



City of Decatur, AL

FY2023 Budget



Funds Budgeted

General

Gas Taxes

Capital
Improvements

Schools

Water For
Resale

Room
Occupancy

Corrections,
Docket &
Drug Seizure

Proprietary

Personnel
Board

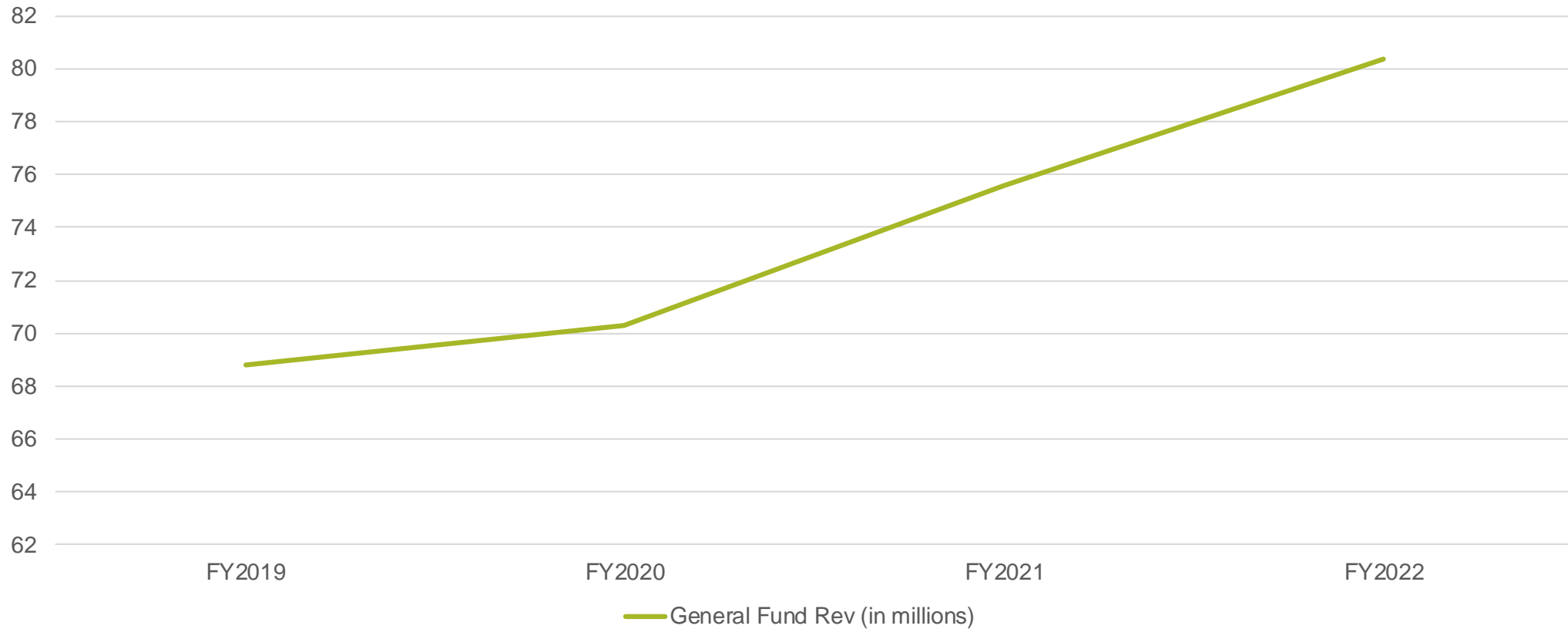


General Fund FY23 Proposed



- Revenues: \$78.7 million
- Expenditures: \$75.7 million
- Estimated surplus: \$3.0 million remaining to be allocated by council

General Fund Revenues



*FY22 is estimated based upon actuals to date & trend



Sales & Use Tax

2018	2019	2020	2021
33,061,552	35,306,990	35,201,064	39,367,175

+6.8%

-0.0%

+11.8%

Projected 2022

42.0M

Budget 2023

40.3M

*Sales and Use tax revenue make up over 50% of total collected General Fund revenue each year. Projection is based off of performance through August 2022 which currently reflects a 10.83% growth.

