ADOPTED BUDGET

Fiscal Year
July 1, 2011 to June 30, 2012

City of Decatur

William F. Floyd, Mayor
James A. Baskett, Mayor pro tem
Fred C. Boykin, Commissioner
Kecia A. Cunningham, Commissioner
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City of Decatur

FISCAL YEAR 2011-2012
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Award of Distinguished Budget Presentation

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Decatur, Georgia for its annual budget for the fiscal year beginning July 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our proposed budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Decatur

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To: **City Commissioners**

From: **Peggy Merriss** Peggy Merriss
City Manager

Date: **May 16, 2011**

Subject: **2010 - 2011 Revised Budget Estimates**
2011 - 2012 Proposed Budget Estimates

Following for your consideration are the 2010-2011 Revised Budget Estimates and the 2011-2012 Proposed Budget Estimates. It is recommended that public hearings be scheduled for June 6, 2011 and June 20, 2011. You will be asked to take final action on June 20, 2011.

It is recommended that the overall millage rate be reduced slightly from 13.035 mills to 13 mills, which would include reducing the general fund operating millage from 10.215 mills to 10.20 mills, increasing the capital improvement millage from 1 mill to 1.1 mills, reducing the debt service millage from 1.44 mills to 1.32 mills, and retaining the downtown development authority millage rate at .38 mills.

Introduction

The past year has seen some improvement in the overall economy but a full fiscal recovery has not yet reached many sectors. Since the beginning of the recession in December 2007, the City of Decatur has managed to avoid the extreme financial distress felt by many organizations and companies, both in the public and private sector. This is due to a number of factors including development and use of conservative financial policies and procedures that reflect the City's dependence on ad valorem taxes which tend to remain stable over time instead of relying on sales and use taxes which can fluctuate significantly. In addition, the community has developed strategic plans that are supported by a stable political environment that provides a platform for deliberate decision making which assures that the City's budget supports the community's priorities. Lastly, City employees have continued to provide high quality services with limited resources which is only possible with a long-term commitment to improvement and innovation.

The 2010-2011 Revised Budget Estimates and the 2011-2012 Proposed Budget Estimates were prepared with the knowledge that the economy is beginning to recover but also with the awareness that the recovery appears to be measured and somewhat fragile. With the 2011-2012 Budget Estimates we

began transitioning to what we have termed "vision-based" budgeting. The foundation of vision-based budgeting is to develop a budget that focuses on sustaining and improving the outcomes that the community has identified as most important to them. Each department determines what they do to support these common goals and the budget communicates to the public how the allocation of resources reflects community priorities.

In order to produce the 2011-2012 Proposed Budget Estimates, we relied on information provided in the 2010 Strategic Plan and the results of citizen and employee surveys to provide understanding of the community's priorities. Ultimately five interdepartmental vision-based budgeting teams were developed, one for each of the four principles articulated in the 2010 Strategic Plan and one team to focus on an additional principle for support of exceptional public service based on innovation and creativity.

It is anticipated that it will take us three full budget cycles before the vision-based budgeting is fully implemented. Ultimately it will consist of three main elements – a descriptive narrative, an identification of quantitative measures that relate the activities and financial resources directly to the community's goals and lastly a qualitative analysis to determine if we are making a difference. In the current budget document, the first part, a descriptive narrative has been organized around the five principles and some quantitative baseline measures have been highlighted. Next year we will add comprehensive budgets to show how each principle is supported financially. Finally, in the third year we anticipate adding the qualitative accountability measures to determine how well the City contributed to improvements in quality of life for our community.

A significant part of what was previously covered in this budget message is now included in the fiscal Year 2011-2012 Budget Narrative that begins on page 3. The narrative is an extremely important part of the budget document and it should be considered a key part of the City's overall fiscal plan. Also, the Summary of Fund Budgets, which previously was directly after this message, has now been incorporated into the *Summary of Fund Budgets* section of the budget and begins on page 30.

The balance of this message will highlight issues, programs and items that have a significant impact on the development of the budget or on the financial status of the City.

Overall Financial Condition

The City's mature economy, its overall real estate market stability, long-term growth management strategy and dedication to superior services have resulted in an opportunity for the City to respond strategically during the last economic downturn of the past several years. As a result the City saw its bond rating upgraded from AA to AA+ by Standard and Poor's, a rare event during the past several years. The credit ratings analysis noted that the upgrade was warranted based on "the city's demonstrated ability to effectively manage its fiscal operations and maintain a strong financial position" and because "Decatur's financial performance continues to be, in our opinion, strong and stable."

The City Commission has adopted financial policies for the overall operation of the City of Decatur. The purpose of having financial policies is to enable the City to achieve and maintain a long-term positive financial condition. The policies include direction on providing a conservative approach to budgeting

which has generally meant that expenditures are calculated using the best estimate of true cost without discounting and that revenues are estimated at a level that would reasonably be collected within the fiscal year based on historic collection data as well as expectations about existing and future economic conditions and activities.

Over the years, the City Commission has made strategic decisions that have positioned the City to better withstand financial stress. For the past thirty years, the City's growth has been directed to redevelopment of undervalued and underutilized properties in the central commercial business district and in smaller neighborhood commercial areas. The reasonable scale of this type of growth has provided opportunities for residential and commercial spaces to be absorbed by the market so that there are not a significant number of vacancies. Part of the City's dedication to providing and supporting a high quality of life paid off this fall when CCP Games announced that its North American headquarters would be relocated to the City of Decatur. They will be bringing 150 employees to the City with anticipated growth to 300 employees in the near future.

The City has taken a number of steps to mitigate or limit negative financial effects for taxpayers. It is recommended that the overall millage rate be reduced slightly from 13.035 mills to 13.00 mills for the 2011-2012 Proposed Budget. While this will not amount to a significant tax decrease for any given individual property taxpayer, it does represent an amount that could be reasonably absorbed financially. Earlier this year, the City Commission approved a small increase of $5 in the residential sanitation fee. We have also reviewed our fee schedule and where appropriate have adjusted user fees to cover the cost of direct services provided by the City.

Overall, the City has managed to retain a strong financial position during the recent recession by continuing conservative fiscal practices and making strategic decisions to support the community's vision.

Real Property Digest

The City's real property tax digest is fairly stable compared to other communities. The City's most recent digest was composed of approximately 86% in residential value with the remaining 14% in commercial value. While it should be a long-term goal to provide more diversity within the digest, the City's managed growth policy has helped the City maintain its overall economic vitality. In addition, the City's available real estate market has not typically been financed through sub-prime loans or other marginal financing schemes so our exposure to foreclosures has been minimal. Therefore, while there is some limited foreclosure activity, there have not been whole developments or neighborhoods that have been abandoned.

During the 2009 General Assembly session, HB 233 was adopted which capped all property values (residential and commercial) at 2008 values for three years. The only growth in the digest that is allowed is for new development and renovations. The cap should expire with 2012 values reflecting reevaluations, although we anticipate that increases in real property values will not be significant over the next several years.

In addition SB346 was adopted during the 2010 General Assembly session which requires that each County's assessor's office provide real property valuation notices to all properties, not just to those that

had a change in value and also requires that the notice provide an estimated property tax bill. This has significantly delayed the availability of the digest estimates during budget development.

The revenue estimates used in the 2011-2012 Proposed Budget are based on a digest value as of December, 2010, which is a one percent decrease from the 2009 digest resulting in an essentially a flat digest. This estimate is based on discussions with Decatur real estate professionals combined with the activity we have seen in our development permitting. At this point we do not have an official digest so a discussion of actual experience is not possible although we do feel relatively confident that we will not see significant increases or decreases.

Personnel Services

The City has been committed to continuing to provide an exceptional level of public safety, public works and quality of life services that contribute to the maintenance of property values and have made the City a desirable place to live, have a business and/or visit as a destination for entertainment and recreation. In the 2010 Citizen Survey, 95% of respondents rated the overall quality of life in Decatur as "excellent" or "good" placing the City in the 95th percentile of 372 communities which use the survey and ask the question.

As part of our commitment to providing quality services within our fiscal limits, we believe it is important to provide adequate staffing to serve the community as well as providing services on a regularly scheduled basis. The 2011-2012 Proposed Budget Estimates does not anticipate any lay-offs or furloughs for City employees and does not anticipate reductions in, or elimination of, City-provided services.

The 2011-2012 Proposed Budget Estimates provide funding for a five percent merit increase for employees effective January 16, 2012. The last merit increase for employees was effective July 7, 2008 and for most employees, it will have been 36-42 months since they were eligible for a merit increase to base compensation. The cost of the merit increase is estimated at $248,500. There are no recommendations for changes to the overall pay plan or any classification changes at this time but we are pursuing a merger of our inspections and permitting functions with our engineering and land development permitting into a combined operation once the renovated public works facility becomes available and we do anticipate some retirements that may provide opportunities to restructure work processes that will require amendments to the classification plan in the future.

After several years of limited cost increases, the City's group insurance health coverage cost will be increasing approximately 15% in July, 2011. After maintaining employee health care contribution rates the same last year, the 2011-2012 Proposed Budget Estimates anticipates employee contributions to group health coverage increasing between 15%-20% (depending on coverage level) effective July 11, 2011, six months before employees become eligible for the recommended merit increase. The estimated total cost of group health coverage is $2,600,000 with employees contributing approximately $512,000 or 20%.

All full time employees are also members of the City of Decatur Employees' Retirement System. Public employee pension plans and pension costs have frequently been the subject of media headlines and reports over the past several years. The City's system offers conservative benefits to employees who have served the community over a long period of time. In comparison to frequent media reports about

other systems, the City's required employer contribution to the system has remained steady over the past five years, fluctuating between 7.76% - 9.07% of payroll, with a required employer contribution for fiscal year 2011-2012 of 8.5% of payroll or approximately $878,320. The total required employer contribution is approximately 3% of total operating expenditures. Employee contributions to the system average 14% for public safety employees who are not members of the federal social security system and 8% for general employees who are members of the federal social security system.

In addition, the City relies on private contractors for service delivery when it makes financial sense and service quality can be assured. The City currently has contracts for building inspection services, geographic information systems (GIS), information technology services, payroll, recycling, litter collection and pool management. These contracts are managed and supervised to make sure that the cost of the contract is less than what the cost would be for the City to provide the same or similar service. By bidding our recycling services contract, we were able to secure an approximate 16% reduction in the contract rate.

The City has taken steps in the past to try and assure our financial security and our ability to provide the high level of services required by our community. We have been able to begin to emerge from the recent fiscal environment as an organization that is better positioned to take advantage of opportunities, one that makes the right investments in employees and training and offers superior services for the least possible costs.

Fund Balance

The financial policies also provide direction for maintaining an adequate fund balance equal to twenty to thirty percent of operating expenses. Maintaining an adequate fund balance allows governments the ability to weather financial difficulties before having to consider millage rate increases or service delivery reductions. The City has maintained a very healthy fund balance position which has allowed us to maintain the same millage rate through the past several years. In fact, the City Commission was able to offer a tax credit to owner-occupied property taxpayers in the second installment billing for 2010 and it is recommended that the millage be reduced slightly for 2011-2012.

Due to the City's conservative budgeting approach that estimates expenditures fully and limits revenue estimates to likely possible collections, over the years the City has been able to maintain a stable fund balance. We have purposely been budgeting an appropriate transfer from fund balance in order to cover costs for non-recurring expenditures and to eliminate the need for a millage rate increase. Last year the City was able to add approximately $1,001,933 to the general fund balance, leaving a balance of $7,692,797 as of June 30, 2010. This amount represents approximately 41% of the 2010-2011 Revised General Fund expenditures.

The 2010-2011 Proposed General Fund budget anticipated using $700,000 of the general fund balance to provide enough revenue to cover 2010-2011 Proposed General Fund expenditures. Due to a reduction in expenditures and a slight increase in revenues, it is estimated that only $548,000 will be needed from fund balance, resulting in an estimated total fund balance of approximately $7,144,780 as of June 30, 2011, or 38% of 2010-2011 Revised General Fund expenditures.

Although it should not be a normal financial practice to use fund balance to cover operating expenditures, given the amount of fund balance and current economic conditions, it is recommended that $1,294,500 be allocated from fund balance for use in the 2011-2012 Proposed Budget. The estimated general fund balance at June 30, 2012 will be reduced to approximately $5,850,300, or 31% of 2011-2012 proposed general fund expenditures. This should leave the City with approximately $1,100,000 for potential use in the 2012-2013 budget before the fund balance is reduced to 25% of potential general fund expenditures.

Partnerships

The City has relied heavily on community education and engagement programs in order to connect residents more closely with the City organization and to make sure we are able to take advantage of skills and abilities that residents bring to the table. Community participation in programs such as Decatur 101 and development of the 2010 strategic plan provide the City with a cadre of informed and dedicated people who go on to participate in volunteer committees, boards and commissions that result in a stronger , more resilient community.

The City has also found that partnering with other local governments, non-profits, institutions and organizations has provided opportunities for better outcomes that benefit a wider community and produce a better product.

We will continue to strengthen and develop partnerships in the community. The City has worked with Agnes Scott College, the City Schools of Decatur, Columbia Seminary, the Decatur Downtown Development Authority, the Decatur Business Association, the Decatur Housing Authority and the Decatur Tourism Bureau on projects such as the Cultural Arts Master Plan, Oakhurst Softball Field, the city-wide Wi-Fi project, School Resource Officers, police officers in the public housing properties, the MARTA Plaza project and multiple festivals and special events.

We continue to explore possibilities for developing a garden in cooperation with the United Methodist Children's Home and are currently working to secure funding and additional partners to begin the project. Funding to establish an urban farming site is not currently included in the proposed budget.

It is anticipated that by the end of fiscal year 2010-2011, the City in cooperation with the Decatur Downtown Development Authority, will have facilitated the sale of the Decatur Holiday Inn to a new investment company who will provide significant upgrades to both the hotel and the conference center and will also be providing on-going management and maintenance services for the Conference Center. This will allow the City to use some of the net assets accumulated from the hotel/motel tax and management fees for other purposes. It is recommended that the City provide up to $200,000 in funding towards replacing the drainage and irrigation system and sod on the south side of the Courthouse Square as a match to stimulate funding from other sources to cover the cost of the balance of the project.

During the past year the City Commission has worked closely with the Board of Education for the City Schools of Decatur to provide for a joint public works/maintenance facility, to transfer title of school properties and to provide children of City employees with the opportunity to attend City schools. We will continue to work with the City Schools of Decatur staff and parent volunteers to manage the "Safe

Routes to School" project. The City Schools is a strong partner that supports a critical need within the City of Decatur.

Capital Infrastructure

In the late 1990's, when it became obvious that the City was going to have to invest in its capital infrastructure, the City Commission approved a tax levy to establish a capital improvements fund. The capital improvements levy has allowed the City to make scheduled investments in vehicle and equipment replacement, playground replacement and maintenance, street and sidewalk maintenance and provide matching funds for technology and emergency management upgrades.

The City Commission saw a need for more significant capital improvements to facilities and infrastructure and in 2006 voters approved issuance of long-term bonds to fund a variety of capital improvement projects. The bond program has made it possible to plan and implement a number of large-scale capital improvements and because the funding is currently available, we have been able to take advantage of the general slowdown in construction to more effectively use available resources. Being able to invest in capital projects through use of the capital bond funds will continue to be an important part of our work in the coming year.

In addition, the City Commission authorized issuance of $13,760,000 through the Urban Redevelopment Agency as part of Recovery Zone Economic Development Bond (RZEBs) program for construction of improvements to Fire Station #1, the Decatur Recreation Center and the Public Works facility. The RZEBDs provide a 45% rebate on interest cost provided by the United States Treasury. These projects are underway and all should be finished by mid-2013.

An in-depth narrative description of the City's current capital improvement program can be found starting on page 99.

Future Challenges

In spite of the City's best efforts there are challenges on the horizon that we believe may have a detrimental effect on the City's ability to address local needs. In addition, actions have been taken by others may result in costs to Decatur taxpayers.

During the 2009 General Assembly session, HB 233 was adopted which capped all property values (residential and commercial) at 2008 values for three years. The only growth in the digest that is allowed is for new development and renovations. We do not anticipate any growth for 2011 but possibly there will be some slight growth in 2012. However, we still remain in a better financial position than many other local jurisdictions. We have experienced few foreclosures and properties are still selling for a reasonable value, even if it is taking longer than in past years. In addition, while there has been a turn-over in commercial property uses, most available spaces are being leased. Given the issues that other local jurisdictions have experienced with significant decreases in property values, the fact that although real estate has not been robust and we have experienced a capped digest, our estimated real property digest for 2011 is 2% higher than the 2009 digest.

We also remain concerned about activities at the General Assembly that would have a negative impact on the City's ability to generate operating revenue such as the ongoing efforts to replace the motor vehicle tax and efforts to remove or reduce franchise fees. In addition, several bills were introduced to continue the real property digest cap. At this time these efforts have not been successful.

The City has made substantial efforts to fund capital improvements for facilities and infrastructure, but there are is still one major need to be met.

The master plan for the Beacon Complex (Police Station, Ebster Gym & Recreation Center) was completed this year. Based on the adopted plan, the total project cost would be approximately $22 million. If improvements to the playground and swimming pool are added, the total could be closeto $25 million. Funding is not currently available for this project but we will continue to assess and pursue possibilities.

The litigation over the distribution of HOST tax proceeds is on-going. DeKalb Superior Court Judge Mark Anthony Scott has ruled that the agreement between the City and DeKalb County is unconstitutional. We have filed and argued an appeal at the Georgia Supreme Court and anticipate a decision by the end of June, 2011. Should the litigation be resolved in the City's favor, we would anticipate receiving significant funds for capital improvements by 2013. Otherwise, the City will be covered by HB 264 which will disperse funds to the City directly from the Georgia Department of Revenue. These funds have to be used for capital improvements.

Economic conditions appear to be slowly improving but the recovery is tenuous and we remain concerned about the strength and length of the current economic revival.

Millage Rate Adoption

The 1999 General Assembly adopted O.C.G.A. § 48-5-32.1, known as the "Truth in Taxation" law. It requires every levying authority (i.e., the City) and every recommending authority (i.e., the City Schools) to take the percentage of the digest increase due to property reassessments and reduce the millage by that percentage. To the extent that the recommended millage rate exceeds the "roll-back" rate, certain advertisements and public hearings are required. This requirement began with the certified 2000 digest. We do not currently have information available to calculate the "roll-back" rate but given the anticipated digest and slight millage rate reduction, it is not anticipated that the proposed millage rates will result in a millage rate that exceeds the "roll-back" rate. Because we do not believe that the recommended millage rates will exceed the roll-back rate, the City Commission is only required by the fiscal control ordinance to hold only one public hearing. However, we recommend that public hearings be held at your regular meeting on Monday, June 6, 2011 and on Monday, June 20, 2011.

It is our understanding that DeKalb County may not produce a working digest until late-May or early June and they would not have a certified digest returned from the State of Georgia until late-summer. The law does allow millage rate adoption based on an estimated digest as long as the estimated digest is within three percent of the certified digest. Because it is more convenient and because residents can have more impact on the budget and millage rate setting process when both are discussed at the same time, the budget and millage rate hearings are held concurrently. However, if the certified digest varies by more than three percent, we may need to repeat this process.

Conclusion

Ultimately, the City's objective is to provide quality services that reflect the community's goals and vision within reasonable fiscal limits. This means that we have to take a strategic approach that relies on and develops the City's strengths while preserving and protecting community financial resources. It also means making sure that reasonable compensation is provided to recognize the level of work and dedication offered by employees. To that end the 2010-2011 Revised Budget Estimates and the 2011-2012 Proposed Budget Estimates include funding for a number of programs and projects that should position the City well for the future.

