**1,603,060**	**1,460,733**
	OTHER SERVICES AND CHARGES										
521200	Professional Services	1,163,000	170,000	65,000	700,000	210,000	18,000	0	1,003,000	861,000	727,403
521303	Misc Personal Service Fees	0		0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0		0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0		0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0		0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0		0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	350	200	0	0	0	150	0	350	350	0
522206	Repair and Maint-Vehicles-Outside Labor	0		0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0		0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	3,000	3,000	0	0	0	0	0	3,000	2,500	2,656
522321	Auto Allowance	10,000	10,000	0	0	0	0	0	12,820	12,820	11,611
522500	Other Contractual Services	740,000	340,000	0	0	280,000	20,000	100,000	727,830	614,010	694,847
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0	0
523201	Postage	42,000	0	0	0	42,000	0	0	41,000	41,000	22,600
523202	Telephone	0	0	0	0	0	0	0	500	0	0
523300	Advertising	7,300	300	5,000	0	2,000	0	0	5,000	5,300	14,274
523400	Printing and Binding	26,700	21,000	0	0	5,500	200	0	25,700	23,200	6,178
523450	Signs	0		0	0	0	0	0	0	0	0
523600	Dues and Fees	24,810	20,000	0	0	4,610	200	0	23,960	23,560	12,783
523700	Education and Training	64,690	43,500	0	0	19,690	1,500	0	48,190	64,190	53,638
523701	Business Meetings	57,750	34,300	0	0	22,450	1,000	0	38,510	57,620	26,832
523800	Licenses	4,000	0	0	0	4,000	0	0	2,910	4,000	1,185
523911	Bank Charges	0	0	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS AND CHARGES	**2,143,600**	**642,300**	**70,000**	**700,000**	**590,250**	**41,050**	**100,000**	**1,932,770**	**1,709,550**	**1,574,007**
	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	117
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	4,500	2,500	0	0	1,500	500	0	4,000	4,000	2,042
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	20,400	6,000	0	0	5,900	500	8,000	21,430	17,430	45,360
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	50	34
531111	Computer Equipment	8,500	2,000	0	0	6,000	500	0	5,960	10,160	2,285
531112	Computer Software	27,200	15,000	7,200	0	5,000	0	0	9,300	12,550	7,305
531113	Office Equipment and Furniture	3,000	3,000	0	0	0	0	0	2,300	3,000	1,584
531115	Supplies- Batteries	0	0	0	0	0	0	0	0	0	0
531270	Gasoline	250	250	0	0	0	0	0	250	250	103
531300	Food-Subsistence and Support	17,950	6,200	0	0	11,650	100	0	11,750	11,750	10,151
531400	Books and Periodicals	1,300	500	0	0	500	300	0	1,300	1,300	147
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	100	0
531600	Small Equipment	500	0	0	0	500	0	0	4,280	4,280	84
531700	Uniforms and Protective Equipment	1,500	750	0	0	600	150	0	1,150	1,530	244
	TOTAL SUPPLIES	**85,450**	**36,550**	**7,200**	**0**	**31,650**	**2,050**	**8,000**	**62,070**	**66,700**	**69,456**
	TOTAL DIVISION EXPENDITURES	**3,808,740**	**1,770,360**	**77,200**	**700,000**	**1,069,560**	**83,620**	**108,000**	**3,549,960**	**3,379,310**	**3,104,197**





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2025-2026 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 2025-2026:

- 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 2021: cancelled
FY 2022: 35
FY 2023: 35
FY 2024: 77

Value of volunteer hours for special events

FY 2021: $48,500
FY 2022: $85,350
FY 2023: $59,420
FY 2024: $103,505

Number of new public art installations:

FY 2021: 28
FY 2022: 28
FY 2023: 22
FY 2024: 36

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
2025-2026 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2025-2026	7510 ADMINI-STRATION	7520 TOURISM & SPEC EVENTS	7550 ECON DEV	7410 PLAN-NING	7200 LICENSE & INSP.	7450 CODES ENF	3230 PARKING MGMT	REVISED ESTIMATE 2024-25	BUDGET ESTIMATE 2024-25	AUDIT 2023-24
	PERSONNEL SERVICES											
511100	Regular Salaries & Wages	1,338,900	266,800	203,800	149,100	270,000	375,000	74,200	0	1,242,500	1,352,520	1,169,711
511200	Temp Salaries and Wages	89,600	0	6,000	2,500	2,500	55,000	0	23,600	49,600	86,600	32,112
511300	Overtime Wages	1,500	1,500	0	0	0	0	0	0	2,400	2,500	2,149
512100	Employer Group Insurance	348,200	73,200	55,000	36,750	73,250	91,650	18,350	0	315,700	329,900	247,649
512200	Social Security (FICA)	88,800	16,600	13,000	9,350	16,950	26,700	4,700	1,500	79,350	89,950	70,509
512300	Medicare	21,200	3,900	3,050	2,200	4,000	6,500	1,200	350	20,750	21,150	16,554
512400	Retirement Contributions	116,150	25,500	19,500	14,250	25,750	26,500	4,650	0	118,500	119,700	106,005
512401	Retirement Contributions-ICMA	9,600	9,600	0	0	0	0	0	0	9,750	9,750	11,951
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0	0	0	4,000	0	3,375
512600	Unemployment Insurance	1,330	280	210	140	280	350	70	0	1,260	1,330	0
512700	Workers Compensation	15,730	2,730	2,050	1,360	2,730	5,460	700	700	15,480	16,600	20,772
	TOTAL PERSONNEL SERVICES	**2,031,010**	**400,110**	**302,610**	**215,650**	**395,460**	**587,160**	**103,870**	**26,150**	**1,859,290**	**2,030,000**	**1,680,786**
	OTHER SERVICES AND CHARGES											
521200	Professional Services	1,162,520	10,300	39,800	34,360	47,660	1,000,000	24,000	6,400	1,185,060	835,020	1,385,400
522200	Repairs and Maintenance	2,500	0	0	0	0	0	1,000	1,500	2,500	2,500	1,000
522201	Repair and Maint-Bldg and Fixed Equip	0	0	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	150,000	0	0	0	0	150,000	0	0	95,000	95,000	2,250
522204	Repair and Maint-Machines and Tools	300	0	0	0	0	300	0	0	300	300	0
522205	Repair and Maint-Office Equipment	1,000	0	0	0	0	0	1,000	0	2,000	2,000	844
522206	Repair and Maint-Vehicles-Outside Labor	1,500	0	0	0	0	1,000	0	500	1,460	1,460	41
522310	Rental of Land & Buildings	41,500	41,500	0	0	0	0	0	0	41,000	41,000	32,014
522320	Rental of Equipment and Vehicles	6,050	4,800	1,250	0	0	0	0	0	580	4,800	3,355
522321	Auto Allowance	0	0	0	0	0	0	0	0	0	3,700	2,412
522500	Other Contractual Services	657,500	7,750	151,800	80,000	409,500	0	0	8,450	274,030	526,200	330,163
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	600	1,250	20
523202	Telephone	1,000	500	500	0	0	0	0	0	1,000	1,000	1,130
523300	Advertising	22,800	0	8,500	12,000	1,550	750	0	0	12,800	19,300	9,410
523400	Printing and Binding	14,250	750	4,000	4,000	2,000	500	0	3,000	12,750	13,000	2,071
523450	Signs	97,000	3,250	6,000	85,000	500	750	0	1,500	22,000	97,000	5,182
523600	Dues and Fees	26,520	4,850	3,400	1,580	10,440	3,000	250	3,000	26,850	26,750	15,542
523700	Education and Training	66,200	9,500	16,200	4,500	12,500	16,000	4,000	3,500	62,650	72,750	42,301
523701	Business Meetings	4,300	1,500	800	1,000	1,000	0	0	0	4,300	5,300	4,444
523800	Licenses	16,000	4,000	1,800	0	9,500	700	0	0	25,250	20,870	10,163
523911	Bank Charges	6,500	0	1,500	5,000	0	0	0	0	7,500	6,000	4,584
	TOTAL OTHER SVCS. AND CHARGES	**2,278,720**	**88,700**	**235,800**	**227,440**	**494,650**	**1,174,000**	**30,280**	**27,850**	**1,777,660**	**1,775,230**	**1,852,326**
	SUPPLIES											
531101	Supplies-Bldg & Fixed Equip	1,100	0	0	0	1,000	100	0	0	100	100	0
531102	Supplies-Janitorial	1,600	0	1,500	0	0	100	0	0	700	700	799
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0	0	500	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	500	500	25,000
531105	Supplies-Office	8,350	5,500	1,000	0	750	900	200	0	8,150	7,250	4,969
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	38,000	5,000	20,000	7,000	2,000	2,500	0	1,500	73,000	78,550	20,392
531108	Supplies-Tires and Batteries	4,000	0	0	0	0	3,000	800	200	2,800	1,000	376
531109	Supplies-Vehicles and Equipment	9,000	0	0	0	0	5,000	2,000	2,000	4,700	4,700	469
531111	Computer Equipment	22,250	500	1,750	0	0	20,000	0	0	6,200	6,500	176
531112	Computer Software	4,000	0	0	0	4,000	0	0	0	4,000	4,000	0
531113	Supplies - Office Equipment	300	0	0	0	0	0	0	300	330	300	1,971
531114	Furniture and Fixtures	22,000	0	0	0	2,000	20,000	0	0	300	3,500	0
531115	Supplies-Batteries	0	0	0	0	0	0	0	0	0	0	0
531270	Gasoline	3,500	0	0	0	0	2,500	1,000	0	3,250	4,500	1,806
531300	Food-Subsistence and Support	9,450	1,500	5,500	0	1,000	1,200	0	250	10,200	10,950	7,351
531400	Books and Periodicals	1,000	0	300	200	250	250	0	0	600	800	44
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0	0-	0
531600	Small Equipment	7,400	0	1,750	0	0	4,650	600	400	7,050	2,450	118
531700	Uniforms and Protective Equipment	3,510	380	380	250	500	1,250	250	500	3,410	3,210	2,433
	TOTAL SUPPLIES	**135,460**	**12,880**	**32,180**	**7,450**	**11,500**	**61,450**	**4,850**	**5,150**	**125,790**	**129,010**	**65,904**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**4,445,190**	**501,690**	**570,590**	**450,540**	**901,610**	**1,822,610**	**139,000**	**59,150**	**3,762,740**	**3,934,240**	**3,599,016**

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 2025-2026	TOTAL 2024-2025	TOTAL 2023-2024
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	1
Planner	0	0	2	0	0	0	0	2	2	2
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	1
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	1	0
Building Official	0	0	0	0	1	0	0	1	1	1
Building Inspector	0	0	0	0	1	0	0	1	1	1
Engineering Inspector	0	0	0	0	1	0	0	1	1	1
Arborist	0	0	0	0	2	0	0	2	2	2
Code Enforcement Officer	0	0	0	0	0	1	0	1	1	1
Planning & Zoning Technician	0	0	0	0	1	0	0	1	1	1
Administrative Assistant	1	0	0	0	1	0	0	2	2	2
TOTAL REGULAR CLASSES	**4**	**2**	**4**	**3**	**7**	**1**	**0**	**21**	**21**	**20**
OTHER JOB CLASSES										
Engineer	0	0	0	0	1	0	0	1	1	1
Planning Intern	0	0	1	0	0	0	0	1	1	1
P/T Special Events Volunteer Coordinator	0	0	0	1	0	0	0	1	1	1
P/T Parking Attendant	0	0	0	0	0	0	4	4	4	4
TOTAL OTHER CLASSES	**0**	**0**	**1**	**1**	**1**	**0**	**4**	**7**	**7**	**7**

PARKS AND RECREATION DEPARTMENT

ADOPTED 2025-2026 BUDGET ESTIMATE

The Decatur Parks and Recreation Department was established in July 2023 as the Active Living and Children and Youth Services divisions merged 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 special events.

Mission Statement:

The mission of the Parks & 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

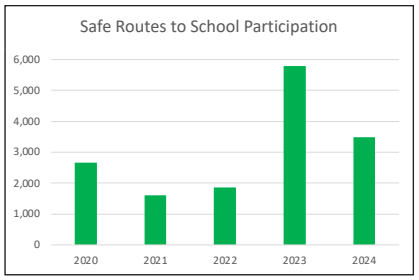
Performance Measures:

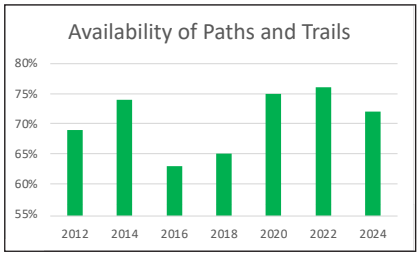
Total attendance at all city pools

FY 2021: 35,826
FY 2022: 36,945
FY 2023: 34,621
FY 2024: 43,062

Safe Routes to School Participation

FY 2021: 1,680 students and parents
FY 2022: 1,849 students and parents
FY 2023: 5,780 students and parents
FY 2024: 3,493 students and parents





Priorities for FY 2025-2026:

- Continue implementation of Parks and Recreation Master Plan.
- Complete requirements to achieve accreditation by the Commission for Accreditation of Park and Recreation Agencies.
- Enhance workforce development & internal capacity.
- Modernize technology and operational systems.
- Support the City's Child Friendly Cities framework and youth engagement goals.
- Continue to Implement Recommendations from the Financial Sustainability Plan.

PARKS & RECREATION PERSONNEL SUMMARY	ADMIN 6110	ATHLETICS 6121	RECREATION SERVICES 6122	SPECIAL PROGRAMS 6135	TOTAL 2025-2026	TOTAL 2024-2025	TOTAL 2023-2024
REGULAR JOB CLASSES							
Parks & Recreation Director	1	0	0	0	1	1	1
Deputy Parks & Recreation Director	0	0	0	0	0	0	1
Assistant Parks & Recreation Director	2	0	0	0	2	2	2
Facilities Operation Manager	1	0	0	0	1	1	1
Center Operations Manager	0	0	1	0	1	1	1
Out-of-School Time Manager	0	0	0	1	1	1	1
Athletics Manager	0	1	0	0	1	0	0
Communications Coordinator	1	0	0	0	1	0	0
Recreation Supervisor	0	1	5	2	8	10	8
Recreation Coordinator	0	3	3	7	13	13	13
Tennis Pro	0	0	1	0	1	1	1
Administrative Assistant	0	0	2	0	2	2	2
TOTAL REGULAR CLASSES	**5**	**5**	**12**	**10**	**32**	**32**	**31**
OTHER JOB CLASSES							
Recreation Specialist I	1	21	29	79	130	154	140
Recreation Specialist II	0	0	0	0	0	11	5
Recreation Specialist III*	0	0	1	1	2	52	115
Recreation Specialist IV	0	1	0	0	1	3	2
TOTAL OTHER CLASSES	**1**	**22**	**30**	**80**	**133**	**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.

PARKS & RECREATION DEPARTMENT
2025-2026 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2025-2026	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6135 SPECIAL PROGRAMS	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2024-2025	AUDIT 2023-2024
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	1,842,600	442,750	248,000	677,350	474,500	1,722,000	1,832,100	1,671,474
511200	Temp Salaries and Wages	1,778,550	14,560	379,480	568,830	815,680	1,510,010	1,505,010	863,971
511300	Overtime Wages	24,700	0	1,800	3,600	19,300	19,810	18,890	8,775
512100	Employer Group Insurance	584,250	91,950	91,150	219,000	182,150	532,150	552,200	422,338
512200	Social Security (FICA)	223,550	28,400	39,000	75,000	81,150	201,000	214,000	154,798
512300	Medicare	53,400	6,700	9,200	17,500	20,000	48,050	50,250	36,125
512400	Retirement Contributions	175,250	42,100	23,600	64,400	45,150	167,000	174,400	155,423
512403	HSA Contributions - Employer Provided	0	0	0	0	0	1,500	0	563
512600	Unemployment Insurance	2,340	350	350	940	700	2,170	2,170	0
512700	Workers Compensation	162,930	3,410	55,180	38,870	65,470	89,280	57,850	72,389
	TOTAL PERSONNEL SERVICES	**4,847,570**	**630,220**	**847,760**	**1,665,490**	**1,704,100**	**4,292,970**	**4,406,870**	**3,385,855**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	534,930	281,790	70,860	154,120	28,160	45,470	45,470	45,910
521301	Instructor Fees	931,390	0	97,400	175,000	658,990	413,660	438,660	317,958
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	41,200	35,000	6,200	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	5,820	1,980	1,440	1,440	960	4,860	4,860	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	18,243
522321	Auto Allowance	9,870	1,750	1,740	1,880	4,500	9,170	9,200	2,164
522500	Other Contractual Services	811,960	4,000	0	784,000	23,960	1,480,060	1,603,210	1,353,999
523101	Insurance-Awards	2,500	2,500	0	0	0	2,500	2,500	0
523201	Postage	500	250	0	0	250	500	500	58
523202	Telephone	5,820	5,820	0	0	0	1,250	1,250	5,203
523300	Advertising	0	0	0	0	0	0	0	0
523400	Printing and Binding	18,620	13,670	2,900	1,050	1,000	19,270	19,270	6,935
523450	Signs	11,750	10,250	700	400	400	12,350	12,350	3,829
523600	Dues and Fees	36,290	5,050	24,720	400	6,120	55,130	55,130	45,102
523700	Education and Training	64,300	25,250	8,500	11,500	19,050	107,700	117,050	43,618
523701	Business Meetings	4,030	2,530	500	500	500	4,000	4,000	1,619
523800	Licenses	730	0	0	0	730	730	0	0
523911	Bank Charges	134,190	134,190	0	0	0	133,560	134,290	87,233
	TOTAL OTHER SVCS. AND CHARGES	**2,629,220**	**539,350**	**214,960**	**1,130,290**	**744,620**	**2,305,530**	**2,463,060**	**1,931,872**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	22,500	0	9,000	9,000	4,500	18,000	18,000	5,776
531102	Supplies-Janitorial	7,100	6,000	300	300	500	10,260	10,260	1,295
531103	Supplies-Landscape Maintenance	6,000	6,000	0	0	0	6,000	6,000	2,020
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	21,000	4,000	3,000	9,000	5,000	21,560	21,560	10,825
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	377,920	78,490	144,050	68,490	86,890	234,050	280,990	146,600
531108	Supplies-Tires and Batteries	1,840	1,840	0	0	0	1,840	1,840	184
531109	Supplies-Vehicles and Equipment	3,000	3,000	0	0	0	3,000	3,000	2,500
531110	Communication Equipment	400	0	200	200	0	2,750	200	0
531111	Computer Equipment	63,650	7,600	13,500	12,000	30,550	18,450	18,450	7,224
531112	Computer Software	17,880	17,880	0	0	0	0	0	0
531113	Office Equipment	25,000	20,000	0	5,000	0	32,750	42,750	2,220
531114	Outdoor Furniture and Fixtures	42,000	0	0	42,000	0	44,600	44,600	0
531115	Batteries	200	200	0	0	0	200	200	328
531270	Gasoline	4,800	4,800	0	0	0	3,400	3,400	2,385
531300	Food-Subsistence & Support	253,490	26,560	12,600	18,700	195,630	234,830	234,830	144,883
531400	Books and Periodicals	2,760	350	400	400	1,610	2,360	2,360	320
531500	Supplies-Purchased for Resale	33,500	0	23,000	3,500	7,000	0	0	0
531600	Small Equipment	40,960	14,700	9,050	3,550	13,660	41,160	41,160	18,471
531700	Uniforms and Protective Equipment	53,940	10,200	2,250	6,950	34,540	167,970	167,970	110,808
	TOTAL SUPPLIES	**977,940**	**201,620**	**217,350**	**179,090**	**379,880**	**843,180**	**897,570**	**455,839**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**8,454,730**	**1,371,190**	**1,280,070**	**2,974,870**	**2,828,600**	**7,441,680**	**7,767,500**	**5,773,565**

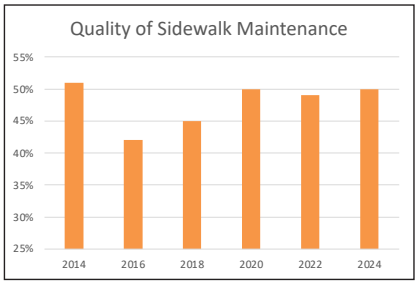
PUBLIC WORKS DEPARTMENT

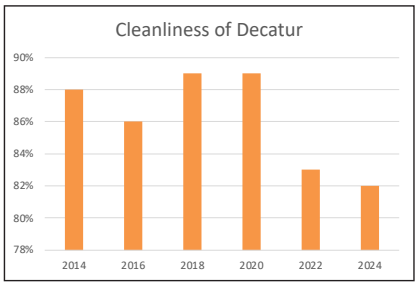
ADOPTED 2025-2026 BUDGET ESTIMATE

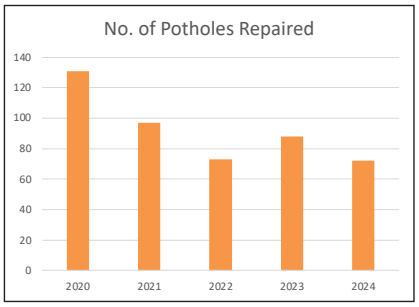
The Public Works Department keeps Decatur beautiful through progressive refuse and recyclables collection, street cleaning services and the careful maintenance of city buildings, grounds and cemetery using well-maintained fleet and motorized equipment. Staff is responsible for the administration, planning,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

Mission Statement:

The mission of the City of Decatur Public Works Department is to support trust in local government by making everyday services reliable for community members and create and maintain public spaces where people feel safe & welcome to come out and connect with their neighbors.







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 2021: 258
FY 2022: 348
FY 2023: 409
FY 2024: 409

Total tons of recylable material collected
FY 2021: 2,410
FY 2022: 1,858
FY 2023: 1,890
FY 2024: 1,672

Burials at Decatur Cemetery
Calendar Year 2021: 113
Calendar Year 2022: 99
Calendar Year 2023: 77
Calendar Year 2024: 73

Number of potholes repaired
FY 2021: 97
FY 2022: 73
FY 2023: 88
FY 2024: 72

Trees planted in public rights of way
FY 2021: 302
FY 2022: 276
FY 2023: 255
FY 2024: 45

Priorities for FY 2025-2026:

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

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
Project Manager	0	0	0	0	0	0	0
Communications Coordinator	1	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
Project Civil Engineer	0	0	0	0	0	0	0
Urban Naturalist	0	0	0	0	1	0	0
Crew Superintendent	0	1	1	1	0	1	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 Superintendent	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
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	**4**	**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**

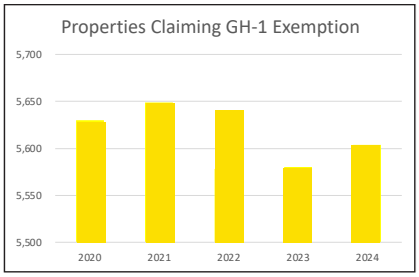
** For budget estimate detail, see page 150*
*** For budget estimate detail, see page 152*

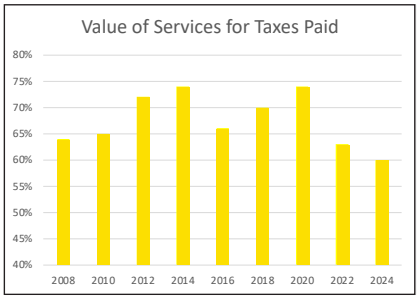
CENTRAL SUPPLY 4910	ENGINEERING ADMIN 7340	STREETS 4220	STORM WATER 505**	TOTAL 2025-2026	TOTAL 2024-2025	TOTAL 2023-2024	
							REGULAR JOB CLASSES
0	0	0	0	1	1	1	Assistant City Manager
0	0	0	0	1	1	1	Deputy Public Works Director
0	0	0	0	2	2	2	Assistant Public Works Director
0	0	0	0	0	1	1	Project Manager
0	0	0	0	1	1	0	Communications Coordinator
0	1	0	0	1	1	1	Development Services Manager
0	1	0	0	1	1	1	Senior Engineer
0	1	0	0	1	1	0	Active Transportation Director
0	0	0	1	1	1	1	Project Civil Engineer
0	0	0	0	1	1	1	Urban Naturalist
0	0	0.5	0.5	5	5	5	Crew Superintendent
0	0	1	1	2	2	2	Crew Leader
0	0	3	2	22	22	22	Crew Worker
0	0	3	0	7	6	6	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	5	5	5	Sanitation Equipment Operator II
0	0	0	0	12	12	12	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**	**7.5**	**4.5**	**73**	**73**	**71**	**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**