Business License Revenue

2018	2019	2020	2021
6,023,644	6,193,076	6,340,137	6,067,383

+2.8%

+2.3%

-4.3%

Projected 2022

7.0M

Budget 2023

6.8M

*Business License revenue is generated off of a fee schedule that determines cost based on the year in arrears gross receipts. Projection is based off of performance through August 2022 which currently reflects a 14.4% growth.

Simplified Sellers Use Tax

2018	2019	2020	2021
-	1,133,349	2,215,269	2,259,698

+100.0%

+95.5%

+11.8%

Projected 2022

2.5M

Budget 2023

2.3M

*State program that allows business who do not have a brick and mortar presence to pay an 8% flat tax rate. Projection is based off of performance through August 2022 which currently reflects a 16.31% growth.

Lodgings Tax

2018	2019	2020	2021
1,206,012	1,385,963	1,327,384	1,724,445

+14.9%

-4.2%

+29.9%

Projected 2022

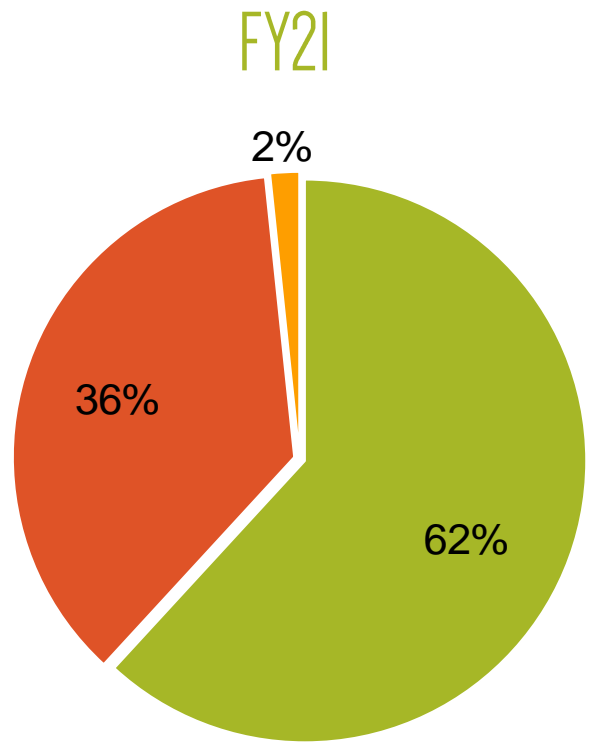
2.0M

Budget 2023

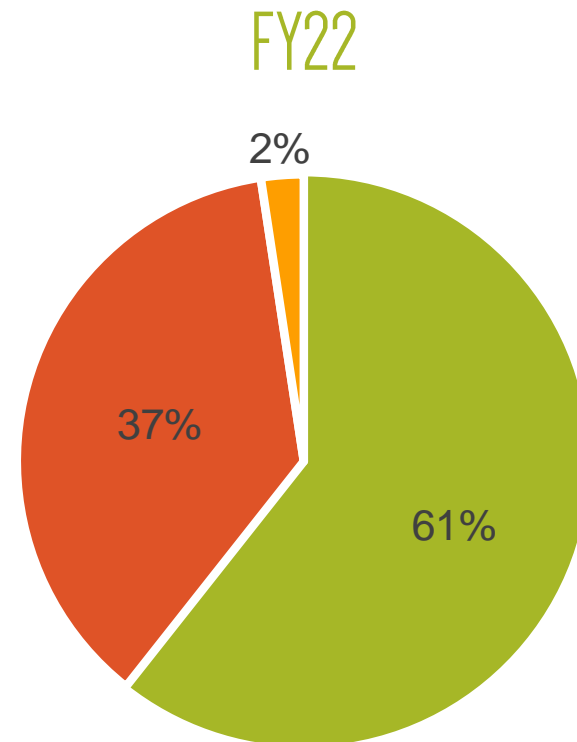
1.9M

*This is a 7% tax that is shared with the Conventions and Visitors Bureau (CVB). The CVB is allotted 64.5% of revenues collected. Projection is based off of performance through August 2022 which currently reflects a 17.0% growth.