The 2011-2012 Budget Estimates assure that that City will maintain its capacity to offer the high-level, high-quality services desired by our residents. The recommended 2011 property tax millage rates are as follows:

	2007 Levy	2008 Levy	2009 Levy	2010 Levy	2011 Levy
General Fund	10.215	10.215	10.215	10.215	10.20
General Fund Cap. Improv.	1.00	1.00	1.00	1.00	1.10
Bond Fund	1.44	1.44	1.44	1.44	1.32
Downtown Dev. Authority	.38	.38	.38	.38	.38
TOTAL:	13.035	13.035	13.035	13.035	13.00

Completion of the 2010-2011 Revised Budget Estimates and 2011-2012 Proposed Budget Estimates would not be possible without the assistance of the Accounting Division staff, the teamwork and support shown by Department and Division Heads, and particularly without the work of Assistant City Manager Andrea Arnold and Assistant to the City Manager Meredith Roark.

I will be glad to review the following budget proposals with you at your convenience.

BUDGET NARRATIVE

Adopted Budget
FY 2011-2012



FISCAL YEAR 2011-2012
Budget Narrative

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

About Decatur

The City of Decatur was first chartered as a municipality by the State of Georgia in 1823. The City currently occupies a land area of approximately 4.25 square miles and serves an estimated population of 19,000. As the county seat of DeKalb County, a large, urban county in the Atlanta metropolitan area, Decatur's economy is primarily a service economy centered on the court system and legal services. Its central location in DeKalb County and proximity to the City of Atlanta and Emory University also make the City of Decatur an attractive location for banking, medical, accounting, educational services and the headquarters for a number of large non-profit organizations. The essential nature of these services and the stability of health and education related businesses provide a solid basis for the City's economic well-being.



The City of Decatur is empowered to levy a property tax on both real and personal properties located within its boundaries and provides a full range of municipal services to support its citizens. 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 280-space parking facility and a 25,000 square foot conference center. In addition to these traditional municipal services, the City of Decatur is committed to providing a high quality of life for its citizens and supports a volunteer program, an award-winning after school program and a wide variety of special events and civic engagement activities.

The City of Decatur is centered on a vibrant, central business district that is surrounded by beautiful, historic neighborhoods reflecting a variety of architectural styles. The downtown business district offers a healthy mix of uses including office, retail, restaurant and residential designed to encourage walking and an active lifestyle. New buildings blend with historic commercial buildings and surround a traditional courthouse square that provides a link to the City's history. New downtown residents of mid-rise condominiums have helped create a new neighborhood that provides another 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 traditional, single-family neighborhoods by providing opportunities for residents to walk to a variety of shopping and dining prospects.

The City has three MARTA transit stations located within its 4.25 square miles providing direct transit access to downtown Atlanta and a connection to Hartsfield Jackson International Airport. In addition to transit, the City supports and encourages a wide variety of alternative transportation options including walking, bicycling and the CCTMA shuttle to Emory University.

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

History



Decatur was incorporated December 10, 1823, and named after Stephen Decatur, a U.S. Naval hero. Commodore Decatur was killed in 1820 and Congress decreed that his name be honored throughout the nation. As a result over 40 cities and counties around the United States bear the name Decatur in his memory. The City of Decatur, Georgia is the second oldest municipality in the Atlanta metropolitan area and the seat of DeKalb County. Decatur adjoins Atlanta's city limits six miles east of Atlanta's central business district.

The courthouse square in downtown Decatur is located on a rise of land where two Indian trails once crossed. The Old Courthouse on the Square is the fourth courthouse building to occupy the square. Historically, the courthouse square served as the community gathering place. Today it continues to be the focus of festivals and special events, and serves as the heart of the community. The historic commercial district is a successful example of transit-oriented development that is surrounded by traditional historic single family neighborhoods.

Government

The City of Decatur operates under the commission-manager form of government. The City Commission determines the policies of the local government and enacts local laws necessary for the protection of public health, safety and welfare. The City Commissioners provide leadership in identifying community needs and developing programs to meet community objectives. There are five City Commissioners, elected in nonpartisan elections, for overlapping four-year terms. At its organizational meeting in January of each year, the City Commission elects one of its members to serve as Mayor/Chair of the City Commission. Bill Floyd has served

as Mayor since 1999 and has been a member of the City Commission since 1992. At that same meeting the City Commission also elects a Mayor pro tem/Vice-Chair. Jim Baskett has served as Mayor pro tem since 2002. The other Commissioners are Fred Boykin, Kecia Cunningham and Patti Garrett. It is the responsibility of the Mayor to preside at all meetings of the City Commission. The Mayor has no veto power but retains the right to vote on all matters brought before the City Commission.



The City Commission appoints the members of a number of boards and commissions who carry out responsibilities specified by State law, the City Charter, and local ordinances, including: the Decatur Housing Authority, the Zoning Board of Appeals, the Decatur Downtown Development Authority, and the Planning Commission. Special advisory committees and task forces are appointed by the City Commission to provide citizen input on issues and projects as needed.

The City Commission also appoints the Municipal Court judges and City Attorney, who provides legal counsel for the government. Additionally, the commission also appoints a professional administrator known as the City Manager who serves at the pleasure of the commission. The City Manager serves as the Chief Executive Officer and Chief Administrative Officer and is responsible for carrying out the policies and ordinances of the City Commission, for overseeing the day-to-day operations of the government and the appointment of all employees. The appointment of department heads is subject to confirmation by the City Commission. The current City Manager, Peggy Merriss, has served as manager since May, 1993 and has been employed with the City since 1983.

Vision

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



Successful organizations need to have a clear vision of where they are going and how they intend to achieve their mission. The City's vision was crafted by the community during the City of Decatur 2000 Strategic Plan effort. To support the vision, the City Commission holds a working retreat annually to reflect on past achievements, identify future goals, and discuss challenges to implementing those goals. In addition to being guided by the community vision captured in the Strategic Plan they must balance the needs

of a diverse population, limited financial resources, federal and state mandates and unanticipated infrastructure costs.

From 1998-2000, the City of Decatur engaged in a community-driven strategic planning process which resulted in the City of Decatur 2000 Strategic Plan. The plan was a vision for the City from 2000 through 2010 that combined physical and economic planning with the social goals of the community. In April 2010, the City kicked off the planning process to create the 2010 Strategic Plan. The initial Round Table process consisted of small discussion groups that met around the community over a period of six weeks sessions to clarify a vision for the community and identify goals and issues that were important to the community. Each Round Table group consisted of eight to ten members who committed to attend three, two-hour Round Table sessions. An effort was made to assure that each Round Table group was balanced by age, gender, race and geographical location to encourage broad representation and a variety of perspectives were considered. Over 741 citizens participated in these discussions and 11 different Round Table groups met during this period. All together, participants offered 7,894 ideas and comments about issues currently facing Decatur and hopes and dreams for the City's future.

In order to further explore themes that surfaced during the Round Tables process that required more in depth discussion, a series of Community Academies was convened. Each academy featured fact sheets and objective presenters who provided additional information, offered examples from other cities and raised the trade-offs that needed to be considered. Attendees then participated in a discussion exercise based on the knowledge presented, with the goal of delving deeper, moving toward consensus, and generating more focused comments to help create and refine the draft Strategic Plan Principles, Goals, and Tasks. Ultimately over 1,500 residents participated in the planning process from the Round Tables to the Community Academies to the Open Houses where drafts of the plan were presented. Every comment was captured and analyzed and is included in the final report that was adopted in March 2011. The entire plan is available at www.decaturnext.com.

As the City Commission comes to the conclusion of the 2000 Strategic Plan, over 80% of the goals and tasks included in the plan were accomplished:

- Creation of Volunteer Coordinator Position
- Additional living spaces in downtown
- Infill housing guidelines
- Establishment of Decatur 101 civics program
- Creation of Environmental Sustainability Board

City Organization Mission

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!

To CARE is to value:

- Honesty and Integrity
- Competence and Skill
- Dependability
- Respect for other people
- Commitment
- Teamwork and Cooperation

Performance Management

A successful organization needs to know how well it is doing towards achieving its mission and objectives. As a result, the City has developed quantifiable measures for determining how efficiently and effectively the City is meeting its goals. For the past 5 years and into next year, the City will participate in the International City/County Management Association's (ICMA) Comparative Performance Measurement Program which provides performance measures in 16 service areas for the City to use to evaluate existing services, to benchmark results with other communities and exchange best practices within a consortium of participating jurisdictions, including a consortium of Metro Atlanta communities.

Additional information on the quality of services provided by the City is gauged through a biennial citizen survey. The City conducted a citizen survey in March and April 2010 to gauge citizens' satisfaction with the community and local government services. This was the City's third citizen survey. The full report can be found on the city's website at www.decaturga.com.

These measures are reviewed by an interdepartmental committee on a monthly basis to identify successful processes and where change may be needed. Throughout this narrative, measures will be presented that show how the city is achieving its vision.

Budget

The annual budget serves as the foundation for the City's financial planning and control. All agencies of the City are required to submit departmental budget requests by the first week of March. These requests are the starting point for developing the proposed budget. Once the requests are submitted, the department heads meet to review the requests collectively.

The proposed budget is presented to the City Commission on the third Monday in May. The operating budget includes the proposed expenditures and the means for financing them. The City publishes a summary of the proposed budget in the official legal organ, makes copies available to the residents of the City and posts the proposed budget on the City's website. Public hearings on the proposed budget are held during the month of June. The budget is then legally enacted through passage of a resolution by the City Commission normally on the third Monday in June but no later than June 30th, the close of the fiscal year.



The budget document is a written plan that provides the financial basis for implementing the organizations' vision and related goals. It represents the 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 under Appendix B.

Vision Based Budgeting

As we move forward with guidance of the 2010 Strategic Plan, the annual budget is the primary implementation tool to make the community's vision come to life. A Vision Based Budget is a financial planning document that connects the necessary resources (personnel, equipment and funding) required to implement the community vision. It also describes both in narrative form and numerically, the programs, policies and projects identified in the Strategic Plan and each city department's relationship to them.

The following pages highlight the four principles outlined in the 2010 strategic plan plus an additional principle that aims to capture the internal work of the City government. Under each principle is a description of how the city implements the goals and tasks of that principle, past accomplishments, proposed projects for this fiscal year, performance measures and unique partnerships. For more specifics on the role of departments, city programs or partnerships visit www.decaturga.com.

Principle A:
Manage Growth While Retaining Character

Accommodate commercial and residential growth while retaining Decatur's unique sense of place within an urban environment.



The preservation of Decatur's strong sense of community and unique character are important goals for residents, business owners, and visitors. This is also central to ensuring sustainable development, since market trends increasingly value local identity, sense of place, and quality of life as economic assets. Because land is a finite resource, the city will encourage quality development that maximizes the economic value of existing commercial districts and meets the community's expressed desire for housing, commercial, and retail options. This means continuing to enhance the city's built environment so that Decatur remains a desirable place to live, work, and play.

Four key goals are involved in managing this objective successfully:

Goal 1 - Retain and enhance the character of existing commercial districts and expand it to new districts.
Goal 2 - Encourage a diversity of business types with particular focus on small businesses and businesses that provide daily needs.
Goal 3 - Protect existing neighborhoods while promoting growth in desired areas and adopting standards that guide future growth.
Goal 4 - Protect and encourage the creative reuse of historic buildings, structures, and places.

This principle is supported through the teamwork of staff members across all city departments. The Community and Economic Development (CED) Department and Planning, Zoning and Inspections (PZI) Division play a major role in preserving Decatur's character by encouraging high quality design, downtown streetscape improvements, comprehensive parking management, and ensuring that appropriate construction processes are followed. Expansion within the City's commercial districts could not be achieved without the Community and Economic Development Department's role in actively creating, building, and maintaining collaborative relationships with businesses, restaurant owners, and retailers. The Police Department's commitment to an expanded police presence throughout the downtown business district, the Oakhurst business district and other commercial areas assures a strong sense of safety and security that is critical to the continued growth and vitality of the city's business community. The Accounting and Revenue divisions of the Administrative Service Department provide additional support to retail and businesses with personalized services in the business licensing process.

An inviting sense of place and local identity cannot be achieved without the assistance of the Public Works Department. This department is essential to this objective through executing responsibilities in codes enforcement and education, maintenance of streets and sidewalks, the installation of new waste and recycling bins, litter collection and promoting a "clean and green" downtown commercial district. In addition, the department provides inspection and maintenance services of the city's storm sewer system by inspecting commercial establishments for pollutant issues, and inspecting detention systems to control and regulate stormwater flows during rain events.

The full calendar of festivals and special events coordinated by the CED Department also contributes to Decatur's strong sense of community and unique character. These activities are designed to encourage interaction between residents and businesses, market a positive image of the City throughout the metropolitan area and introduce potential new customers and clients to Decatur businesses.

Although the PZI Division conducts most of the required building inspections, the Fire Department is instrumental to creating fire safe commercial buildings through regular annual inspections, and inspections during any building or renovation phases of development. All city departments participate in plan review of mixed use developments in commercial areas to ensure that safety, active living and environmental concerns are addressed. The Planning Commission and Zoning Board of Appeals also play an important role in reviewing development requests throughout the city and holding applicants accountable to the city's standards. These volunteer resident boards also help create and implement city ordinances that govern development.

Decatur has many historic resources including historic homes, small commercial buildings and the Decatur Cemetery. Preserving these resources is an identified goal of the Strategic Plan. The Historic Preservation program based in the PZI Division provides design review services in local historic districts, practical, preservation information through the Old House Fair and facilitates the state tax incentive program to preserve and renovate historic properties.

National Citizen Survey Results

Sense of Community
2006 – 84% rated excellent/good
2008 – 90% rated excellent/good
2010 – 86% rated excellent/good

Quality of Economic Development
2006 – 74% rated excellent/good
2008 – 78% rated excellent/good
2010 – 69% rated excellent/good

Overall Quality of Business & Service Establishments
2006 – N/A
2008 – 89% rated excellent/good
2010 – 83% rated excellent/good

Would recommend living here to someone who asks
2006 – N/A
2008 – 75% reported very likely
2010 – 74% reported very likely

FY 2010-2011 Accomplishments:

- Increased police patrols on foot and bicycle
- Cakes & Ale restaurant relocation and historic preservation tax credit
- West Ponce de Leon Avenue Bicycle Lane project
- Secured CCP Games as an office tenant
- Hosted the 3rd Old House Fair
- Placed Downtown Decatur on the National Register of Historic Places

FY 2011-2012 New Projects, Programs & Policies

- Update the Zoning Ordinance to address housing, parking and design standards (Tasks 1A-D SP)
- Write Historic Preservation Plan, update preservation ordinance, and submit 2 National Register nominations (Goal 4 SP)
- Improve the landscaping and physical appearance of the Square (Task 1E)
- Design complete street improvements for the Commerce/Clairemont and Commerce/Church intersections as well as the Church Street corridor to increase pedestrian and bicycle safety



Principle B:
Encourage a Diverse and Engaged Community

Protect and expand diversity among Decatur residents, businesses, and visitors while promoting an innovative, engaged and informed community.



A truly sustainable community is one that can adapt to a changing world by drawing on the passion, energy, and knowledge of its citizens. For these efforts to be most successful, the community should reflect the diversity found in society as a whole. It is equally important for citizens to feel that they have a stake in the future of their community and that they play an active, engaged role in making it a reality.

Four goals are necessary to encourage a diverse and engaged community:

Goal 5 - Maintain and encourage diversity of race, ethnicity, income, culture, age, family type and other kinds of diversity.
Goal 6 - Strengthen communication and involvement in and among neighborhoods, city government, volunteer boards and commissions, institutions, community organizations, local businesses and Decatur as a whole.
Goal 7 - Support, expand and develop programs, services, events, and opportunities that respond to diverse interests, encourage community interaction, and promote a stronger sense of community.
Goal 8 - Promote a culture of creative innovation and expression.

Community engagement is infused throughout city operations from providing excellent customer service, to creating opportunities for citizens to provide input in planning projects, to celebrating with each other during special events. Our programs and services are designed to reflect the values of the community and engage our citizens as partners in creating a safe, accessible and fun community. We encourage diversity by providing information in a broad range of formats, creating a variety of opportunities for citizens to get involved with the community and connect with city government and works to find ways to keep the costs of living in Decatur as stable as possible.

Technology and information have played an important role in keeping residents informed about their community. The Community and Economic Development Division coordinates the city's communication programs. It publishes the Decatur Focus newsletter which is a direct mail piece sent to every household and business in Decatur 10 times a year. In addition, the CED hosts the City's Open City Hall online forum, is responsible for the City's interactive website and other social media outlets and works with other departments to produce three blogs on different city programs. Commission meetings are broadcast on television and are always open to the public.

In addition to CED, all departments play a role in communication and engagement. The Administrative Services Department provides tax information online, hosts a tax blog and the Revenue Officers meet with elderly residents in the community to explain homestead exemptions. The Police Department uses the CrimeReport.com mapping program and produces reports to show crime statistics. The PZI division hosts Homeowner's Nights to explain permitting procedures to those attempting "do it yourself" type projects.

The Public Works, Police and Fire Departments participate in Touch- A-Truck, an event that allows residents to see and touch the specialized equipment that keeps our streets safe and beautiful. Those same departments also look forward to assisting the elementary schools with their Community Helper curriculum each fall.

During the strategic planning process, residents confirmed that they enjoy all of the programs and events the city already supports including events like the Arts Festival, Decatur 101, Volunteer! Decatur and the MLK, Jr. service weekend. It is no small task to host a special event. It requires the coordination of all city departments to handle planning, promotion, traffic and waste. It takes the financial support of local businesses and the efforts of many volunteers to pull everything together on the day of the event. In 2010, volunteers provided the equivalent work of 6.5 full time employees at a financial value of approximately $286,800.

The Decatur 101 program is designed to educate the community about city government. This popular series of five classes is offered annually by the City to increase the number of informed and involved citizens in Decatur and to "put a face" on local government. Each department participates to share their role in implementing the community's vision.

Once a resident graduates from Decatur 101 most go on to serve on a resident board or commission or volunteer in some capacity with the city. There are 5 resident boards, whose members are appointed by the City Commission, that conduct a variety of activities from hearing zoning variance requests to making policy recommendations for environmental sustainability issues. The Police and Fire Departments have developed the CAPS (Citizens Assisting Public Safety) to train residents in emergency management and basic policing. These volunteers have been used to staff special events and assist in emergencies. In addition to these more formal structures, there are a number of task forces, event committees and neighborhood organizations where residents stay involved and support the community.

National Citizen Survey Results

Opportunities to participate in community issues

2006 – N/A
2008 – 81% rated excellent/good
2010 – 82% rated excellent/good

Quality of public information services

2006 – 69% rated excellent/good
2008 – 82% rated excellent/good
2010 – 89% rated excellent/good

Opportunities to volunteer

2006 – N/A
2008 – 87% rated excellent/good
2010 – 90% rated excellent/good

Openness of community towards people of diverse backgrounds

2006 – 82% rated excellent/good
2008 – 87% rated excellent/good
2010 – 87% rated excellent/good

FY 2010-2011 Accomplishments:

- New City of Decatur website
- 10th anniversary of Decatur 101
- MLK, Jr. Service Day project
- Adoption of Cultural Arts master plan
- Creation of Team Decatur
- Project REAL after school program accreditation
- Establishment of the Decatur Tourism Bureau

FY 2011-2012 New Projects, Programs & Policies:

- Smartphone application Decatur Dash (Task 8D)
- Decatur Arts Alliance Public Art Project (Task 8C)
- Communication about Aging in Place programs (Task 5A)
- Adoption of Universal Design Guidelines (Task 5F)
- Evaluate diversity of artists and participants at current events (Task 5B)



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

Practice fiscal, environmental, and organizational stewardship to make efficient use of finite resources through collaboration and conservation.