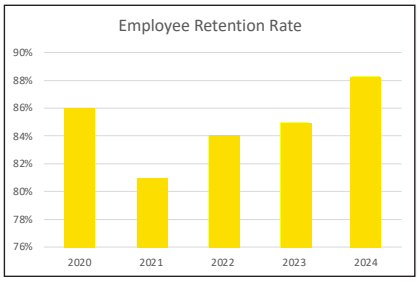
PUBLIC WORKS
2025-2026 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2025-2026	4510 ADMINI-STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT	1568 URBAN NATURALIST	4900 MOTOR MAINT & SUPPLY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	2,763,250	265,500	716,000	512,500	64,500	199,000
511200	Temp Salaries and Wages	112,000	0	46,000	66,000	0	0
511300	Overtime Wages	149,000	0	25,000	25,000	0	35,000
511400	Special Event Overtime	0	0	0	0	0	0
512100	Employer Group Insurance	858,600	73,250	200,650	200,500	18,350	55,000
512200	Social Security (FICA)	189,800	16,500	50,000	37,500	4,000	14,500
512300	Medicare	45,150	4,000	12,000	8,800	1,000	3,500
512400	Retirement Contributions	263,800	25,250	68,000	49,000	5,800	19,000
512401	Retirement Contributions-ICMA	10,500	10,500	0	0	0	0
512403	HSA Contributions - Employer Provided	0	0	0	0	0	0
512600	Unemployment Insurance	3,430	280	910	770	70	210
512700	Workers Compensation	42,000	3,410	10,910	11,600	700	2,050
	TOTAL PERSONNEL SERVICES	**4,437,530**	**398,690**	**1,129,470**	**911,670**	**94,420**	**328,260**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	187,600	50,000	2,000	200	50,000	400
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	207,500	0	200,000	0	0	3,000
522202	Repair and Maint-Communication Equip	1,850	1,000	500	150	0	100
522203	Repair and Maint-Landcape	252,400	0	0	150,000	100,000	1,000
522204	Repair and Maint-Machines and Tools	10,700	0	1,200	3,500	3,000	2,000
522205	Repair and Maint-Office Equipment	1,900	300	100	0	500	0
522206	Repair and Maint-Vehicles-Outside Labor	22,750	750	3,500	5,000	1,000	1,000
522210	Repair and Maint-Infrastructure	25,000	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	27,500	8,000	2,000	3,000	0	1,400
522321	Auto Allowance	0	0	0	0	0	0
522322	Other Rentals	1,900	0	0	0	0	600
522500	Other Contractual Services	462,400	15,000	345,000	0	15,000	5,000
523101	Insurance-Awards	20,000	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	14,800	10,000	600	0	1,000	1,000
523450	Signs	42,750	0	0	0	2,000	0
523600	Dues and Fees	7,500	3,500	1,000	0	500	0
523700	Education and Training	78,800	15,000	4,600	10,000	4,000	16,100
523701	Business Meetings	6,700	1,500	3,000	1,700	250	100
523800	Licenses	860	0	0	0	150	0
	TOTAL OTHER SVCS. AND CHARGES	**1,388,210**	**105,050**	**569,300**	**178,850**	**182,900**	**31,700**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	71,800	0	70,000	0	0	800
531102	Supplies-Janitorial	61,050	250	45,000	15,000	0	0
531103	Supplies-Landscape	104,000	0	0	52,000	50,000	200
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	8,700	5,000	0	0	200	400
531106	Supplies-Pesticides and Herbicides	3,000	0	0	2,000	500	0
531107	Supplies-Specialized Dept	103,950	10,000	15,000	3,000	11,000	8,700
531108	Supplies-Tires and Batteries	13,500	1,200	3,000	2,500	500	0
531109	Supplies-Vehicles and Equipment	32,800	2,000	3,000	14,000	1,000	1,200
531110	Communications Equipment	1,850	1,000	0	0	0	100
531111	Computer Equipment	50,600	7,700	4,200	4,000	1,500	1,200
531112	Computer Software	66,700	59,000	0	0	0	7,700
531113	Supplies - Office Equip & Furniture	1,250	0	0	0	0	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	70,400	2,000	20,000	20,000	2,000	5,000
531300	Food-Subsistence and Support	12,750	10,000	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	52,800	0	6,000	15,000	100	9,100
531700	Uniforms and Protective Equipment	36,600	5,000	9,000	7,000	500	3,000
	TOTAL SUPPLIES	**697,450**	**106,250**	**175,800**	**135,500**	**67,650**	**38,000**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**6,523,190**	**609,990**	**1,874,570**	**1,226,020**	**344,970**	**397,960**

4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	7340 ENGINEERING ADMIN	4220 STREETS	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2024-2025	AUDIT 2023-24
315,000	76,050	203,700	411,000	2,584,500	2,874,100	2,234,377
0	0	0	0	134,000	121,000	99,719
35,000	0	0	29,000	263,650	120,000	246,961
0	0	0	0	0	0	30,373
109,500	18,350	37,000	146,000	815,500	846,450	654,313
22,000	4,800	13,000	27,500	186,300	195,100	155,139
5,150	1,200	3,000	6,500	44,600	46,500	36,321
30,000	7,250	19,500	40,000	255,100	275,450	211,130
0	0	0	0	10,300	10,300	6,225.03
0	0	0	0	0	750	1,125
420	70	140	560	3,570	3,570	0
5,460	700	2,050	5,120	46,880	45,900	57,435
522,530	**108,420**	**278,390**	**665,680**	**4,344,400**	**4,539,120**	**3,733,117**
3,400	1,600	40,000	40,000	447,860	365,500	114,105
0	0	0	0	0	0	0
0	0	6,450	0	15,000	11,450	0
3,000	1,500	0	0	215,300	187,500	160,830
100	0	0	0	1,200	1,850	1,096
1,000	0	0	400	277,000	277,000	297,731
700	0	0	300	11,100	9,000	3,893
200	0	800	0	2,200	2,200	181
2,000	0	1,500	8,000	22,250	21,050	29,017
0	0	0	25,000	23,800	23,800	0
0	0	0	0	0		0
600	0	10,000	2,500	29,900	28,900	16,574
0	0	0	0	0		0
0	0	1,300	0	3,400	3,400	0
6,500	3,500	2,400	70,000	474,800	476,900	456,659
5,000	5,000	0	0	15,000	15,000	0
0	0	0	0	0		0
0	0	0	50	150	150	0
0	0	500	200	1,600	1,900	3,995
0	500	0	1,000	1,800	1,800	635
0	100	2,000	100	10,900	14,300	5,819
0	0	750	40,000	30,750	27,750	28,179
0	0	1,500	1,000	11,650	6,750	1,163
5,500	1,200	8,000	14,400	52,300	66,300	28,198
0	0	150	0	4,700	6,700	6,426
0	0	210	500	800	800	952
28,000	**13,400**	**75,560**	**203,450**	**1,653,460**	**1,550,000**	**1,155,453**
0	300	500	200	76,200	72,300	70,449
500	0	100	200	60,950	60,850	77,921
1,800	0	0	0	113,900	114,200	64,284
0	0	0	0	0	0	0
800	300	2,000	0	8,200	8,200	7,956
400	0	0	100	2,900	3,000	1,248
10,000	1,000	250	45,000	99,250	73,950	67,270
1,800	0	500	4,000	11,100	13,000	18,808
2,600	0	1,000	8,000	47,600	43,800	51,299
0	0	0	750	1,850	1,850	(5,233)
3,000	22,000	2,000	5,000	8,700	8,200	5,003
0	0	0	0	32,700	32,700	0
0	0	1,250	0	1,500	1,500	0
0	0	0	0	2,000	2,000	0
200	0	0	650	2,800	3,200	1,483
10,000	200	1,000	10,200	55,400	72,900	83,162
800	0	800	150	13,950	11,950	8,806
100	0	100	0	500	500	16
0	0	0	0	0	0	0
4,000	100	100	18,400	36,350	50,400	31,496
4,500	500	1,500	5,600	70,100	73,100	26,362
40,500	**24,400**	**11,100**	**98,250**	**645,950**	**647,600**	**510,330**
0	**0**	**0**	**0**	**0**	**0**	**0**
591,030	**146,220**	**365,050**	**967,380**	**6,643,810**	**6,736,720**	**5,398,900**







ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2025-2026 BUDGET ESTIMATE

The Administrative Services Department includes the accounting, revenue, information technology, municipal court and human resources divisions. 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 2025-2026:

- 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.
- Elevating/prioritizing employee voice in decision making by utilizing the DECATUR decision making framework.
- Expand employee recognition initiatives to enhance the employee experience.
- Improve city's communications infrastructure by replacing City's phone system.
- Ensure adequate backup systems to maintain productivity output during sustained outages

Citizen Satisfaction Survey responses:

Value of services for taxes paid
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
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:

Number of properties claiming GH-1 Homestead Exemption
FY 2021: 5,649
FY 2022: 5,578
FY 2023: 5,580
FY 2024: 5,604

Employee Retention Rate
FY 2021: 81%
FY 2022: 84%
FY 2023: 85%
FY 2024: 88%

Citations Paid Online
FY 2021: 1,132
FY 2022: 1,602
FY 2023: 1,567
FY 2024: 1,829

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ADMIN SERVICES 1510	ACCTG 1512	REVENUE COLLECTIONS 1514	HUMAN RESOURCES 1540	MUNICIPAL COURT 2650	TOTAL 2025-2026	TOTAL 2024-2025	TOTAL 2023-2024
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	1
Court Clerk	0	0	0	0	3	3	3	3
Innovation & Strategy Director	1	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**3**	**3**	**4**	**5**	**4**	**19**	**19**	**19**
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
Court Clerk	0	0	0	0	2	2	2	2
TOTAL OTHER CLASSES	**0**	**0**	**0**	**0**	**15**	**15**	**15**	**15**

ADMINISTRATIVE SERVICES DEPARTMENT
2025-2026 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2025-2026	1510 ADMIN SERVICES	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1535 INFORMATION TECHNOLOGY
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	1,408,700	380,700	182,800	204,100	0
511200	Temp Salaries and Wages	275,500	0	0	0	0
511300	Overtime Wages	32,500	0	1,000	1,500	0
512100	Employer Group Insurance	348,300	55,700	54,800	72,900	0
512200	Social Security (FICA)	108,550	23,750	11,500	12,750	0
512300	Medicare	25,850	5,550	2,800	3,000	0
512400	Retirement Contributions	134,250	36,200	17,500	19,500	0
512401	Retirement Contributions-ICMA	10,350	10,350	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	23,210	2,060	2,060	2,730	0
	TOTAL PERSONNEL SERVICES	**2,368,540**	**514,520**	**272,670**	**316,760**	**0**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	684,850	19,150	226,000	35,000	255,000
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	300	0	0	0	0
522205	Repair and Maint-Office Equipment	46,280	0	3,500	3,780	0
522206	Repair and Maint-Vehicles-Outside Labor	3,500	0	0	0	0
522320	Rental of Equipment and Vehicles	6,000	0	0	0	0
522321	Auto Allowance	28,000	0	0	0	0
522500	Other Contractual Services	605,650	13,700	12,000	90,000	285,000
523101	Insurance-Awards	67,500	0	0	0	0
523102	Insurance-Legal Liability	263,250	0	0	0	0
523104	Insurance-Property	371,250	0	0	0	0
523105	Insurance-Vehicles	405,000	0	0	0	0
523106	Insurance-Performance Bond	300	0	0	0	0
523107	Insurance-Commercial Excess Liability	105,300	0	0	0	0
523201	Postage	27,700	0	0	9,500	0
523202	Telephone	375,400	0	0	400	0
523203	Internet Service	50,000	0	0	0	0
523300	Advertising	18,020	0	420	2,600	0
523400	Printing and Binding	10,360	1,000	0	6,800	60
523600	Dues and Fees	13,800	5,250	1,950	500	1,620
523700	Education and Training	113,980	36,500	2,100	4,200	30
523701	Business Meetings	18,610	2,500	320	570	320
523800	Licenses	0	0	0	0	0
523911	Bank Charges	30,000	0	6,000	24,000	0
	TOTAL OTHER SVCS. AND CHARGES	**3,245,650**	**78,100**	**252,890**	**177,350**	**542,030**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0
531102	Supplies-Janitorial	750	0	0	150	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	25,150	1,000	4,300	13,000	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	23,600	3,250	0	350	0
531108	Supplies-Tires and Batteries	16,000	0	0	0	16,000
531109	Supplies-Vehicles and Equipment	0	0	0	0	0
531111	Computer Equipment	29,800	500	4,200	5,600	15,000
531112	Computer Software	15,350	0	0	0	13,350
531113	Supplies-Office Equipment and Furniture	1,000	0	0	0	0
531115	Supplies-Batteries	0	0	0	0	0
531210	Water and Sewer	588,500	0	0	0	0
531215	Stormwater Utility	1,015,000	0	0	0	0
531220	Natural Gas	90,000	0	0	0	0
531230	Electricity	620,000	0	0	0	0
531231	Street Lighting	305,000	0	0	0	0
531270	Gasoline	100	0	0	100	0
531300	Food-Subsistence and Support	57,170	5,400	420	850	0
531400	Books and Periodicals	1,330	500	0	130	0
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	50	0	0	50	0
531700	Uniforms and Protective Equipment	3,700	300	300	600	0
	TOTAL SUPPLIES	**2,792,500**	**10,950**	**9,220**	**20,830**	**44,350**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
581200	SBITA - Principal	542,400	0	0	0	542,400
582200	SBITA - Interest	119,100	0	0	0	119,100
	TOTAL NON-OPERATING EXPENSES	**661,500**	**0**	**0**	**0**	**661,500**
	TOTAL DIVISION EXPENDITURES	**9,068,190**	**603,570**	**534,780**	**514,940**	**1,247,880**

1540 HUMAN RESOURCES	1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2024-2025	AUDIT 2023-24
388,250	0	0	252,850	1,377,500	1,402,250	1,219,512
0	0	0	275,500	232,500	305,500	206,149
0	0	0	30,000	21,890	34,000	16,394
91,750	0	0	73,150	316,200	329,300	262,605
24,150	0	0	36,400	107,150	108,550	87,344
6,000	0	0	8,500	25,820	25,520	20,361
36,900	0	0	24,150	135,000	133,900	113,534
0	0	0	0	10,500	10,500	9,971
0	0	0	0	0	0	0
350	0	0	280	1,330	1,330	0
3,410	0	0	12,950	20,790	14,400	18,019
550,810	**0**	**0**	**713,780**	**2,248,680**	**2,365,250**	**1,953,888**
110,700	5,000	0	34,000	712,870	738,590	499,070
0	0	0	0	600	600	0
0	0	0	0	0	0	0
0	0	0	300	0	0	0
4,000	0	35,000	0	33,700	30,000	225
0	0	0	3,500	0	0	0
0	0	0	6,000	19,000	9,900	33,149
0	0	0	28,000	5,000	5,000	4,744
204,950	0	0	0	607,250	764,850	522,456
0	67,500	0	0	125,000	75,000	42,933
0	263,250	0	0	205,000	210,000	178,807
0	371,250	0	0	195,000	172,000	151,887
0	405,000	0	0	275,000	220,000	193,459
0	300	0	0	300	1,300	100
0	105,300	0	0	78,000	70,600	56,495
200	0	18,000	0	23,150	48,200	17,810
0	0	375,000	0	400,400	282,900	338,712
0	0	50,000	0	50,000	60,000	48,624
15,000	0	0	0	23,100	23,000	4,460
1,300	0	0	1,200	10,100	9,000	6,999
2,880	0	0	1,600	39,100	20,800	13,842
46,150	0	0	25,000	97,320	97,450	60,037
13,450	1,000	0	450	15,000	9,200	2,715
0	0	0	0	0	0	0
0	0	0	0	29,500	29,500	25,488
398,630	**1,218,600**	**478,000**	**100,050**	**2,944,390**	**2,877,890**	**2,202,012**
0	0	0	0	0	0	0
0	0	0	600	750	750	466
0	0	0	0	0	5,200	0
3,600	0	750	2,500	29,600	19,600	21,122
0	0	0	0	0	0	0
19,000	0	0	1,000	13,500	13,350	3,638
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	4,500	15,450	3,510	4,325
500	0	0	1,500	14,650	7,000	8,128
0	0	0	1,000	800	26,000	13,088
0	0	0	0	1,600	1,600	0
0	0	588,500	0	535,000	535,000	516,172
0	0	1,015,000	0	1,010,000	1,010,000	1,005,309
0	0	90,000	0	85,000	85,000	70,636
0	0	620,000	0	610,000	467,000	639,462
0	0	305,000	0	295,000	295,000	330,219
0	0	0	0	100	200	5
47,500	0	0	3,000	39,800	18,950	11,396
200	0	0	500	1,060	1,300	308
0	0	0	0	0	0	0
0	0	0	0	50	250	0
2,000	0	0	500	6,280	5,400	2,575
72,800	**0**	**2,619,250**	**15,100**	**2,658,640**	**2,495,110**	**2,626,849**
0	**0**	**0**	**0**	**0**	**0**	**0**
0	0	0	0	518,200	345,400	462,344
0	0	0	0	113,800	76,000	180,104
0	**0**	**0**	**0**	**632,000**	**421,400**	**642,448**
1,022,240	**1,218,600**	**3,097,250**	**828,930**	**8,483,710**	**8,159,650**	**7,425,197**

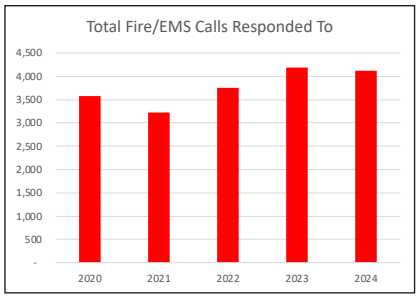
FIRE AND RESCUE DEPARTMENT

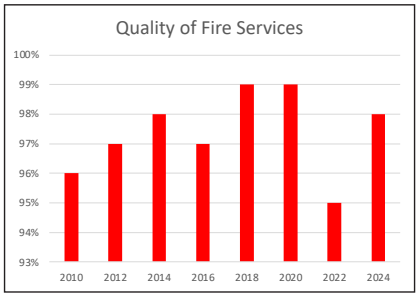
ADOPTED 2025-2026 BUDGET ESTIMATE

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:

Fire, Hazmat, Service, Misc. Calls:

FY 2021: 1,419
FY 2022: 1,569
FY 2023: 1,544
FY 2024: 1,402

EMS Calls

FY 2021: 1,806
FY 2022: 2,189
FY 2023: 2,639
FY 2024: 2,720

Individuals Served at Community Programs:

FY 2021: 174
FY 2022: 2,041
FY 2023: 2,381
FY 2024: 2,266

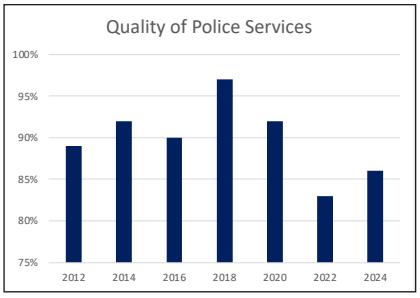
Priorities for FY 2025-2026:

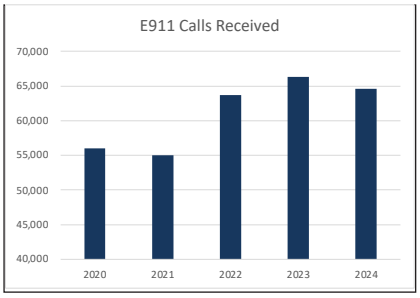
- Develop strong recruitment/hiring efforts to maintain staffing levels and reduce overtime costs.
- Continue to focus on employee wellness initiatives.
- Conduct a Citywide risk assessment to assist with hazard mitigation efforts.

FIRE DEPARTMENT PERSONNEL SUMMARY	FIRE 3500	TOTAL 2025-2026	TOTAL 2024-2025	TOTAL 2023-2024
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
2025-2026 ADOPTED BUDGET

	EXPENDITURE OBJECTS	3500 TOTAL BUDGET ESTIMATE 2025-2026	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2024-2025	AUDIT 2023-24
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,741,000	2,600,000	2,762,000	2,547,072
511200	Temp Salaries and Wages	195,200	185,200	195,200	186,970
511300	Overtime Wages	200,000	459,700	155,000	376,806
512100	Employer Group Insurance	732,000	664,000	692,000	547,140
512200	Social Security (FICA)	24,000	15,000	20,000	15,193
512300	Medicare	45,500	47,500	45,000	37,760
512400	Retirement Contributions	260,500	250,000	262,300	226,389
512403	HSA Contributions - Employer Provided	0	1,500	0	2,250
512405	Georgia Firefighter Pension - Employer Provided	12,000	12,000	12,000	10,050
512600	Unemployment Insurance	2,800	2,800	2,800	0
512700	Workers Compensation	37,510	54,030	45,900	70,029
	TOTAL PERSONNEL SERVICES	**4,250,510**	**4,291,730**	**4,192,200**	**4,019,658**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	96,350	100,900	100,900	86,467
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	4,000	7,000	7,000	6,352
522202	Repair and Maint-Communication Equip	5,600	4,200	4,200	3,353
522204	Repair and Maint-Machines and Tools	16,400	7,200	14,200	9,125
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	41,000	45,900	29,400	26,323
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	8,900	1,400	8,900	7,028
522321	Auto Allowance	500	500	500	0
522500	Other Contractual Services	0	7,500	7,200	7,683
523101	Insurance-Awards	2,500	5,000	5,000	5,013
523201	Postage	600	300	300	117
523202	Telephone	1,800	1,500	0	1,280
523300	Advertising	850	850	850	550
523400	Printing and Binding	2,400	3,100	3,100	924
523600	Dues and Fees	9,140	7,400	7,400	4,974
523700	Education and Training	59,390	79,300	79,300	55,487
523701	Business Meetings	5,000	5,000	5,000	3,957
523800	Licenses	0	750	750	1,595
523911	Bank Charges	0	1,000	0	42
	TOTAL OTHER SVCS. AND CHARGES	**254,430**	**278,800**	**274,000**	**220,271**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	3,500	3,000	3,500	0
531102	Supplies-Janitorial	10,000	8,000	8,000	8,402
531103	Supplies-Landscape Maintenance	1,000	1,000	1,000	329
531104	Supplies-Misc. Maintenance	4,800	3,800	3,800	3,741
531105	Supplies-Office	3,500	3,000	3,000	1,946
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	62,250	66,630	66,630	59,347
531108	Supplies-Tires and Batteries	4,200	4,200	4,200	3,092
531109	Supplies-Vehicles and Equipment	15,000	15,000	12,000	12,031
531110	Communications Equipment	2,000	2,000	2,000	0
531111	Computer Equipment	1,000	2,000	2,000	1,885
531112	Computer Software	1,000	500	1,000	20
531113	Office Equipment and Furniture	0	0	0	0
531114	Outdoor Furniture, Equipment	0	0	0	0
531115	Supplies - Batteries	1,500	1,500	1,500	550
531270	Gasoline	30,000	34,870	42,500	30,145
531300	Food-Subsistence & Support	4,000	3,500	3,500	4,093
531400	Books and Periodicals	3,600	5,100	4,600	2,609
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	5,940	500	500	146
531700	Uniforms and Protective Equipment	58,000	74,240	74,240	83,338
	TOTAL SUPPLIES	**211,290**	**228,840**	**233,970**	**211,676**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**4,716,230**	**4,799,370**	**4,700,170**	**4,451,604**





POLICE DEPARTMENT

ADOPTED 2025-2026 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 2025-2026:

- 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 2021: 62
FY 2022: 60
FY 2023: 53
FY 2024: 62

911 calls received
FY 2021: 54,963
FY 2022: 63,700
FY 2023: 66,330
FY 2024: 64,619

Citizen complaints received
FY 2021: 4; sustained - 2
FY 2022: 5; sustained - 1
FY 2023: 12; sustained - 1
FY 2024: 18; sustained - 9

POLICE DEPARTMENT
2025-2026 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2025-2026	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2024-2025	BUDGET ESTIMATE 2024-2025	AUDIT 2023-24
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	3,357,250	808,150	278,100	2,271,000	3,245,000	3,418,000	2,789,698
511200	Temp Salaries and Wages	990,040	145,650	100,000	744,390	922,450	922,450	795,138
511300	Overtime Wages	319,500	48,000	21,500	250,000	418,000	279,500	323,514
511400	Special Events Overtime	161,500	4,000	32,500	125,000	181,500	181,500	49,025
512100	Employer Group Insurance	897,050	165,550	91,500	640,000	833,100	848,150	627,783
512200	Social Security (FICA)	66,000	12,000	4,000	50,000	69,750	56,700	62,301
512300	Medicare	71,700	15,000	6,700	50,000	70,000	70,900	52,124
512400	Retirement Contributions	325,500	76,800	33,000	215,700	312,750	325,600	237,897
512403	HSA Contributions - Employer Provided	0	0	0	0	3,750	0	2,250
512404	POAB Contributions - Employer Provided	14,100	0	0	14,100	12,000	14,100	6,800
512600	Unemployment Insurance	3,780	980	350	2,450	3,850	3,780	0
512700	Workers Compensation	68,920	6,140	4,780	58,000	61,200	53,100	74,533
	TOTAL PERSONNEL SERVICES	**6,275,340**	**1,282,270**	**572,430**	**4,420,640**	**6,133,350**	**6,173,780**	**5,021,063**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	178,350	163,550	2,800	12,000	181,500	159,000	125,472
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	45,900	43,900	0	2,000	46,700	46,700	35,313
522202	Repair and Maint-Communication Equip	12,000	3,000	2,000	7,000	14,500	14,500	1,929
522204	Repair and Maint-Machines and Tools	0	0	0	0	2,750	0	0
522205	Repair and Maint-Office Equipment	2,750	1,200	800	750	0	2,750	0
522206	Repair and Maint-Vehicles-Outside Labor	93,400	4,500	9,500	79,400	93,400	93,400	398
522310	Rental of Land & Buildings	0	0	0	0	0	0	56,358
522320	Rental of Equipment and Vehicles	35,500	25,200	1,800	8,500	34,500	34,500	18,279
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	347,750	187,850	22,700	137,200	350,750	350,750	230,735
523101	Insurance-Awards	10,000	0	0	10,000	10,000	20,000	3,371
523102	Insurance-Legal Liability	120,000	22,000	13,000	85,000	120,000	102,000	63,910
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	900	400	0	500	1,100	1,100	100
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	5,600	0	0	5,600	106,250	105,600	72,448
523400	Printing and Binding	16,500	9,500	0	7,000	15,500	15,500	4,702
523600	Dues and Fees	3,450	2,100	400	950	3,450	3,450	4,307
523700	Education and Training	113,000	28,000	13,000	72,000	118,000	98,000	59,589
523701	Business Meetings	4,900	3,500	400	1,000	5,400	5,400	2,261
523800	Licenses	1,800	1,000	0	800	1,100	1,100	674
523911	Bank Charges	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**991,800**	**495,700**	**66,400**	**429,700**	**1,104,900**	**1,053,750**	**679,844**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	3,000	0	0	3,000	4,200	4,200	0
531102	Supplies-Janitorial	2,750	2,000	0	750	2,850	2,850	65
531103	Supplies-Landscape Maintenance	0	0	0	0	0	1,000	0
531104	Supplies-Misc. Maintenance	500	0	0	500	1,000	18,500	0
531105	Supplies-Office	17,500	17,500	0	0	18,500	100	14,111
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	119,900	0
531107	Supplies-Specialized Dept	68,300	11,000	7,300	50,000	119,900	25,700	47,324
531108	Supplies-Tires and Batteries	25,200	3,500	3,500	18,200	25,700	50,450	2,923
531109	Supplies-Vehicles and Equipment	49,450	3,500	8,000	37,950	50,450	0	14,489
531110	Communications Equipment	0	0	0	0	90	60,050	16,138
531111	Computer Equipment	5,000	2,000	3,000	0	60,050	40,700	13,829
531112	Computer Software	14,100	2,000	0	12,100	40,700	10,700	0
531113	Office Equipment and Furniture	9,700	7,900	800	1,000	10,700	80,600	0
531114	Outdoor Equipment and Furniture	0	0	0	0	80,600	1,400	0
531115	Supplies- Batteries	1,400	0	400	1,000	1,400	0	658
531270	Gasoline	143,600	16,500	14,000	113,100	143,600	143,600	82,820
531300	Food-Subsistence & Support	27,300	25,000	300	2,000	25,400	25,400	18,036
531400	Books and Periodicals	5,000	2,500	500	2,000	5,000	5,000	3,358
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	500	0	0	500	2,160	700	481
531700	Uniforms and Protective Equipment	79,300	9,600	12,000	57,700	90,500	70,500	61,548
	TOTAL SUPPLIES	**452,700**	**103,000**	**49,800**	**299,900**	**682,900**	**661,350**	**275,782**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**7,719,840**	**1,880,970**	**688,630**	**5,150,240**	**7,921,150**	**7,888,880**	**5,976,690**

POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID-3221	TOTAL 2025-2026	TOTAL 2024-2025	TOTAL 2023-2024
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	2	0	4	0	6	7	4
Police Sergeant	0	0	5	1	6	5	7
Police Investigator†	0	0	0	3	3	4	4
Civilian Investigator	0	0	0	1	1	0	0
Community Education & Information Manager	0	0	0	0	0	0	1
Police Officer, MPO, SRO††	0	0	25	0	25	25	25
Accreditation Manager & Open Records Custodian	1	0	0	0	1	1	1
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	1
Communications Team Leader	0	2	0	0	2	2	2
Communications Officer	0	10	0	0	10	10	10
TOTAL REGULAR CLASSES	**10**	**13**	**34**	**5**	**62**	**62**	**62**
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard†††	0	0	50	0	50	48	44
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	0	0	0	1
Fingerprint Examiner	0	0	0	1	1	0	1
Technical Services Manager	1	0	0	0	1	1	1
TOTAL OTHER CLASSES	**2**	**0**	**52**	**1**	**55**	**52**	**50**

†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 2025-2026

FISCAL YEAR 2025-2026

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 more expensive solutions to bigger problems in the future. 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 *Recreatur*, 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, concepts are being developed for a restoration project for the park's pond.