General Fund FY21 & FY22 Original Budgets



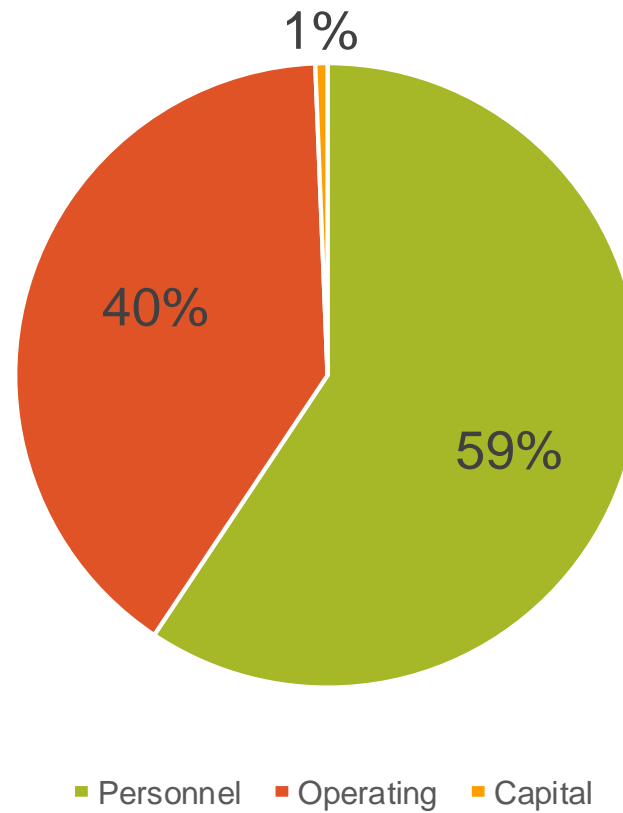
■ Personnel ■ Operating ■ Capital



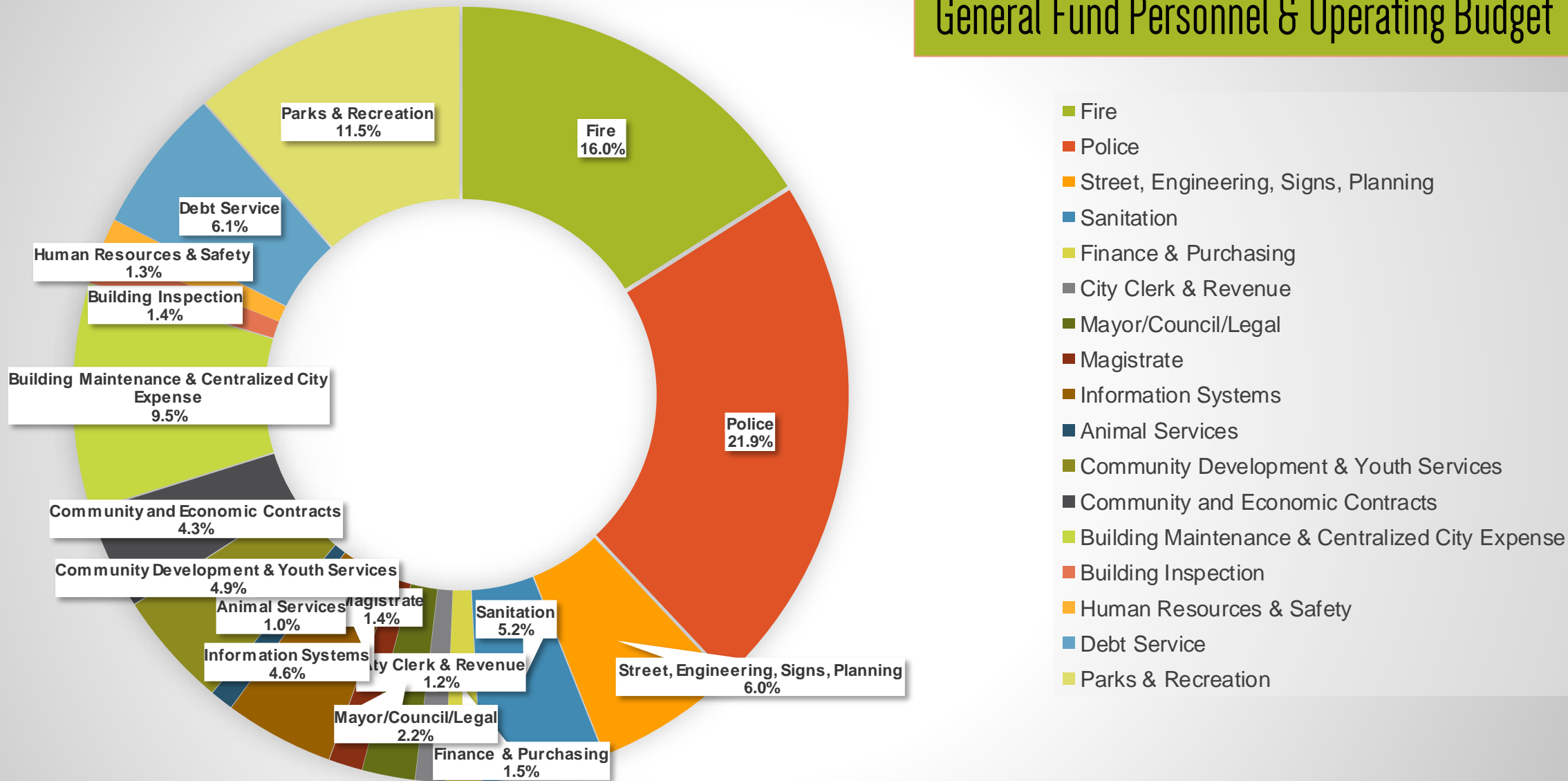
■ Personnel ■ Operating ■ Capital

*To date

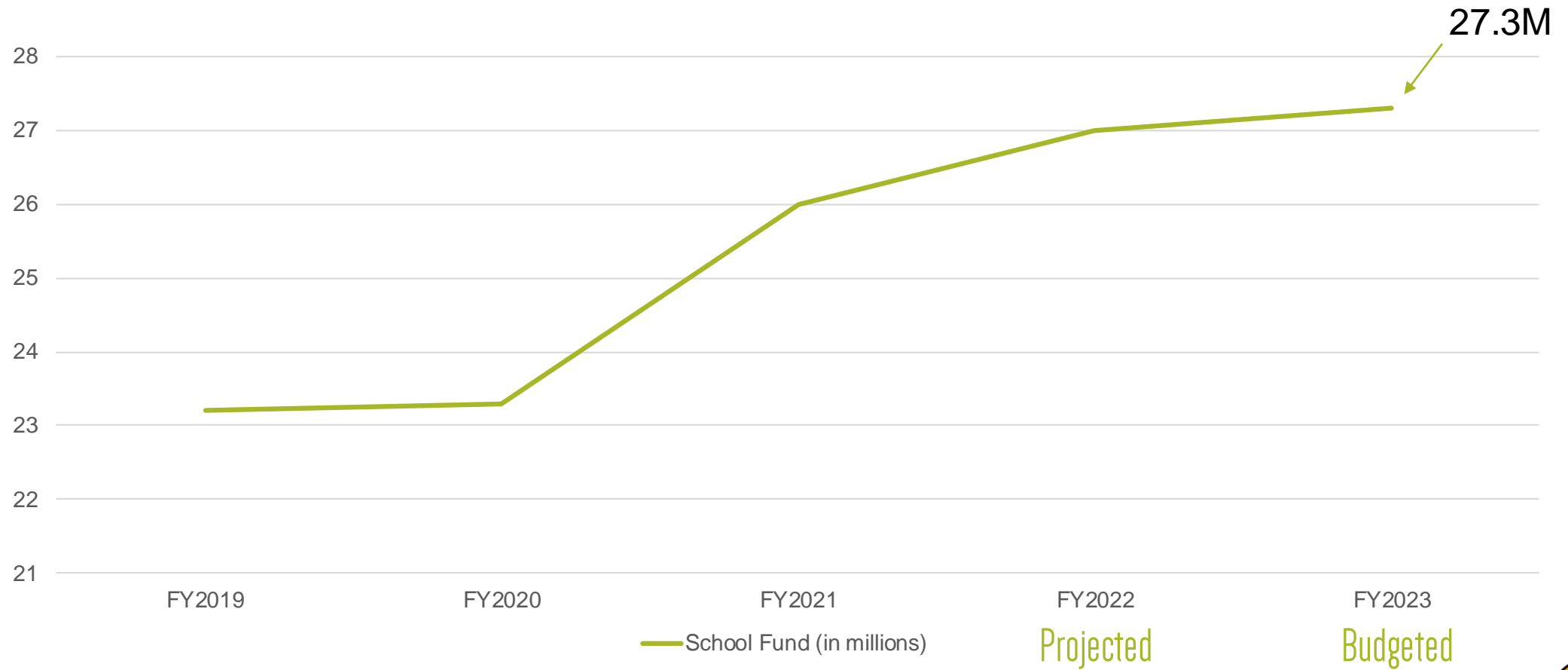
FY23 General Fund Proposed Budget



General Fund Personnel & Operating Budget



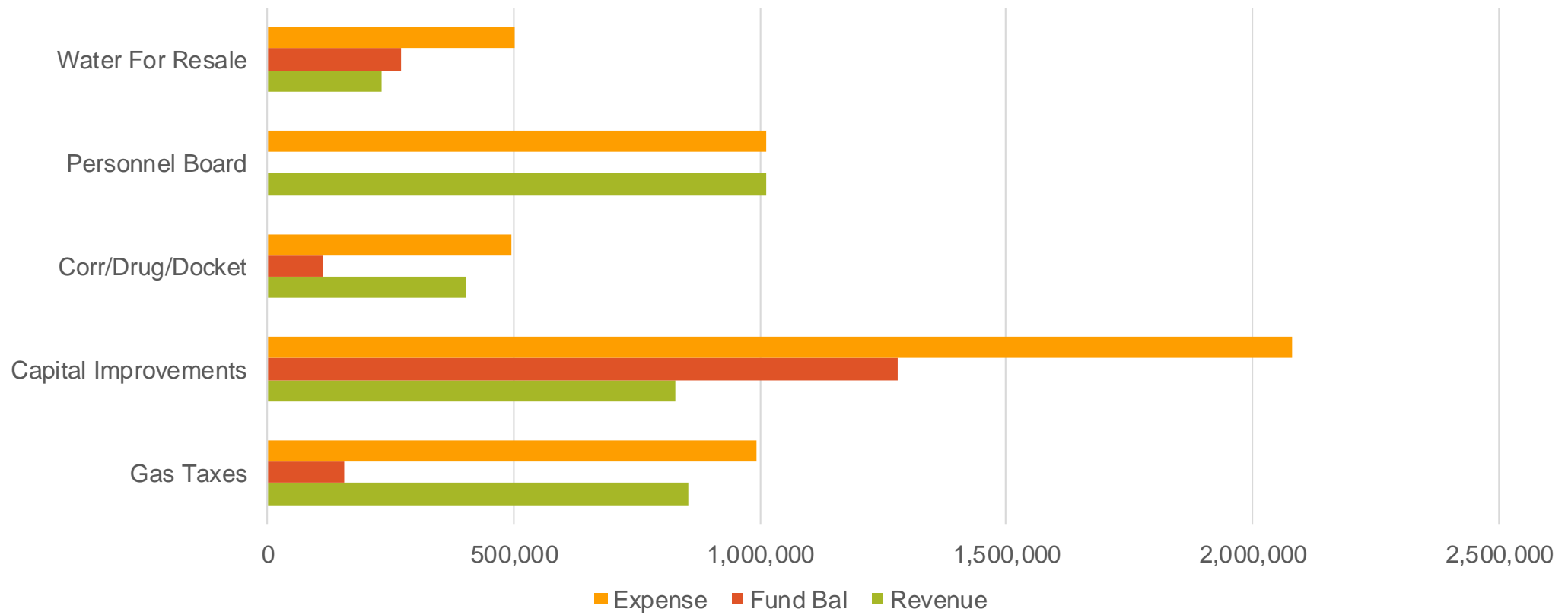
School Fund



*FY22 is estimated based upon actuals to date & trend



Other Budgeted Funds



Point Mallard & Landfill Proposals

Point Mallard

FY23 Revenue Projections
\$4.84 million

FY23 Expenditure Projections
\$4.76 million

Landfill

FY23 Revenue Projections
\$8.08 million

FY23 Expenditure Projections
\$8.07 million

Change in Financial Reporting