Decatur is known throughout the United States for being a progressive community that provides excellent and innovative public services. The City should continue to practice fiscal, environmental and organizational stewardship as a way of ensuring its long-term viability and quality of life.

Five goals have been identified as ways to sustain the City's natural and built environments:

Goal 9 - Expand and diversify the city's revenue base.
Goal10 - Continue to provide quality services within fiscal limits acceptable to the community.
Goal 11 - Assure the efficient use and coordination of all community facilities by strengthening community partnerships.
Goal 12 - Foster environmental, social, and economic sustainability in all aspects of city life and government practice.
Goal 13 - Protect and restore natural resources, support environmental health and ecological awareness.

Decatur places a strong emphasis on serving as good stewards of our resources by using our sustainability model to guide our efforts. The City has adopted the definition of "Sustainability" as "meeting the needs of the present without compromising the ability of future generations to meet their own needs." The City's model includes four categories: Environmental, Economic, Organizational/Institutional, and Community and the stated goals and tasks within Principle C speak to each category. Knowing we have finite resources steers our efforts toward constant collaboration and conservation to fulfill the community's vision.

Decatur relies on individual property taxes for the majority of its revenue because the City currently has no access to sales tax revenue. Currently tax revenue from residential properties represents 85% of the City's tax digest with the commercial districts contributing 15% of the tax digest. Decatur has a high percentage of tax exempt property located within our city limits, particularly within the downtown business district including county government and non-profit facilities which limits the city's ability to achieve a better balance between residential property taxes and commercial tax revenue. In order to expand and diversify the revenue base, the strategic plan recommends that the city explore options

such as redeveloping existing commercially zoned properties to their highest and best use and looking at opportunities to annex adjacent commercial properties.

National Citizen Survey Results

Value of services for taxes paid
2006 – 63% rated excellent/good
2008 – 64% rated excellent/good
2010 – 64% rated excellent/good

Quality of overall natural environment
2006 – N/A
2008 – 78% rated excellent/good
2010 – 75% rated excellent/good

Quality of recycling service
2006 – 80% rated excellent/good
2008 – 87% rated excellent/good
2010 – 90% rated excellent/good

Recycled from home
2006 – 80% reported at least once
2008 – 89% reported at least once
2010 – 89% reported at least once

Through the budgeting process costs are reviewed as well as revenue. Enterprise funds and fees are used to accurately capture and pay for the costs of services. PZI, Active Living and CYS also utilize fees to offset the costs of their services. The Solid Waste division, which is set up as an enterprise fund, is an example of a service that operates like a business, where the fee and the Pay-As-You-Throw bag charge covers the operating cost of providing sanitation service. Conservative revenues combined with prudent expenditures ensure the long term financial sustainability of the community.

Redevelopment in commercial areas is a team effort. The Community & Economic Development (CED) Department and the Decatur Downtown Development Authority work to bring in projects for Downtown, Oakhurst, and other commercial districts that develop commercial properties to their highest and best use, encourage development on surface parking lots and assure quality designs that support the community's vision. The Planning, Zoning & Inspections (PZI), Engineering and Stormwater Divisions work as a one stop shop for all construction related activities and strive to provide maximum efficiency for all plan submittals and permits making Decatur an accessible and responsive place for development. In addition, these divisions work to ensure that the quality of construction meets code standards which in turn helps maintain and improve property values. Of course, there would be no new development in Decatur if it was not an attractive and safe place to live thanks to the Police, Fire and Public Works departments.

One of the city's long standing partnerships is with the City Schools of Decatur. By working together the city and schools stretch the taxpayer's dollar to provide a higher level of service at a lower cost. CYS and Active Living share classrooms and playing fields with the school to provide after school, camps and athletic programs. The new Public Works building will also house the City Schools of Decatur maintenance department thus allowing an excellent collaboration and shared use of resources.

The City also partners with community non-profits to support a variety of projects and programs like: the Oakhurst Community Garden to manage the city's Sugar Creek Garden; the Decatur Arts Alliance to produce the Decatur Arts Festival; the Decatur Book Festival

committee to produce that popular event; and, the Decatur Business Association to host the Beach Party, Concerts on the Square and the Blue Sky Concert series. We partner with the Decatur Preservation Alliance and DeKalb History Center to produce the Old House Fair and Martin Luther King, Jr Service Project. The MLK Service Project makes it possible for the seniors to remain in their homes in Decatur neighborhoods and to continue to contribute to the rich history and diversity of the community.

The city has a wide range of internal and external environmental policies and programs. The staff Green Team was created in 2010 and is an internal group of about 15 staff members from various city departments that meets monthly to discuss strategies to bring more energy-efficient and environmentally responsible approaches to the city's operational, planning and procurement policies. The city conducted energy audits of all its facilities, trained all staff on our green policies and the CYS devoted its year to "Going Green" by connecting after school activities and lesson plans with environmental sustainability programs. The most ambitious project was the overhaul of the existing HR and payroll processes to go to a paperless job application and timesheet system.

Externally, the city renovated two major greenspaces, Glenlake Park and the Decatur Cemetery, including stream bank restorations, hosted electronics recycling events, created a new community garden and celebrated Earth Hour. The Environmental Sustainability Board worked closely with city staff to implement the Community Garden guidelines, Kilowatt crackdown and the new Energy WISE rebate program.

FY 2010-2011 Accomplishments:

- Conducted energy audits of city facilities
- Stormwater system improvements
- Stream bank restoration in Glenlake Park
- Purchased PALS electric truck
- Adopted Multi-family recycling ordinance
- Adopted Community Gardening guidelines
- Designated as a Tree City by the Arbor Day Foundation
- Certified Gold Atlanta Regional Commission's Green Communities program
- Adopted Hidden Cove Park master plan
- Obtained $1 million in grant funding for transportation and energy efficiency projects
- Received ARC's CREATE Community award for afterschool program
- Implemented Personnel and Payroll paperless initiative

FY 2011-2012 New Projects, Programs & Policies:

- Urban Forest Master Plan (Task 13A)
- Environmental Sustainability Plan (Task 12A)
- Construction of Decatur Recreation Center and Fire Station 1 (Task 11B, 12D)
- Trail in Dearborn Park (Task 13E)
- Decatur WISE program (Task 13C)
- Invasive plant removal program (Task 13G)

Principle D:
Support a Safe, Healthy, Lifelong Community

Assure that housing mobility and support services exist to provide everyone at every age a high quality of life.



Decatur must be an active community that supports healthy living at all points in a person's life. This means creating an environment that supports physical activity for people of all abilities and ages, providing housing and services for all citizens, and nurturing programs that reinforce these concepts, especially for under-served populations.

Three key goals are involved in supporting this objective:

Goal 14 - Enhance mobility options within and to Decatur.
Goal 15 - Expand the variety of high quality housing options to meet the needs of a diverse community.
Goal 16 - Provide programs and services that support and enhance a safe, healthy and active lifestyle.

Decatur residents have made it clear that they desire more opportunities to walk, bicycle and use transit. Creating safe streets involves not only construction and maintenance of transportation facilities, like sidewalks or bicycle lanes, but also requires enforcement of traffic laws and programs to encourage walking and bicycling for all ages. The PZI and Engineering Divisions plan, design and oversee the construction of transportation projects. The Public Works department keeps the sidewalks and streets clean. The Police department provides traffic enforcement, especially in school zones, to ensure that drivers are obeying the speed limit. Even at 35 miles an hour, if a pedestrian is hit by a vehicle, the risk of death is 45% and injuries are serious. Children & Youth Services (CYS) participants in the middle school summer camp program learn to ride public transportation by taking field trips on MARTA. The Active Living Division manages the Safe Routes to Schools program which provides pedestrian and bicycle safety training for all 4th grade students in the city schools as well as working with parent volunteers to organize walking school buses, bike trains and walk and roll to school days. For adults, Active Living focuses on Team Decatur and the "Walk For Lunch" program to encourage exercise as part of your lifestyle.

The PALS (Parking, Assistance, Liaison with Merchants and Safety) address parking management issues at the City's parking meters. Because the PALS routinely walk around the downtown area, they are also

a safety resource and can make regular reports of safety issues they encounter (cracked sidewalks, graffiti, etc.).

Significant upgrades to city parks have encouraged residents to come outside and enjoy these renovated facilities with other members of the community. New facilities and renovations include Glenlake Park, McKoy Pool, 3 dog parks and the Decatur Cemetery. Summer camps are held in our parks and recreation centers and are designed to help youth to connect with the outdoors and a physical lifestyle.

The CYS after-school programs have been recognized for their excellence through accreditation and awards. They provide quality child care and educational programming for Kindergarten through 8th grade youth.

The departments under the Decatur Emergency Services umbrella are committed to preparedness and ensuring the continuation of services to this community. The Fire Department provides regular fire prevention education programs, the File of Life resident information program and trains every city staff person in CPR. The Police Department has seen a reduction in Part 1 crimes due to building a strong relationship with the community. By utilizing technologies like Crimereports.com to make crime data easily accessible to the public and by making the out-of-town house check form easily available on the City's website, we are providing important tools to help us reduce crime in the community. The City Manager's Office proposed budget continues to provide funding for the emergency notification system, "CodeRed," outdoor Tornado warning sirens and yearly Emergency Table-Top exercises. The city ensures continuing operation of services during major weather events by having back-up power at city facilities, tire chains for public safety and public works vehicles and AEDs in all city buildings.

FY 2010-2011 Accomplishments:

- Awarded $500,000 Safe Routes to School grant
- Installation of bicycle lanes on West Ponce de Leon Avenue and West Trinity Place
- Installation of over four miles of new and repaired sidewalks
- Georgia Rides to the Capitol participation

National Citizen Survey Results

Ease of walking
2006 – 79% rated excellent/good
2008 – 87% rated excellent/good
2010 – 87% rated excellent/good

Quality of recreation programs and classes
2006 – 78% rated excellent/good
2008 – 87% rated excellent/good
2010 – 82% rated excellent/good

Amount of public parking
2006 – 30% rated excellent/good
2008 – 39% rated excellent/good
2010 – 32% rated excellent/good

Quality of traffic enforcement
2006 – 63% rated excellent/good
2008 – 67% rated excellent/good
2010 – 71% rated excellent/good

FY 2011-2012 New Projects, Programs & Policies:

- Update parking standards (Task 14H)
- Implementation of new parking meter technology (Task 14I)
- Ordinance updated to allow smaller homes and accessory dwellings (Task 15B)
- Active Living marketing campaign (Task 16 B)
- Expansion of after school program to the 4/5 Academy at Fifth Avenue (Task 16C)
- Installation of new playground equipment (Task 16D)
- Environmental Sustainability Plan (Task 12A)



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



Support an innovative and creative work environment that attracts the best employees, provides them with the tools needed to perform their jobs and sets an expectation of exceptional public service for the community.

The cost of personnel and equipment represent the highest percentage of the city's budget. That is because it is city employees who deliver services, like police protection or sanitation collection, on a daily basis that are necessary to implement the community's vision. Yet the costs of these services are not always visible to the citizens. Think of it as the wiring, plumbing, heat and structural elements of a house. These components are not visible and are not as glamorous as the paint, wallpaper and drapes but they are the most expensive part of the building. Without them, the structure could not last. The internal programs and operations of the City of Decatur represent these same essential elements. They provide the solid foundation that the organization is built on and allow us to serve our citizens at the high level they expect. These programs and policies are critical to the city's ability to respond to the community's vision and allow the city to provide superior, cost effective service.

Maintaining a high performing workforce is a part of the Organizational sustainability of the city. It involves three components: hiring qualified employees, retaining existing employees and giving them the tools they need to do an excellent job. Decatur's workforce includes full time employees, part time employees and third party contract employees, like VC3, Inc. our technology service provider.

One of the most essential internal components is the city's commitment to hiring the best and brightest employees with a high level of commitment to public service. Employees at all levels within the organization are accessible to the public by telephone, email and in person. They work to support and assist the public which is a fundamental element of community service. The recruitment and evaluation process has been modified to reflect the values of the organization and employees are rated in the areas of Task, Teamwork, Leadership and Management. Recruitment ads and job descriptions have been updated to reflect the values of the organization, not just list expected job tasks.

Once we have the best employees in place, we work even harder to keep them. The City has a commitment to providing all employees with training opportunities to improve knowledge and encourage creative, innovative thinking throughout the organization. Examples of training include attending professional conferences, topical workshops through the Atlanta Regional Commission and the Management Team Retreat. Cross training is encouraged to use staff efficiently and keep employees interested, challenged and engage in continuous learning. Through inter-departmental teams, like the Technology Committee and Performance Measurement Committee, employees at all levels are given a voice and invited to participate in internal decisions. We also provide employees with

the appropriate tools to perform work most effectively. In return, employees understand the importance of properly maintaining city equipment and facilities so that public resources last as long as possible. Due to care by the city staff, the City's large truck fleet lasts years beyond the expected lifespan.

National Citizen Survey Results

Overall quality of government services
2006 – 84% rated excellent/good
2008 – 87% rated excellent/good
2010 – 89% rated excellent/good

In-person contact with a city employee
2006 – 53% reported yes in past year
2008 – 61% reported yes in past year
2010 – 57% reported yes in past year

Overall impression of interaction with city staff
2006 – 78% rated excellent/good
2008 – 77% rated excellent/good
2010 – 79% rated excellent/good

Employee Job Satisfaction
2007 – 93% rated positively
2009 – N/A
2011 – 93% rated positively

Compensation is an important part of retaining the best and brightest employees. The city works to maintain pay levels at the median of the metropolitan area public salary ranges for comparable jobs. Employees contribute to the city's pension program and to the city's health insurance program in addition to city-funded contributions. Our employees work hard to be good stewards of the city's resources and in turn the city has a history of treating employees fairly and providing reasonable compensation for their work. Throughout the economic downturn our employees were not furloughed but they have foregone any merit increases for three years.

The level of employee commitment to the organization and to the citizens of Decatur is indicated by the fact that our employees tend to stay with the organization. The average number of years of service among the city's 205 full-time employees is 10.25 years. A high level of job satisfaction is supported by the findings of the biannual employee satisfaction survey and from the high level of customer service satisfaction that citizens report in a similar citizen satisfaction survey. Outstanding public servants are recognized every year with the Thomas O. Davis award given in April each year at the Decatur Business Association Meeting.

Finally, the city is committed to being good stewards of the city's financial resources. We understand our responsibility to our tax payers to keep our costs as low as possible while providing them with the highest and best service possible. The Administrative Services department works to assure that accurate financial records are maintained, that proper control mechanisms are in place and sound investment decisions are made to protect the city's financial resources. As a result, the city annually receives a clean audit opinion and is recognized by the Government Finance Officers Association (GFOA) with a Certificate of Achievement for Excellence in Financial Reporting indicating the highest level of fiscal responsibility. The City has a long history of fiscal conservancy that allowed us to weather the recent economic downturn.

As the city moves forward with the implementation of the community's vision and goals as outlined in the strategic plan, we will continue to assure that our

internal operations are aligned with the vision, principles and goals of our citizens. Although our internal programs are often not visible to the community, they are critical to the success of our organization. This fifth principle is not included in the strategic plan but was added here to confirm our commitment to the plan and identify the internal policies and programs we have in place that allow us to respond to the vision of our citizens.

FY 2010-2011 Accomplishments:

- Upgraded Standard & Poor's bond rating from AA to AA+
- GFOA Distinguished Budget Award
- ICMA Strategic Leadership & Governance Award

This narrative would not have been possible without the assistance of the following City employees who served on a budget visioning team:

Andrea Arnold	Linda Harris	David Ratledge
Jennings Bell	Lee Ann Harvey	Scott Richards
Kris Boyett	David Hipple	Meredith Roark
Regina Brewer	Chris Hitchcock	Hugh Saxon
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Axel Fiksman	Marian Melton	Amanda Thompson
Alma Fleetwood	Lyn Menne	Barrett Tibbetts
Felix Floyd	Claire Miller	Tammy Washington
Stacy Green	Cathy Morgan	Greg White
Kate Hall	Bien Nguyen	Lee Williams
Cynthia Hardnett	Tony Parker	Sean Woodson

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SUMMARY OF FUND BUDGETS

Adopted Budget
FY 2011-2012

All Funds
Fiscal Year 2011-2012
Revenues and Expenditures

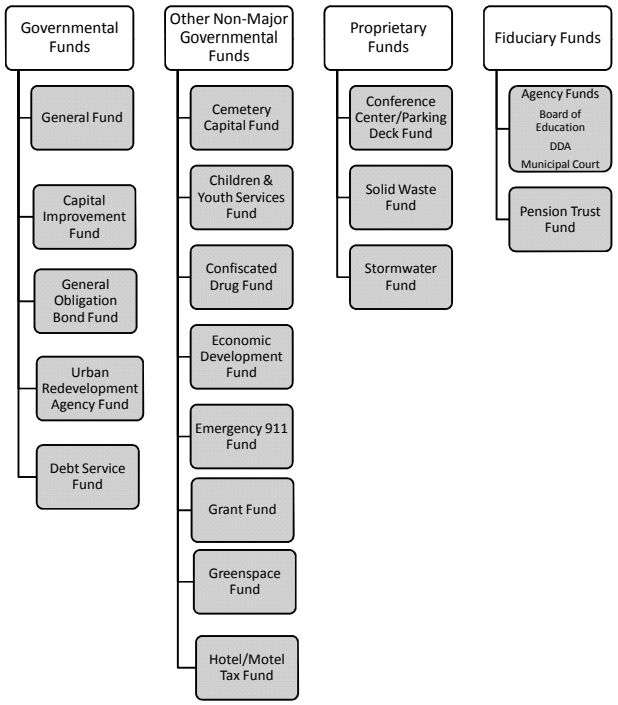
							Totals
Fund Balance, beginning of year	***$7,144,797***	***$19,875,690***	***$1,197,546***	***$4,604,725***	***$5,601,861***	***$0***	***$38,424,619***
	General Fund	**Capital Project Funds**	**Non-Major Governmental Funds**	**Debt Service Fund**	**Enterprise Funds**	**Fiduciary Funds**	**Total Revenues**
REVENUES							
Taxes	14,597,400	1,257,000	220,000	1,632,000	0	23,535,000	$41,241,400
Licenses and permits	530,500	0	0	0	0	0	$530,500
Fines and forfeitures	1,105,000	0	0	0	0	0	$1,105,000
Interest income	10,000	26,000	530	16,000	0	0	$52,530
Charges for services	1,353,550	0	1,574,600	0	3,234,500	0	$6,162,650
Intergovernmental	304,470	591,320	407,500	0	0	0	$1,303,290
Contributions	69,000	0	118,310	0	0	0	$187,310
Miscellaneous	0	400,000	0	66,000	48,000	40,000	$554,000
Transfers	(449,420)	0	0	0	0	0	($449,420)
Total Revenues	**$17,520,500**	**$2,274,320**	**$2,320,940**	**$1,714,000**	**$3,282,500**	**$23,575,000**	**$50,687,260**
	General Fund	**Capital Project Funds**	**Non-major Governmental Funds**	**Debt Service Fund**	**Enterprise Funds**	**Fiduciary Funds**	**Total Expenditures**
EXPENDITURES							
Personnel Services	13,334,940	0	2,379,360	0	1,396,280	0	$17,110,580
Other Services and Charges	3,435,900	379,400	566,880	5,000	1,255,450	0	$5,642,630
Supplies	1,947,160	770,450	231,240	0	358,250	0	$3,307,100
Capital Outlay	97,000	10,918,350	64,000	0	1,100,000	0	$12,179,350
Indirect Costs	0	0	0	0	480,250	0	$480,250
Debt Services	0	1,255,600	0	0	0	0	$1,255,600
Lease Payments	0	0	10,300	0	40,040	0	$50,340
Depreciation/Amortization	0	0	0	0	575,000	0	$575,000
OPEB Costs	0	0	0	0	259,000	0	$259,000
Bond Principal and Interest	0	0	0	3,524,150	0	0	$3,524,150
Transfers	0	0	0	0	0	23,575,000	$23,575,000
Total Expenditures	**$18,815,000**	**$13,323,800**	**$3,251,780**	**$3,529,150**	**$5,464,270**	**$23,575,000**	**$67,959,000**
Excess (deficinecy) of revenues over (under) expenditures	($1,294,500)	($11,049,480)	($930,840)	($1,815,150)	($2,181,770)	$0	($17,271,740)
Other Financing Sources (Uses)							
Proceeds from Capital Lease	0	325,000	$49,000	0	100,000	0	$474,000
Transfers In	0	672,830	$685,000	0	95,100	0	$1,452,930
Transfers Out	0	(283,150)	$290,000	0	60,000	0	$633,150
Total Other financing Sources	$0	$714,680	$1,024,000	$0	$255,100	$0	2,560,080
Fund Balance, end of year	***$5,850,297***	***$9,540,890***	***$710,706***	***$2,789,575***	***$3,555,191***	***$0***	***$22,446,659***