The City of Decatur and the Decatur Housing Authority have started construction for both phases of the South Housing Village, a 132-dwelling affordable housing development at the intersection of South Columbia Drive and Katie Kerr Drive. 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. Each 66-unit phase will include a range of housing options, including apartment buildings, stacked flats, and duplexes. Phase I began construction in Spring 2024 and is expected to be completed in 2025.



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 project improves 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

Decatur Square Shake-up

The City Commission approved the new downtown master plan, christened Decatur Town Center 2.0, in 2023. A central element of the plan included a major renovation of the Decatur Square. The major elements include replacement of the bandstand with a new covered performing arts stage and green room for special events at the west end of the plaza, a hillside play area on the east end of the plaza for families and younger visitors, extension of the plaza onto North McDonough Street, addition of public restrooms, expanded greenspace, and new landscape treatment for the MARTA transit station area. The project is projected to cost $8.5 million and will be fully funded by revenue from the Special Purpose Local Option Sales Tax (SPLOST II) approved by voters in November 2023. The project broke ground in April 2025 and is expected be completed in Spring 2026, in time for the arrival of the FIFA World Cup in June 2026.



Decatur Recreatur 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.

In fiscal year 2024-2025, citizen engagement was ongoing for the Oakhurst Park/Sugar Creek Garden Master Plan, including the formation of a stakeholder committee and two community meetings.

Ebster Park Teen Project

A design for the Ebster Recreation Center teen activity area has been confirmed after community input sessions in 2024. The renovated area will include amenities such as a skate area, two half-court basketball courts, pavilion improvements with seating areas and shade structures, an accessible playground and public art as well as restrooms and accessibility improvements. The project is expected to begin construction in 2025 and is slated for completion in 2026. Funding is being provided by a $2.09 million grant from the State of Georgia.

Safe Streets for All

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 of safe, active, equitable transportation and climate resiliency. Decatur's next step is the creation of a Local Road Safety Plan (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.

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. The City of Decatur conducted an intensive community engagement process throughout fiscal year 2024-2025. The feedback received along with analysisof traffic incident data the City will create the Decatur Safe Streets Action Plan. The goal of this planis to improve Decatur's transportation network and improve the safety for all transportation system users. A focus of the plan is to curb speeding on city streets. The plan will be considered for adoption in spring 2025 and begin implementation in fiscal year 2025-2026.

West Howard Avenue Traffic Calming

The City Commission has approved accelerating construction of permanent traffic calming improvements on West Howard Avenue. These plans built 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 with a landscaped median and a two-way cycle track along the CSX right-of-way. Construction is expected to start in 2025.

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 Avenue and a modern traffic signal system at the new railroad crossing and at Olympic Place.

Civic engagement for the new railroad crossing was interrupted by COVID-19. This was restarted in late 2020 to help complete the planning and design of improvements for pedestrians and bicyclists, traffic calming, landscape and streetscape amenities for the project. The planning team of Landis-Evans & Partners and Atkins-Realis 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. 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 to 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.

The fifth and sixth priority projects entered the design phase in fiscal year 2024-2025:

- Champlain Street, Seneca Street, and Geneva Street
- Sycamore Drive and Fairview Street

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, DeKalb County and the Georgia Department of Transportation 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

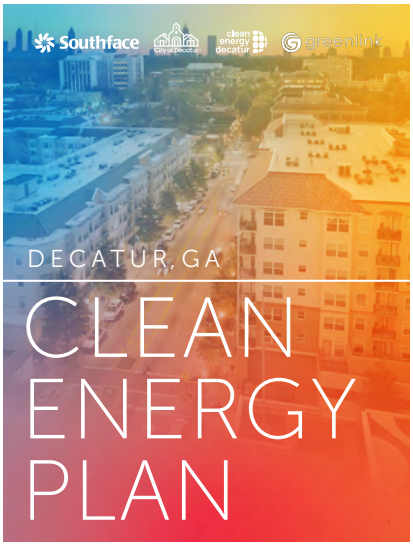


Multi-use trail and sidewalk improvements to help extend the City's Safe Routes to School program are being implemented to support both the Talley Street Upper Elementary School and Decatur Legacy Park. Phase I and Phase II of the South Columbia multi-use trail has been completed. Phase III of the project, which extends the trail all the way to Katie Kerr and the East Decatur Greenway, was approved by the City Commission in September 2024 and will be funded in part by the American Rescue Plan Act (ARPA). This phase of the project will include pedestrian improvements to cross South Columbia Drive into the Winnona Park neighborhood and is scheduled to be completed during the 2025-2026 fiscal year. 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 easement acquisition, procurement and bidding phase. This project requires continued coordination with the Georgia Department of Transportation as East Lake Road is part of the state route system.

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.

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 en-



ergy 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 was approved by the City Commission in April 2025. 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
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. In fiscal year 2025-2026, EV chargers will be installed at the Beacon Municipal Center and the Leveritt Public Works Facility.

Recently Completed

Decatur Legacy Park Track and Field

The City Schools of Decatur and the City completed a major joint initiative: construction of a competition-size 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. The track and field facility will serve dual uses for City Schools of Decatur athletic practices and activities and general public use. The $7 million project was funded through the local Education Special Purpose Local Option Sales Tax (ESPLOST) and the federal American Rescue Plan Act of 2021 (ARPA). The track was completed and opened to the public in March 2025.



Ebster Field Improvements

Ebster Field received several renovations in fiscal year 2023-2024, including a playing surface conversion from natural grass to a synthetic turf athletic field, drainage improvements and the addition of athletic field lighting. These changes provide a high quality, year-round athletic field for several sports by reducing the maintenance required by natural grass turf. The addition of field

lights will also extend the facilities programmable hours. The newly-renovated facility was opened in August 2024.

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 replaced the network that was built in 2000 and is owned by Comcast. The fiber ring provides a modern fiber optic network for all City and City Schools of Decatur facilities and provides the infrastructure necessary for video, WiFi and smart cities technology. 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.

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.

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.

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.

Greenspace expansion will be a major element of the upcoming Decatur Square renovation project. The existing lawn will be expanded to create an uninterrupted green space in front of the new performance arts stage.



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. 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. 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. With partial funding from the Local Maintenance and Improvement Grant (LMIG) from the Georgia Department of Transportation, the City Commission approved repaving and sidewalk repairs to 1.38 miles of local roads, including Willow Lane, Church Street, Emerson Avenue, Feld Avenue, East Davis Street and East Lake Drive in 2024-2025. Repaving is coordinated with sidewalk and curb ramp repairs when necessary.

In addition to street repaving and repairs, work was completed in fiscal year 2024-2025 to re-stripe vehicular and pedestrian striping along West Ponce de Leon Avenue from West Trinity Place to Clairemont Avenue and crosswalks on Nelson Ferry Road and Coventry Road, W. Trinity Place, Water Street, Church Street and Sycamore Street, and Second Avenue and East Lake Drive, Glendale Avenue and East Ponce de Leon Avenue, and several points on Electric Avenue.

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:

- Road diet and bicycle/pedestrian improvements on East College Avenue between South Candler Street and the Avondale city limits.
- Better Utilizing Investment to Leverage Development (BUILD) planning grant (formerly known as a RAISE grant) for reconnecting Scott Boulevard with Safe, Active, Equitable Transportation infrastructure for Scott Boulevard. The project will help reconnect the Decatur community by developing and implementing a complete street approach that reprioritizes transportation in the Scott Boulevard corridor to allow for equity between pedestrians, bicyclists and motorists.
- A possible roundabout at Scott Boulevard and West Ponce de Leon Avenue in DeKalb County.
- 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 2026-2030 Capital Improvement Program

The FY 2026-2030 capital improvement program totals $51,456,680. A summary of the plan is as follows:

	FY 2026 Proposed	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed	FY 2030 Proposed	Total
Capital Improvements Fund	6,120,540	5,858,000	2,841,490	2,849,800	2,309,000	$19,978,830
SPLOST I Fund	4,500,000	-	-	-	-	$4,500,000
SPLOST II Fund	8,330,000	3,000,000	3,000,000	-	-	$14,330,000
URA 2013 Fund	118,000	-	-	-	-	$118,000
PFA Fund	1,203,500	40,000	-	-	-	$1,243,500
ARPA Fund	1,116,380	-	-	-	-	$1,116,380
Cemetery Capital Improvements Fund	20,000	20,000	20,000	20,000	20,000	$100,000
Solid Waste Fund	331,700	296,700	296,700	194,500	78,000	$1,197,600
Storm Water Fund	6,068,910	175,000	125,000	-	-	$6,368,910
E911 Fund	-	72,000	72,000	62,000	-	$206,000
School Zone Camera Fund	2,297,460	-	-	-	-	$2,297,460

The projects included in the Proposed FY 2026-2030 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 24-25 Revised Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	FY 28-29 CIP Estimate	FY 29-30 CIP Estimate	Total FY 25-26 to FY 29-30
CITYWIDE							
Fiber Network Installation	274,800	274,800	274,800	274,800	274,800		1,099,200
Wireless Network Upgrade/Refresh			264,000				264,000
Outdoor Tornado Siren System			35,000	35,000	35,000		105,000
CITYWIDE:	**$274,800**	**$274,800**	**$573,800**	**$309,800**	**$309,800**	**$-**	**$1,468,200**
FACILITIES MAINTENANCE UPKEEP							
Outdoor Water Bottle/Drinking Fountain Stations			30,000				30,000
LED Lighting Upgrade in all city facilities							-
City Hall Camera System Upgrade		38,500					38,500
City Hall LED Outdoor Lighting Upgrade	20,000						-
City Hall Front Door Replacement			18,000				18,000
City Hall Server Room HVAC Unit Replacement	19,000						-
City Hall Carpet	75,000						-
Decatur Legacy Park Inside Building Network Infrastructure			293,400				293,400
Decatur Legacy Park Outside Underground Fiber Optic Network			231,660				231,660
Decatur Recreation Center Alarm System Replacement			30,000				30,000
Decatur Recreation Center Boiler			50,000				50,000
Decatur Recreation Center Chiller			50,000				50,000
Glenlake Pool House Roof							-
Oakhurst Park Waterline Replacement							-
Fire Station 1 DC Fast Charger	100,000						-
Fire Station 1 Bay Floor Repair			31,100				31,100
Parks & Recreation Facilities Maintenance Project Funding	250,000	261,000					261,000
Public Works Building Camera Upgrades		30,000					30,000
Public Works Building B Roof Coating		50,000					50,000
Public Works Building Motor Maintenance Bay Floor Epoxy			36,000				36,000
Decatur Recreation Center Solar Array Project	60,000	665,000					665,000
Decatur Police Department Solar Array Project + DC Fast Charger		1,000,000					1,000,000
Decatur Cemetery Roadway Repaving			423,000				423,000
Fleet Charging Infrastructure			200,000				200,000
FACILITIES UPKEEP:	**$524,000**	**$2,044,500**	**$1,363,160**	**$-**	**$-**	**$-**	**$3,407,660**
CITY MANAGER'S OFFICE							
Energy Manager Software		20,000					20,000
Records Management Enterprise Software			75,000	75,000			150,000
City Hall Back-up Power Supply			250,000				250,000
CMO:	**$-**	**$20,000**	**$325,000**	**$75,000**	**$-**	**$-**	**$420,000**
COMMUNITY & ECONOMIC DEVELOPMENT							
Building Official Vehicle		20,000	20,000	20,000			60,000
Arborist Vehicle		10,000	10,000	10,000			30,000
PALS Vehicle	10,000	10,000	10,000				20,000
CED Suite Offices and Reception Area Furniture Replacement	25,000						-
CED:	**$35,000**	**$40,000**	**$40,000**	**$30,000**	**$-**	**$-**	**$110,000**
ADMINISTRATIVE SERVICES							
Telephone System Upgrade		180,000					180,000
Laptop Replacement		15,000					15,000
UPS Batteries		130,000					130,000
AS:	**$-**	**$325,000**	**$-**	**$-**	**$-**	**$-**	**$325,000**

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Capital Improvements Fund Capital *continued*

Description	FY 24-25 Revised Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	FY 28-29 CIP Estimate	FY 29-30 CIP Estimate	Total FY 25-26 to FY 29-30
FIRE							
Rescue/Medical Vehicle		30,000	30,000	30,000	30,000	30,000	150,000
Fire Engine Truck			371,500	371,500	371,500	371,500	1,486,000
Quint Fire Truck	179,900	179,900	179,900				359,800
Reserve Fire Engine Replacement	42,900						-
Fire Admin Vehicle	15,730	15,730	15,730		18,000	18,000	67,460
Fire Admin/Inspections Vehicle	18,600	18,600	18,600		25,000	25,000	87,200
HazMat Truck (2008)			67,500				67,500
Portable Radio Replacement (25)	24,800	24,800				30,000	54,800
Self-Contained Breathing Apparatus	53,430		60,000	60,000	60,000	60,000	240,000
Extrication Equipment			30,000				30,000
Mini Fire Pumper #1			43,000	43,000	43,000	43,000	172,000
Turnout Gear	120,150				150,000		150,000
Fire Station Furniture				20,000			20,000
FIRE:	**$455,510**	**$269,030**	**$816,230**	**$524,500**	**$697,500**	**$577,500**	**$2,884,760**
PARKS & RECREATION							
Ebster Pool Shell Resurfacing			25,000				25,000
Playground Equipment	15,000	15,000	15,000	15,000	15,000	20,000	80,000
Skatepark Equipment					50,000		50,000
Parks & Rec Shuttle Bus				20,000	20,000	20,000	60,000
Parks & Rec Maverick Truck	8,000	8,000				12,000	20,000
Tennis Court Resurfacing		500,000					500,000
Glenlake Park Master Plan			100,000				100,000
McKoy Park Playground Accessibility Improvements + Erosion Control	185,000						-
Oakhurst Park & Recreation Center/Sugar Creek Master Plan	100,000						-
PARKS & REC:	**$308,000**	**$523,000**	**$140,000**	**$35,000**	**$85,000**	**$52,000**	**$835,000**
POLICE							
Take Home Car Program - Multi Year Financing	568,750	495,400	600,000	300,000	300,000	250,000	1,945,400
Intoxilyzer 9000			10,000	10,000	10,000		30,000
License Plate Reader system	3,810						-
Body worn cameras storage server	62,700	62,700	62,700				125,400
Digital Radio Upgrade (65 portable radio replacement)		82,200	82,200	82,200	82,200	82,200	411,000
Patrol Rifles			100,000				100,000
JustFOIA Software Implementation	14,000						-
Real Time Crime Center			25,800	25,800	25,800	25,800	103,200
POLICE:	**$649,260**	**$640,300**	**$880,700**	**$418,000**	**$418,000**	**$358,000**	**$2,715,000**
PUBLIC WORKS							
Admin Vehicle - Assistant City Manager	12,800	12,800			17,000	17,000	46,800
Admin Vehicle - Assistant Public Works Director		15,100	15,100	15,100		18,500	63,800
Buildings Pickup	10,000	10,000	10,000		12,000	12,000	44,000
Buildings Pickup	10,000	10,000	10,000		12,000	12,000	44,000
Grounds Zero Turn Mower	13,600	14,500			16,500		31,000
Cemetery Zero Turn Mower		14,500					14,500
Cemetery Crew Pickup with Dump body		25,000	25,000	25,000			75,000
Grounds Crew Pickup		18,800	18,800	18,880			56,480
Grounds Hybrid F250 with Dump body		18,410	18,410	18,410			55,230
Motor Maintenance Tire Changer	12,500						-
Streets Crew F250 Regular Cab		20,000	20,000	20,000			60,000
Streets Crew Pickup F250 Truck		20,000	20,000	20,000			60,000
Streets Backhoe		22,000	22,000	22,000	22,000	22,000	110,000
Roadway Patching, Repair & Repaving (LMIG)	2,250,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

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Capital Improvements Fund Capital *continued*

Description	FY 24-25 Revised Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	FY 28-29 CIP Estimate	FY 29-30 CIP Estimate	Total FY 25-26 to FY 29-30
Sidewalk Repair		150,000	150,000	150,000	150,000	150,000	750,000
Street Repairs	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Safe Streets for All Planning	190,000						-
Scott Blvd Sidewalks			250,000				250,000
Swanton Way Pavement Failure	192,150						-
PW:	**$2,766,050**	**$1,484,110**	**$1,649,310**	**$1,379,390**	**$1,319,500**	**$1,321,500**	**7,153,810**
HOST Funded Capital							
Public Art	10,000	10,000					10,000
Electric Vehicle Charging Stations	180,000	200,000					200,000
Sidewalk Construction and Repair	200,000	200,000					200,000
Tasers	22,600	22,600	22,600	22,600			67,800
Collective Data Software Upgrade		20,000					20,000
Cemetery Loader Backhoe	20,000	20,000	20,000	20,000	20,000		80,000
Grounds Tractor	10,100	10,100	10,100	10,100			30,300
Mini Excavator	17,100	17,100	17,100	17,100			51,300
HOST:	**$459,800**	**$499,800**	**$69,800**	**$69,800**	**$20,000**	**$0**	**$659,400**
CAPITAL IMPROVEMENT FUND TOTAL:	**$5,472,420**	**$6,120,540**	**$5,858,000**	**$2,841,490**	**$2,849,800**	**$2,309,000**	**$19,978,830**
CEMETERY CAPITAL IMPROVEMENTS FUND							
Landscape Maintenance	28,000	20,000	20,000	20,000	20,000	20,000	100,000
CEMETERY TOTAL:	**$28,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$100,000**
SOLID WASTE FUND							
Collection Vehicles (4)	30,000	40,500	40,500	40,500	40,500		162,000
2022 Rear Loader	52,200	52,200	52,200	52,200			156,600
2025 Front Loader		78,000	78,000	78,000	78,000	78,000	390,000
2024 Rear Loader	76,000	76,000	76,000	76,000	76,000		304,000
2023 Street Sweeper (refurbished)	35,000	35,000	35,000	35,000			105,000
Compost Collection Vehicle	125,000						-
Waste Characterization Study		35,000					35,000
Assistant Director Truck	15,000	15,000	15,000	15,000			45,000
SOLID WASTE:	**333,200**	**331,700**	**296,700**	**296,700**	**194,500**	**78,000**	**1,197,600**
STORM WATER FUND							
Vacuum Jetter			50,000				50,000
Draninage Lightning Truck		25,000	25,000	25,000			75,000
2015 F250 Drainage Pickup Truck Replacement	16,750	16,750					16,750
Roadway Milling	100,000	100,000	100,000	100,000			300,000
Huron St Traffic Calming Project		620,000					620,000
Capital Project Funding		5,307,160					5,307,160
STORM WATER:	**$116,750**	**$6,068,910**	**$175,000**	**$125,000**	**$0**	**$0**	**$6,368,910**
E911 FUND							
Dictaphone Recording System/NICE Recording System			12,000	12,000	12,000		36,000
Computer Replacement			10,000	10,000			20,000
Console Replacement			50,000	50,000	50,000		150,000
E911:	**$0**	**$0**	**$72,000**	**$72,000**	**$62,000**	**$0**	**$206,000**

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Capital Improvements Fund Capital *continued*

Description	FY 24-25 Revised Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	FY 28-29 CIP Estimate	FY 29-30 CIP Estimate	Total FY 25-26 to FY 29-30
SCHOOL ZONE CAMERA SAFETY PROGRAM FUND							
Downtown Business District Cameras	40,000						-
Netclock for E911 Communications Center	14,100						-
Decatur Legacy Park Track & Field Camera System		100,000					100,000
Fire Consolette Replacement		20,820					20,820
Fire Special Event Medical ETV		50,000					50,000
Police Mobile Command Trailer		60,000					60,000
Police License Plate Reader - Utility		10,900					10,900
Police Firearms Replacement		58,700					58,700
Police Protective Vests		65,000					65,000
Police Live Scan fingerprint system		14,000					14,000
Police Latent Print Server		20,000					20,000
Police Alarm System for Evidence Rooms and Courtroom		15,000					15,000
Police Backup Transmitter Replacement		30,000					30,000
Police Specialized Supplies		56,140					56,140
Police Mobile Phone Replacement	10,000						-
Police Laptops		47,700					47,700
Police Training Room Projector Replacement		8,200					8,200
Safe Streets for All Implementation		470,000					470,000
Safe Streets for All Grant Match (Commerce/Clairemont)		1,000,000					1,000,000
Church St/Sycamore St Pedestrian Scramble Signal	26,000						-
S McDonough St Phase II Construction	50,000	200,000					200,000
S McDonough St/Davis St Build out		20,000					20,000
S Candler St and Church St Flashing Lights		51,000					51,000
W Ponce de Leon Tactical Infrastructure Improvements	30,000						-
SCHOOL ZONE CAMERAS:	**$170,100**	**$2,297,460**	**$0**	**$0**	**$0**	**$0**	**$2,297,460**
SPLOST I FUND							
RAISE Grant Match		1,000,000					1,000,000
W. Howard Avenue redesign	300,000	2,200,000					2,200,000
S. Columbia Multi-Use Trail		800,000					800,000
East Lake Drive and Parkwood Road Intersection Improvements	50,000	500,000					500,000
SPLOST I:	**$350,000**	**$4,500,000**	**$0**	**$0**	**$0**	**$0**	**$4,500,000**
SPLOST II FUND							
ARC TIP Grant Match - S. McDonough Street and Oakview Road PATH Connector project*		420,000					420,000
MARTA Plaza Improvements	2,660,000	6,500,000					6,500,000
N. Decatur Rd Corridor Improvements - Initial Phase		500,000					500,000
N. Decatur Rd Corridor Improvements - Follow-up Phase			3,000,000	3,000,000			6,000,000
Legacy Park Gym Roof Resurfacing, Soundproofing and LED Lighting		310,000					310,000
Derrydown Way Sidewalk Construction		600,000					600,000
SPLOST II:	**$2,660,000**	**$8,330,000**	**$3,000,000**	**$3,000,000**	**$0**	**$0**	**$14,330,000**

Capital Improvements Fund Capital *continued*

Description	FY 24-25 Revised Estimate	FY 25-26 CIP Estimate	FY 26-27 CIP Estimate	FY 27-28 CIP Estimate	FY 28-29 CIP Estimate	FY 29-30 CIP Estimate	Total FY 25-26 to FY 29-30
PFA FUND - DECATUR LEGACY PARK							
Legacy Park - Track & Field	3,449,950						-
Legacy Park - Signage	37,270						-
Legacy Park - Invasive Plant Removal	200,000	100,000					100,000
Legacy Park - Administration Building Roof Replacement		130,000					130,000
Legacy Park - Administration Building Waterproofing		20,000					20,000
Legacy Park - Administration Building HVAC Replacement		360,000					360,000
Legacy Park - Gym LED Lighting Upgrade							-
Legacy Park - Gym Soundproofing		60,000					60,000
Legacy Park - Hyatt Cottage Access Controls	10,000						-
Legacy Park - Hyatt Cottage Roof Replacement		70,000					70,000
Legacy Park - Edwards Cottage HVAC Replacement			40,000				40,000
Legacy Park - Hawkins Hall ADA Ramp Installation		14,500					14,500
Legacy Park - Creative Village		209,000					209,000
Legacy Park - Isom Cottage Improvements	80,000						-
Legacy Park - Sam Bell Cottage Repairs	60,000						-
Legacy Park - Vehicle Circulation and Parking Plan	50,000						-
Legacy Park - North Driveway Repair and Paving	125,000						-
Legacy Park - Kerr Cottage Pervious Parking Surface		300,000					300,000
PFA:	**$4,012,220**	**$1,263,500**	**$40,000**	**$0**	**$0**	**$0**	**$1,303,500**
ARPA FUND							
S. Columbia Multi-Use Trail	500,000	1,116,380					1,116,380
Decatur Legacy Park Track and Athletic Field - Transfer to PFA	3,449,950						-
Decatur Legacy Park South Housing Village Infrastructure	570,001						-
ARPA:	**$4,519,951**	**$1,116,380**	**$0**	**$0**	**$0**	**$0**	**$1,116,380**
URA FUND-2013							
Oakhurst Recreation Center Roof Resurfacing		118,000					118,000
2013 URA:		**$118,000**	**$0**	**$0**	**$0**	**$0**	**$118,000**
OTHER FUNDS TOTAL:	**$12,190,221**	**$23,745,950**	**$3,603,700**	**$3,513,700**	**$276,500**	**$98,000**	**$31,223,350**