The Point Mallard fund will begin being reported as a part of the General Fund effective October 1, 2022. They will be operationally treated in similar fashion to other parks such as Wilson Morgan & Jack Allen.

Why make the change?

- A) There are 3 Governmental Accounting, Auditing and Financial Reporting criteria where activity must be reported as an enterprise fund. Point Mallard meets none of these.*
- B) Currently voluntarily reporting in this fashion with little to no benefit. Resources are being spent determining the split among Enterprise and General Fund.
- C) Improved efficiency in both administrative and operational activities related to Point Mallard.
- D) Supported by Independent Auditor.

**GASB Statement 34 Paragraph 67*





What can Decatur
citizens be excited
about?

Infrastructure Improvements



- \$1 million infrastructure reserve
- \$1 million grant match for bridge study
- \$10 million in ARPA funding dedicated to road safety
 - Upper River Road & AL Hwy 67
 - Modaus Road
 - Red Bank Road & US Hwy 31
- Bibb Garrett & AL Hwy 20 Improvements
 - Spark residential and commercial growth to the city
 - Safety improvements to the area
- \$1.24 million in resurfacing projects city-wide

City Services Improvements

- Market-based pay increase for city employees
 - Allows city to be competitive in job market
 - Attract talent & retain valuable, experienced employees
 - Improved service to citizens
- Investment in equipment & fleet
 - Proposed \$2.3M in garbage and loader trucks for Solid Waste
 - Proposed \$500K in new fleet vehicles for various departments. This will replace vehicles beyond repair or needing non-cost efficient repairs



City Enhancements



- 3M Settlement Funds
 - \$42.2 million
 - Recreation center at Wilson Morgan Park
 - Softball Complex on Modaus Road near Jack Allen Complex
- Parking Deck at 1st Ave & Moulton Street
 - \$9.8 million
 - New hotel & retail for the downtown area

Community Commitment- \$2.7 million



- \$1.18 million to Decatur-Morgan Convention & Visitor's Bureau
 - Promotes tourism for the city
 - Marketing of the city to the general public
- Mental Health Center additional appropriation \$600k for in-patient facility

City Appropriations - \$2.7 million