CITY OF DECATUR
2011-2012 ADOPTED BUDGET
Summary of Expenditures

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 2007-2008	ACTUAL EXPENDITURE 2008-2009	ACTUAL EXPENDITURE 2009-2010	BUDGET ESTIMATE 2010-2011	REVISED ESTIMATE 2010-2011	BUDGET ESTIMATE 2011-2012
DEPARTMENT							
GOVERNMENTAL CONTROL	99,833	86,907	130,699	105,041	91,890	86,640	95,390
GENERAL GOVERNMENT	1,130,638	961,595	962,140	1,269,489	1,387,960	1,357,060	1,471,130
COMMUNITY & ECONOMIC DEVELOPMENT	810,402	901,429	1,026,031	916,553	1,048,220	1,011,920	993,500
PLANNING, ZONING AND INSPECTIONS	520,562	587,202	492,717	448,767	624,530	761,880	652,330
ADMINISTRATIVE SERVICES	2,408,853	2,544,608	2,756,570	2,550,668	2,816,230	2,848,660	2,826,710
POLICE	4,050,029	4,052,643	4,456,998	4,483,831	4,657,700	4,613,800	4,799,000
FIRE	3,013,084	3,287,610	3,502,127	3,153,240	3,289,790	3,295,020	3,303,550
SANITATION & FACILITIES MAINTENANCE	2,086,903	2,369,750	2,452,636	2,521,391	2,586,250	2,531,350	2,595,410
ENGINEERING	576,088	606,052	627,890	684,469	706,740	726,460	716,890
ACTIVE LIVING	1,752,232	1,985,082	1,380,644	1,360,701	1,278,750	1,367,210	1,361,090
GENERAL FUND TOTAL EXPENDITURES	16,448,624	17,382,878	17,788,452	17,494,151	18,488,060	18,600,000	18,815,000
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	5,511,945	4,785,127	4,860,613	4,160,954	5,900,490	988,950	1,720,000
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	16,905	0	7,900	26,972	25,000	33,500	25,000
CHILDREN & YOUTH SERVICES FUND (225)*			1,446,635	1,378,693	1,662,420	1,592,220	1,898,720
COMMUNITY GRANTS FUND (220)	820,062	610,592	9,626	109,118	500,000	225,500	400,000
CONFERENCE CTR/PARKING DECK FUND (555)	1,262,684	1,280,100	349,908	324,691	478,000	423,000	670,000
DEBT SERVICE FUND (410)	550,000	1,883,801	1,445,626	2,911,936	1,791,500	3,489,500	3,529,150
DRUG FUND (210)	4,480	7,934	6,725	3,093	2,500	21,750	2,500
ECONOMIC DEVELOPMENT FUND (260)	6,780	30,000	67,847	16,280	25,000	24,000	20,000
EMERGENCY TELEPHONE (E911) (240)	667,624	735,477	700,880	774,136	935,440	873,140	870,560
GENERAL OBLIGATION BOND FUND (310)**						2,584,080	5,155,530
GREENSPACE TRUST FUND (230)	57,403	20,134	21,942	44,128	35,000	35,000	35,000
HOTEL MOTEL TAX FUND (275)	340,065	360,000	65,000	87,314	85,000	326,000	260,000
SOLID WASTE ENTERPRISE (540-4520)	2,380,603	2,518,061	2,011,898	2,150,959	2,562,830	2,605,510	2,587,900
STORMWATER UTILITY FUND (505)	884,015	977,234	640,913	712,745	1,910,440	1,989,910	2,206,370
URBAN REDEVELOPMENT AGENCY FUND (340)						2,738,270	6,448,270
OTHER FUNDS TOTAL EXPENDITURES	12,502,566	13,208,460	11,635,513	12,701,018	15,913,620	17,950,330	25,829,000
TOTAL EXPENDITURES	28,951,190	30,591,338	29,423,965	30,195,169	34,401,680	36,550,330	44,644,000

*Children & Youth Services moved from General Fund to CYS Fund in FY 2008-2009.
** General Obligation Bond budget pulled from Capital Improvements Fund in revised FY 10-11

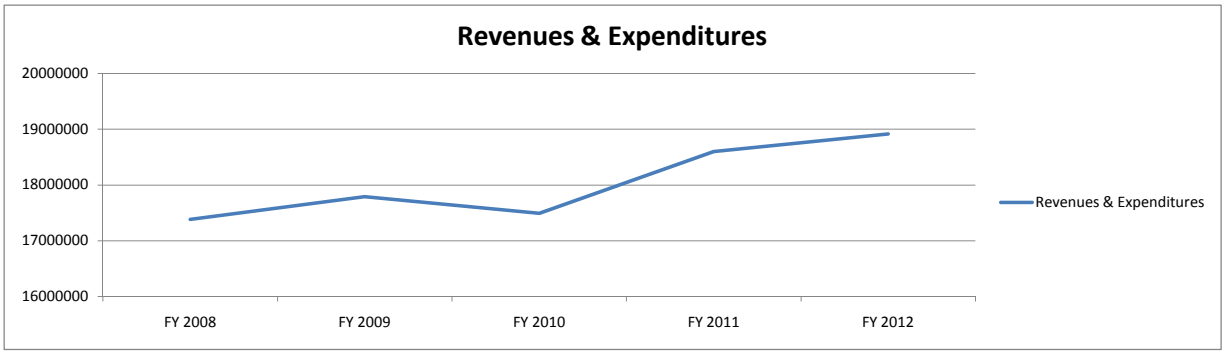
City of Decatur Fund Organizational Chart



General Fund
Revenue and Expenditures
2011-2012 Fiscal Year

Estimated Beginning Fund Balance:						*$7,144,797*
	FY 07-08 ACTUAL	**FY 08-09 ACTUAL**	**FY 09-10 ACTUAL**	**FY 10-11 APPROVED**	**FY 10-11 REVISED**	**FY 11-12 ADOPTED**
REVENUES						
Taxes	$14,658,490	$14,440,008	$15,010,913	$14,595,500	$14,430,610	$14,597,400
Licenses and permits	$758,230	$440,563	$479,823	$416,000	$573,800	$530,500
Fines and forfeitures	$479,460	$807,991	$1,224,411	$1,060,000	$1,135,000	$1,105,000
Interest income	$310,160	$86,250	$12,553	$15,000	$7,500	$10,000
Charges for services	$1,431,390	$1,083,637	$1,322,234	$1,164,900	$1,389,700	$1,353,550
Intergovernmental	$267,180	$326,270	$287,702	$394,100	$368,100	$304,470
Contributions	$0	$76,147	$65,297	$80,000	$83,000	$69,000
Miscellaneous	$170,200	$12,056	$16,439	$0	$24,890	$0
Transfers In	$233,160	($7,353)	$76,713	$62,560	$39,400	($449,420)
Current Year Revenues	**$18,308,270**	**$17,265,568**	**$18,496,084**	**$17,788,060**	**$18,052,000**	**$17,520,500**
Fund balance appropriation - Use of Reserves	($925,392)	$522,884	($1,001,933)	$700,000	$548,000	$1,294,500
Total Revenues	**$17,382,878**	**$17,788,452**	**$17,494,151**	**$18,488,060**	**$18,600,000**	**$18,815,000**
EXPENDITURES						
Governmental Control	$86,907	$130,699	$105,041	$91,890	$86,640	$95,390
General Government	$961,595	$962,140	$1,269,489	$1,387,960	$1,357,060	$1,471,130
Community and Economic Development	$901,429	$1,026,031	$916,553	$1,048,220	$1,011,920	$993,500
Planning, Zoning & Inspections	$587,202	$492,717	$448,767	$624,530	$761,880	$652,330
Administrative Services	$2,544,608	$2,756,570	$2,550,668	$2,816,230	$2,848,660	$2,826,710
Police	$4,052,643	$4,456,998	$4,483,831	$4,657,700	$4,613,800	$4,799,000
Fire	$3,287,610	$3,502,127	$3,153,240	$3,289,790	$3,295,020	$3,303,550
Sanitation & Facilities Maintenance	$2,369,750	$2,452,636	$2,521,391	$2,586,250	$2,531,350	$2,595,410
Engineering	$606,052	$627,890	$684,469	$706,740	$726,460	$716,890
Active Living*	$1,985,082	$1,380,644	$1,360,701	$1,278,750	$1,367,210	$1,361,090
Total Expenditures	**$17,382,878**	**$17,788,452**	**$17,494,151**	**$18,488,060**	**$18,600,000**	**$18,815,000**
Estimated Ending Fund Balance:						*$5,850,297*

* Children & Youth Services moved from General Fund to CYS Fund in 2008-2009.



General Fund-Revenues and 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 City has added nearly $2 million to its fund balance since 2008. It is anticipated that just under $1.3 million will be used in 2012. This will result in a fund balance of $5,850,297 which is 31% of the City's operating budget. The City's policy states that the fund balance should be within 20-30% of the operating budget.

SUMMARY OF FUND BUDGETS
ALL FUNDS OVERVIEW

2010-2011 REVISED GENERAL FUND BUDGET ESTIMATE

The 2010-2011 Revised Estimate is $111,940 more than the approved 2010-2011 Budget Estimate, a .6% increase. While full-time personnel costs and legal services costs were reduced there were increases in part-time personnel costs, overtime costs, professional services and some utilities. Specifically, the revised budget was adjusted for the outsourcing of the building inspections function that was approved by the City Commission during this fiscal year.

The 2010-2011 Revised General Fund revenue estimates increase slightly over the approved 2010-2011 budget. Before taking into consideration the interfund transfers and use of fund balance, the revised revenue estimates are $287,100 or 1.6% higher than the approved 2010-2011 revenue estimates. Real estate property taxes are decreased by $304,300 due to the $70 tax credit issued to every owner-occupied residential property in the second installment 2010 billing. This decrease is offset by increases in other revenue categories including an increase of $140,300 in construction permits and fees, due to a rebound in construction and the addition of electrical inspections services which previously had been handled by DeKalb County. Increases are also anticipated in franchise taxes, alcoholic beverage licenses, alcoholic beverage sales and excise taxes, recreation fees and public safety penalties and fines. Previously, the reimbursement for capital construction management had been shown as a transfer but is now accounted for with other general fund revenues. Interest income continues to decline. Three years ago, the city received over $300,000 in interest income but it is currently estimated at $7,500. Overall, most revenue categories remain stable or are increasing slightly in the revised budget.

Other adjustments are shown for transfers between the Solid Waste Fund, the Storm Water Utility Fund, Greenspace Fund, Emergency 911 Fund, Hotel/Motel Tax Fund and the Children and Youth Services Fund to reflect either revised overhead costs or to cover additional expenditure estimates.

Since revenues are slightly higher than anticipated, we are able to decrease the use of fund balance. The 2010-2011 Proposed General Fund anticipated using $700,000; however, for the 2010-2011 Revised General Fund we estimate that we will only need to use $548,000 of fund balance or 22% less than previously budgeted. This will result in a fund balance of approximately $7,144,800 or 38% of the 2011-2012 Proposed General Fund budget.

2011-2012 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2011-2012 Proposed General Fund Budget Estimate is approximately $326,940 more than the initial 2010-2011 Proposed General Fund Budget Estimate and $215,000 more than the Revised General Fund Budget Estimate. In both cases, the increase is slightly less than 2%.

The Personnel Services category increases $24,260 in the 2010-2011 Revised General Fund Budget Estimate over the initial 2010-2011 Proposed General Fund Budget Estimate. Within that category, full-time salaries decrease $171,000 and part-time salaries increase $173,000 in part due to the accounting transfer of two positions in the Downtown Development Authority division from full-time to part-time account codes. Additionally, the reduction in full-time salaries reflects a military leave vacancy with a

corresponding increase in part-time salaries to cover the cost of hiring of temporary assistance during the full-time employee's absence.

The budget for health insurance increases $77,200 or 4.6%. In addition to the increased city contribution to health insurance, employees will be required to pay an additional 15-20% in insurance deductions. The city's contribution to the retirement system decreased from 9% of payroll to 8.5% of payroll resulting in a decrease of $56,170 in the 2011-2012 Proposed General Fund Budget Estimate.

The 2011-2012 estimates include merit increases for all eligible full-time employees effective January 16, 2012. This would be the first base compensation increase for city employees since 2008. The cost of the merit increases is approximately $216,000 in the General Fund Budget and $32,500 in other funds for a total of $248,500.

The City has traditionally estimated 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, it is prudent to fund all positions and it does provide departments with some financial flexibility for unanticipated expenses during the budget year.

Full time salary costs in the 2010-2011 Revised General Fund Budget are estimated at approximately $8.26 million as compared to approximately $8.37 million in the 2011-2012 Proposed General Fund Budget, an $115,900 difference.

Other expenditures include construction inspections by a private contractor, zoning ordinance updates, outsourced accounting services, invasive plant control, community-wide Active Living programs including Team Decatur, additional automated external defibrillators for city facilities, continued emphasis on pedestrian and bicycle safety and numerous environmental initiatives.

2011-2012 ADOPTED GENERAL FUND BUDGET REVENUES

The 2011-2012 Adopted General Fund revenue estimates are $42,680 lower than the revised 2010-2011 General Fund revenue estimates. Estimates of revenue from real property taxes for the 2011-2012 Proposed General Fund are based on a flat real property digest and reducing the general fund millage rate from 10.215 mills to 10.20 mills. The 2011-2012 Adopted General Fund real property tax estimate is $249,300 higher than revised 2010-2011 because the tax credit was only applied to 2010 taxes. The collection rate for 2011 second installment taxes is budgeted at 97% by June 30th which is consistent with prior years at the same point in time. The collection rate for the 2012 first installment billing is budgeted at 96%. By the next fiscal year, 2012-2013, the City will have collected over 99% of the taxes billed. The total estimate for real property tax revenue is $10,450,000 which is 58% of total anticipated revenues before interfund transfers.

It is anticipated that most revenue sources will generally show modest or no changes based on estimates using historic and economic trends. Aside from the increase in real property taxes, an increase of $20,000 is estimated for parking violation fees because a new court software system will allow easier collections of delinquent parking tickets.

For the past several years, the city has received close to $1,000,000 from the insurance premiums tax. The estimate for the insurance premiums tax for the 2011-2012 Adopted General Fund is $91,880 lower

than the revised 2010-2011 budget estimate. The insurance premiums tax is calculated using the city's population as a percentage of the overall state population. As a result of the 2010 census, the city's percentage of the overall state population is lower which will likely result in reduced revenue from the insurance premiums tax.

Permits and fees are estimated to be $36,500 lower than the revised 2010-2011 revenue estimates mainly because of the difficulty in predicting actual activity from year to year. By taking a conservative position on building permit and fee activity, we should be able to make adjustments during next year's revised budget process.

The City and the Downtown Development Authority have entered into an agreement for the provision of management services. The revenue is shown as intergovernmental revenue. Within the intergovernmental revenue category, the 2011-2012 budget estimate decreases by $56,000 for State grants because the City received a non-recurring grant from the Atlanta Regional Commission for the strategic plan which is reflected in the revised 2010-2011 budget estimate.

The City continues to participate in a cooperative agreement with the Decatur Housing Authority to provide two police officers for directed law enforcement activities on Housing Authority property. The revenue from that agreement is budgeted.

In the 2009-2010 budget the Police Department established a traffic unit including a motorcycle traffic officer and a vehicle based officer. The main purpose of both of these positions is to perform traffic enforcement activities. Fines and forfeitures increase in the revised 2010-2011 budget estimate to reflect actual revenues and are budgeted a bit more conservatively for 2011-2012.

The adopted budget shows $204,000 for the reimbursement for capital construction management. In the initial 2010-2011 budget, this was shown as a transfer from the Capital Improvements fund and adjusted in the revised 2010-2011 budget. This covers costs that the general fund incurs in support of major capital projects.

Revenues from recreation service fees and recreation facilities rentals are estimated to be $61,000 lower than the revised 2010-2011 budget because the Decatur Recreation Center will be closed while undergoing a major renovation during 2011-2012.

Prior to the renovation of the Public Works facility, surplus vehicles and other equipment will be auctioned. The 2011-2012 revenue estimate for the sale of city assets is $15,000.

The transfer from the Hotel/Motel Tax Fund is anticipated to be $40,000 lower than the revised 2010-2011 transfer because the major downtown hotel will be closed for renovations for four months. 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 adopted budget shows a $35,000 transfer to the Greenspace Fund to cover the cost of a $15,000 grant to the Oakhurst Community Garden Project to assist with the purchase of property and $20,000 to support the City's community garden program.

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. The 2011-2012 Adopted General Fund estimate shows a $250,000 transfer to the E-911 fund.

Children and Youth Services expenditures and revenues are budgeted in a special revenue fund that combines on-going city support, additional grant revenues and fees to support the program. For 2011-2012, there is a transfer from the General Fund to the Children and Youth Services Fund of $400,000.

In December 2010, the city's Urban Redevelopment Agency issued $13,760,000 in bonds for capital projects. There is a transfer from the General Fund to the Urban Redevelopment Agency Fund for the debt service payments that begin in 2011-2012.

Enterprise Funds

The City Commission will also be asked to adopt 2010-2011 Revised and 2011-2012 Proposed Budgets for three Enterprise Funds. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges.

Conference Center/Parking Deck

Both the 2010-2011 Revised Enterprise Fund Budget and the 2011-2012 Adopted Enterprise Fund Budget estimates include adequate revenues from the Hotel/Motel Tax and the Conference Center Management Agreement to cover normal operating costs associated with the Conference Center and Parking Deck.