CAPITAL IMPROVEMENT FUND (350)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2020-21	CAPITAL IMP. FUND ACTUAL 2021-22	CAPITAL IMP. FUND ACTUAL 2022-23	CAPITAL IMP. FUND ACTUAL 2023-24	CAPITAL IMP. FUND ESTIMATE 2024-2025	CAPITAL IMP. FUND REVISED 2024-2025	CAPITAL IMP. FUND ESTIMATE 2025-2026
	BEGINNING FUND BALANCE	*7,117,421*	*5,991,340*	*6,196,709*	*5,872,930*	*1,445,150*	*3,474,226*	*3,248,916*
	REVENUES							
311200	General Taxes	5,107,796	5,484,214	5,928,453	6,268,142	6,275,000	6,860,000	6,645,000
311300	Homeowner's Tax Relief Grant	0	0	0	0	0	0	0
313300	Homestead Option Sales Tax (HOST)	0	0	0	0	0	0	0
323900	Sidewalk Assessment	16,160	0	0	0	0	0	0
334100	Intergovernmental-School	254,219	0	0	0	0	0	0
334110	Intergovernmental-Federal/State	17,907	916,942	1,364,657	1,577,186	1,390,000	200,000	1,250,000
334300	Intergovernmental-LMIG	191,773	208,993	215,268	497,390	222,210	498,000	224,000
336000	Local Grants	0	0	0	0	0	0	0
361000	Interest	16,131	20,088	44,402	54,758	0	0	0
371200	Gifts & Contributions	0	0	0	0	0	0	0
381000	Use of Property/Rent	0	0	0	0	0	0	0
389000	Miscellaneous	24,118	0	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	**5,628,103**	**6,630,236**	**7,552,780**	**8,397,477**	**7,887,210**	**7,558,000**	**8,119,000**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	200,914	77,535	248,668	209,677	340,000	350,000	261,500
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	223,394	20,000	74,400	327,446	364,000	364,000	261,000
522202	R&M Communications Equipment	0	0	0	0	0	4,000	0
522203	R&M Landscape	0	0	0	0	0	0	0
522206	R&M Vehicles	0	0	0	0	0	0	0
522210	R&M Infrastructure	1,755,745	1,350,921	1,735,783	2,823,571	2,275,000	2,525,000	1,700,000
522310	Rental of Land/Bldgs	18,616	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	2,753	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	108,344	79,343	82,690	50,866	72,700	167,000	72,700
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	180	0	120	810	0	0	0
523400	Printing & Binding	0	0	0	0	0	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0	0
523700	Education & Training	0	0	0	0	0	0	0
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	432	90	214	786	0	4,100	0
	Total Services	**2,310,378**	**1,527,889**	**2,141,874**	**3,413,156**	**3,051,700**	**3,414,100**	**2,295,200**
	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	13,949	11,072	29,904	173,336	196,400	155,300	22,600
531110	Communications Equipment	0	0	0	0	0	0	130,000
531111	Computer Equipment	31,888	61,508	55,737	11,906	0	0	15,000
531112	Computer Software	9,269	0	0	30,968	20,000	14,000	40,000
531113	Off Eqp Furnishings	0	0	0	16,301	12,000	25,000	0
531114	Outdoor Furn and Equipment	5,472	3,962	9,997	257,791	260,000	200,000	15,000
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	**60,578**	**76,542**	**95,639**	**490,302**	**488,400**	**394,300**	**222,600**

continued ►

		CAPITAL IMP. FUND ACTUAL 2020-21	CAPITAL IMP. FUND ACTUAL 2021-22	CAPITAL IMP. FUND ACTUAL 2022-23	CAPITAL IMP. FUND ACTUAL 2023-24	CAPITAL IMP. FUND ESTIMATE 2024-2025	CAPITAL IMP. FUND REVISED 2024-2025	CAPITAL IMP. FUND ESTIMATE 2025-2026
	CAPITAL OUTLAY							
541100	Sites	0	424,215	1,010,157	0	0	0	0
541101	Right of Way	0	0	0	0	0	0	0
541200	Site Improvements	55,893	0	9,000	1,526,864	0	108,000	500,000
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	9,632	303,000	100,000	83,067	1,660,000	60,000	1,715,000
541400	Infrastructure	1,108,878	1,185,648	1,935,986	2,194,068	100,000	397,160	102,000
542100	Machines, Motors & Power Tools	8,801	0	176,836	99,780	14,500	13,600	29,000
542101	Communications Equipment	0	123,833	0	0	0	0	591,000
542102	Office Machines/Equipment	0	0	25,183	40,179	0	0	0
542200	Vehicles	150,026	43,695	688,868	656,618	1,007,100	1,013,900	830,400
542301	Outdoor Furniture & Equipment	1,500	0	260,506	0	280,000	280,000	268,500
542401	Computer Systems Software	0	0	0	0	0	0	0
542500	Miscellaneous Equipment	208,715	0	0	0	0	0	0
	Total Capital Outlay	**1,543,445**	**2,080,390**	**4,206,535**	**4,600,576**	**3,061,600**	**1,872,660**	**4,035,900**
	DEBT SERVICES							
581100	Principal-Bonds	369,091	380,528	0	409,012	185,000	185,000	195,000
581200	Principal-Capital Leases	307,122	316,015	0	235,585	445,000	445,000	415,000
582100	Interest-Bonds	93,198	82,598	0	60,277	9,880	9,880	5,070
582200	Interest-Capital Leases	47,873	38,983	0	20,588	68,000	68,000	55,000
	Total Non-operating	**817,284**	**818,124**	**0**	**725,463**	**707,880**	**707,880**	**670,070**
	Total Expenditures	**4,731,685**	**4,502,945**	**6,444,048**	**9,229,497**	**7,309,580**	**6,388,940**	**7,223,770**
	OTHER USES							
611100	Transfer (to) from General Fund	450,000	500,000	0	1,250,000	750,000	500,000	0
611344	Transfer (to) from Public Facilities Auth.	(2,250,000)	(2,250,000)	0	(2,250,000)	(2,300,000)	(2,300,000)	(2,350,000)
611345	Transfer (to) from URA 2013 Debt Service	0	0	0	(337,370)	(337,370)	(337,370)	(332,570)
391505	Transfer (to) from Stormwater Utility	21,885	21,885	0	0	0	0	0
391355	Transfer (to) from Cemetery Cap Imp Fund	18,000	18,000	0	18,000	18,000	18,000	18,000
392100	Sale of Fixed Assets	0	0	0	0	0	0	0
393501	Proceeds from Capital Leases	0	0	0	0	1,007,100	1,013,900	830,400
611286	Transfer (to) from DDA	(107,218)	(105,808)	0	(103,893)	(105,900)	(105,900)	(105,900)
611287	Transfer (to) from TAD Fund	(162,510)	(106,000)	0	(143,420)	(150,590)	(183,000)	(183,000)
	Total Other Uses	**(2,029,843)**	**(1,921,923)**	**0**	**(1,566,683)**	**(1,118,760)**	**(1,394,370)**	**(2,123,070)**
	ENDING FUND BALANCE	**5,983,498**	**6,196,709**	**5,872,930**	**3,474,226**	**904,020**	**3,248,916**	**2,021,076**
	Restricted-HOST	0	0	1,904,968	0	209,518	840,233	387,633
	Restricted-Other	0	0	0	0	0	0	371,500
	ENDING ASSIGNED FUND BALANCE	**5,983,498**	**6,196,709**	**3,967,962**	**3,474,226**	**694,502**	**2,408,683**	**1,261,943**

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
Buildings Maintenance: Demolitions at 1010 N. Parkwood Rd, 600 Commerce Dr and Kerr Cottage ($91,420) (522500)	One-time cost – nominal impact on operating budget
Community & Economic Development: Office Suite Furniture Replacement ($25,000) (531113)	One-time cost – 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 ($2,250,000) (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 ($192,150) (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: Turnout Gear ($120,200) (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

FY 2024-2025 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Grounds Maintenance: Zero-turn Mower ($13,600) (542100)	One-time cost – decrease in annual maintenance costs associated with older equipment
Motor Maintenance: Tire Changer ($12,500) (531107)	One-time cost – decrease in annual maintenance costs associated with older equipment and increase in staff safety
Parks & Recreation: Decatur Recreation Center Solar Array ($60,000) (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: 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) ($568,750) (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: Open Records Request Software Implementation ($14,000) (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 (2nd of 3 Lease Payments) ($12,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
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
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
Police: Taser trade-in and upgrade ($22,600) (2nd of 5 Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2025-2026 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Buildings Maintenance: Maverick Pickup Truck (2nd of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Maverick Pickup Truck (2nd of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Camera System Replacement & Installation ($68,500) (542301)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Building Maintenance: Public Works Annex Roof Repair ($50,000) (541301)	One-time cost – decrease in annual maintenance cost associated with older equipment
Cemetery: Crew Truck with Dump body (1st of 3 lease payments) ($25,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Cemetery: Zero Turn Mower ($14,500) (542100)	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)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Community & Economic Development: Arborist Vehicle (1st of 3 Lease Payments) ($10,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Patching, Repair and Resurfacing/LMIG ($1,224,000) (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: Sidewalk Installation and Repair ($150,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Streets Crew Truck (1st of 3 lease payments) ($20,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Streets Crew Truck (1st of 3 lease payments) ($20,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2025-2026 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Engineering: Streets Backhoe (1st of 5 lease payments) ($22,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Quint Fire Engine (6th of 7 Lease Payments) ($179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Portable Radio Replacement (5th of 5 Lease Payments) ($24,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Admin Vehicle (2nd 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) ($18,600)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Rescue Vehicle (1st of 5 Lease Payments) ($30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Crew Truck (1st of 3 Lease Payments) ($18,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Hybrid Crew Truck with dump body (1st of 3 Lease Payments) ($18,410)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Zero Turn Mower ($14,500) (542100)	One-time cost – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: Maverick Pickup Truck (3rd of 3 Lease Payments) ($8,000)	Ongoing program – 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: Facility Maintenance Needs ($261,000) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parks & Recreation: Glenlake Tennis Court Resurfacing ($500,000) (541200)	One-time cost – decrease in annual maintenance costs associated with older equipment
Parking: Ford Maverick Truck with bed cover (2nd 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)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Take-Home Car Program Implementation (Multi-Year Financing - Phase 4) ($495,400) (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: 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
Police: Portable Radio Upgrade (1st of 5 lease payments) ($82,200) (542101)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Public Works: Admin Vehicle (3rd of 3 Lease Payments) ($12,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2025-2026 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Public Works: Assistant PW Director Vehicle (1st of 3 Lease Payments) ($15,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (6th 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: Telephone System Upgrade (1st of 5 lease payments) ($36,000) (542101)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: UPS Battery Replacements for City Hall and Police Department ($130,000) (531110)	One-time cost – decrease in annual maintenance costs associated with older equipment
Technology: Laptop Replacement ($15,000) (531111)	One-time cost – decrease in annual maintenance costs associated with older equipment

FY 2025-2026 HOST ITEMS	IMPACT ON OPERATING BUDGET
Cemetery: Loader Backhoe (2nd of 5 Lease Payments) ($20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: Electric Vehicle Charging Stations ($200,000) (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
Grounds Maintenance: Mini Excavator (3rd of 5 Lease Payments) ($17,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Tractor (3rd of 5 Lease Payments) ($10,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Taser trade-in and upgrade ($22,600) (3rd of 5 Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Procurement Software Upgrade and Implementation ($20,000) (531112)	One-time cost – recurring impact on operating budget due to annual maintenance fee but will result in increased in staff efficiencies

SPLOST I FUND (320)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		SPLOST FUND ACTUAL 2020-21	SPLOST FUND ACTUAL 2021-22	SPLOST FUND ACTUAL 2022-23	SPLOST FUND ACTUAL 2023-24	SPLOST FUND ESTIMATE 2024-25	SPLOST FUND REVISED 2024-25	SPLOST FUND ESTIMATE 2025-26
	BEGINNING FUND BALANCE	*5,833,974*	*6,574,181*	*7,719,512*	*8,866,759*	*8,340,199*	*8,870,532*	*8,715,532*
	REVENUES							
313200	Special Purpose Local Option Sales Tax	3,546,903	4,050,173	4,247,516	3,145,645	0	0	0
334100	Intergovernmental	0	0	0	0	0	0	0
361000	Interest	1,075	3,555	157,503	227,004	0	195,000	0
389000	Miscellaneous	0	0	0	0	0	0	0
	Total Revenue	**3,547,978**	**4,053,728**	**4,405,019**	**3,372,649**	**0**	**195,000**	**0**
	EXPENDITURES							
522210	R&M Infrastructure	0	0	0	0	1,000,000	0	1,000,000
	Total Services	**0**	**0**	**0**	**0**	**1,000,000**	**0**	**1,000,000**
	SUPPLIES							
531100	General Supplies & Materials	0	938	52	150	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**	**938**	**52**	**150**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541400	Infrastructure	80,202	54,903	404,861	477,861	3,800,000	350,000	3,500,000
	Total Capital Outlay	**80,202**	**54,903**	**404,861**	**477,861**	**3,800,000**	**350,000**	**3,500,000**
	DEBT SERVICE							
581100	Principal	860,000	884,000	907,000	932,000	0	0	0
582100	Interest	95,588	72,656	50,020	24,755	0	0	0
584000	Cost of Issuance Long Term Debt	0	0	0	0	0	0	0
	Total Non-operating	**955,588**	**956,656**	**957,020**	**956,755**	**0**	**0**	**0**
	Total Expenditures	**1,035,790**	**1,012,497**	**1,361,933**	**1,434,766**	**4,800,000**	**350,000**	**4,500,000**
	OTHER USES							
611340	Transfer (to) from URA. 2010 Debt Service	(668,428)	(630,420)	(632,160)	(663,180)	0	0	0
611345	Transfer (to) from URA 2013/2020 Debt Service	(1,103,554)	(1,265,480)	(1,263,680)	(1,270,930)	0	0	0
	Total Other Uses	**(1,771,981)**	**(1,895,900)**	**(1,895,840)**	**(1,934,110)**	**0**	**0**	**0**
	Ending Fund Balance	**6,574,181**	**7,719,512**	**8,866,759**	**8,870,532**	**3,540,199**	**8,715,532**	**4,215,532**

FY 2024-2025 CAPITAL ITEMS

W. Howard Avenue Traffic Calming/Railroad Crossing Improvements ($300,000) (541400)
East Lake Drive and Parkwood Road Intersection Improvements ($50,000) (541400)

FY 2025-2026 CAPITAL ITEMS

RAISE/BUILD Grant Match ($1,000,000) (522210)
South Columbia MUP Construction ($800,000) (541400)-2 Phases
East Lake Drive and Parkwood Road Intersection Improvements ($500,000) (541400)
W. Howard Avenue Traffic Calming/Railroad Crossing Improvements ($2,200,000) (541400)

SPLOST II FUND (321)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		SPLOST FUND ESTIMATE 2023-24	SPLOST FUND REVISED 2023-24	SPLOST FUND ACTUAL 2023-24	SPLOST FUND ESTIMATE 2024-25	SPLOST FUND REVISED 2024-25	SPLOST FUND ESTIMATE 2025-26
	BEGINNING FUND BALANCE		*0*	*0*	*975,000*	*1,190,243*	*9,809,833*
	REVENUES						
313200	Special Purpose Local Option Sales Tax	0	975,000	1,190,243	3,900,000	4,700,000	4,800,000
334100	Intergovernmental	0	0	0	0	0	0
361000	Interest	0	0	0	0	0	0
389000	Miscellaneous	0	0	0	0	0	0
	Total Revenue	**0**	**975,000**	**1,190,243**	**3,900,000**	**4,700,000**	**4,800,000**
	EXPENDITURES						
521200	Professional Services	0	0	0	500,000	0	420,000
522500	Other Contractual Services	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0
	Total Services	**0**	**0**	**0**	**500,000**	**0**	**420,000**
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY						
541100	Sites	0	0	0	0	0	0
541200	Site Improvements	0	0	0	2,444,450	2,660,000	7,910,000
541300	Buildings	0	0	0	0	0	0
541301	Building Improvements	0	0	0	0	0	0
541400	Infrastructure	0	0	0	0	0	0
	Total Capital Outlay	**0**	**0**	**0**	**2,444,450**	**2,660,000**	**7,910,000**
	DEBT SERVICE						
581100	Principal	0	0	0	0	0	1,460,000
582100	Interest	0	0	0	0	0	457,190
584000	Cost of Issuance Long Term Debt	0	0	0	0	307,290	0
	Total Non-operating	**0**	**0**	**0**	**0**	**307,290**	**1,917,190**
	Total Expenditures	**0**	**0**	**0**	**2,944,450**	**2,967,290**	**10,247,190**
	OTHER USES						
611340	Transfer (to) from URA 2010 Debt Service	0	0	0	(663,020)	(663,020)	(656,770)
611345	Transfer (to) from URA 2013/2020 Debt Service	0	0	0	(1,267,530)	(1,267,530)	(1,263,530)
	Transfer from General Fund	0	0	0	0	0	0
	Transfer from (to) Capital Improvements Fund	0	0	0	0	0	0
393100	Proceeds & Premium from debt issuance	0	0	0	0	8,817,430	0
	Total Other Uses	**0**	**0**	**0**	**(1,930,550)**	**6,886,880**	**(1,920,300)**
	Total Ending Fund Balance	**0**	**975,000**	**1,190,243**	**0**	**9,809,833**	**2,442,343**
	Bond Only Fund Balance					**6,510,140**	**10,140**
	Non-Bond Fund Balance					**3,299,693**	**2,432,203**

FY 2024-2025 CAPITAL ITEMS

MARTA Plaza Improvements ($2,660,000) (541200)

FY 2025-2026 CAPITAL ITEMS

MARTA Plaza Improvements ($6,500,000) (541200)
Legacy Gym Roof Replacement, Soundproofing and LED Lighting ($310,000) (541200)
N. Decatur Road Initial Phase ($500,000) (541200)
Derrydown Way Sidewalks ($600,000) (541200)
ARC TIP Grant Match - S. McDonough Street and Oakview Road PATH Connector project ($420,000) (521200)

Capital Projects Fund - Cemetery Capital Improvement (355)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

	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 ACTUAL 2023-24	CEMETERY CAP. IMP. FUND ESTIMATE 2024-25	CEMETERY CAP. IMP. FUND REVISED 2024-25	CEMETERY CAP. IMP. FUND ESTIMATE 2025-26
BEGINNING FUND BALANCE	*129,549*	*123,729*	*107,923*	*71,616*	*49,716*	*59,366*	*28,366*
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	37,100	54,950	26,800	35,250	30,000	37,000	30,000
State Grants	0	0	0	0	0	0	0
Loss Reimbursement	0	6,750	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Gifts and Contributions	5,000	0	0	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	0	0	20,000	28,000	20,000
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	17,920	47,505	33,107	17,500	20,000	10,000	0
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	**17,920**	**47,505**	**33,107**	**17,500**	**40,000**	**38,000**	**20,000**
To Capital Imp Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
To Stormwater Fund	12,000	12,000	12,000	12,000	12,000	12,000	12,000
To (From) Fund Balance	(5,820)	(15,806)	(36,307)	(12,250)	(40,000)	(31,000)	(20,000)
ENDING FUND BALANCE	**123,729**	**107,923**	**71,616**	**59,366**	**9,716**	**28,366**	**8,366**

FY 2024-2025 CAPITAL ITEMS
Cemetery: Landscape Maintenance $28,000

FY 2025-2026 CAPITAL ITEMS
Cemetery: Landscape Maintenance $20,000

2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		URA 2010 BONDS FUND ACTUAL 2020-21	URA 2010 BONDS FUND ACTUAL 2021-22	URA 2010 BONDS FUND ACTUAL 2022-23	URA 2010/2020A BONDS FUND ACTUAL 2023-24	URA 2010/2020A BONDS FUND ESTIMATE 2024-25	URA 2010/2020A BONDS FUND REVISED 2024-25	URA 2010/2020A BONDS FUND ESTIMATE 2025-26
BEGINNING FUND BALANCE		*276,374*	*368,081*	*428,739*	*488,415*	*488,315*	*577,097*	*577,097*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	0	90,996	90,023	88,759	0	0	0
381000	Rental Income	121,605	91,247	91,247	91,247	91,240	91,240	91,240
392200	Property Sale	0	0	0	0	0	0	0
393200	Federal Subsidy	212,555	0	0	0	0	0	0
389000	Miscellaneous	0	0	0	0	0	0	0
	Total Revenue	**334,160**	**182,243**	**181,270**	**180,006**	**91,240**	**91,240**	**91,240**
	DEBT SERVICE							
581100	Principal-RZEDB Series A	440,000	395,273	385,000	405,000	425,000	425,000	440,000
582100	Interest-RZEDB Series A	404,000	356,731	291,850	272,600	252,350	252,350	231,100
581100	Principal-Series B	28,560	0	32,090	34,015	36,060	36,060	38,220
582100	Interest-Series B	48,332	0	44,815	42,889	40,850	40,850	38,690
584000	Cost of Issuance Long Term Debt	139,201	0	0				
	Total Non-operating	**1,060,092**	**752,004**	**753,754**	**754,504**	**754,260**	**754,260**	**748,010**
	Total Expenditures	**1,060,092**	**752,004**	**753,754**	**754,504**	**754,260**	**754,260**	**748,010**
	OTHER USES							
	Transfer from SPLOST Fund	668,428	630,420	632,160	663,180	663,020	663,020	656,770
393100	Proceeds from debt issuance series A	9,370,000	0	0	0	0	0	0
393400	Premium on Note	1,218,741	0	0	0	0	0	0
393100	Proceeds from debt issuance series B	0	0	0	0	0	0	0
582120	Refunding Escrow	(10,439,530)	0	0	0	0	0	0
	Total Other Uses	**817,638**	**630,420**	**632,160**	**663,180**	**663,020**	**663,020**	**656,770**
	Ending Fund Balance	**368,081**	**428,739**	**488,415**	**577,097**	**488,315**	**577,097**	**577,097**

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		URA 2013 BONDS FUND ACTUAL 2020-21	URA 2013 BONDS FUND ACTUAL 2021-22	URA 2013 BONDS FUND ACTUAL 2022-23	URA 2013/2020 BONDS FUND ACTUAL 2023-24	URA 2013/2020 BONDS FUND ESTIMATE 2024-25	URA 2013/2020 BONDS FUND REVISED 2024-25	URA 2013/2020 BONDS FUND ESTIMATE 2025-2026
	BEGINNING FUND BALANCE	*518,521*	*763,420*	*357,320*	*434,608*	*434,608*	*435,234*	*435,234*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	15	0	0	0	0	0	0
334100	Intergovernmental	380,901	362,815	362,665	367,390	363,620	363,620	365,060
389000	Miscellaneous		0					
	Total Revenue	**380,916**	**362,815**	**362,665**	**367,390**	**363,620**	**363,620**	**365,060**
	EXPENDITURES							
	Total Services	**0**	**0**	**447**	**0**	**0**	**0**	**0**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	0	13,202	3,043	0	0	0	0
	Total Supplies	**0**	**13,202**	**3,043**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541300	Buildings	4,954,310	0	0	0	0	0	0
541301	Building Improvements	0	58,931	159,372	0	0	0	118,000
542300	Furniture & Fixtures	0	0	93,818	0	0	0	0
	Total Capital Outlay	**4,954,310**	**58,931**	**253,190**	**0**	**0**	**0**	**118,000**
	DEBT SERVICE							
581100	Principal-Series 2013A	505,000	710,000	540,000	0	0	0	0
582100	Interest-Series 2013A	516,613	186,367	21,600	0	0	0	0
581100	Principal-Series 2013B	230,000	235,000	245,000	0	0	0	0
582100	Interest-Series 2013B	100,038	14,300	4,900	0	0	0	0
581100	Principal-Series 2020B-City	185,000	200,000	205,000	780,000	800,000	800,000	820,000
582100	Interest-Series 2020B-City	118,680	503,080	497,080	490,390	467,530	467,530	443,530
581100	Principal-Series 2020B-School	30,000	25,000	25,000	280,000	285,000	285,000	295,000
582100	Interest-Series 2020B-School	20,864	88,515	87,770	87,554	78,620	78,620	70,070
	Principal-Series 2020C	0	0	235,000	240,000	245,000	245,000	245,000
	Interest-Series 2020C	0	0	101,773	97,120	92,370	92,370	87,570
582120	Payment to Escrow Agent	25,687,899	0	0	0	0	0	0
584000	Cost of Issuance Long Term Debt	630,191	0	0	0	0	0	0
	Total Non-operating	**28,024,283**	**1,962,262**	**1,963,123**	**1,975,064**	**1,968,520**	**1,968,520**	**1,961,170**
	Total Expenditures	**32,978,593**	**2,034,395**	**2,219,803**	**1,975,064**	**1,968,520**	**1,968,520**	**2,079,170**
	OTHER USES							
	Transfer from (to) Capital Improvements Fund	0	0	670,740	337,370	337,120	337,370	332,570
	Transfer from SPLOST Fund	1,103,554	1,265,480	1,263,680	1,270,930	1,267,530	1,267,530	1,263,530
393100	Proceeds from debt issuance series 2013A	30,750,000	0	0	0	0	0	0
	Premium on Note	989,022	0	0	0	0	0	0
393100	Proceeds from debt issuance series 2013B	0	0	0	0	0	0	0
	Total Other Uses	**32,842,576**	**1,265,480**	**1,934,420**	**1,608,300**	**1,604,650**	**1,604,900**	**1,596,100**
	Ending Fund Balance	**763,420**	**357,320**	**434,608**	**435,234**	**434,358**	**435,234**	**317,224**

Public Facilities Authority Fund (344)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		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 ACTUAI 2023-24	PFA 2017/2022 BONDS FUND ESTIMATE 2023-24	PFA 2017/2022 BONDS FUND REVISED 2024-25	PFA 2017/2022 BONDS FUND ESTIMATE 2025-2026
	BEGINNING FUND BALANCE	*1,729,625*	*1,669,082*	*1,392,460*	*1,212,717*	*754,199*	*889,586*	*804,576*
	REVENUES							
	Taxes							
361000	Interest	1,191	1,439	14,263	20,787	0	14,690	0
334100	Intergovernmental	0	22,050	50,053	0	209,000	0	209,000
334101	Intergovernmental-CSD Track	0	0	0	1,199,567	1,750,000	2,250,380	0
371000	Gifts & Contributions	0	0	0	0	0	0	0
381000	Use of Property/Rent	41,097	0	0	0	0	0	0
383010	Insurance Reimbursement	0	0	0	0	0	0	0
389000	Miscellaneous	0	0	46,635	0	0	0	0
	Total Revenue	**42,287**	**23,489**	**110,950**	**1,220,355**	**1,959,000**	**2,265,070**	**209,000**
	EXPENDITURES							
521200	Professional Services	18,000	4,017	0	30,149	50,000	75,000	0
522500	Other Contractual Services	174,864	161,073	71,168	74,238	43,000	37,500	10,000
523911	Bank Charges	261.23	393	11	71	150	150	150
	Total Services	**213,482**	**259,720**	**71,269**	**153,768**	**303,150**	**187,650**	**379,150**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	0	5,509	0	0	0	0	0
	Total Supplies	**6,600**	**5,509**	**0**	**9,100**	**0**	**37,270**	**0**
	CAPITAL OUTLAY							
541100	Sites	0	0	0	0	0	0	0
541200	Site Improvements-Invasive Removal	9,932	131,498	245,536	122,798	200,000	150,000	100,000
541200	Site Improvements-Track and Field	0	0	0	2,599,766	3,449,950	4,400,240	0
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	54,518	81,837	247,843	79,850	349,000	100,400	769,000
	Total Capital Outlay	**64,450**	**213,335**	**493,378**	**2,802,414**	**3,998,950**	**4,650,640**	**869,000**
	DEBT SERVICE							
581100	Principal-Series 2017/2022 and Housing Bond	944,146	984,443	1,159,830	1,045,310	1,060,900	1,060,900	1,081,560
582100	Interest-Series 2017/2022 and Housing Bond	1,124,151	1,087,104	866,268	982,462	964,000	964,000	944,910
582120	Debt Escrow	0	27,521,346	0	0	0	0	0
584000	Cost of Issuance Long Term Debt	0	458,281	0	0	0	0	0
	Total Non-operating	**2,068,297**	**30,051,174**	**2,026,098**	**2,027,771**	**2,024,900**	**2,024,900**	**2,026,470**
	Total Expenditures	**2,352,830**	**30,529,739**	**2,590,745**	**4,993,054**	**6,327,000**	**6,900,460**	**3,274,620**
	OTHER USES							
	Transfer from (to) ARPA Fund	0	0	50,053	1,199,567	1,699,950	2,250,380	0
	Transfer from (to) Capital Improvements Fund	2,250,000	2,250,000	2,250,000	2,250,000	2,300,000	2,300,000	2,350,000
392200	Proceeds from Sale of Fixed Assets	0	4,060,000	0	0	0	0	0
393100	Loan Proceeds	0	21,855,000	0	0	0	0	0
393400	Premium on Note	0	2,064,627	0	0	0	0	0
	Total Other Uses	**2,250,000**	**30,229,627**	**2,300,053**	**3,449,567**	**3,999,950**	**4,550,380**	**2,350,000**
	Ending Fund Balance	**1,669,082**	**1,392,460**	**1,212,717**	**889,586**	**386,149**	**804,576**	**88,956**
	Restricted-Grant	781,568	650,069	404,534	281,736	4,534	131,736	31,736
	Restricted-Other	887,515	742,391	808,184	607,850	381,615	672,840	57,220

FY 2024-2025 CAPITAL ITEMS

Invasives Removal ($200,000) (541200) (Grant)
Legacy Park Track & Field ($3,449,950) (541200)
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)
Legacy Park Parking & Circulation Plan ($50,000) (521200) (Cap Account)
Wayfinding Signs Phase I ($37,270) (531114)

FY 2025-2026 CAPITAL ITEMS

Invasives Removal ($100,000) (541200) (Grant)
Hyatt Cottage Roof ($70,000) (541301) (Cap Account)
Administration Building HVAC Replacement ($360,000) (541301)
Administration Building Roof Replacement ($130,000) (541301)
Administration Building Waterproofing ($20,000) (522201)
Hawkins Cottage ADA Ramp Installation ($14,200) (522201)
Administration Building Asbestos Remediation ($25,000) (522201)
Creative Village at Legacy Park ($209,000) (541301)
Pervious Parking Lot Construction ($300,000) (522210)

Tax Allocation District Fund (370)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		TAD FUND ACTUAL 2020-21	TAD FUND ACTUAL 2021-22	TAD FUND ACTUAL 2022-23	TAD FUND ACTUAL 2023-24	TAD FUND ESTIMATE 2024-2025	TAD FUND REVISED 2024-2025	TAD FUND ESTIMATE 2025-2026
	BEGINNING FUND BALANCE	*0*	*916,250*	*1,478,990*	*2,094,970*	*2,351,990*	*2,328,840*	2,828,700
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	0	0	0	0	0	0	0
334100	Intergovernmental	0	48,740	21,130	0	24,300	30,000	30,000
389000	Miscellaneous	0	0	0	0	0	0	0
	Total Revenue	**0**	**48,740**	**21,130**	**0**	**24,300**	**30,000**	**30,000**
	EXPENDITURES							
521200	Professional Services	0	0	0	0	0	0	0
	Total Services	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541200	Site Improvements	0	0	0	438,100	428,140	428,140	481,650
541300	Buildings	0	0	0	0	0	0	0
	Total Capital Outlay	**0**	**0**	**0**	**438,100**	**528,140**	**428,140**	**481,650**
	DEBT SERVICE							
	Total Non-operating	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Expenditures	**0**	**0**	**0**	**438,100**	**528,140**	**428,140**	**481,650**
	OTHER USES							
	Transfer from (to) General Fund	723,000	408,000	467,480	528,550	555,000	715,000	715,000
	Transfer from (to) Capital Improvements Fund	162,510	106,000	127,370	143,420	150,590	183,000	183,000
	Transfer from (to) DDA Fund	30,740	0	0	0	0	0	0
	Total Other Uses	**916,250**	**514,000**	**594,850**	**671,970**	**705,590**	**898,000**	**898,000**
	Ending Fund Balance	**916,250**	**1,478,990**	**2,094,970**	**2,328,840**	**2,553,740**	**2,828,700**	**3,275,050**



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FISCAL YEAR 2025-2026

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 provided over $22,600,000 to the City of Decatur over six years. Approximately $12,000,000 of the SPLOST receipts were 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 sales tax 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 April 2025, the City issued $8,250,000 in general obligation sales tax bonds for the Decatur Square Transformation project to be repaid by SPLOST II proceeds over the next five years. The final debt service payment for the Series 2025 general obligation sales tax bonds will be made in June 2030.

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, 2024, the City had approximately $166,476,000 in outstanding debt. This is a decrease from the prior year's outstanding debt of approximately $175,250,000. This includes $91,259,000 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

City Direct Debt

as of June 30, 2024

General Obligation debt	$91,259,000
Revenue Bonds	$61,166,000
Capital Leases	$556,000
Subscription Liability	$1,172,000
Notes Payable	$10,623,000
Certificates of Participation	$1,700,000
Total direct debt	**$166,476,000**

April 2013, the Urban Redevelopment Agency issued $29,290,000 in revenue bonds for the construction of the Beacon Municipal Complex to include the police department, E911 operation, municipal court and an active living facility as well as a large stormwater project on the site. The City Schools of Decatur (CSD) is financially responsible for $5,360,000 of the overall bond issue for the School's administrative facility on the site. In 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, 2024, the City's general obligation debt equaled 2.6% 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 resulted 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 resulted 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 resulted 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 2025-2026 is provided below:

2025-2026 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	5,070	195,000	0	2026
General Obligation Bonds (2007/15) (Debt Service Fund)	819,390	1,290,000	20,865,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	1,989,450	2,300,000	56,150,000	2042
Urban Redevelopment Agency Revenue Bonds (2010/2020A URA Fund)	269,785	478,219	7,516,535	2038
Urban Redevelopment Agency Revenue Bonds (2013/2020B URA Fund)	513,595	1,115,000	21,320,000	2044
Urban Redevelopment Agency Revenue Bonds (2020C Capital Fund)	87,563	245,000	4,345,000	2040
Public Facilities Authority GEFA Loan (PFA Fund)	151,025	336,552	8,701,103	2047
Public Facilities AuthorityRevenue Bonds (2022) (PFA Fund)	761,750	0	21,855,000	2047
Housing Authority Revenue Bond (2022)	32,125	745,000	1,025,000	2028
General Obligation Sales Tax Bonds (2025) (SPLOST II Fund)	457,187	1,460,000	6,790,000	2030

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)

2024-2025 Revised and 2025-2026 adopted Budget Estimates

	DEBT SVC FUND ACTUAL 2020-21	DEBT SVC FUND ACTUAL 2022-23	DEBT SVC FUND ACTUAL 2023-24	DEBT SVC FUND ESTIMATE 2024-25	DEBT SVC FUND REVISED 2024-25	DEBT SVC FUND ESTIMATE 2025-26
BEGINNING FUND BALANCE	*4,287,375*	*4,973,177*	*4,738,496*	*4,621,156*	*4,800,659*	*4,800,659*
REVENUES						
Taxes-Conference Center						
Taxes-GO Bond (2007/2015)	2,129,874	2,038,050	2,179,271	2,103,000	2,330,000	2,035,000
Taxes-School GO Bond (2016)	4,182,764	3,784,950	4,047,217	4,020,000	4,475,000	4,135,000
EXPENDITURES						
GO Bond Principal (2007/2015)	955,000	1,060,000	1,110,000	1,200,000	1,200,000	1,290,000
School Sales Tax Bond Principal (2012)	0	0	0	0	0	0
School GO Bond Principal (2016)	1,440,000	1,760,000	1,930,000	2,115,000	2,115,000	2,300,000
GO Bond Interest (2007/2015)	995,300	956,081	934,890	879,390	879,390	819,390
School Sales Tax Bond Interest (2012)	0	0	0	0	0	0
School GO Bond Interest (2016)	2,441,425	2,281,599	2,189,435	2,088,320	2,088,320	1,989,450
Total Expenditures	**5,831,725**	**6,057,681**	**6,164,325**	**6,282,710**	**6,282,710**	**6,398,840**
To Fund Balance	**480,913**	**(234,680)**	**62,163**	**(159,710)**	**522,290**	**(228,840)**
ENDING FUND BALANCE	**4,768,288**	**4,738,496**	**4,800,659**	**4,461,446**	**5,322,949**	**4,571,819**
School Sales Tax Reserve	(220)	(220)	(220)	(220)	(220)	(220)
City GO Debt Service Reserve	1,147,782	1,339,894	1,486,325	1,433,214	1,736,935	1,662,545



City of Decatur®

Other Funds

Budget FY 2025-2026

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)
OPIOID SETTLEMENT FUND (213)
SPECIAL EVENTS FUND (226)

REVISED 2024-2025 and ADOPTED 2025-2026 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)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		E-911 FUND ACTUAL 2020-2021	E-911 FUND ACTUAL 2021-2022	E-911 FUND ACTUAL 2022-2023	E-911 FUND ACTUAL 2023-2024	E-911 FUND ESTIMATE 2024-2025	E-911 FUND REVISED 2024-2025	E-911 FUND ESTIMATE 2025-2026
BEGINNING FUND BALANCE		*552,713*	*546,187*	*573,117*	*720,682*	*486,422*	*739,134*	*390,784*
REVENUES								
342500	E911 Phone Line Fees	130,888	123,676	132,493	586,916	550,000	580,000	580,000
342550	E911 Wireless Fees	393,630	388,160	496,851	0	0	0	0
313900	E911 Prepaid Wireless Distribution	102,626	110,992	80,567	91,651	105,000	100,000	100,000
TOTAL REVENUES		**627,144**	**622,827**	**709,911**	**678,567**	**655,000**	**680,000**	**680,000**
PERSONNEL SERVICES								
511100	Regular Salaries & Wages	540,608	491,591	462,401	533,457	702,000	600,000	688,500
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	67,535	88,314	105,988	118,666	92,000	165,000	92,000
512100	Employer Group Insurance	170,585	163,200	157,769	176,402	224,150	216,000	237,000
512200	Social Security (FICA)	35,953	34,539	33,128	38,789	50,000	50,000	50,000
512300	Medicare	8,432	7,977	7,787	8,913	12,000	12,000	12,000
512400	Retirement Contributions	39,953	41,393	37,831	44,403	66,500	60,000	35,500
512403	HSA Contributions - Employer Provided	0	0	0	375	0	0	0
512600	Unemployment Insurance	0	0	0	0	910	900	910
512700	Workers Compensation	7,214	15,105	11,779	19,083	15,250	15,250	12,570
574100	IRS Tax Penalties							
TOTAL PERSONNEL SERVICES		**870,281**	**842,119**	**816,684**	**940,087**	**1,162,810**	**1,119,150**	**1,128,480**
OTHER SERVICES AND CHARGES								
521200	Professional Services	66,102	72,840	49,358	46,139	97,700	72,700	82,700
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	23,973	16,700	11,378	7,592	29,500	15,000	15,000
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	4,020	0	0	0	400	400	400
522500	Other Contractual Services	0	0	0	0	144,050	144,050	144,050
523201	Postage	0	0	0	0	100	100	100
523400	Printing and Binding	0	0	0	0	0	0	0
523600	Dues and Fees	384	640	25	539	1,200	1,200	1,200
523700	Education and Training	3,713	6,281	4,613	5,849	13,000	10,000	10,000
TOTAL OTHER SVCS. AND CHARGES		**98,192**	**96,461**	**65,373**	**60,119**	**288,750**	**246,250**	**256,250**

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

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

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		E-911 FUND ACTUAL 2020-2021	E-911 FUND ACTUAL 2021-2022	E-911 FUND ACTUAL 2022-2023	E-911 FUND ACTUAL 2023-2024	E-911 FUND ESTIMATE 2024-2025	E-911 FUND REVISED 2024-2025	E-911 FUND ESTIMATE 2025-2026
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	0	0	0	0	500	500	500
531107	Supplies-Specialized Dept	444	521	45	14	500	500	500
531110	Communications Equipment	0	500	1,618	1,563	3,600	3,600	3,600
531111	Computer Equipment	0	1,098	1,000	0	2,100	2,100	2,100
531112	Computer Software	14,700	4,900	660	0	11,000	5,000	11,000
531113	Office Equipment and Furniture	0	248	0	8,331	1,000	1,000	1,000
531400	Books and Periodicals	0	0	0	0	250	250	250
TOTAL SUPPLIES		**15,197**	**7,317**	**3,323**	**9,908**	**18,950**	**12,950**	**18,950**
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**	**0**	**0**
581200	Lease Payment	0	0	22,954	0	0	0	0
582200	Interest	0	0	4,013	0	0	0	0
TOTAL DIVISION EXPENDITURES		**983,670**	**945,897**	**912,347**	**1,010,115**	**1,470,510**	**1,378,350**	**1,403,680**
	Proceeds from Capital Leases							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
391100	Transfers in	350,000	350,000	350,000	350,000	350,000	350,000	350,000
	From Wireless Reserve							
	Excess (deficiency) of revenues	(6,525)	26,930	147,565	18,452	(465,510)	(348,350)	(373,680)
ENDING FUND BALANCE		**546,187**	**573,117**	**720,682**	**739,134**	**20,912**	**390,784**	**17,104**

SOLID WASTE ENTERPRISE FUND (540-4520)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2020-21	SOLID WASTE FUND ACTUAL 2021-22	SOLID WASTE FUND ACTUAL 2022-23	SOLID WASTE FUND ACTUAL 2023-24	SOLID WASTE FUND ESTIMATE 2024-25	SOLID WASTE FUND REVISED 2024-25	SOLID WASTE FUND ESTIMATE 2025-26
	Beginning Fund Balance	*1,273,340*	*1,552,434*	*1,645,828*	*1,406,773*	*1,060,783*	*758,444*	*662,474*
	REVENUES							
311193	Payment in Lieu of Taxes - DHA	0	0	0	0	0	0	0
313010	General Sales and Use Tax	3	7	29	14	0	0	0
319110	Penalty & Interest	0	0	0	0	0	0	0
334110	Intergovernmental-Federal/State	0	0	0	0	170,000	137,000	0
344000	Sanitiation - Commercial	438,931	405,736	459,297	369,026	0	0	0
344121	2011 and Prior Years Sanitation Fees	(3,454)	(600)	0	0	0	0	0
344122	2012 Sanitation Fees	0	3,536	0	0	0	0	0
344128	2018 Sanitation Fees	(754)	0	0	0	0	0	0
344129	2019 Sanitation Fees	3,799	0	0	0	0	0	0
344110	2020 Sanitation Fees	144,435	9,312	600	0	0	0	0
344111	2021 Sanitation Fees	1,797,670	97,268	2,860	600	0	0	0
344112	2022 Sanitation Fees	300	1,871,671	92,096	4,575	0	0	0
344113	2023 Sanitation Fees	0	0	1,820,315	90,240	5,000	6,000	0
344114	2024 Sanitation Fees	0	0	0	1,945,156	150,000	200,000	5,000
344115	2025 Sanitation Fees	0	0	0	0	2,304,000	2,600,000	150,000
344116	2026 Sanitation Fees	0	0	0	0	0	0	2,600,000
	TOTAL FEE REVENUE	**2,380,930**	**2,386,929**	**2,375,197**	**2,409,611**	**2,629,000**	**2,943,000**	**2,755,000**
344150-344157	Solid Waste Bag Sales	486,259	494,013	504,682	498,362	500,000	500,000	570,000
344160	Recycling Income-Sanitation	21,975	14,170	6,688	18,227	12,000	6,000	10,000
344190	Other Revenues-Sanitation	960	0	100	1,376	1,300	100	500
383010	Insurance Reimbursement	0	0	0	0	0	72,500	0
392100	Sale of Fixed Assets	0	0	0	3,384	0	0	0
	TOTAL REVENUES	**2,890,663**	**2,895,112**	**2,886,667**	**2,930,959**	**3,142,300**	**3,521,600**	**3,335,500**
	EXPENDITURES							
511100	Regular Salaries & Wages	868,355	783,439	784,123	1,002,342	1,021,500	1,019,000	1,030,000
511200	Temp Salaries and Wages	26,094	14,830	28,922	37,720	35,000	52,600	35,000
511300	Overtime Wages	91,980	137,563	202,039	205,214	75,000	147,000	75,000
512100	Employer Group Insurance	248,784	266,161	257,975	259,943	327,500	331,500	365,000
512200	Social Security (FICA)	57,290	54,646	65,246	79,655	70,500	77,000	71,000
512300	Medicare	13,468	12,562	15,126	18,607	16,500	18,500	17,000
512400	Retirement Contributions	2,853	49,344	190,871	119,022	97,150	95,000	97,750
512401	GASB 68 Pension Expense	12,394	70,927	0	0	0	0	0
512403	HSA Contributions - Employer Provided	0	0	0	4,125	0	0	0
512600	Unemployment Insurance	0	0	0	0	1,330	1,330	1,330
512700	Workers Compensation	12,592	25,096	19,571	33,160	26,500	26,500	17,340
	TOTAL PERSONNEL SERVICES	**1,333,809**	**1,414,569**	**1,563,873**	**1,759,788**	**1,670,980**	**1,768,430**	**1,709,420**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	6,190	6,985	2,185	2,150	43,500	8,500	43,500
522110	Solid Waste Disposal	431,405	344,464	361,519	360,491	380,000	380,000	380,000
522115	Recycling Services	0	63,034	81,980	94,837	154,000	154,000	154,000
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	375	0	0	0	0
522202	Repair and Maint-Communication Equip	0	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	63,486	45,597	85,308	62,470	60,000	75,000	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	0	74	4,950	834	1,500	2,000	1,500
523101	Insurance-Awards	16,172	0	830	0	5,000	5,000	5,000
523102	Insurance-Legal Liability	0	0	0	3,704	0	0	0
523201	Postage	0	0	0	0	0	0	0
523202	Telephone	2,626	3,401	2,443	0	2,600	2,600	2,600
523300	Advertising	0	0	0	0	240	240	240
523400	Printing and Binding	0	319	0	46	5,000	1,000	5,000
523600	Dues and Fees	215	220	225	236	1,600	1,600	1,600
523700	Education and Training	0	0	6,083	4,485	12,000	12,000	12,000
523701	Business Meetings	0	0	314	0	3,700	3,700	3,700
523800	Licenses	800	1,083	0	2,424	1,200	1,200	1,200
	TOTAL OTHER SVCS. AND CHARGES	**520,895**	**465,175**	**546,212**	**531,677**	**671,440**	**647,940**	**671,440**

SOLID WASTE ENTERPRISE FUND (540-4520) continued ►

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

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2020-21	SOLID WASTE FUND ACTUAL 2021-22	SOLID WASTE FUND ACTUAL 2022-23	SOLID WASTE FUND ACTUAL 2023-24	SOLID WASTE FUND ESTIMATE 2024-25	SOLID WASTE FUND REVISED 2024-25	SOLID WASTE FUND ESTIMATE 2025-26
	SUPPLIES							
531102	Supplies-Janitorial	702	1,124	165	0	6,300	3,000	6,300
531106	Supplies-Pesticides and Herbicides	30	0	0	0	300	300	300
531107	Supplies-Specialized Dept	9,428	17,349	2,971	45,291	50,000	50,000	50,000
531108	Supplies-Tires and Batteries	20,777	23,838	21,945	29,558	46,500	46,500	46,500
531109	Supplies-Vehicles and Equipment	40,968	52,519	102,550	122,460	48,000	135,000	48,000
531115	Supplies - Batteries	282	495	1,073	3,371	1,500	1,500	1,500
531270	Gasoline	54,572	92,562	96,802	121,816	73,000	73,000	73,000
531300	Food-Subsistence and Support	244	1,724	2,622	1,575	2,200	2,200	2,200
531400	Books and Periodicals	0	0	0	0	100	100	100
531501	8 Gallon Refuse Bags	23,184	28,928	31,350	27,000	24,000	24,000	24,000
531502	15 Gallon Refuse Bags	35,814	53,664	78,810	80,420	55,000	55,000	55,000
531503	33 Gallon Refuse Bags	23,333	42,607	66,527	59,711	48,000	48,000	48,000
531600	Small Equipment	0	120	24	150	1,100	2,000	1,100
531700	Uniforms and Protective Equipment	11,305	11,993	16,894	12,815	10,000	10,000	10,000
	TOTAL SUPPLIES	**221,723**	**326,923**	**421,731**	**504,166**	**366,000**	**450,600**	**366,000**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	119,800	0	261,241	114,900	570,000	505,000	552,000
	TOTAL CAPITAL OUTLAY	**119,800**	**0**	**261,241**	**114,900**	**570,000**	**505,000**	**552,000**
	TOTAL OPERATING EXPENSES	**2,196,227**	**2,206,667**	**2,793,057**	**2,910,531**	**3,278,420**	**3,371,970**	**3,298,860**
	NON-OPERATING EXPENSES							
561000	Depreciation	208,433	199,215	252,011	206,525	250,000	225,000	225,000
512850	Annual OPEB Cost	0	0	0	0	0	0	0
551540	Indirect Costs	275,880	367,180	361,213	478,460	525,100	515,600	540,570
574000	Bad Debt Expense	41,564	21,745	(24,675)	44,349	0	0	0
581200	Principal-Capital Leases	60,991	0	65,779	52,380	203,000	203,000	203,000
582200	Interest-Capital Leases	9,264	6,916	5,358	1,943	10,000	10,000	10,000
982500	GMA Reclassification							
	TOTAL NON-OPERATING EXPENSES	**596,133**	**595,056**	**659,685**	**783,657**	**988,100**	**953,600**	**978,570**
	TOTAL EXPENSES	**2,792,360**	**2,801,723**	**3,452,741**	**3,694,188**	**4,266,520**	**4,325,570**	**4,277,430**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
982200	Principal to Balance Sheet	60,991	0	0	0	0	0	0
982300	Capital Outlay to Balance Sheet	119,800	0	327,019	114,900	570,000	505,000	552,000
	TOTAL NON-OPERATING REVENUE	**180,791**	**0**	**327,019**	**114,900**	**570,000**	**505,000**	**552,000**
	TOTAL DIVISION	**2,611,569**	**2,801,723**	**3,125,722**	**3,579,288**	**3,696,520**	**3,820,570**	**3,725,430**
	RETAINED EARNINGS	**279,094**	**93,389**	**(239,055)**	**(648,329)**	**(554,220)**	**(298,970)**	**(389,930)**
	ACCUMULATED RETAINED EARNINGS	**1,552,434**	**1,645,828**	**1,406,773**	**758,444**	**506,563**	**459,474**	**69,544**

FY 2024-2025 CAPITAL ITEMS

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 (1st of 4 Lease Payments) ($35,000)
Solid Waste: Compost Collection Vehicle ($125,000) (542200)
Solid Waste: 2024 High-Compaction Rear Loader for Residential Solid Waste Collection (1st of 5 Lease Payments) ($76,000) (542200)
Solid Waste: 2024 EV Pickup Truck (1st of 4 Lease Payments) ($15,000) (542200)