The 2010-2011 Revised Budget includes a transfer of $93,000 from the Hotel/Motel Tax Fund to cover maintenance costs. The Revised Budget estimates $87,500 from the conference center management fee and parking revenue. The 2010-2011 Revised Budget includes $153,000 in expenditures which includes improvements to the parking deck. New hotel ownership and a new management agreement for the conference center, has an impact on the revenues and expenditures for 2011-2012. Revenues include $48,000 from the parking deck and a transfer of $60,000 from the Hotel/Motel Tax Fund to cover maintenance costs. The hotel/motel tax will be paid to the DDA and will be placed in reserve for capital improvements by the management company. Expenditures include $200,000 capital improvements to the parking deck and another $200,000 as a match towards fundraising activities for improvements to the courthouse lawn.

Solid Waste

Effective July 1, 2000, solid waste services began to be accounted for using an Enterprise Fund. As a result, sanitation fees and income from refuse bag sales received after July 1, 2000 are shown in the Solid Waste Fund.

A transfer of $203,000 will be made from the 2010-2011 Revised Solid Waste Fund to the 2010-2011 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 $233,040 will be made from the 2011-2012 Proposed Solid Waste Fund to the 2011-2012 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 2011-2012 Adopted Budget estimate, 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 $228 to $233 for residential properties to cover the fixed costs of sanitation service (personnel, benefits, equipment, yard waste collection, recycling, etc.).
- Retained the $3.99 per cubic yard for dumpster service.
- Increased the annual assessment from $650 to $690 per single 95-gallon cart for once a week pick-up, with increased charges depending on the number of carts and the number of pick-ups per week.
- Increased the annual assessment from $950 to $1,040 per 3 cubic yard dumpster collection with increased charges depending on the number of pick-ups per week.
- Retained the charges for the costs of residential garbage bags at $1.35 per 30-gallon bag, $.65 per 15-gallon bag, and $.38 per 8-gallon bag to cover disposal costs.

Total revenues for 2011-2012 are estimated to be $2,239,500 and expenses prior to non-operating expenses like depreciation are estimated to be $1,995,260.

The Solid Waste Fund includes the purchase of a 6 cubic yard rear loader for downtown collections and multi-family recycling services. The purchase of the rear loader will be approximately $100,000 resulting in an annual lease payment of $20,000 for five years.

Storm Water Utility

The major activity of this fund has been the completion of the comprehensive storm water master plan and construction of storm drainage improvements in conjunction with streetscapes improvement programs and construction of neighborhood storm drainage improvements. Stormwater improvements were made during the Glenlake Park renovation including a stream bank restoration as well as culvert restorations. The current stormwater utility charge is $6.25 per month ($75 annually) per Equivalent Residential Unit (ERU).

Revenue for the 2010-2011 Revised Storm Water Utility is $996,660 and expenditures are estimated to be $1,989,910. Revenue for the 2011-2012 Adopted Storm Water Utility is $995,000 and expenditures

are estimated to be $2,206,370. In the revised budget, $620,000 is budgeted for the Cemetery improvements. In the proposed budget, $1,000,000 is budgeted for Phase V streetscape improvements and the Ebster extension. Expenditures exceeding revenues will be covered by accumulated fund balance.

A transfer of $231,000 will be made from the 2010-2011 Revised Storm Water Utility Fund to the 2010-2011 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $247,210 will be made from the 2011-2012 Adopted Storm Water Fund to the 2011-2012 Proposed General Fund Budget for the same purpose.

OTHER FUNDS

The City Commission will also be asked to adopt 2010-2011 Revised and 2011-2012 Proposed Budgets for the Capital Improvement Fund, the Cemetery Capital Improvement Fund, Children and Youth Services Fund, the Debt Service Fund, the Economic Development Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund, the Greenspace Trust Fund, the Confiscated Drug Fund and pass-through funds for the Downtown Development Authority, the Board of Education and the Hotel/Motel Tax Fund. The City has created two additional funds to account for capital projects paid by general obligation bond funds and recovery zone economic development bonds. These are the General Obligation Bond Fund and Urban Redevelopment Agency Fund.

Capital Improvement Fund

The 2010-2011 Revised Capital Improvement Fund budget includes $1,135,000 in tax revenue; $160,000 in intergovernmental revenue; $1,000 in interest revenue; and, $5,280 in other revenue. The intergovernmental and other revenue is for designing the North McDonough Streetscapes improvements and an insurance claim reimbursement, respectively.

Capital outlay projects in the 2010-2011 Revised Capital Improvement Fund Budget Estimate include:

- Repairs to Glenlake Park pool.
- On-going replacement of park bleachers, replacement benches and trashcans.
- Playground drainage and mulch systems.
- Street patching and repair.
- Active Living pickup truck.
- Street sign replacement program.
- Bridge railing replacement.
- Payroll/HR software system.
- Geographic Information System Start-up.
- Police Department Computer Server replacement.
- Initial funding for the Beacon Complex master plan.

The 2010-2011 Revised Capital Improvements Fund budget includes expenditures $361,000 for debt service to cover payments for previously purchased equipment.

The 2010-2011 Revised Capital Improvement Fund budget includes a transfer of $8,293,929 to the General Obligation Bond Fund which includes the balance of the general obligation funds as of June 30, 2010 plus $191,850 for the Cemetery project which will be paid back from cemetery lot sales starting in

2011-2012. All expenditures related to the general obligation bond projects are being entered in the new General Obligation Bond Fund.

The 2011-2012 Adopted Capital Improvement Fund budget includes $1,257,000 in tax revenue; $250,000 in intergovernmental revenue; and, $1,000 in interest revenue. The intergovernmental revenue represents revenue from the MARTA offset program for design of the North McDonough Streetscapes and design of the Clairemont/Commerce and Church/Commerce intersections.

Capital outlay projects in the 2011-2012 Adopted Capital Improvement Fund Budget Estimate include:

- Playground equipment replacement.
- Athletic field lights-McKoy and Oakhurst.
- Recreation Registration software.
- Street patching, repair and paving.
- Two Building Maintenance Cargo vans.
- Cemetery Management System.
- Courtroom audio recording equipment.
- Emergency Management vehicle.
- Fire Chief vehicle.
- Fire-Self-contained breathing apparatus equipment.
- Grounds Maintenance storage shed.
- Grounds Maintenance pickup truck.
- Motor Maintenance diagnostic scan tool.
- Public Works vehicle.
- Police vehicle.
- Telephone System upgrade.

The 2011-2012 Adopted Capital Improvements Fund budget includes expenditures of $ 429,600 for debt service. There is a transfer of $125,000 to the Urban Redevelopment Agency Fund for debt service on the URA bonds. There is a transfer of $158,150 to the General Obligation Bond Fund for the Cemetery project. This 'advance' will be paid back from future cemetery lot sales.

It is recommended that the levy for capital improvement purposes be increased from 1 mill to 1.1 mills.

General Obligation Bond Fund

The General Obligation Bond Fund has been added in the Revised in 2010-2011 to budget and account for the approved general obligation bond fund projects.

The 2010-2011 Revised General Obligation Bond Fund budget includes $15,300 in Interest revenue and $375,120 in Intergovernmental revenue. Other sources of revenue are transfers from other funds including $191,850 from the Capital Improvements Fund, $320,000 from the Cemetery Capital Fund, $60,000 from the Tree Bank Account in the Economic Development Fund and $105,520 from the Stormwater Utility. The balance of the general obligation bond is being transferred from the Capital Improvements Fund in the amount of $8,102,079.

The 2010-2011 projects include Oakhurst Streetscapes, the WPDL/West Trinity Place Bike Lanes, Downtown Streetscapes – Phase V, Decatur Cemetery, sidewalk improvements and intersection improvements, Decatur Recreation Center, Fire Station #1, Glenlake Park and Public Works.

The 2011-2012 Adopted General Obligation Bond Fund budget includes $15,000 in Interest revenue and $400,000 in Intergovernmental revenue from Georgia Department of Transportation. There is a transfer

of $158,150 from the Capital Improvements Fund which will be reimbursed by future cemetery lots sales.

The 2011-2012 projects include Oakhurst Streetscapes, Downtown Streetscapes-Phase V, Decatur Recreation Center, Greenspace, sidewalk improvements and railroad crossings design.

Urban Redevelopment Agency Fund

The Urban Redevelopment Agency Fund has been added to the Revised 2010-2011 Budget Estimates account for the Recovery Zone Economic Development bonds that were issued by the Urban Redevelopment Agency of the City of Decatur in December 2010. The revenue from these bonds will be used for construction and renovation of Fire Station #1, Decatur Recreation Center and the Public Works facility.

The 2010-2011 Revised Urban Redevelopment Agency Fund budget includes $5,000 in Interest revenue in addition to $13,760,000 in proceeds from the bond issuance.

The 2011-2012 Adopted Urban Redevelopment Agency Fund budget includes $10,000 in Interest revenue and $341,320 for the federal rebate on the interest paid by the City on the bonds.

Expenditures for both years are for the projects described above: Fire Station #1, Decatur Recreation Center and the Public Works facility. The debt service payments in 2011-2012 total $826,000 and will be paid with transfers from the General Fund and Capital Improvements Fund.

Cemetery Capital Improvement Fund

The 2010-2011 Revised Cemetery Capital Improvement Fund reflects revenues of $50,000 which is mainly revenue from sales of lots in the newest section of the Cemetery and $10,300 from an insurance claim reimbursement. Unlike previous revenues from lot sales, 100% of the revenue is being dedicated to the Cemetery Capital Improvement Fund for improvements. In previous years, half of these revenues went to the General Fund. Expenditures are estimated at $33,500 for maintenance and repair and professional services. Much of the fund balance, $320,000, is being transferred to the General Obligation Bond Fund to cover costs included in the Cemetery capital improvement project.

The 2011-2012 Adopted Budget includes $50,000 in revenues from lot sales. Proposed expenditures include replacing water lines and section signs plus some funds to cover contingencies that may occur during the fiscal year. In order to fund the total project budget for Cemetery improvements, a transfer will be made by the Capital Improvements Fund to the General Obligation Bond Fund to cover some of the costs of the Cemetery project. Over the next several years, the Cemetery Capital Improvement Fund will transfer funds back to the Capital Improvement Fund until the balance of the 'advance' for the Cemetery improvements is covered. In 2011-2012, there will be a transfer of $30,000 from the Cemetery Capital Improvement Fund to the Capital Improvement Fund.

Debt Service Fund

The 2010-2011 Revised Debt Service Fund Budget shows $1,765,000 in tax revenue to retire debt on the general obligation bond issue. There is also $17,000 in interest income. There is a $1,431,500 interest

payment and a $355,000 principal payment for the bonded debt. At June 30, 2011 it is estimated that there will be approximately $1,390,486 in fund balance for the capital improvement bonds.

The 2011-2012 Adopted Debt Service Fund Budget shows revenues of $1,632,000 in tax revenue to retire debt on the bond issue. There is also $16,000 in interest income.

There is a $1,418,150 interest payment and a $440,000 principal payment for bonded debt included in the 2011-2012 Adopted Debt Service Fund Budget. At June 30, 2012 it is estimated that there will be approximately $1,175,336 for the capital improvement bonds.

In July 2009, the City issued $5,900,000 in general obligation sales tax notes on behalf of the City Schools of Decatur. The City Schools of Decatur will fund the notes with special purpose local option sales tax revenues. The principal and interest payments are reflected in the Debt Service Fund budget.

It is recommended that the Debt Service Fund levy for capital purposes be decreased from 1.44 mills to 1.32 mills.

Economic Development Fund

The 2010-2011 Revised Economic Development Fund Budget shows $9,570 in revenues, of which $8,820 is earmarked for the Tree Bank Account, and $24,000 in expenditures. The balance in the tree bank as of June 30, 2010 was $58,529. A transfer of $60,000 from the Tree Bank Account to the General Obligation Bond Fund is budgeted to cover some of the costs of the Cemetery project. The unencumbered Economic Development fund balance will be approximately $33,400 and the Tree Bank Account balance will be $1,350.

The 2011-2012 Adopted Economic Development Fund Budget shows tree bank contributions of $0 and interest of $500. There are expenditures of $20,000 for tree maintenance in the commercial district and tree plantings. It is anticipated that $19,500 will be needed from unencumbered fund balance. The balance in the tree bank as of June 30, 2011 is estimated to be $1,349. The unencumbered Economic Development fund balance will be approximately $13,900.

Emergency Telephone System Fund

For a number of years the City has collected $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. 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.

Revenue for the 2010-2011 Revised Emergency Telephone System Fund is $560,000 and expenditures are estimated to be $873,140. The 2010-2011 Revised Emergency Telephone System Fund includes the purchase of a Dictaphone recording system in the amount of $32,410 to be financed over three years. Revenue for the 2011-2012 Adopted Emergency Telephone System is $550,000 and expenditures are estimated to be $870,560.

A transfer of $200,000 will be made to the 2010-2011 Revised Emergency Telephone System Fund from the 2010-2011 Revised General Fund Budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of $250,000 is estimated from the 2011-2012 Adopted General Fund Budget to the 2011-2012 Adopted Emergency Telephone Fund for the same purpose.

Children and Youth Services Fund

The City has traditionally supplemented the after-school and summer children and youth programs through the General Fund. With the completion of the 21st Century Learning Center grant, the City established a special revenue Children and Youth Services Fund to account for grants, fees, accumulated fees, contributions from other partners and a transfer from the General Fund for support of children and youth services.

Revenue for the 2010-2011 Revised Children and Youth Services Fund is $1,026,120 and expenditures are estimated to be $1,592,220. A transfer of $300,000 will be made from the 2010-2011 Revised General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. This is $150,000 less than the original 2010-2011 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $675,674.

Revenue for the 2011-2012 Adopted Children and Youth Services Fund is $1,100,410 and expenditures are estimated to be $1,898,720. A transfer of $400,000 is budgeted from the 2011-2012 Proposed General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. The 2011-2012 Adopted Children and Youth Services Fund budget includes an additional full-time site director for the new site, 4th/5th Grade Academy at 5th Avenue, and the purchase of an activity bus. The bus is estimated to cost $49,000 and it will be financed over five years with estimated annual payments of $9,800.

Greenspace Trust Fund

The purpose of this fund is to account for revenues received primarily through grants and donations for the purchase of greenspace within the City of Decatur. The 2010-2011 Revised Greenspace Trust Fund Budget shows revenues of $100 from gifts and contributions. The Fund shows expenditures of $35,000, all of which is covered by a $35,000 transfer from the General Fund.

The 2011-2012 Adopted Greenspace Trust Fund Budget shows no revenues. Expenditures total $35,000 with a $35,000 transfer from the General Fund tree bank to provide a grant of $15,000 to the Oakhurst Community Garden Project to assist with purchase of property and $20,000 to support the City's community gardening program. The City will continue to seek grant funding and donations for the purchase of Greenspace. The estimated ending fund balance for 2011-2012 is $12,035.

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 2010-2011 Revised Confiscated Drug Fund Budget shows revenues of $30 and expenditures of $21,750 primarily to purchase fingerprinting software and equipment. It is estimated that the fund balance at June 30, 2011 will decrease to $11,996. The 2011-2012 Adopted Confiscated Drug Fund Budget Estimate shows revenues of $30 and expenditures of $2,500. It is estimated that the fund balance at June 30, 2012 will decrease to $9,526.

Hotel/Motel Tax Fund

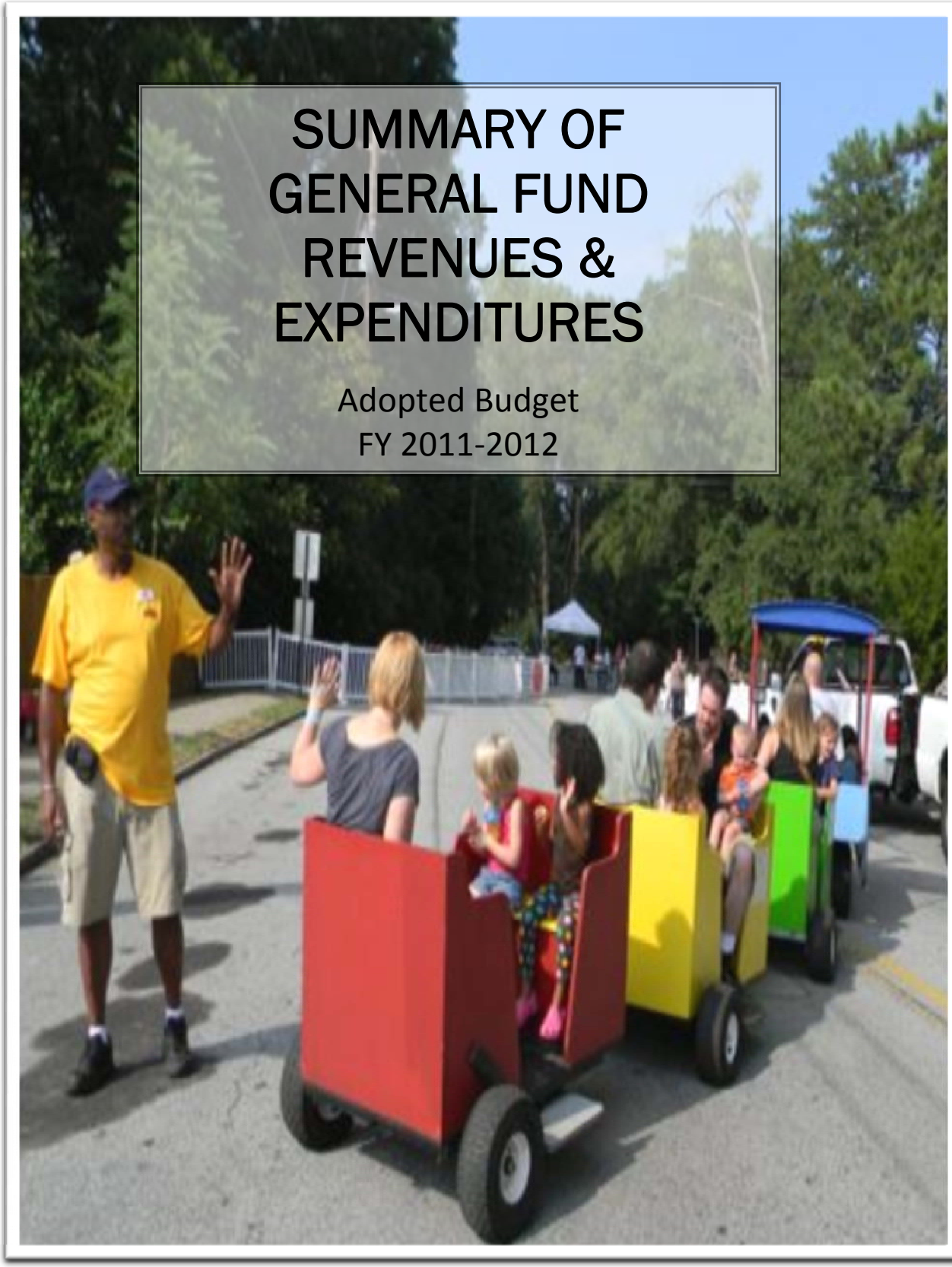
The purpose of this fund is to account for monies collected pursuant to the imposition of a hotel/motel tax on rooms rented by hotels and motels within the City. Expenditures from this fund can only be made for purposes defined in state law, including the support of a conference center, support of a tourism bureau and for general purposes.

The 2010-2011 Revised Hotel/Motel Tax Fund Budget shows revenues of $326,000 and expenditures of $93,000 for the support of the Decatur Tourism Bureau; a $93,000 transfer to the Conference Center Fund; and a $140,000 transfer to the General Fund.