FY 2025-2026 CAPITAL ITEMS

Solid Waste: 2022 Rear Loader for Residential Solid Waste Collection (3rd of 5 Lease Payments) ($52,200)
Solid Waste: Refurbished Street Sweeper (2nd of 4 Lease Payments) ($35,000)
Solid Waste: 2024 EV Pickup Truck (2nd of 4 Lease Payments) ($15,000)
Solid Waste: 2024 High-Compaction Rear Loader for Residential Solid Waste Collection (1st of 5 Lease Payments) ($76,000)
Solid Waste: Kubota Residential Collection Vehicles (4) (1st of 4 Lease Payments) ($40,500) (542200)
Solid Waste: Updated Waste Characterization Study ($35,000) (521200)

STORM WATER UTILITY FUND (505)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		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 ACTUAL 2023-24	STORM WATER UTILITY FUND ESTIMATE 2024-25	STORM WATER UTILITY FUND REVISED 2024-25	STORM WATER UTILITY FUND ESTIMATE 2025-26
	BEGINNING FUND BALANCE	*17,155,160*	*17,868,194*	*19,790,295*	*21,687,036*	*23,998,686*	*24,165,924*	*25,517,424*
	REVENUES							
334110	Intergovernmental Revenue	0	0	0	368,774	350,000	105,000	245,000
344141	Stormwater Utility Fees-2011	(48)	(365)					
344142	Stormwater Utility Fees-2012	0	0	1,719	(114)	0	0	0
344143	Stormwater Utility Fees-2013	0	0	(114)	10,878	0	0	0
344144	Stormwater Utility Fees-2014	0	0	0	(659)	0	0	0
344147	Stormwater Utility Fees-2017	5,700	0	0	0	0	0	0
344148	Stormwater Utility Fees-2018	5,800	0	0	0	0	0	0
344149	Stormwater Utility Fees-2019	2,365	17	0	0	0	0	0
344260	Stormwater Utility Fees-2020	281,261	10,839	364	0	0	0	0
344261	Stormwater Utility Fees-2021	1,633,557	276,702	14,103	685	0	0	0
344262	Stormwater Utility Fees-2022	0	2,869,343	241,302	5,348	0	0	0
344263	Stormwater Utility Fees-2023	0	0	3,234,193	299,981	5,000	55,000	0
344264	Stormwater Utility Fees-2024	0	0	0	3,171,677	200,000	170,000	5,000
344265	Stormwater Utility Fees-2025	0	0	0	0	3,263,000	3,263,000	200,000
344266	Stormwater Utility Fees-2026	0	0	0	0	0	0	3,263,000
344166	Regional Stormwater Facility Fees	0	77,133	48,000	0	0	0	0
	TOTAL REVENUES	**1,927,323**	**3,233,668**	**3,539,567**	**3,856,571**	**3,818,000**	**3,593,000**	**3,713,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	152,450	108,864	177,414	216,981	221,500	225,000	220,500
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	6,199	3,274	4,283	8,501	6,500	15,000	6,500
512100	Employer Group Insurance	77,047	73,558	65,995	67,673	86,000	67,000	73,000
512200	Social Security (FICA)	9,633	7,076	10,990	13,629	14,150	15,000	14,100
512300	Medicare	2,270	1,625	2,529	3,177	3,500	3,500	3,500
512400	Retirement Contributions	(24,690)	11,934	61,436	24,269	21,150	21,150	21,000
512401	GASB 68 Pension Expense	10,912	0	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	280
512700	Workers Compensation	6,296	10,991	8,571	14,703	11,750	15,000	8,180
	TOTAL PERSONNEL SERVICES	**240,116**	**217,321**	**331,218**	**348,932**	**364,900**	**362,000**	**347,060**
521200	Professional Services	109,051	23,389	29,913	8,525	1,370,000	600,000	1,000,000
522204	Repair and Maintenance-Machines and Tools	40	281	102	4,152	2,000	6,000	2,000
522206	Repair and Maintenance-Vehicles	2,112	0	948	844	2,000	2,000	2,000
522210	Repair and Maintenance - Infrastructure	46,848	154,511	298,438	22,652	200,000	200,000	200,000
522320	Rental of Equipment and Vehicles	0	0	0	0	3,000	3,000	3,000
522500	Contractual Services	912	19,197	26,220	11,468	50,000	100,000	50,000
523201	Postage	0	0	0	0	30	30	30
523202	Telephone	1,120	1,118	1,118	1,118	1,400	1,400	1,400
523300	Advertising	0	0	660	0	200	200	200
523400	Printing	607	0	0	0	500	500	500
523450	Signs	0	0	0	0	2,000	2,000	12,000
523600	Dues and Fees	175	1,230	585	591	600	600	600
523700	Education and Training	0	4,050	145	2,449	6,000	6,000	4,000
523701	Business Meetings	0	0	314	0	0	0	0
523800	Licenses	50	150	0	300	200	300	300
	TOTAL OTHER SVCS. AND CHARGES	**160,916**	**203,926**	**358,443**	**52,188**	**1,637,930**	**922,030**	**1,276,030**

STORM WATER UTILITY FUND (505) continued ►

STORM WATER UTILITY FUND (505) *CONTINUED*

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		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 ACTUAL 2023-24	STORM WATER UTILITY FUND ESTIMATE 2024-25	STORM WATER UTILITY FUND REVISED 2024-25	STORM WATER UTILITY FUND ESTIMATE 2025-26
531102	Janitorial & Cleaning Supplies	8	11	6	0	150	150	150
531103	Landscape Maintenance Supplies	0	0	0	48	0	150	100
531105	Office Supplies	30	95	0	81	250	250	250
531107	Specialized Dept Supplies	6,769	4,240	4,958	5,896	15,000	15,000	15,000
531108	Tires and Batteries	1,760	237	260	139	2,000	2,000	2,000
531109	Vehicle and Equipment Maint Supplies	525	1,017	3,378	1,668	4,000	4,000	4,000
531110	Communications Equipment	0	33	0	0	100	100	100
531111	Computer Equipment	776	0		553	0	600	0
531113	Office Equipment and Furniture	0	0	0	0	100	100	100
531115	Batteries	270	115	112	170	200	200	200
531270	Gasoline	8,287	9,489	9,125	10,376	10,000	15,000	10,000
531300	Food-Subsistence and Support	0	0	18	0	200	200	200
531400	Books and Periodicals	0	0	0	0	20	20	20
531600	Small Equipment	3,620	1,832	87	3,036	4,000	4,000	4,000
531700	Uniforms and Protective Equipment	1,150	831	2,659	1,454	2,400	2,400	
	TOTAL SUPPLIES	**23,194**	**17,899**	**20,603**	**23,421**	**38,420**	**44,170**	**36,120**
541100	Capital Outlay-Sites	0	0	0	573,542	4,000,000	100,000	5,307,160
541400	Capital Outlay-Infrastructure	1,068,468	0	23,802	264,881	1,750,000	500,000	800,000
542200	Capital Outlay-Vehicles	0	0	50,142	8,999	55,000	0	75,000
	TOTAL CAPITAL OUTLAY	**1,068,468**	**0**	**73,944**	**847,421**	**5,805,000**	**600,000**	**6,182,160**
	DIVISION TOTAL	**1,492,694**	**439,146**	**784,208**	**1,271,963**	**7,846,250**	**1,928,200**	**7,841,370**
	Transfer to Capital Improvements Fund	21,885	21,885	20,620	0	0	0	0
	Transfer from Cemetery Cap Imp Fund	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
	Indirect Costs	372,760	436,190	441,630	460,900	531,410	494,300	512,420
	Depreciation	402,870	426,452	430,742	405,437	430,000	425,000	425,000
	Bad Debt Expense	4,548	9,685	50,690	78,848	0	0	0
581200	Principal-Capital Leases	0	0	0	5,409	0	6,000	6,000
582200	Interest-Capital Leases	0	0	881	0	0	0	0
	TOTAL EXPENSES	2,282,757	1,321,358	1,716,770	2,210,557	8,795,660	2,841,500	8,772,790
	NON-OPERATING REVENUE							
392100	Sale of Fixed Assets	0	9,790	0	0	0	0	0
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
	Capital to Balance Sheet	1,068,468	0	73,944	832,874	5,805,000	600,000	6,182,160
	TOTAL NON-OPERATING REVENUE	**1,068,468**	**9,790**	**73,944**	**832,874**	**5,805,000**	**600,000**	**6,182,160**
	TOTAL DIVISION	**1,214,289**	**1,311,568**	**1,642,826**	**1,377,683**	**2,990,660**	**2,241,500**	**2,590,630**
	Retained Earnings	**713,034**	**1,922,101**	**1,896,741**	**2,478,888**	**827,340**	**1,351,500**	**1,122,370**
	ENDING FUND BALANCE	**17,868,194**	**19,790,295**	**21,687,036**	**24,165,924**	**24,826,026**	**25,517,424**	**26,639,794**

FY 2024-2025 CAPITAL ITEMS

Stormwater: F250 Crew Cab Truck (2nd of 3 Lease Payments) ($16,750)
Stormwater: Roadway Milling ($100,000) (522210)

FY 2025-2026 CAPITAL ITEMS

Stormwater: Roadway Milling ($100,000) (522210)
Stormwater: F250 Crew Cab Truck (3rd of 3 Lease Payments) ($16,750)
Stormwater: Ford F150 Lightning Truck (1st of 3 Lease Payments) ($25,000) (542200)
Stormwater: Storm Water Capital Project Funding ($5,307,160) (541100) (Park Drive, Derrydown Way and/or Brower Street)
Stormwater: Huron St. Traffic Calming Project ($620,000) (541400)

CONFERENCE CENTER/PARKING DECK FUND (555)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

	CONF CTR/ DECK FUND ACTUAL 2021-2022	CONF CTR/ DECK FUND ACTUAL 2022-2023	CONF CTR/ DECK FUND ACTUAL 2023-2024	CONF CTR/ DECK FUND ESTIMATE 2024-2025	CONF CTR/ DECK FUND REVISED 2024-2025	CONF CTR/ DECK FUND ESTIMATE 2025-2026
REVENUES						
Taxes	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Service Fees	0	0	0	0	0	0
Monthly Revenue	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**
EXPENDITURES						
Depreciation/Amoritization	9,552	9,552	15,000	15,000	15,000	15,000
Total	**9,552**	**9,552**	**15,000**	**15,000**	**15,000**	**15,000**
OTHER USES						
Transfer to (from)						
Debt Service Fund	0	0	0	0	0	0
Hotel/Motel Tax Fund	(249,150)	(295,464)	(290,630)	(297,190)	(283,130)	(283,130)
Capital Improvements Fund	0	0	0	0	0	0
Principal to Balance Sheet	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Capital Reserve Deposit	249,150	295,464	290,630	297,190	283,130	283,130
Sale of General Fixed Assets						
Total Net Assets	**273,897**	**264,345**	**253,450**	**249,345**	**239,767**	**224,767**

Adopted

HOTEL/MOTEL TAX FUND (275)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

	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 ACTUAL 2023-2024	HOTEL/MOTEL TAX FUND ESTIMATE 2024-2025	HOTEL/MOTEL TAX FUND REVISED 2024-2025	HOTEL/MOTEL TAX FUND ESTIMATE 2025-2026
BEGINNING FUND BALANCE	*0*	*0*	*0*	*0*	*0*	*0*	*0*
REVENUES							
Taxes	685,082	1,328,798	1,575,809	1,596,281	1,585,000	1,510,000	1,510,000
EXPENDITURES							
DCVB							
Decatur Tourism Bureau	299,723	581,349	689,416	698,373	693,430	660,620	660,620
Transfer to Conference Center/TPD	128,453	249,150	295,464	299,303	297,190	283,130	283,130
Transfer to General Fund	256,906	498,229	590,928	598,605	594,380	566,250	566,250
ENDING FUND BALANCE	**0**	**0**	**0**	**0**	**0**	**0**	**0**

TREE BANK FUND (260)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2020-21	TREE BANK FUND ACTUAL 2021-22	TREE BANK FUND ACTUAL 2022-2023	TREE BANK FUND ACTUAL 2023-2024	TREE BANK FUND ESTIMATE 2024-2025	TREE BANK FUND REVISED 2024-2025	TREE BANK FUND ESTIMATE 2025-2026
BEGINNING FUND BALANCE	*63,154*	*57,258*	*48,508*	*19,268*	*66,268*	*49,226*	*226*
REVENUES							
Tree Bank Account	3,504	0	6,260	43,590	20,000	11,000	8,000
EXPENDITURES							
R&M Landscaping	9,400	0	35,500	12,304	30,000	20,000	6,000
Non-Escow Refunds	0	0	0	0	0	40,000	0
TOTAL EXPENDITURES	**9,400**	**8,750**	**35,500**	**13,632**	**30,000**	**60,000**	**6,000**
Reserve for Tree Plantings	29,187	481	0	0	9,300	220	2,230
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	28,706	(5,972)	0	0	0	0	0
ENDING FUND BALANCE	**57,258**	**48,508**	**19,268**	**49,226**	**56,268**	**226**	**2,226**
For Tree Plantings	29,187	481	0	0	9,300	230	2,230
Unreserved Fund Balance	28,071	48,027	19,268	49,226	46,968	0	0

CONFISCATED DRUG FUND (210)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2020-21	CONFISCATED DRUG FUND ACTUAL 2021-22	CONFISCATED DRUG FUND ACTUAL 2022-23	CONFISCATED DRUG FUND ACTUAL 2023-24	CONFISCATED DRUG FUND ESTIMATE 2024-25	CONFISCATED DRUG FUND REVISED 2024-25	CONFISCATED DRUG FUND ESTIMATE 2025-26
BEGINNING FUND BALANCE	*15,065*	*22,326*	*22,288*	*22,290*	*22,240*	*22,292*	*22,190*
REVENUES							
Interest	1	2	2	2	0	2	0
Confiscated Currency	12,050	0	0	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	63	0	0	0	0	0	0
Other Contractual Services	4,600	0	0	0	0	0	0
Supplies - Specialized Dept	127	0	0	0	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
Bank Charges	0	40	0	0	50	50	50
To Fund Balance	7,261	(38)	2	2	(50)	(48)	(50)
ENDING FUND BALANCE	**22,326**	**22,288**	**22,290**	**22,292**	**22,190**	**22,244**	**22,140**

OPIOID SETTLEMENT FUND (213)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

	OPIOID SETTLEMENT ACTUAL 2023-2024	OPIOID SETTLEMENT ESTIMATE 2024-25	OPIOID SETTLEMENT REVISED 2024-25	SETTLEMENT ESTIMATE 2025-26
BEGINNING FUND BALANCE	*0*	*37,500*	*37,500*	*37,500*
REVENUES				
Settlement Funds	35,619	0	0	0
EXPENDITURES				
Professional Services	1,250	0	0	0
Other Contractual Services	0	0	0	0
Supplies - Specialized Dept	26,768	0	0	0
Bank Charges	0	0	0	0
Transfer from General Fund	30,006	0	0	0
To Fund Balance	37,608	0	0	0
ENDING FUND BALANCE	**37,608**	**37,500**	**37,500**	**37,500**

COMMUNITY GRANTS FUND (220)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		GRANT FUND ACTUAL 2020-21	GRANT FUND ACTUAL 2021-22	GRANT FUND ACTUAL 2022-23	GRANT FUND ACTUAL 2023-24	GRANT FUND ESTIMATE 2024-25	GRANT FUND REVISED 2024-25	GRANT FUND ESTIMATE 2025-26
	BEGINNING FUND BALANCE	*65,496*	*65,496*	*294,496*	*250,996*	*112,996*	*97,641*	*244,326*
	REVENUES							
	Intergovernmental	0	250,000	0	2,380	3,350,000	197,788	3,382,500
	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**	**250,000**	**0**	**2,380**	**3,350,000**	**197,788**	**3,382,500**
	EXPENDITURES							
	PERSONNEL SERVICES							
	TOTAL PERSONNEL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	0	21,000	0	21000	102,000	14,500	6,000
521300	Technical Services	0	0	0	0	500,000	0	0
522500	Other Contractual Services	0	0	43,500	134,736	66,670	61,500	25,600
	TOTAL OTHER SVS. AND CHARGES	**0**	**21,000**	**43,500**	**155,736**	**668,670**	**76,000**	**31,600**
	TOTAL SUPPLIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541200	Site Improvements	0	0	0	0	2,550,000	0	2,694,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**2,550,000**	**0**	**2,694,000**
	EXPENDITURE TOTAL	**0**	**21,000**	**43,500**	**155,736**	**3,218,670**	**76,000**	**2,725,600**
	To (From) Fund Balance	0	229,000	(43,500)	(153,356)	131,330	121,788	656,900
	Ending Fund Balance	**65,496**	**294,496**	**250,996**	**97,641**	**244,326**	**219,429**	**901,226**
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	65,496	294,496	250,996	97,641	244,326	219,429	901,226

COMMUNITY ENERGY FUND (360)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		COMMUNITY ENERGY ACTUAL 2022-2023	COMMUNITY ENERGY ACTUAL 2023-2024	COMMUNITY ENERGY ESTIMATE 2024-2025	COMMUNITY ENERGY REVISED 2024-2025	COMMUNITY ENERGY ESTIMATE 2025-2026
	BEGINNING FUND BALANCE	*0*	*0*	*150,730*	*150,730*	*717,750*
	REVENUES					
	Intergovernmental	0	0	400,000	400,000	0
	REVENUE TOTAL	**0**	**0**	**400,000**	**400,000**	**0**
	EXPENDITURES					
	TOTAL PERSONNEL SERVICES	**0**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	0	0	301,460	0	150,000
521300	Technical Services	0	0	400,000	0	270,000
	TOTAL OTHER SVS. AND CHARGES	**0**	**0**	**701,460**	**0**	**420,000**
	TOTAL SUPPLIES	**0**	**0**	**0**	**0**	**0**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	EXPENDITURE TOTAL	**0**	**0**	**701,460**	**0**	**420,000**
	OTHER USES					
	Transfer from General Fund	0	150,730	150,730	167,020	167,020
	OTHER USES TOTAL	**0**	**150,730**	**150,730**	**167,020**	**167,020**
	To (From) Fund Balance	0	150,730	(150,730)	567,020	(252,980)
	ENDING FUND BALANCE	**0**	**150,730**	**0**	**717,750**	**464,770**

SCHOOL ZONE SAFETY CAMERA PROGRAM FUND (216)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		SCHOOL ZONE CAMERA SAFETY PROGRAM ACTUAL 2023-24	SCHOOL ZONE CAMERA SAFETY PROGRAM ESTIMATE 2024-25	SCHOOL ZONE CAMERA SAFETY PROGRAM REVISED 2024-25	SCHOOL ZONE CAMERA SAFETY PROGRAM ESTIMATE 2025-26
	BEGINNING FUND BALANCE	*0*	*0*	*0*	*900,850*
	REVENUES				
351174	Fines & Forfeitures	0	500,000	1,050,000	1,665,000
361000	Interest	0	0	0	0
	TOTAL REVENUES	**0**	**500,000**	**1,050,000**	**1,665,000**
	EXPENDITURES				
521200	Professional Services	0	0	0	100,000
531107	Supplies - Specialized Dept	0	54,100	24,100	370,560
531111	Supplies - Computer Equipment	0	0	0	75,900
541400	Capital Outlay - Infrastructure	0	0	125,000	1,741,000
542200	Capital Outlay - Vehicles	0	0	0	110,000
523911	Bank Charges	0	50	50	50
	TOTAL EXPENDITURES	**0**	**54,150**	**149,150**	**2,397,510**
	To Fund Balance	0	445,850	900,850	(732,510)
	ENDING FUND BALANCE	**0**	**445,850**	**900,850**	**168,340**

FY 2024-2025 PUBLIC SAFETY ITEMS

E911 Netclock ($14,100) (531107)
Downtown Roadway Infrastructure Improvements ($110,000) (541400)
PD Mobile phone replacement - devices ($10,000) (531107)
Bike Rack program ($15,000) (541400)

FY 2025-2026 PUBLIC SAFETY ITEMS

Police Recruitment Services ($100,000) (521200)
Police Specialized Supplies ($56,140) (531107)
Public Safety Communication Equipment ($50,820) (531107)
Police Safety Equipment ($163,600) (531107)
Police Computer Equipment ($75,900) (531111)
Fire Medical ETV ($50,000) (542200)
Public Safety Mobile Command Trailer Refurbishment ($60,000) (542200)
Safety Action Plan Roadway Infrastructure Improvements ($1,690,000) (541400)
School Zone Flashing Lights for S. Candler St and Church St ($51,000) (541400)
Security Cameras for Decatur Legacy Park ($100,000) (531107)

AMERICAN RESCUE PLAN ACT FUND (222)

2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		ARPA FUND ACTUAL 2021-22	ARPA FUND ACTUAL 2022-2023	ARPA FUND ACTUAL 2023-2024	ARPA FUND ESTIMATE 2024-25	ARPA FUND REVISED 2024-25	ARPA FUND ESTIMATE 2025-26
	BEGINNING FUND BALANCE	*0*	*0*	*0*	*0*	*0*	*0*
	REVENUES						
	Intergovernmental	44,353	563,393	1,826,629	3,769,950	6,045,070	1,116,380
	Intergovernmental-CSOD	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Misc. Revenues	0	0	0	0	0	0
	REVENUE TOTAL	**44,353**	**563,393**	**1,826,629**	**3,769,950**	**6,045,070**	**1,116,380**
	EXPENDITURES						
	PERSONNEL SERVICES						
511900	Pandemic Pay	0	486,425	0	0	0	0
512200	FICA	0	20,031	0	0	0	0
512300	Medicare	0	6,884	0	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**513,340**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	525	0	0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**525**	**0**	**0**	**0**	**0**	**0**
	SUPPLIES						
531107	Specialized Departmental Supplies	22,489	0	0	0	0	0
	TOTAL SUPPLIES	**22,489**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY						
541400	Infrastructure	0	0	512,489	2,070,000	3,794,690	1,116,380
542400	Computers	21,339	0	114,572	0	0	0
	TOTAL CAPITAL OUTLAY	**21,339**	**0**	**627,061**	**2,070,000**	**3,794,690**	**1,116,380**
	EXPENDITURE TOTAL	**44,353**	**513,340**	**627,061**	**2,070,000**	**3,794,690**	**1,116,380**
	OTHER USES						
	Transfer from (to) Public Facilities Authority Fund	0	(50,053)	(1,199,567)	(1,699,950)	(2,250,380)	0
	OTHER USES TOTAL	**0**	**(50,053)**	**(1,199,567)**	**(1,699,950)**	**(2,250,380)**	**0**
	To (From) Fund Balance	0	0	0	0	0	0
	Ending Fund Balance	**0**	**0**	**0**	**0**	**0**	**0**

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 ($500,000) (541400)

FY 2025-2026 CAPITAL ITEMS

ARPA: South Columbia Drive Multi-Use Path ($1,116,380) (541400)

SPECIAL EVENTS FUND (226)
2024-2025 Revised and 2025-2026 Adopted Budget Estimates

		SPECIAL EVENT FUND ESTIMATE 2024-25	SPECIAL EVENT FUND ESTIMATE 2025-26
	BEGINNING FUND BALANCE	*0*	*150,000*
	REVENUES		
	Intergovernmental	0	500,000
361000	Interest	0	0
371200	Gifts and Contributions	0	1,000,000
389000	Misc. Revenues	0	0
	REVENUE TOTAL	**0**	**1,500,000**
	EXPENDITURES		
	PERSONNEL SERVICES		
511100	Regular Salaries& Wages	0	0
511200	Temp Salaries & Wages	0	0
511300	Overtime - Salaries	0	0
511400	Special Events Overtime	0	400,000
511300	Group Insurance	0	0
512200	FICA	0	0
512300	Medicare	0	0
512400	Retirement	0	0
512600	Unemployment Insurance	0	0
512700	Workers' Comp	0	0
	TOTAL PERSONNEL SERVICES	**0**	**400,000**
	OTHER SERVICES AND CHARGES		
521200	Professional Services	0	263,000
522310	Rental of Land & Bldgs.	0	30,000
522320	Rental of Equipment and Vehicles	0	220,000
522500	Other Contractual Services	0	380,000
523102	Insurance-Legal Liability	0	10,000
523300	Advertising	0	20,000
523701	Business Meetings Expenses	0	20,000
	TOTAL OTHER SVS. AND CHARGES	**0**	**943,000**
	SUPPLIES		
531102	Janitorial	0	0
531107	Specialized Departmental Supplies	0	307,000
	TOTAL SUPPLIES	**0**	**307,000**
	TOTAL CAPITAL OUTLAY	**0**	**0**
	EXPENDITURE TOTAL	**0**	**1,650,000**
	OTHER USES		
	Refunds	0	0
	Transfer from (to) General Fund	150,000	150,000
	Transfer from Capital Improvement Fund	0	0
	OTHER USES TOTAL	**150,000**	**150,000**
	To (From) Fund Balance	150,000	(150,000)
	Ending Fund Balance	**150,000**	**0**
	UNRESERVED FUND BALANCE	150,000	0



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City of Decatur®

Appendix A
Glossary

Budget FY 2025-2026

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
DOT	Department of Transportation
FTE	Full-time equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GMA	Georgia Municipal Association
LCI	Liveable Centers Initiative
LMIG	Local Maintenance & Infrastructure Grant Program
OPEB	Other Post-employment benefits
PFA	Public Facilities Authority
SPLOST	Special Purpose Local Options Sales Tax
TAD	Tax Allocation District
URA	Urban Redevelopment Agency

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

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

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

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

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

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

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

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

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

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

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

CIP – Capital Improvement Program.

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

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

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.
A. *General Obligation Debt* is secured by the pledge of the issuer's full faith, credit, and taxing power.
B. *Revenue Debt* is a bond, debt, or obligation for which principal and interest are payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

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

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

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

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

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

DOT – Department of Transportation.

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

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

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

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

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

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

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

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

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

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

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

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MILLAGE RATE – The rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

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

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

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

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

OPEB – Other Post-employment benefits.

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

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

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

PFA – Public Facilities Authority.

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

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

SPLOST – Special Purpose Local Options Sales Tax.

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

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

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

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

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

URA – Urban Redevelopment Agency.