The 2011-2012 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of $220,000. This is lower than the 2010-2011 Revised Hotel/Motel Tax Fund Budget because the major downtown hotel will be closed for four months for an extensive renovation. Expenditures include $100,000 for the support of the Decatur Tourism Bureau; a $60,000 transfer to the Conference Center Fund; and an $100,000 transfer to the General Fund.

Downtown Development Authority, Board of Education and Decatur Tourism Bureau Funds.

These funds simply account for the collection of real property taxes for the Downtown Development Authority and the Board of Education and hotel/motel taxes for the Decatur Tourism Bureau Fund and merely act as pass-throughs.



SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES

Adopted Budget
FY 2011-2012

General Fund Revenue Summary

The City of Decatur has 7 broad revenue categories: taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, investment income and miscellaneous revenue.

Taxes

Taxes are the City's largest revenue category, accounting for $14,391,000 or 81% of total general fund revenues, excluding transfers. This percentage has remained consistent over the past ten years with only slight variations from year to year. Within this category, there are a variety of tax sources including property, public utilities, utility franchises, excise, and insurance premiums. Real property taxes make up 71% of all taxes collected by the City. The assessed values of all real property within the City are determined by the DeKalb County Property Appraisal department. Currently, residential and commercial values as a percentage of the overall property values total 86% and 14%, respectively.

Sales and Excise Tax

The City does not have access to a local option sales tax. State law mandates a 7% cap on sales tax. The City has reached this cap with the statewide 4% sales tax, a 1% education sales tax (SPLOST), 1% homestead option sales tax (HOST) and 1% MARTA public transit tax.

The City collects sales and excise tax from wholesale and retail sales of alcohol totaling around $300,000 annually or just 1.5% of operating revenues. Revenue from alcohol sales has increased consistently since 2007, even during the economic downturn.

Franchise Taxes

Franchise taxes are a significant revenue source for the City. It is anticipated that the City will collect over $1.4 million in franchise taxes from electric, natural gas, cable and telephone utilities.

Occupation Taxes

All businesses in the City are required to pay an occupation tax annually. The City uses profitability ratios to determine the rate paid by each business as opposed to assessing the tax on actual gross receipts. The City anticipates revenue of $390,000 from occupation taxes in fiscal year 2011-2012. This revenue category experienced a decline from 2006 but now appears to be leveling.

Construction Permits

From fiscal years 2008 to 2009, the revenue from construction permits dropped by 50% to around $300,000. Revenues have rebounded and should be closer to $400,000 at the end of fiscal year 2011.

Fines from Code Violations

The City will collect over $700,000 in code violations which are mostly traffic related. During the latter part of fiscal year 2011, the City implemented new court-related fines to make them consistent with the same fines in area jurisdictions.

Recreation Fees

Recreation fees have remained strong during the recession. In fact, it appears that participation rates have increased during this time. The Active Living department will generate over $400,000 during the current fiscal year.

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 collection services and contracts for residential recycling. In 2011, the single-family residential fee was increased from $228 per unit to $233 per unit which represents a 2.2% increase but continues to be below the 2008 annual rate of $235. Commercial rates were also increased in 2011. The rate for 95 gallon carts increased from $650 to $690 per cart for weekly service, which is a 6% increase. The charge for the collection of 3 cubic yard containers was increased from an annual charge of $970 to $1,040, a 7 percent increase. The Solid Waste fund will collect around $2.2 million in sanitation fees and solid waste bag sales.

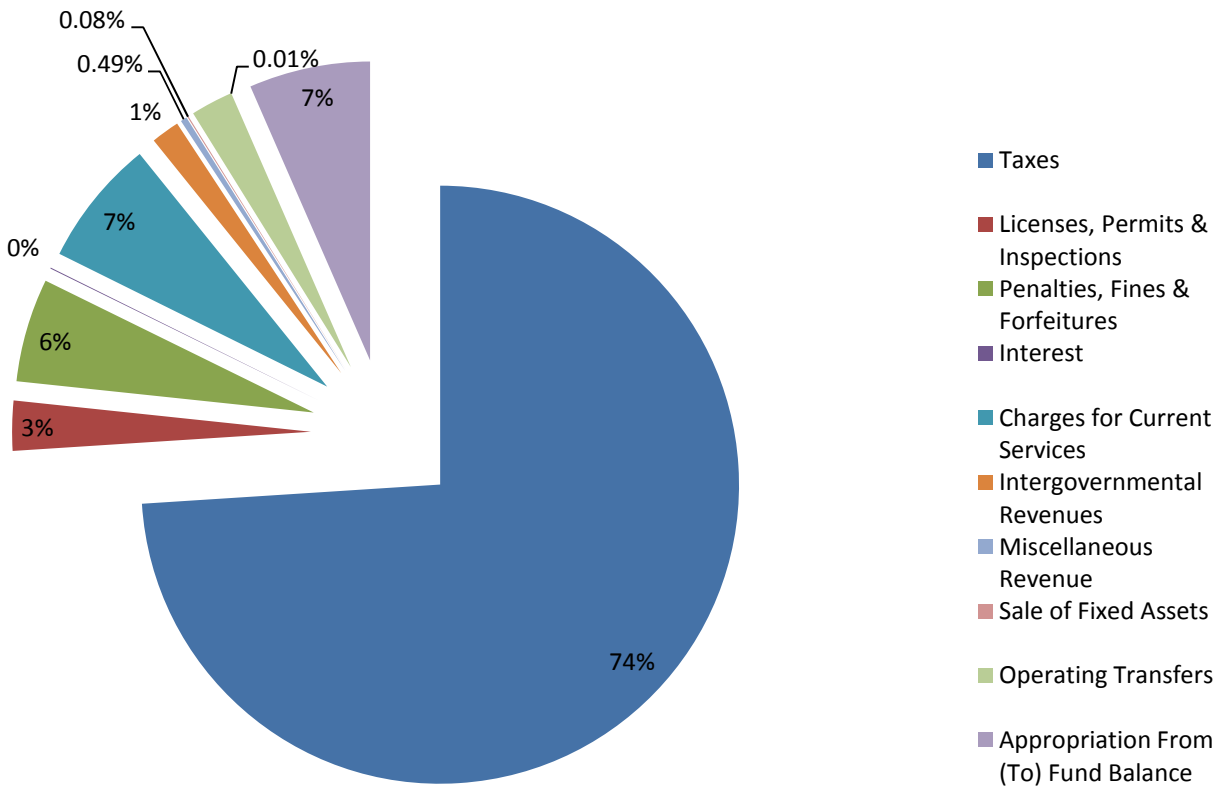
Stormwater Fees

All developed properties are assessed a stormwater fee. Residential properties pay an annual fee of $75 and non-residential properties pay based on their impervious surface. The fee remains unchanged for the next year. The fee, which is the stormwater utility fund's only revenue source, generates just under $1 million.

CITY OF DECATUR
2011-2012 ADOPTED BUDGET
General Fund - Summary of Revenues

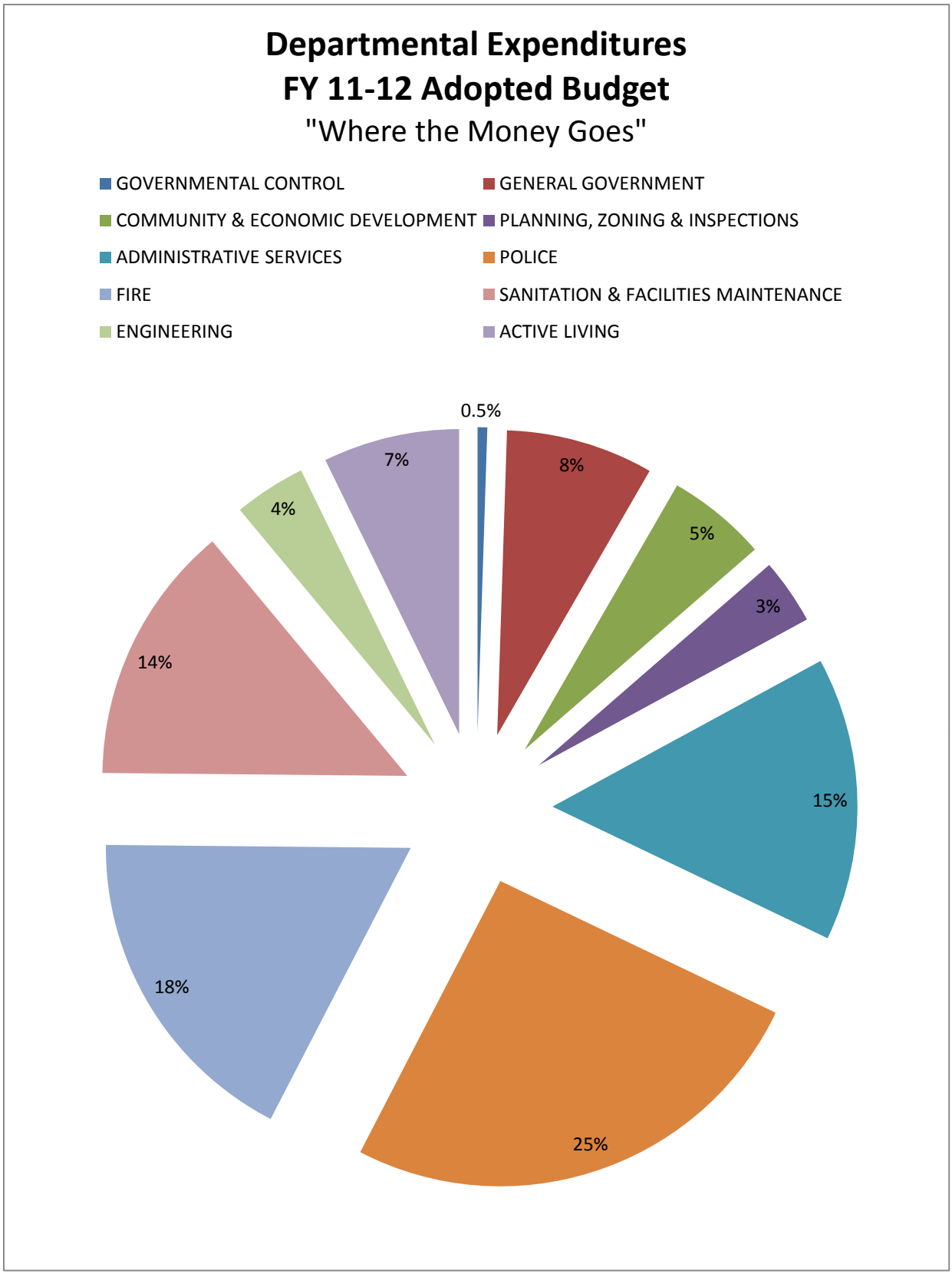
		BUDGET ESTIMATE 2009-2010	REVISED ESTIMATE 2009-2010	ACTUAL ESTIMATE 2009-2010	BUDGET ESTIMATE 2010-2011	REVISED ESTIMATE 2010-2011	BUDGET ESTIMATE 2011-2012
311110	PUBLIC UTILITY TAXES	170,000	145,000	148,181	145,000	145,000	145,000
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	10,805,000	10,769,500	10,930,968	10,505,000	10,200,700	10,450,000
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	520,000	490,500	445,242	490,000	480,600	480,600
311400	BUSINESS PERSONAL PROPERTY TAXES	177,000	177,500	188,808	175,000	194,100	188,800
311600	OTHER TAXES	192,000	167,000	155,364	180,000	195,000	200,000
311700	FRANCHISE TAXES	1,365,000	1,357,500	1,377,174	1,359,500	1,455,330	1,463,000
314000	SALES & EXCISE TAXES	290,000	290,000	311,235	300,000	330,000	330,000
316100	OCCUPATIONAL TAXES	411,000	394,000	387,814	381,000	393,000	395,000
316200	OTHER TAXES - INSURANCE	1,020,000	1,006,000	1,006,126	1,000,000	976,880	885,000
319100	PENALTY & INTEREST	260,000	406,840	457,179	355,000	360,000	360,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	126,500	139,300	146,954	135,300	152,800	146,000
322100	CONSTRUCTION PERMITS & FEES	235,600	305,300	332,869	280,700	421,000	384,500
330000	GRANT REVENUE - INTERGOVERNMENTAL	422,150	308,510	287,702	394,100	368,100	304,470
351000	PENALTIES & FINES	564,500	680,000	767,232	705,000	775,000	745,000
361000	INTEREST	100,000	13,500	12,553	15,000	7,500	10,000
341000	MISCELLANEOUS FEES	10,800	20,090	22,594	11,100	215,500	229,600
342000	PUBLIC SAFETY FEES & CHARGES	614,950	625,050	735,590	674,900	675,300	675,050
344100	SANITATION FEES	0	0	0	0	0	0
347000	RECREATION FEES	408,600	388,500	449,849	388,500	408,500	358,500
349000	CHARGES FOR OTHER SERVICES	87,000	95,400	114,201	90,400	90,400	90,400
371000	GIFTS & CONTRIBUTIONS	0	0	7,335	10,000	13,000	10,000
381000	USE OF PROPERTY	80,000	49,700	57,962	70,000	70,000	59,000
389000	MISCELLANEOUS REVENUES	200	19,600	16,439	0	24,890	0
	GENERAL FUND CURRENT REVENUE	17,920,300	17,908,790	18,419,371	17,725,500	18,012,600	17,969,920
	FIXED ASSETS	15,000	0	0	15,000	0	15,000
	TRANSFERS & OTHER						
	Operating Transfer from Solid Waste Fund	181,400	193,640	193,640	208,060	203,300	233,050
	Operating Transfer from Storm Water Utility Fund	269,320	265,170	265,170	269,500	231,100	247,210
	Operating Transfer from (To) Capital Improvement Fund	149,000	150,000	147,023	150,000	0	0
	Transfer from (to) Greenspace Fund	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
	Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	0	0	(359,680)
	Transfer (to) from E911 Fund	(225,000)	(225,000)	(225,000)	(225,000)	(200,000)	(250,000)
	Transfer (to) from Hotel/Motel Tax Fund	146,500	120,000	130,880	130,000	140,000	100,000
	Transfer (to) from Children & Youth Services Fund	(500,000)	(400,000)	(400,000)	(450,000)	(300,000)	(400,000)
	TOTAL OTHER	1,220	68,810	76,713	62,560	39,400	(449,420)
	From (To) Fund Balance	702,000	392,000	(1,001,933)	700,000	548,000	1,294,500
	GENERAL FUND OTHER REVENUE - TOTAL	703,220	460,810	(925,220)	762,560	587,400	845,080
	GENERAL FUND TOTAL REVENUES	18,623,520	18,369,600	17,494,151	18,488,060	18,600,000	18,815,000

General Fund Revenues
FY 11-12 Adopted Budget
"Where the Money Comes From"

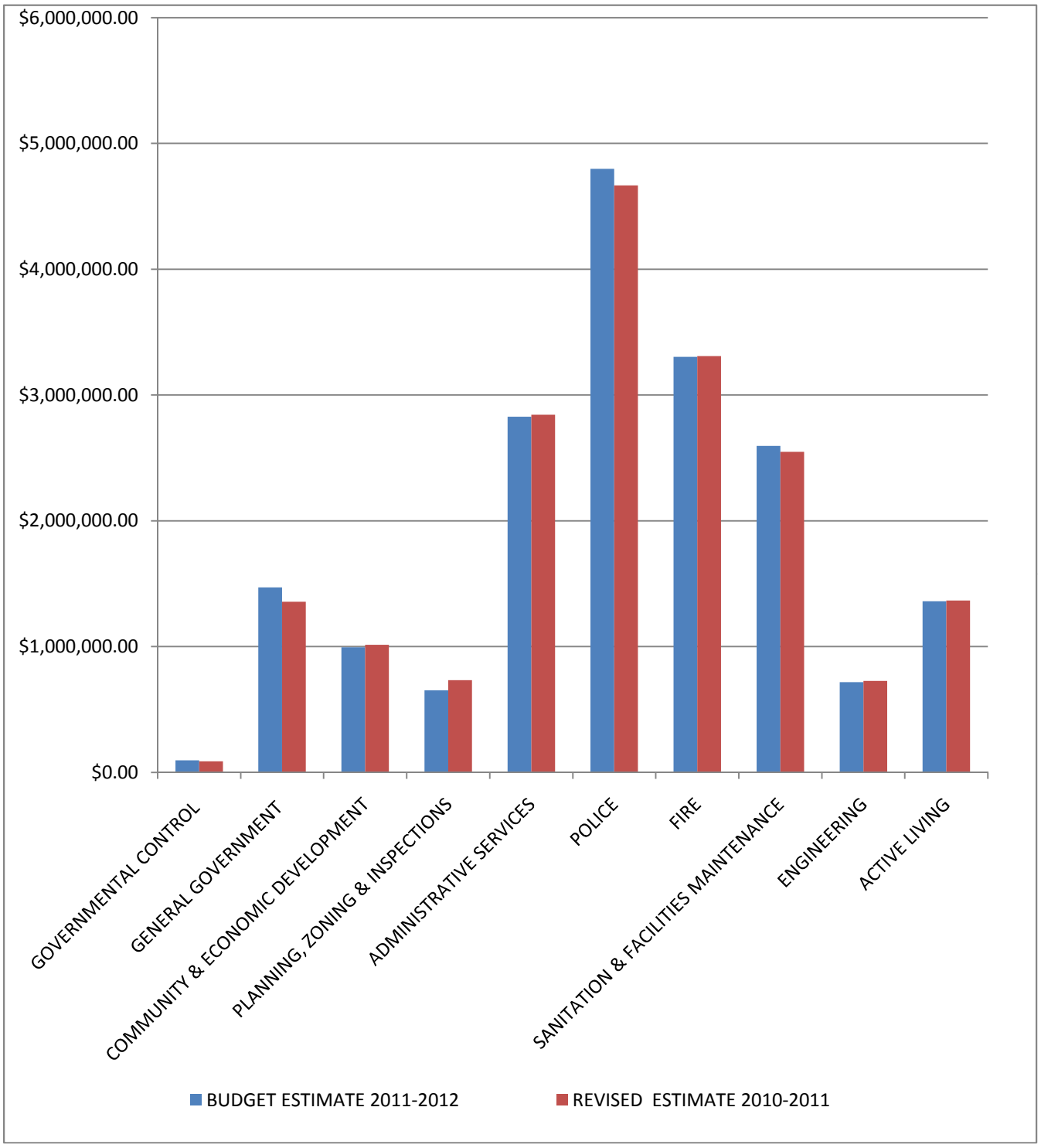


CITY OF DECATUR
2011-2012 ADOPTED BUDGET
General Fund - Summary of Expenditures

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 2007-2008	ACTUAL EXPENDITURE 2008-2009	ACTUAL EXPENDITURE 2009-2010	BUDGET ESTIMATE 2010-2011	REVISED ESTIMATE 2010-2011	BUDGET ESTIMATE 2011-2012
DEPARTMENT							
GOVERNMENTAL CONTROL	99,833	86,907	130,699	105,041	91,890	86,640	95,390
GENERAL GOVERNMENT	1,130,638	961,595	962,140	1,269,489	1,387,960	1,357,060	1,471,130
COMMUNITY & ECONOMIC DEVELOPMENT	810,402	901,429	1,026,031	916,553	1,048,220	1,011,920	993,500
PLANNING, ZONING AND INSPECTIONS	520,562	587,202	492,717	448,767	624,530	761,880	652,330
ADMINISTRATIVE SERVICES	2,408,853	2,544,608	2,756,570	2,550,668	2,816,230	2,848,660	2,826,710
POLICE	4,050,029	4,052,643	4,456,998	4,483,831	4,657,700	4,613,800	4,799,000
FIRE	3,013,084	3,287,610	3,502,127	3,153,240	3,289,790	3,295,020	3,303,550
SANITATION & FACILITIES MAINTENANCE	2,086,903	2,369,750	2,452,636	2,521,391	2,586,250	2,531,350	2,595,410
ENGINEERING	576,088	606,052	627,890	684,469	706,740	726,460	716,890
ACTIVE LIVING	1,752,232	1,985,082	1,380,644	1,360,701	1,278,750	1,367,210	1,361,090
CHILDREN & YOUTH SERVICES	0	0	0	0	0	0	0
NON-DEPARTMENT EXPENSES	0	0	0	0	0	0	0
MISCELLANEOUS & TRANSFER ACCOUNTS	0	0	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	16,448,624	17,382,878	17,788,452	17,494,151	18,488,060	18,600,000	18,815,000


Departmental Expenditures
FY 11-12 Adopted Budget
"Where the Money Goes"
GOVERNMENTAL CONTROL
GENERAL GOVERNMENT
COMMUNITY & ECONOMIC DEVELOPMENT
PLANNING, ZONING & INSPECTIONS
ADMINISTRATIVE SERVICES
POLICE
FIRE
SANITATION & FACILITIES MAINTENANCE
ENGINEERING
ACTIVE LIVING
0.5%
8%
5%
3%
15%
25%
18%
14%
4%
7%

Departmental Expenditures
FY 10-11 and FY 11-12 Budget Comparison

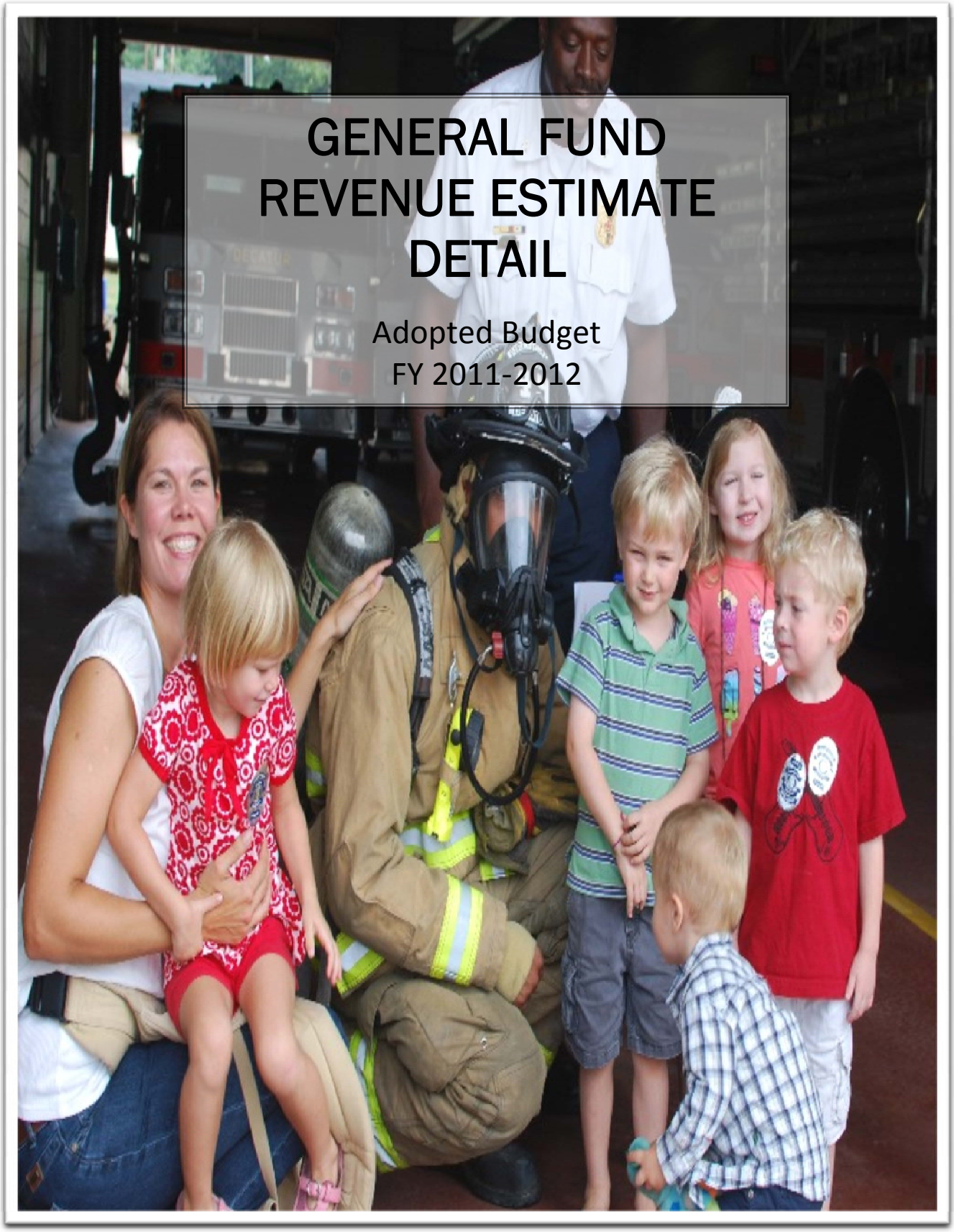


Personnel Position Summary
FY 2011-12

	FY 2008-2009	FY 2009-2010	FY 2010-2011	FY 11-12 Changes	FY 2011-2012
Governmental Control					
City Manager's Office (1320)	7	6	6		6
	7	6	6		6
Community & Economic Development					
Administration (7510)	4	4	4		4
Downtown Development Authority (7550)	2	2	2		2
Marketing/PR (1570)	0	0	0		0
Parking Management (3230)	2	2	2	(1.00)	1
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	8	8	7		7
Children & Youth Services (6135)	11	11	9	1.00	10
Planning, Zoning & Inspections (7310, 7200)	4	4	4		4
	31	31	28	0.00	28
Administrative Services					
Administration (1510)	1	3	4		4
Accounting (1512)	3	3	2		2
Revenue Collections (1514)	4	4	4		4
Municipal Court (2650)	3	3	3		3
	11	13	13		13
Emergency Services					
Police (3210, 3800, 3223, 3221)	62	62	60		60
Fire & Rescue (3500)	39.5	39	39	0.50	39.5
	101.5	101	99	0.50	99.5
Public Works Services					
Administration (4510)	2	2	2		2
Solid Waste (540-4520)	14	14	14		14
Facilities Maintenance (1565, 1566)	17	17	17		17
Cemetery (4950)	6	6	6		6
Motor Maintenance (4900)	3	3	3		3
Codes Enforcement (7450)	1	1	1		1
Central Supply (4910, 4911)	1	1	1		1
Engineering (1575, 4220, 505-4320)	16	15	15		15
	60	59	59		59
TOTAL Full-time Positions	**210.5**	**210**	**205**	**0.50**	**205.5**

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GENERAL FUND REVENUE ESTIMATE DETAIL

Adopted Budget
FY 2011-2012

CITY OF DECATUR
2011-2012 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2006-2007	ACTUAL REVENUE 2007-2008	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	BUDGET ESTIMATE 2010-2011	REVISED ESTIMATE 2010-2011	BUDGET ESTIMATE 2011-2012
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	190,212	170,000	219,354	148,181	145,000	145,000	145,000
	PUBLIC UTILITY TAXES - TOTAL	190,212	170,000	219,354	148,181	145,000	145,000	145,000
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							
311206	2006 & Prior Year Taxes	5,233,221	74,454	1,085	0	0	0	0
311207	2007 Taxes & Prior Year Taxes	4,044,837	5,170,714	82,449	53,823	0	5,700	0
311208	2008 Taxes	0	4,566,561	5,129,039	142,434	5,000	20,000	5,000
311209	2009 Taxes	0	0	4,608,457	5,725,210	100,000	100,000	20,000
311210	2010 Taxes	0	0	0	5,009,501	5,500,000	5,100,000	50,000
311211	2011 Taxes	0	0	0	0	4,900,000	4,975,000	5,375,000
311212	2012 Taxes	0	0	0	0	0	0	5,000,000
	PROPERTY TAXES - TOTAL	9,278,059	9,811,729	9,821,030	10,930,968	10,505,000	10,200,700	10,450,000
311300	HOMEOWNERS TAX RELIEF GRANT							
311300	Homeowners Tax Relief Grant	363,679	373,522	392,823	0	0	0	0
	HOMEOWNERS TAX RELIEF GRANT-TOTAL	363,679	373,522	392,823	0	0	0	0
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	491,121	492,177	489,728	444,682	490,000	480,000	480,000
311350	Railroad Equipment Tax	990	579	586	560	0	600	600
	MOTOR VEHICLE TAXES - TOTAL	492,111	492,756	490,314	445,242	490,000	480,600	480,600
311400	BUSINESS PERSONAL PROPERTY TAXES							
311406	2006 Taxes & Prior Year Taxes	159,643	3,962	0	0	0	0	0
311407	2007 Taxes	0	169,145	328	0	0	0	0
311408	2008 Taxes & Prior Years	0	0	167,471	2,938	0	1,800	0
311409	2009 Taxes	0	0	109	185,870	0	6,300	0
311410	2010 Taxes	0	0	0	0	175,000	186,000	2,800
311411	2011 Taxes						0	186,000
	BUSINESS PERSONAL PROPERTY - TOTAL	159,649	173,107	167,908	188,808	175,000	194,100	188,800
311600	OTHER TAXES							
311600	Intangibles Tax	248,153	185,150	191,853	129,182	150,000	160,000	165,000
311601	Property Transfer Tax	74,290	46,058	34,276	26,181	30,000	35,000	35,000
	OTHER TAXES - TOTAL	322,442	231,208	226,129	155,364	180,000	195,000	200,000
311700	FRANCHISE TAXES							
311710	Electric Franchise	714,926	781,907	828,397	834,510	834,500	913,790	920,000
311730	Natural Gas Franchise	142,886	155,130	144,278	138,839	145,000	140,000	140,000
311740	Video Service Franchise	0	0	2,914	16,639	10,000	31,540	33,000
311750	Cable Franchise	210,269	229,706	240,786	240,080	240,000	240,000	240,000
311760	Telephone Franchise	158,890	187,610	147,966	147,106	130,000	130,000	130,000
	FRANCHISE TAXES - TOTAL	1,226,971	1,354,353	1,364,341	1,377,174	1,359,500	1,455,330	1,463,000
314000	SALES & EXCISE TAXES							
314200	Beer & Wine Sales	160,138	178,935	140,186	195,449	140,000	190,000	190,000
314300	Liquor Sales	78,512	97,083	158,752	115,786	160,000	140,000	140,000
	SALES & EXCISE TAXES - TOTAL	238,651	276,018	298,938	311,235	300,000	330,000	330,000
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	408,021	299,075	255,291	233,285	250,000	243,000	245,000
316101	Professional Taxes	92,490	68,315	79,074	101,255	85,000	107,000	107,000
316102	Insurance Occupation Taxes	42,996	37,960	49,150	53,274	46,000	43,000	43,000
	OCCUPATIONAL TAXES - TOTAL	543,507	405,350	383,515	387,814	381,000	393,000	395,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	951,125	991,895	1,015,655	1,006,126	1,000,000	976,880	885,000
316201	Railroad Equipment Co.							
	OTHER TAXES - TOTAL	951,125	991,895	1,015,655	1,006,126	1,000,000	976,880	885,000
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	306,310	307,154	294,584	449,461	350,000	350,000	350,000
319120	Penalty & Interest - Personal Property	14,806	10,828	2,760	7,645	5,000	10,000	10,000
319900	Redemptions on Tax Payments	200	0	0	73	0	0	0
	PENALTY & INTEREST - TOTAL	321,315	317,982	297,344	457,179	355,000	360,000	360,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	25,713	41,275	28,888	25,923	25,000	29,100	27,000
321120	Wine Licenses	25,288	29,221	27,133	28,314	27,000	29,000	27,000
321130	Liquor Licenses	55,375	48,534	70,460	66,775	66,000	75,000	73,000
321135	Server Permits	4,556	3,669	9,632	20,952	15,000	15,000	15,000
321500	Film Permits	3,045	2,090	5,080	4,250	2,000	3,000	3,000
321550	PSD Permit Fees	750	340	0	100	0	0	0
322000	Non Business License	330	150	610	640	300	1,700	1,000
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	115,056	125,279	141,803	146,954	135,300	152,800	146,000

CITY OF DECATUR
2011-2012 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2006-2007	ACTUAL REVENUE 2007-2008	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	BUDGET ESTIMATE 2010-2011	REVISED ESTIMATE 2010-2011	BUDGET ESTIMATE 2011-2012
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	384,793	472,000	186,915	236,438	200,000	260,000	235,000
322130	Plumbing Inspection Fees	30,239	51,104	36,227	31,886	30,000	36,000	32,000
322140	Electrical Inspection Fees						30,000	33,000
322160	HVAC Inspection Fees	34,545	73,535	35,563	32,096	27,000	50,000	45,000
322190	ROW Permit	20,655	(2,720)	18,148	3,755	7,000	5,000	3,500
322210	Zoning & Land Use Application Fees	16,741	35,191	19,485	25,975	15,000	38,000	34,000
322230	Sign Permits	1,075	2,079	1,555	2,495	1,500	1,500	1,500
322240	Special Events Permit Fee	0	0	250	50	0	0	
322250	Logo Licensing Fees	0	0	0	0	0	500	500
323100	Pen. & Int. on Licenses	3,380	557	618	174	200	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	491,428	631,746	298,760	332,869	280,700	421,000	384,500
	TOTAL LICENSES AND PERMITS	606,483	757,025	440,563	479,823	416,000	573,800	530,500
331100	Federal Grants	0	45,379	0	0	0	0	0
336000	State Grants	0	0	0	1317	0	56,000	0
	DHA Public Safety Grant	0	0	0	0	80,000	15,000	40,000
337200	DDA Management Services Agreement	259,110	214,800	320,870	288,010	313,600	296,600	263,970
341322	TreePlan Review Fees	2,585	(2,635)	(100)	(1,625)	500	500	500
	INTERGOVERNMENTAL - TOTAL	261,695	257,544	320,770	287,702	394,100	368,100	304,470
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	426,249	327,059	385,752	671,630	600,000	700,000	650,000
351180	Redlight Violations	94,180	87,840	48,237	0	0	0	0
351320	Confiscated Currency	0	0	0		0	0	
351930	Parking Violations	51,036	64,562	76,658	95,602	105,000	75,000	95,000
	PENALTIES & FINES - TOTAL	571,465	479,461	510,648	767,232	705,000	775,000	745,000
361000	INTEREST							
361000	Interest on Investments	339,908	310,163	86,250	12,553	15,000	7,500	10,000
	INTEREST - TOTAL	339,908	310,163	86,250	12,553	15,000	7,500	10,000
371500	Private Grants	0	43,724	5,500	0	0	0	0
	GRANT REVENUE - TOTAL	261,695	301,268	326,270	287,702	394,100	368,100	304,470
341000	MISCELLANEOUS FEES							
341400	Copying Charges	7,351	4,590	5,668	7,744	5,600	16,000	10,000
341910	Election Fees	0	681	0	998	0	0	600
341930	Maps & Publications Charges	5,919	5,071	5,189	5,491	4,500	5,500	5,500
341940	Reimbursement for Capital Construction Management	0	0	0	0	0	184,500	204,000
341990	Other Fees	124	2,991	576	8,361	1,000	9,500	9,500
	MISCELLANEOUS FEES - TOTAL	13,394	13,333	11,432	22,594	11,100	215,500	229,600
342000	PUBLIC SAFETY FEES & CHARGES							
342200	Fire Fees - Other	5	4,061	2,492	1,330	1,000	2,000	1,500
342220	Fire Report Copies	35	185	185	110	200	100	100
342315	Fingerprinting Charges	2,698	3,129	1,568	1,315	500	100	100
342140	Police Background Check Fee	0	360	4,955	6,550	6,000	7,500	7,500
342150	CPR-Non-Resident Fee	0	0	396	725	500	500	750
342900	Other Public Safety Fees	7,513	7,093	3,082	4,784	54,000	7,500	7,500
342905	Public Safety OT Reimbursements	73,257	24,572	26,974	47,592	35,000	50,000	50,000
342910	Recycling Income - Fire Station #1	118	149	138	128	200	100	100
342915	CSOD Resource Officer	0	32,808	21,304	90,667	41,000	41,000	41,000
342920	School Crossing Guard	6,895	0	2,828	12,900	6,500	6,500	6,500
343100	Street, Sidewalk & Curb Repair	0	0	0	850	0	0	0
343910	Parking Meter Fees	298,051	532,460	527,093	568,639	530,000	560,000	560,000
	PUBLIC SAFETY FEES & CHARGES - TOTAL	388,571	604,817	591,013	735,590	674,900	675,300	675,050
347000	RECREATION FEES							
347200	Recreation Service Fees	539,347	670,940	382,216	441,791	380,000	400,000	350,000
347500	Recreation Sale of Goods	9,109	9,469	9,576	8,780	8,500	8,500	8,500
347900	Other Recreation	3,816	585	400	(722)	0	0	0
	RECREATION FEES - TOTAL	552,272	680,994	392,192	449,849	388,500	408,500	358,500
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	80,739	97,120	88,550	113,746	90,000	90,000	90,000
349300	Return Check Fees	625	430	450	455	400	400	400
	CHARGES FOR OTHER SERVICES - TOTAL	81,364	97,550	89,000	114,201	90,400	90,400	90,400
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	5,020	37,433	6,129	7,335	10,000	13,000	10,000
	GIFTS & CONTRIBUTIONS - TOTAL	5,020	37,433	6,129	7,335	10,000	13,000	10,000
381000	USE OF PROPERTY							
381010	Bandstand Rentals	5,547	21,795	16,779	11,844	15,000	17,000	17,000
381020	Recreation Facilities Rentals	39,222	42,265	22,918	12,550	25,000	23,000	12,000
381030	Facilities Leases	39,289	30,996	30,321	33,568	30,000	30,000	30,000
	USE OF MONEY & PROPERTY - TOTAL	84,058	95,056	70,018	57,962	70,000	70,000	59,000