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City of Decatur®

Appendix B
Financial Policies

Budget FY 2025-2026

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 2025-2026

ASSIGNMENT OF CLASSES TO SALARY RANGES

Effective July 1, 2025

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	Athletics Manager Business Development Manager Civilian Detective 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
			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, 2025

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: Athletics Manager, Business Development Manager, Civilian Detective, 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, Recreation Center Operations Manager, Revenue Manager, Urban Naturalist**																				
ANNUAL	58,968	60,445	61,963	63,502	65,083	66,706	68,370	70,075	71,822	73,611	75,442	77,334	79,269	81,245	83,283	85,363	87,506	89,690	91,936	94,245	96,595
WEEKLY	1,134.00	1,162.40	1,191.60	1,221.20	1,251.60	1,282.80	1,314.80	1,347.60	1,381.20	1,415.60	1,450.80	1,487.20	1,524.40	1,562.40	1,601.60	1,641.60	1,682.80	1,724.80	1,768.00	1,812.40	1,857.60
HRLY	28.35	29.06	29.79	30.53	31.29	32.07	32.87	33.69	34.53	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.07	43.12	44.20	45.31	46.44
MTHLY	4,914	5,037	5,164	5,292	5,424	5,559	5,697	5,840	5,985	6,134	6,287	6,445	6,606	6,770	6,940	7,114	7,292	7,474	7,661	7,854	8,050
RANGE: 12	**Position Titles: 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**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
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 2025-2026 ADOPTED BUDGET

	FY 23-24		FY 24-25		FY 25-26	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL GOVERNMENT						
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		1	
Sustainability Coordinator	-		1		1	
Equity & Engagement Director	1		1		1	
Communications Manager/PIO	1		1		1	
Communications Coordinator	2		2		2	
City Attorney		1		1		1
Capital Projects Manager		1		1		-
Graduate Intern/Local Government Management Fellow		1		1		1
Equity & Engagement Specialist		-		-		1
Records Specialist		1		1		1
	10	**4**	**11**	**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		1	
Finance Director	1		1		1	
Revenue Manager	1		1		1	
Revenue Officer	3		3		3	
Accountant	1		1		1	
Accounting Specialist	2		2		2	
Court Administrator	1		1		1	
Court Clerk	3	2	3	2	3	2
Graduate Intern		1		1		1
Payroll Clerk		1		1		1
Intern		2		2		2
Chief Judge		1		1		1
Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1

	FY 23-24		FY 24-25		FY 25-26	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Solicitor		1		1		1
Public Defender		1		1		1
	19	**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		1	
Planner	2		2		2	
Lifelong Community Program Manager	1		1		1	
Homeless Strategy Manager	-		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Engineering Inspector	1		1		1	
Arborist	2		2		2	
Planning & Zoning Technician	1		1		1	
Codes Enforcement Officer	1		1		1	
Business Development Manager	1		1		1	
Tourism Manager	1		1		1	
Special Events Coordinator	1		1		1	
Volunteer Coordinator	1		1		1	
Operations Analyst	1		1		1	
Administrative Assistant	2		2		2	
Engineer/Plan Reviewer		1		1		1
Parking Attendant		4		4		4
Special Events Coordinator		1		1		1
Planning Intern		1		1		1
	20	**7**	**21**	**7**	**21**	**7**

City of Decatur®

	FY 23-24		FY 24-25		FY 25-26	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PARKS & RECREATION*						
Parks & Recreation Director	1		1		1	
Parks & Recreation Deputy Director	1		-		-	
Parks & Recreation Assistant Director	2		2		2	
Facilities Operations Manager	1		1		1	
Center Operations Manager	1		1		1	
Out-of-School (OST) Time Manager	1		1		1	
Athletics Manager	-		-		1	
Recreation Supervisor	8		10		8	
Recreation Coordinator	13		13		13	
Tennis Pro	1		1		1	
Communications Coodinator	-		-		1	
Administrative Assistant	2		2		2	
Recreation Specialist I (e.g. OST Specialists, Rec Center Specialists, Tennis Camp Instructors, Jr. Counselors)		140		154		138
Recreation Specialist II (e.g. Assistant Swim team Coach, Aquatics Coordinator)		5		11		0
Recreation Specialist III (e.g. Officials, E Camp Instructors, Cheerleading Coach, Head Swim teach Coach)		115		52		2
Recreation Specialist IV (e.g. Tennis Instructor, Pickleball Instructor)		2		3		1
	31	**262**	**32**	**220**	**32**	**141**
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Deputy Public Works Director	1		1		1	
Assistant Public Works Director	2		2		2	
Urban Naturalist	1		1		1	
Project Manager	1		1		-	
Communications Coordinator	-		1		1	
Development Services Manager	1		1		1	
Senior Engineer	1		1		1	
Active Transportation Director	1		1		1	
Project Civil Engineer	1		1		1	
Crew Superintendent	5		5		5	
Crew Leader	2		2		2	
Crew Worker	21		21		23	
Equipment Operator	6		6		6	
Building Specialist	4		4		3	
Motor Maintenance Supervisor	1		1		1	
Automotive Mechanic	2		2		2	

	FY 23-24		FY 24-25		FY 25-26	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Office Manager	1		1		1	
Sanitation Equipment Operator II	5		5		6	
Sanitation Equipment Operator I	13		13		12	
Facilities Security & Procurement Officer	1		1		1	
Cemetery Specialist	1		1		1	
Plan Reviewer		1		1		1
Facility Monitor		2		2		2
Crew Worker		3		3		3
Seasonal Laborer		10		10		10
	72	**16**	**73**	**16**	**73**	**16**
POLICE						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	4		7		6	
Police Sergeant	7		5		6	
Police Investigator	4		4		3	
Community Education & Information Manager	1		-		-	
Police Officer, MPO	25		25		25	
Accreditation Manager and Open Records Custodian	1		1		1	
E911 Communications Manager	1		1		1	
Communications Team Leader	2		2		2	
Communications Officer	10		10		10	
Support Services Technician	1		1		1	
Office Manager	1		1		1	
Civilian Detective	-		-		1	
Animal Control Officer		1		1		1
Technical Services Manager		1		1		1
Administrative Investigator/Permit Clerk		1		1		1
Fingerprint Examiner		1		1		1
Evidence Custodian		1		1		-
School Crossing Guard Manager		1		1		1
School Crossing Guard		44		48		50
TOTAL	**62**	**50**	**62**	**54**	**62**	**55**
CITY OF DECATURTOTAL	**254**	**369**	**258**	**331**	**258**	**244**



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double-page layouts



City of Decatur®

Appendix D
Demographic & Statistical Information

Budget FY 2025-2026

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 2nd 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:
19,640

From the 2020 Census and 2023 American Community Survey

Total Estimated Population:	24,470	
Population Composition:	White	67.8%
	Black	12.8%
	Hispanic	9.7%
	Asian	5.5%
	All other categroies	42%
Population by Age:	Under 19	7,745
	20 to 24	831
	25 to 34	2,205
	35 to 54	7,363
	55 to 64	2,752
	65 & over	3,574
Median Age:	39.6	
Educational Attainment:	High school graduate	7.5%
	Some college, no degree	11.2%
	Bachelor's degree	33.8%
	Graduate degree	43.5%
Median household income:	$140,480	
Mean household income:	$193,625	
Per capita income:	$73,735	
Occupations:	Management	75.1%
	Service	6.2%
	Sales	14.1%
	Construction & Maintenance	0.9%
	Production & Transportation	3.6%
Housing:	Total Number of Units	10,475
	Occupied Units	9,224
	Owner-occupied units	66.1%
	Renter-occupied units	33.9%

From the City's Annual Comprehensive Financial Report (FY Ended June 30, 2024)

2024 assessed valuation:	$3,173,781
Net Bonded Debt per capita:	$3,608
Ratio of Net Bonded Debt to Assessed Value:	3%
City Bond Rating:	Aa1/AA+

Major Employers	1. DeKalb County Government	1,341
	2. Emory Healthcare	872
	2. City Schools of Decatur	849
	4. Agnes Scott College	398
	5. City of Decatur	254
	6. US Postal Service	170
	7. KW Commercial	150
	8. Task Force for Global Heath	140
	9. Columbia Theological Seminary	100
	10. CPlace Decatur, SNF, LLC	96

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

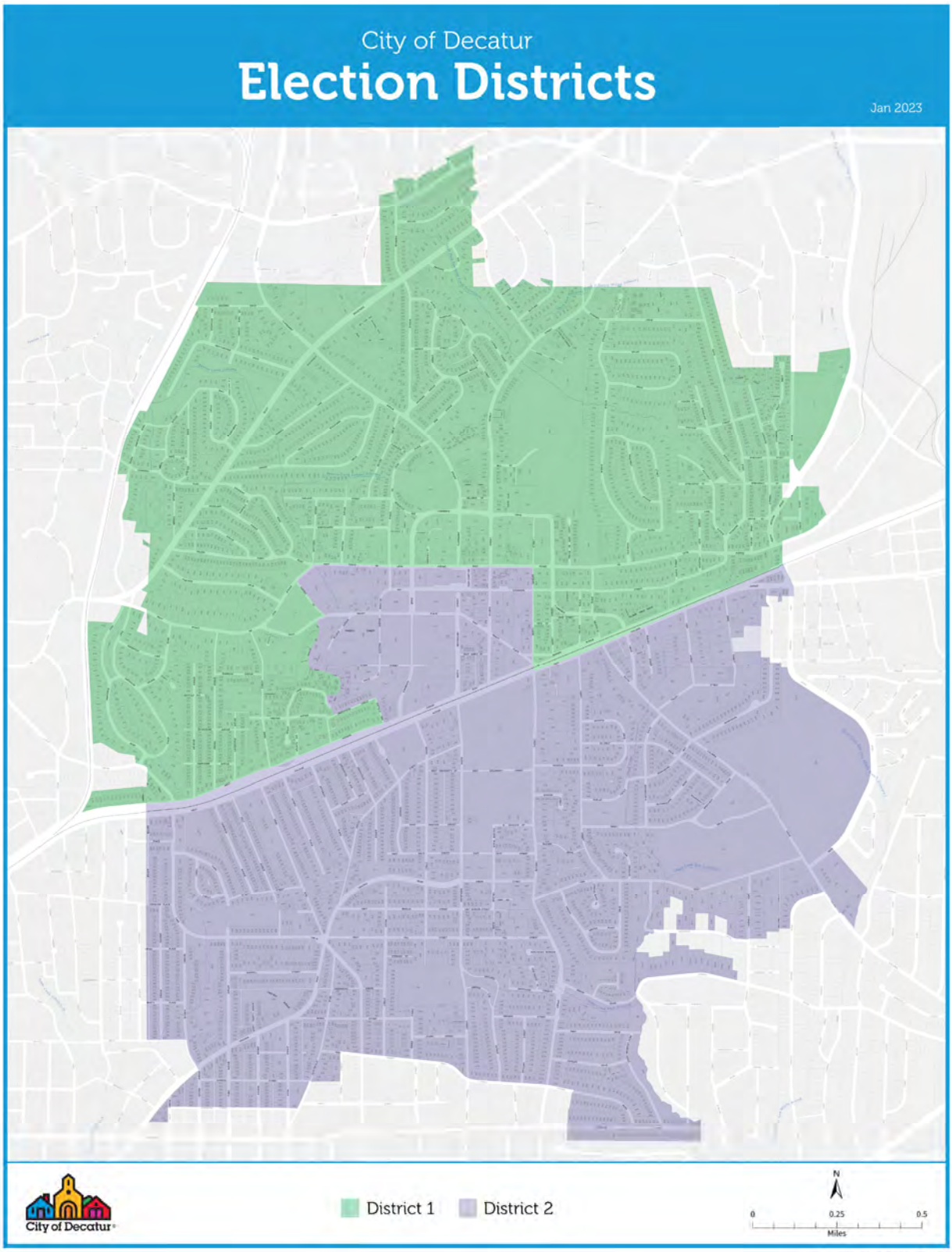
Active Living

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:	69.5
Sidewalks paved:	80.4

City of Decatur





City of Decatur®

Appendix E
Citizen Survey Results

Budget FY 2025-2026

THE NCS™

THE NATIONAL COMMUNITY SURVEY™

Decatur, GA

The National Community Survey

Report of Results
2024

Report by:

National Research Center

POWERED BY POLCO

Polco

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www.polco.us

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.

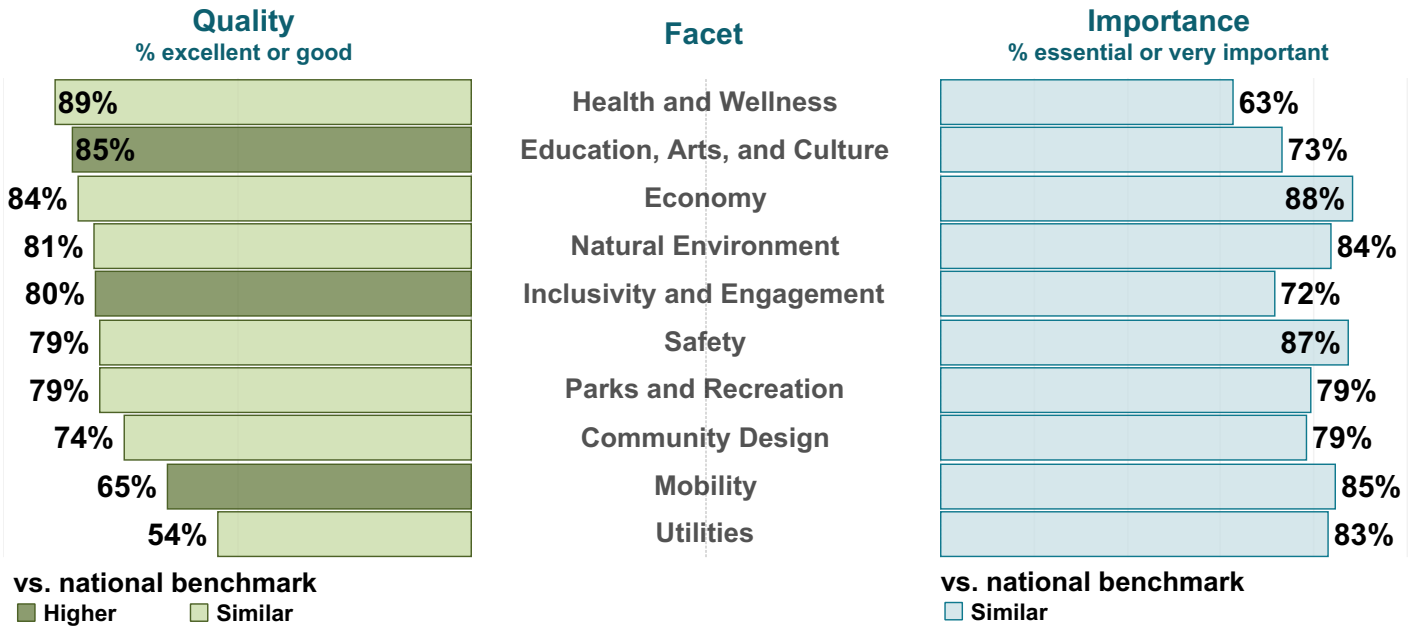
A strong majority, roughly 8 in 10, praised the overall quality of parks and recreation opportunities and were pleased with the city parks. A similar proportion approved of Decatur's fitness opportunities, recreational opportunities, recreation program or classes, and recreation centers or facilities. 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.

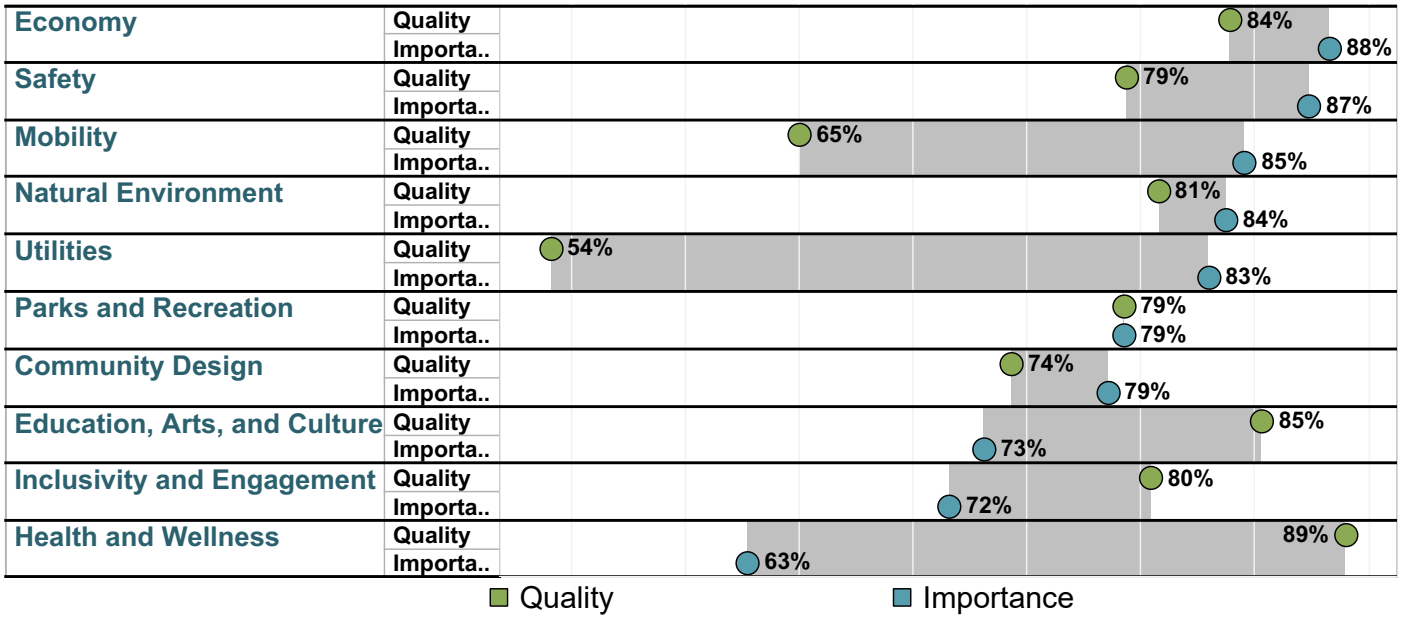
Quality and Importance by the Numbers

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.



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.

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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

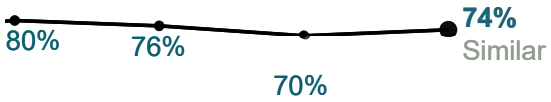
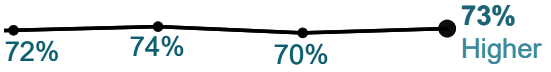


Please rate the quality of each of the following services in Decatur.
(% excellent or good)

	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)

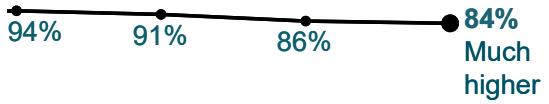
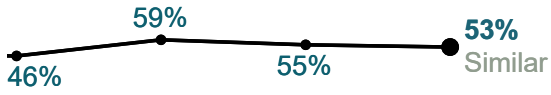
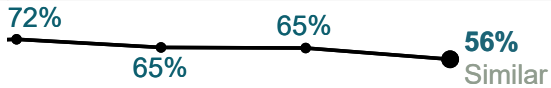
	2018	2020	2022	2024	
Decatur as a place to work	80%	83%	82%	83%	Higher
Decatur as a place to visit	85%	86%	89%	86%	Higher

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

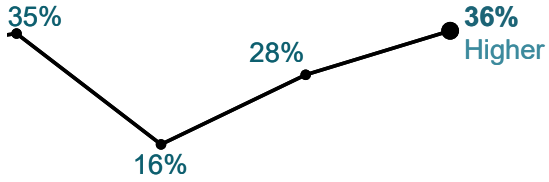
	2018	2020	2022	2024	
Economic development	74%	75%	72%	70%	Similar

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)

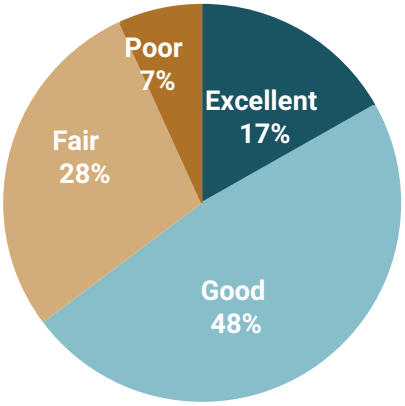
	
What impact, if any, do you think the economy will have on your family income in the next 6 months? Do you think the impact will be:	

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



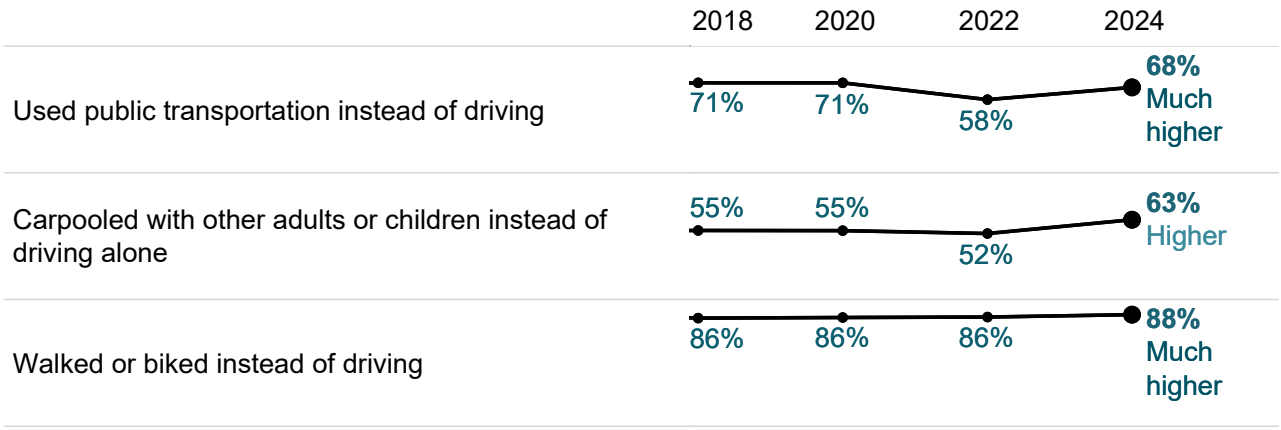
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	2018	2020	2022	2024	vs. benchmark[9]
Overall quality of the transportation system		70%	69%	**65%**	Higher

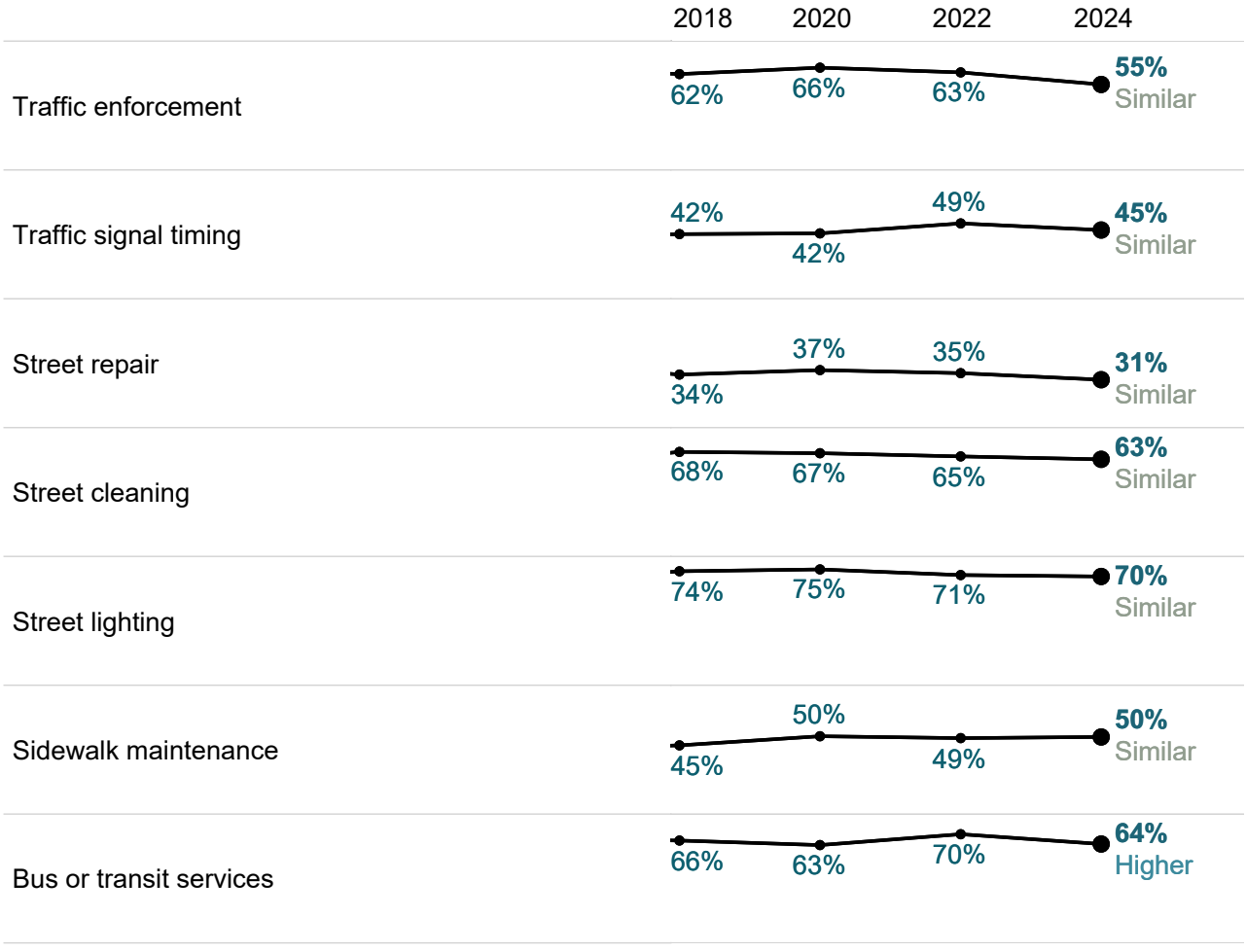
Please also rate each of the following in the Decatur community.
(% excellent or good)

	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)

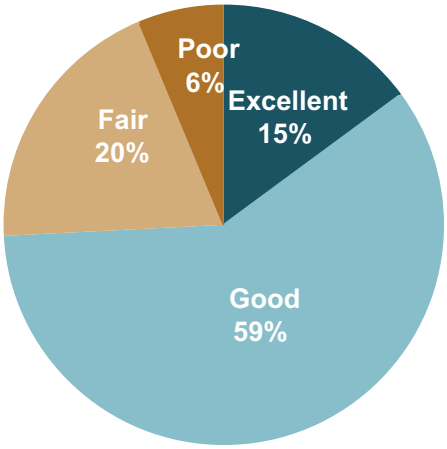


9. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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)

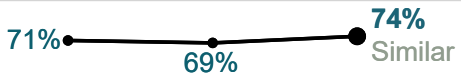
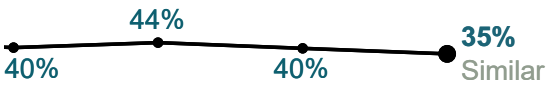
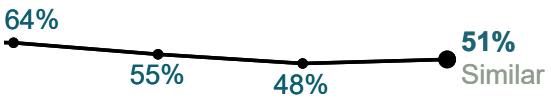
	2018	2020	2022	2024	vs. benchmark[10]
Overall design or layout of residential and commercial areas	69%	75%	74%	**74%**	Similar

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)

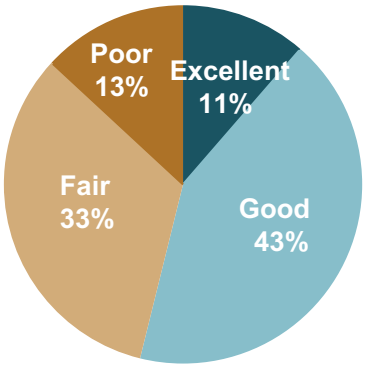
	2018	2020	2022	2024
Land use, planning and zoning	53%	51%	46%	48% Similar
Code enforcement	60%	64%	54%	55% Similar

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

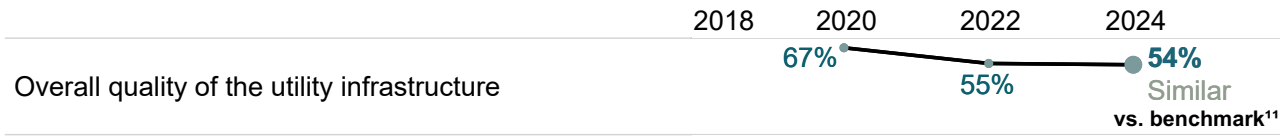
Utilities

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.

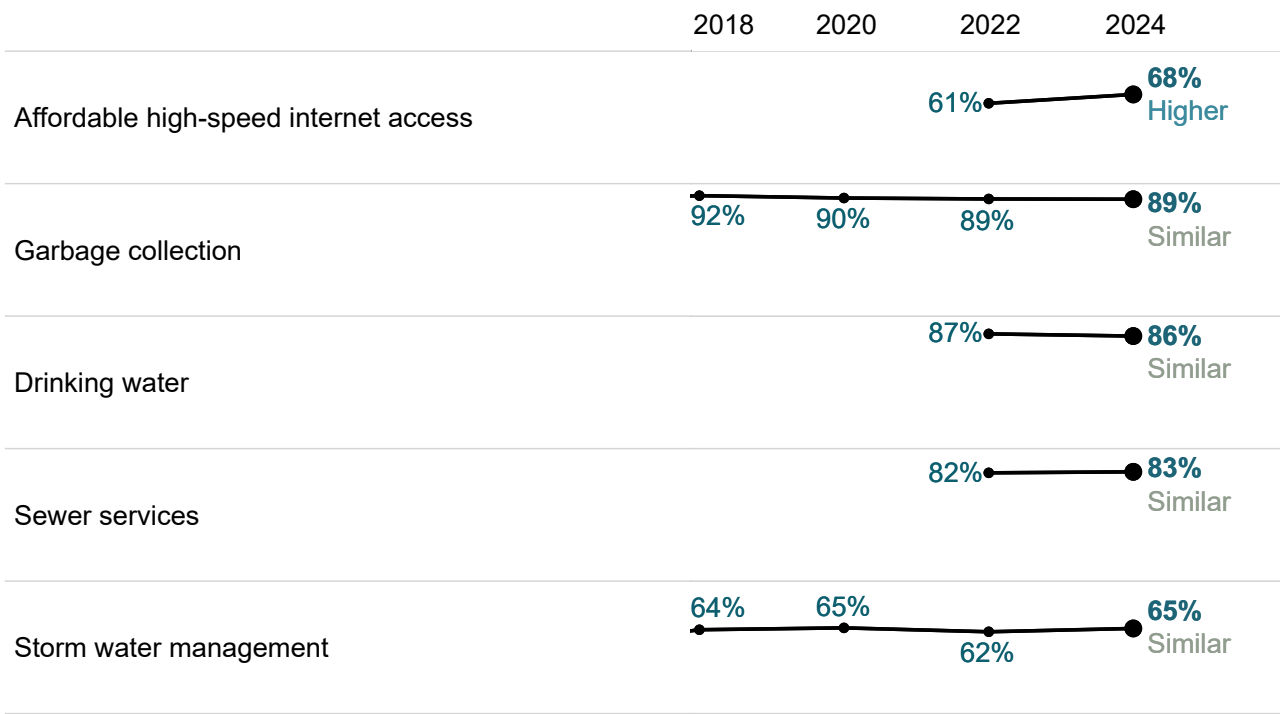
Overall quality of the utility infrastructure in Decatur, 2024



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)

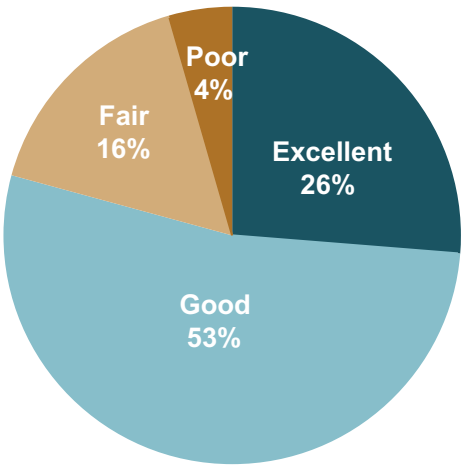


11. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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



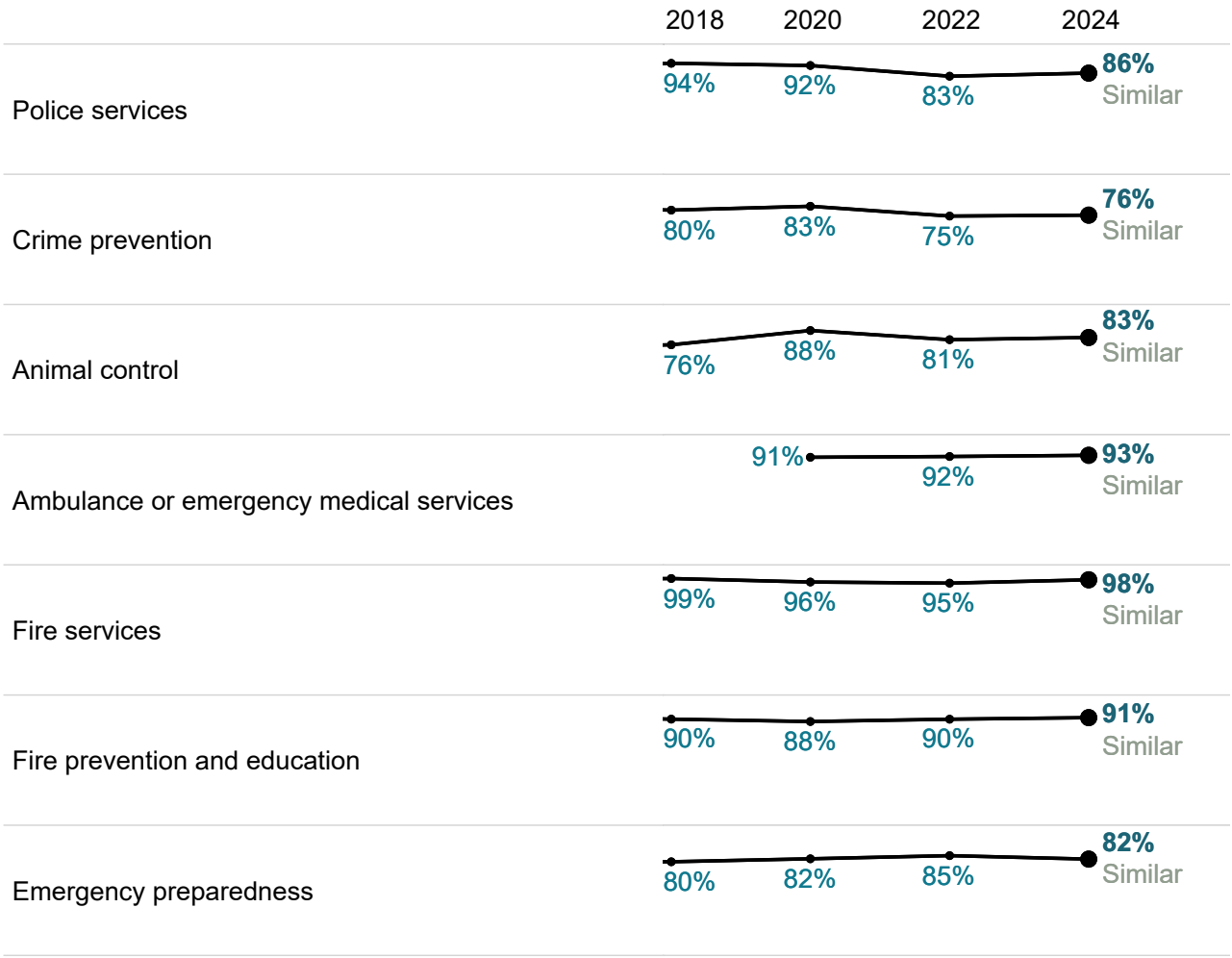
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	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.

Polco

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.

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

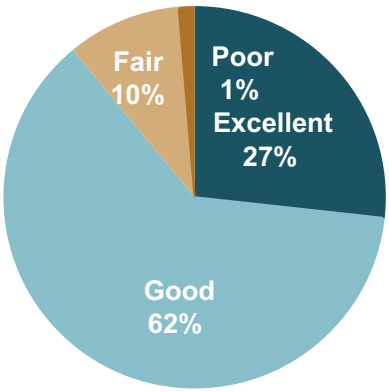
14. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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

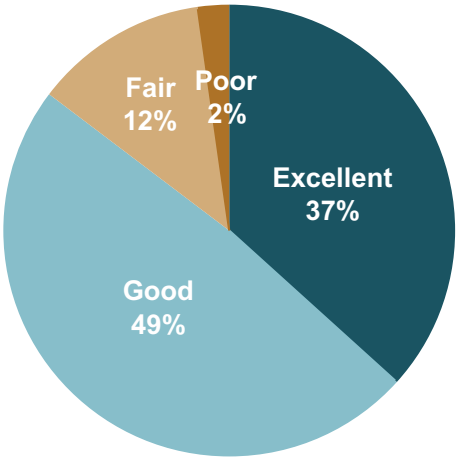
15. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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



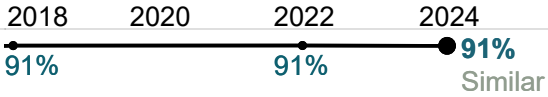
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)

	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

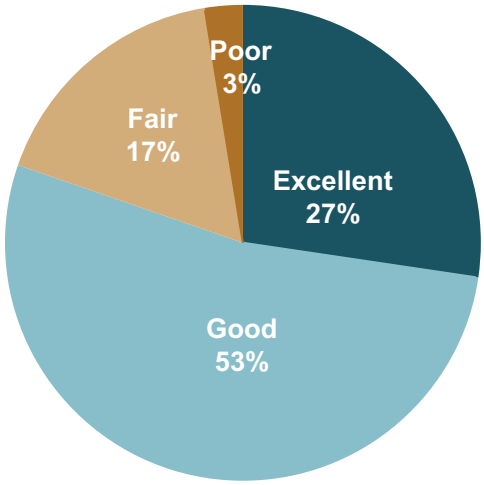
16. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

Polco

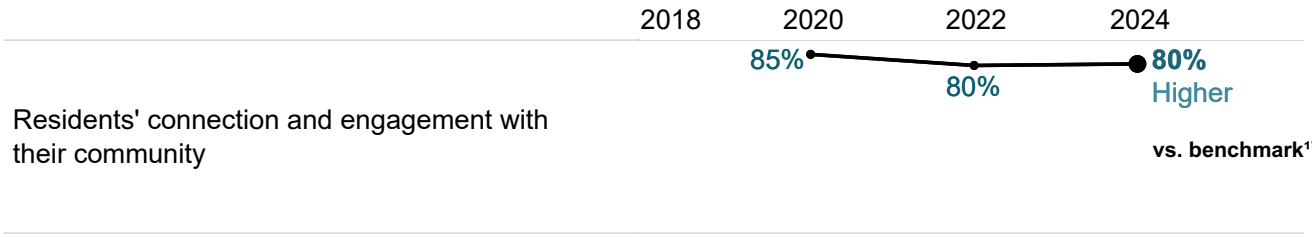
Inclusivity and Engagement

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.

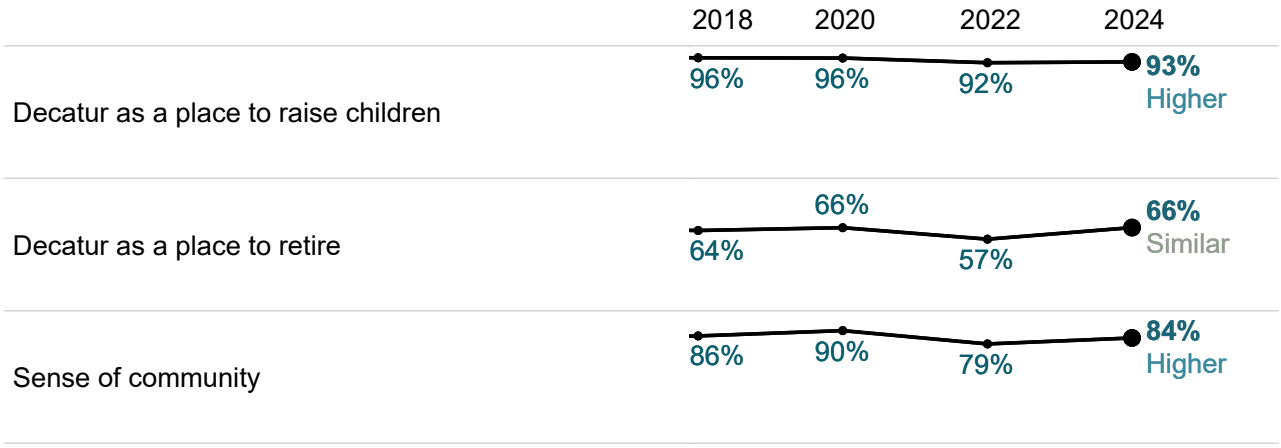
Residents' connection and engagement with their community, 2024



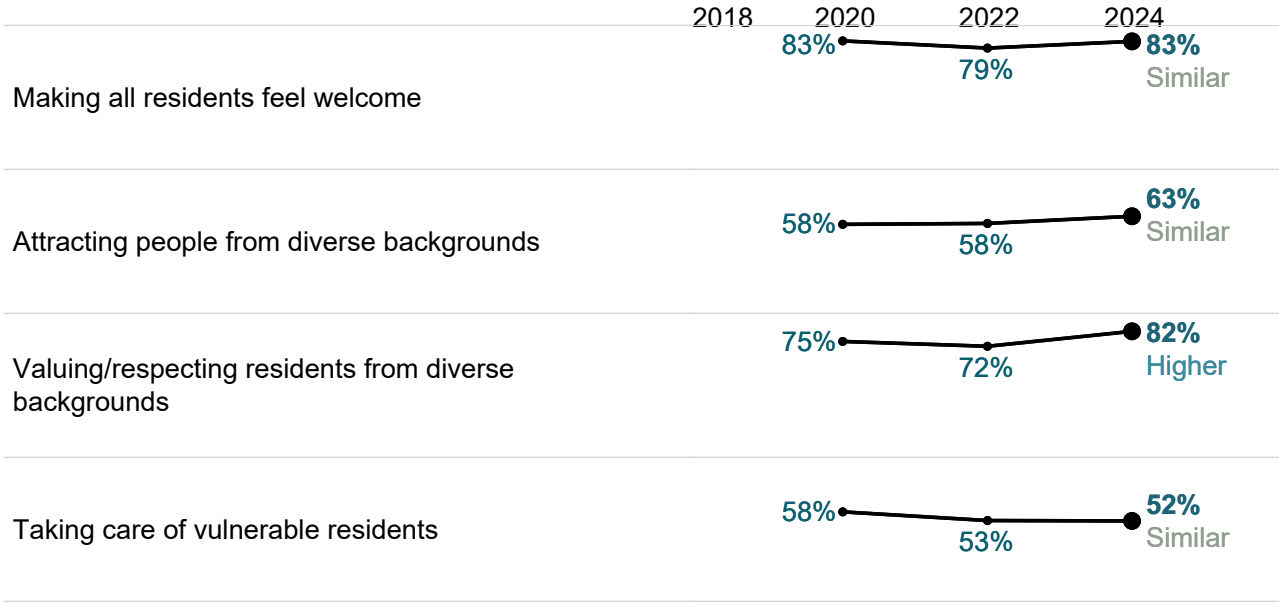
Please rate each of the following characteristics as they relate to Decatur as a whole.
(% excellent or good)



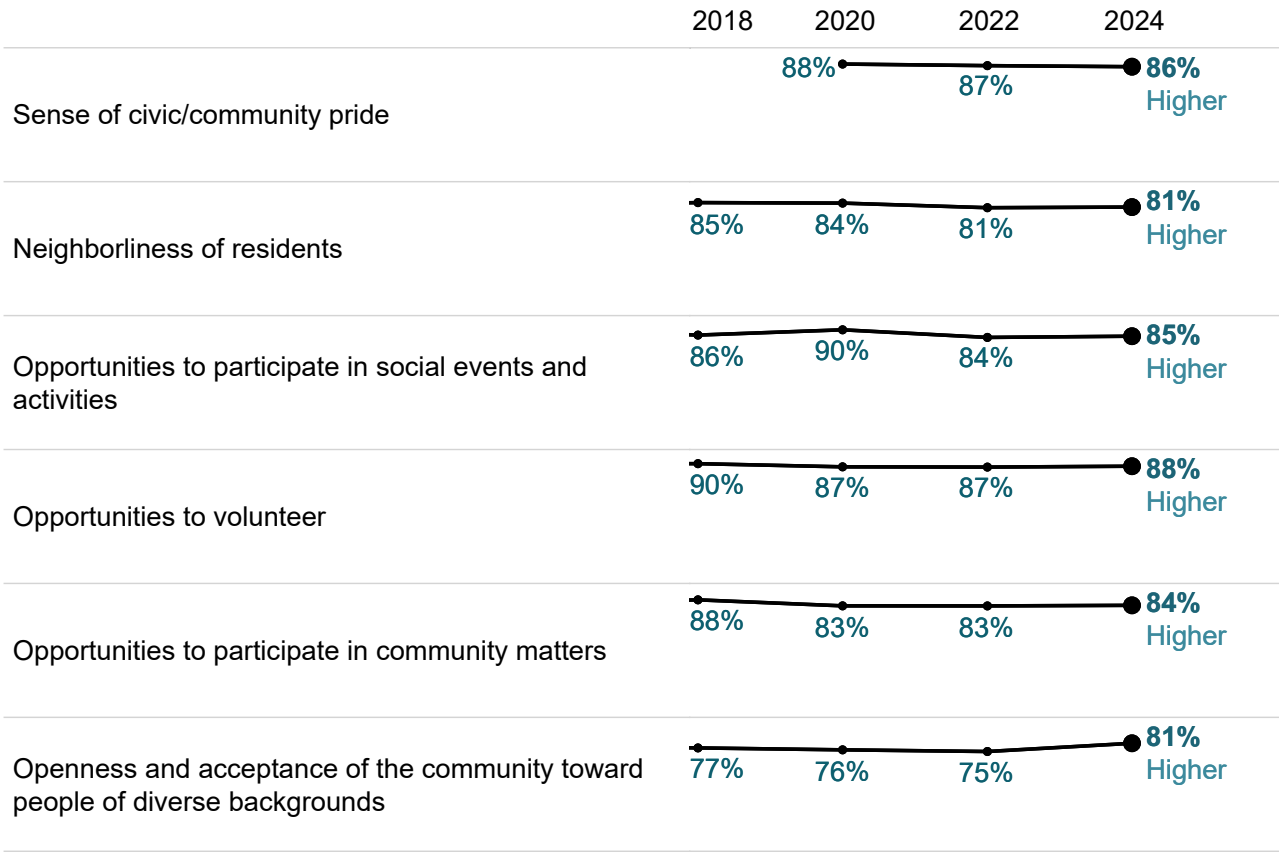
Please rate each of the following aspects of quality of life in Decatur.
(% excellent or good)



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



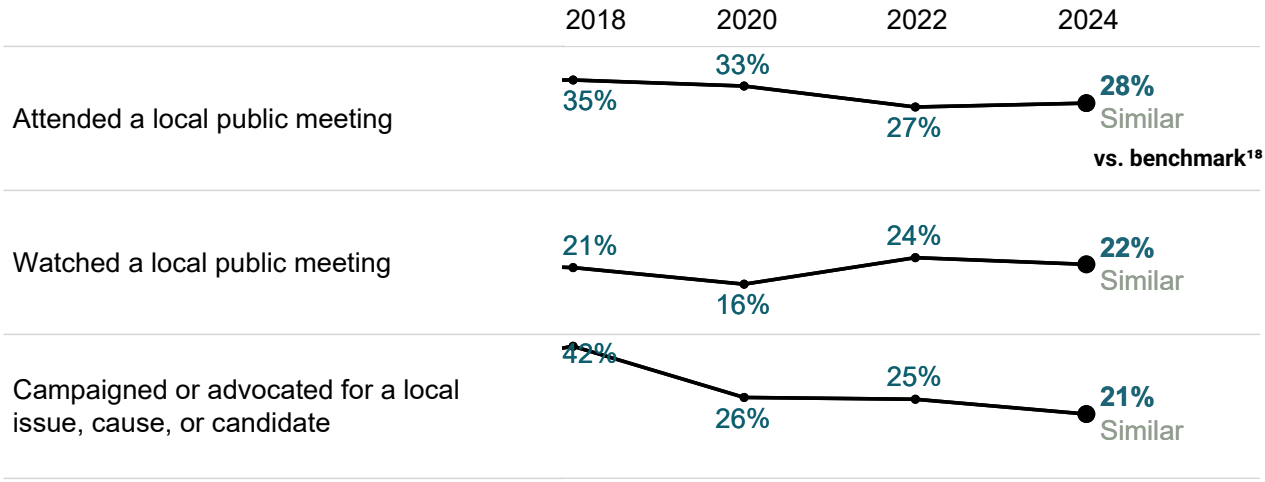
Please also rate each of the following in the Decatur community.
(% excellent or good)



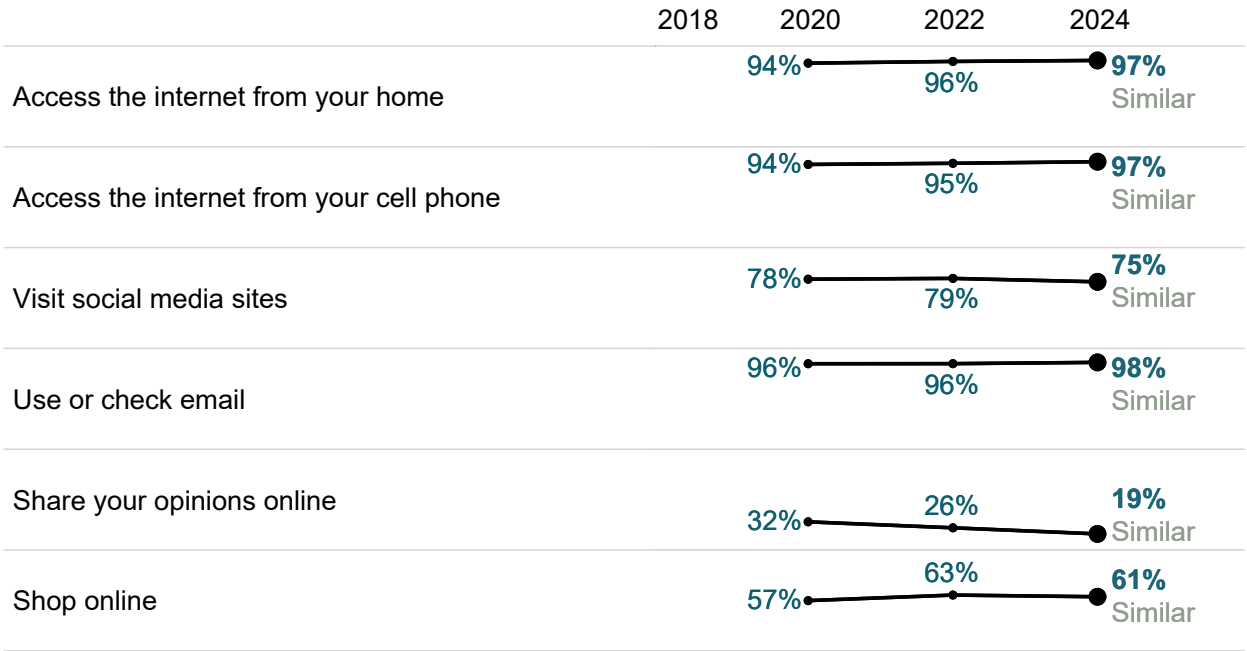
17. Comparison to the national benchmark is shown. If no comparison is available, this is left blank.

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 Fronk, 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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