CITY OF DECATUR

2011-2012 ADOPTED BUDGET

General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2006-2007	ACTUAL REVENUE 2007-2008	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	BUDGET ESTIMATE 2010-2011	REVISED ESTIMATE 2010-2011	BUDGET ESTIMATE 2011-2012
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	17,339	14,764	6,559	19,760	0	24,890	0
389000	Misc. Revenues	128	19,425	4,897	(3,321)	0	0	0
389001	Cemetery Lot Sales	7,000	0	600	0	0	0	0
389010	MARTA Pass Revenue	0	5,900	0	0	0	0	0
	MISCELLANEOUS REVENUES - TOTAL	24,467	40,089	12,056	16,439	0	24,890	0
	GENERAL FUND CURRENT REVENUE	17,076,419	18,075,109	17,272,921	18,419,371	17,725,500	18,012,600	17,969,920
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	610	6,837	17,817	0	15,000	0	15,000
	FIXED ASSETS - TOTAL	610	6,837	17,817	0	15,000	0	15,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	177,500	136,100	152,930	193,640	208,060	203,300	233,050
	Operating Transfer from Storm Water Utility Fund	246,800	260,600	261,430	265,170	269,500	231,100	247,210
	Operating Transfer (to) from Capital Improvement Fund	0	116,624	149,469	147,023	150,000	0	0
	Transfer (to) from Hotel/Motel Tax Fund	0	0	81,000	130,880	130,000	140,000	100,000
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	0	0	(359,680)
	Transfer (to) from Greenspace Fund	(50,000)	(22,000)	0	(35,000)	(35,000)	(35,000)	(35,000)
	Transfer (to) from E911 Fund	(248,000)	(265,000)	(220,000)	(225,000)	(225,000)	(200,000)	(250,000)
	Transfer (to) Children/Youth Services Fund	0	0	(450,000)	(400,000)	(450,000)	(300,000)	(400,000)
	TOTAL OTHER	126,910	233,161	(7,353)	76,713	62,560	39,400	(449,420)
	From (To) Fund Balance	(754,704)	(925,392)	522,884	(1,001,933)	700,000	548,000	1,294,500
	GENERAL FUND OTHER REVENUE - TOTAL	(627,794)	(692,231)	515,531	(925,220)	762,560	587,400	845,080
	GENERAL FUND TOTAL REVENUES	16,448,625	17,382,878	17,788,452	17,494,151	18,488,060	18,600,000	18,815,000

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GENERAL FUND EXPENDITURE ESTIMATE DETAIL

Adopted Budget
FY 2011-2012

DEPARTMENT DIRECTORY

GOVERNMENTAL CONTROL
1110 City Commission

GENERAL GOVERNMENT DEPARTMENT
1320 City Manager
1510 Administrative Services
1530 City Attorney

COMMUNITY AND ECONOMIC DEVELOPMENT
7510 CED Administration
7550 Downtown Development
1570 Communications
3230 Parking Management

ACTIVE LIVING DIVISION
6110 Active Living/Recreation Administration
6121 Athletic Services
6122 Recreation Services
6124 Aquatics Services
6126 Tennis Services
6130 Facilities & Equipment

CHILDREN & YOUTH SERVICES DIVISION
225-6133 Children and Youth Administration
225-6135 Children and Youth Services

PLANNING, ZONING & INSPECTIONS DIVISION
7310 PZI Administration
7200 Permits and Inspections

ADMINISTRATIVE SERVICES DEPARTMENT
1512 Accounting
1514 Revenue Collections
1400 City Elections
1580 Records Management
1535 Information Technology
1567 Utilities & Services
1555 General Insurance
2650 Municipal Court Services

FIRE DEPARTMENT
3500 Fire & Rescue Services

POLICE DEPARTMENT
3210 General Management Division
3221 Crime Investigation & Training
3223 Uniform Patrol
215-3800 E 911

PUBLIC WORKS DEPARTMENT
4510 Administration
1565 Building Maintenance
1566 Grounds Maintenance
4900 Motor Maintenance
4910 Central Supply-Administration
4911 Central Supply-Inventory
4950 Cemetery
7450 Codes Enforcement
540-4520 Solid Waste Fund

ENGINEERING DIVISION
1575 Engineering Administration
4220 Streets
505-4320 Stormwater Utility Fund

GOVERNMENTAL CONTROL DEPARTMENT
PROPOSED 2011-2012 BUDGET ESTIMATE

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 **C**ompetence, **A**ccessibility, **R**esponsiveness, and **E**xcellence. We Care!*

Citizen Satisfaction Survey responses:

Overall image or reputation of Decatur
2006: 88% rated as excellent/good
2008: 94% rated as excellent/good
2010: 91% rated as excellent/good

In the last 12 months, have you attended a meeting of local elected officials or other local public meeting?
2006: 32% had attended once or more
2008: 39% had attended once or more
2010: 32% had attended once or more

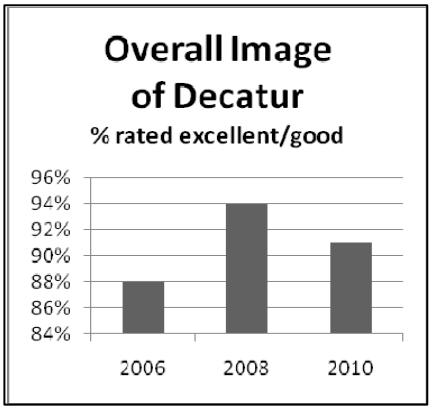
Decatur as a place to live
2006: 95% rated as excellent/good
2008: 97% rated as excellent/good
2010: 97% rated as excellent/good

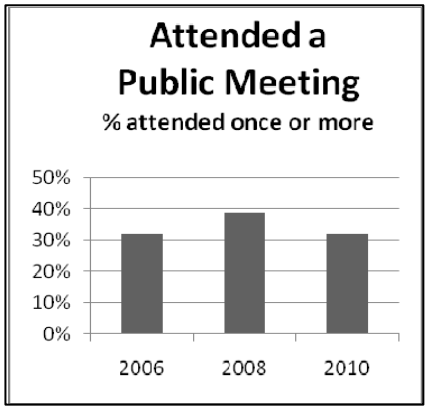
Citizen Satisfaction Survey responses:

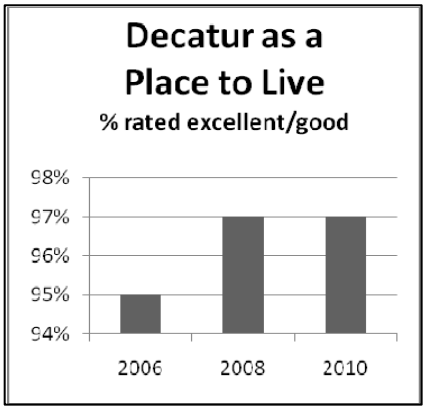
Overall quality of life in Decatur
2006: 89% rated as excellent/good
2008: 95% rated as excellent/good
2010: 95% rated as excellent/good

In the last 12 months, have you attended a meeting of local elected officials or other local public meeting?
2006: 32% had attended once or more
2008: 39% had attended once or more
2010: 32% had attended once or more

Decatur as a place to retire
2006: 65% rated as excellent/good
2008: 77% rated as excellent/good
2010: 74% rated as excellent/good







GOVERNMENTAL CONTROL DEPARTMENT PERSONNEL SUMMARY

5 City Commissioners

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

GOVERNMENTAL CONTROL DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	REVISED BUDGET ESTIMATE 2010-11	TOTAL BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	25,200	25,200	25,200	25,200
512200	Social Security (FICA)	1,600	1,600	1,600	1,562
512300	Medicare	390	390	390	365
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,500	2,500	3,000	3,099
	TOTAL PERSONNEL SERVICES	**29,690**	**29,690**	**30,190**	**30,227**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	18,500	15,000	20,000	27,523
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	7,000	2,000	2,000	13,400
523202	Telephone	0	0	0	0
523300	Advertising	3,500	3,000	4,500	2,366
523400	Printing and Binding	2,500	2,500	2,500	2,227
523450	Signs	0	0	0	0
523600	Dues and Fees	11,500	9,250	9,000	11,260
523700	Education and Training	5,000	9,500	5,000	4,489
523701	Business Meetings	9,000	9,000	10,000	6,842
	TOTAL OTHER SERVICES AND CHARGES	**57,000**	**50,250**	**53,000**	**68,106**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	500	500	500	691
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	2,500	1,500	2,500	2,276
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	5,000	4,000	5,000	3,712
531400	Books and Periodicals	200	200	200	14
531500	Supplies-Purchased for Resale	500	500	500	0
531600	Small Equipment	0	0	0	0
531700	Uniforms and Protective Equipment	0	0	0	16
	TOTAL SUPPLIES	**8,700**	**6,700**	**8,700**	**6,708**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**95,390**	**86,640**	**91,890**	**105,041**

GENERAL GOVERNMENT DEPARTMENT
PROPOSED 2011-2012 BUDGET ESTIMATE

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 **C**ompetence, **A**ccessibility, **R**esponsiveness, and **E**xcellence. We Care!*

Citizen Satisfaction Survey responses:

Job Decatur does at welcoming citizen involvement
2006: 75% rated as excellent/good
2008: 77% rated as excellent/good
2010: 82% rated as excellent/good

Quality of Emergency Preparedness Services provided by the City of Decatur
2006: N/A
2008: 68% rated as excellent/good
2010: 81% rated as excellent/good

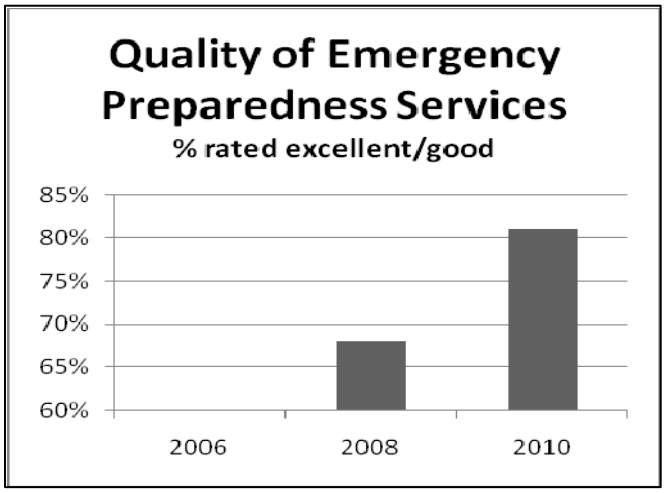
Overall quality of services provided by the City of Decatur
2006: 84% rated as excellent/good
2008: 89% rated as excellent/good
2010: 89% rated as excellent/good

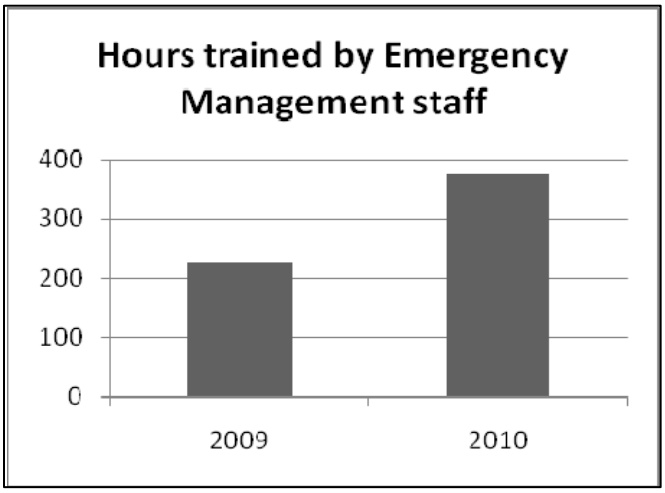
Performance Measures:

Total Electricity Use in City of Decatur
FY 2008: 222,752,721kilowatt hours
FY 2009: 216,735,134 kilowatt hours
FY 2010: 224,552,404 kilowatt hours

Quality of benefits & compensation package offered to employees by the City of Decatur
FY 2007: 73.5% rated as excellent/good
FY 2010: 89% rated as excellent/good

Total hours that employees received training by Emergency Management staff
FY 2009: 225.5
FY 2010: 375.5





GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

	CITY MANAGER'S OFFICE	ADMIN SERVICES	CITY ATTORNEY	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES						
City Manager	1	0	0	1	1	1
Deputy City Manager	1	0	0	1	1	1
Assistant City Manager	1	1	0	2	2	2
Assistant to the City Manager	1	0	0	1	1	0
Management Analyst	0	0	0	0	0	1
Resource Conservation Coordinator	1	0	0	1	1	0
Personnel Director	0	1	0	1	1	1
Personnel Specialist	0	1	0	1	1	1
Payroll Coordinator	0	1	0	1	0	0
Administrative Assistant	1	0	0	1	1	1
TOTAL REGULAR CLASSES	6	4	0	10	9	8
OTHER JOB CLASSES						
City Attorney	0	0	1	1	1	1
Graduate Intern	1	0.2	0	1.2	1.2	1.2
TOTAL OTHER CLASSES	1	0.2	1	2.2	2.2	2.2

GENERAL GOVERNMENT DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	1320 CITY MANAGER	1510 ADMIN SERVICES	1530 CITY ATTORNEY	REVISED ESTIMATE 2010-11	BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	638,580	382,400	256,180	0	609,000	592,850	589,272
511200	Temp Salaries and Wages	159,880	151,380	8,500	0	130,000	141,700	135,273
511300	Overtime Wages	0	0	0	0	0	0	0
512100	Employer Group Insurance	117,030	73,760	43,270	0	106,410	101,740	92,940
512200	Social Security (FICA)	46,110	29,700	16,410	0	46,610	45,540	35,302
512300	Medicare	11,580	7,740	3,840	0	10,920	10,660	9,427
512400	Retirement Contributions	54,290	32,490	21,800	0	55,400	53,770	50,567
512401	Retirement Contributions-ICMA	43,620	35,940	7,680	0	44,130	43,390	41,149
512600	Unemployment Insurance	840	490	350	0	840	700	304
512700	Workers Compensation	8,000	4,000	4,000	0	8,000	12,300	7,359
	TOTAL PERSONNEL SERVICES	**1,079,930**	**717,900**	**362,030**	**0**	**1,011,310**	**1,002,650**	**961,594**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	265,050	34,200	30,850	200,000	225,040	264,350	238,718
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	50	50	0	0	50	50	0
522202	Repair and Maint-Communication Equip	300	300	0	0	200	500	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	650	500	150	0	550	750	411
522206	Repair and Maint-Vehicles-Outside Labor	1,200	1,200	0	0	5,200	1,200	571
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	100	300	0
522321	Auto Allowance	4,200	3,700	500	0	4,100	4,200	3,688
522500	Other Contractual Services	1,000	1,000	0	0	1,000	2,000	706
523101	Insurance-Awards	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0
523202	Telephone	850	750	100	0	150	200	1,420
523300	Advertising	1,000	1,000	0	0	500	1,500	0
523400	Printing and Binding	4,500	4,000	500	0	4,500	4,500	3,412
523600	Dues and Fees	18,000	13,000	5,000	0	15,500	20,000	8,193
523700	Education and Training	36,200	29,000	7,200	0	36,700	22,500	23,466
523701	Business Meetings	27,050	20,000	7,050	0	19,960	30,960	11,113
523800	Licenses	50	50	0	0	50	50	0
	TOTAL OTHER SERVICES AND CHARGES	**360,100**	**108,750**	**51,350**	**200,000**	**313,600**	**353,060**	**291,698**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	150	150	97
531102	Supplies-Janitorial	200	200	0	0	200	200	163
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	3,700	3,000	700	0	3,700	4,700	2,638
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,500	2,000	500	0	2,500	2,500	1,730
531108	Supplies-Tires and Batteries	500	500	0	0	200	500	0
531109	Supplies-Vehicles and Equipment	3,000	3,000	0	0	4,000	3,000	1,318
531111	Computer Equipment	9,500	5,000	4,500	0	11,500	11,500	2,928
531112	Computer Software	1,000	500	500	0	1,000	1,000	299
531113	Office Equipment and Furniture	0	0	0	0	0	0	0
531115	Supplies- Batteries	0	0	0	0	0	0	314
531270	Gasoline	3,000	3,000	0	0	2,000	3,000	1,493
531300	Food-Subsistence and Support	2,200	1,800	400	0	3,700	2,000	3,212
531400	Books and Periodicals	2,600	1,600	1,000	0	1,700	2,600	1,078
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	800	800	0	0	750	100	749
531700	Uniforms and Protective Equipment	2,000	2,000	0	0	750	1,000	178
	TOTAL SUPPLIES	**31,100**	**23,500**	**7,600**	**0**	**32,150**	**32,250**	**16,198**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,471,130**	**850,150**	**420,980**	**200,000**	**1,357,060**	**1,387,960**	**1,269,489**

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COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
PROPOSED 2011-2012 BUDGET ESTIMATE

Mission Statement:

The mission of the Community and Economic Development Department is to enhance the economic vitality of the city while protecting its unique character and to strengthen the sense of community.

Citizen Satisfaction Survey responses:

Plan to remain in Decatur for the next five years
2006: N/A
2008: 64% rated as excellent/good
2010: 65% rated as very likely

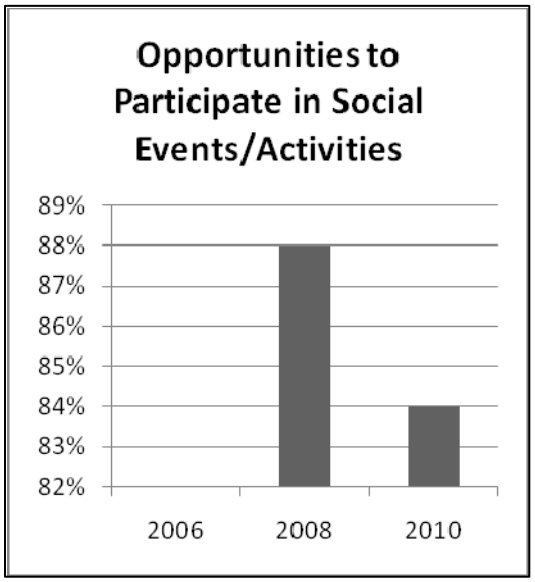
Opportunities to participate in social events and activities
2006: N/A
2008: 88% rated as excellent/good
2010: 84% rated as excellent/good

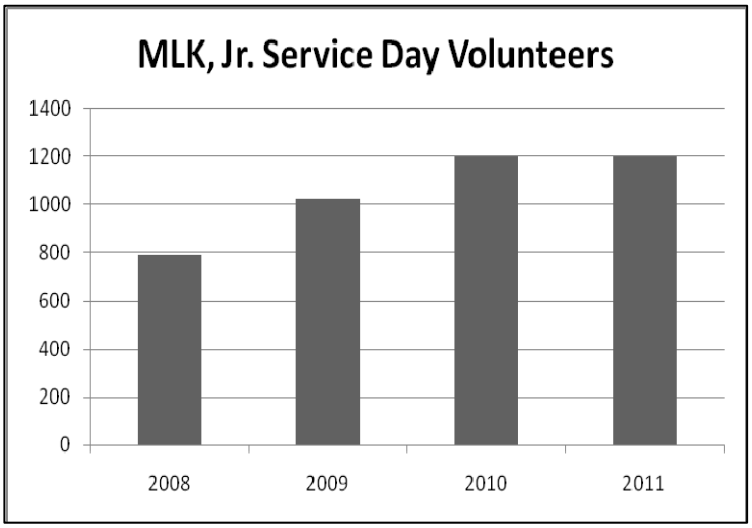
Opportunities to shop
2006: 61% rated as excellent/good
2008: 74% rated as excellent/good
2010: 63% rated as excellent/good

Performance Measures:

Total Views on *The Decatur Minute*
2009: 58,705
2010: 53,686

Number of MLK, Jr. Service Day Volunteers
Calendar Year 2008: 790
Calendar Year 2009: 1,025
Calendar Year 2010: 1,200
Calendar Year 2011: 1,200





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	DOWNTOWN DEV 7550	MARKETING 1570	PARKING MGT. 3230	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES							
Assistant City Manager	1	0	0	0	1	1	1
Assistant Director Community & Economic Development	1	0	0	0	1	1	1
Development Services Coordinator	0	1	0	0	1	1	1
Volunteer! Decatur	1	0	0	0	1	1	1
Special Events Coordinator	0	1	0	0	1	1	1
Administrative Assistant	1	0	0	0	1	1	1
PALS Supervisor	0	0	0	0	0	2	2
Parking Manager	0	0	0	1	1	0	0
TOTAL REGULAR CLASSES	4	2	0	1	7	8	8
OTHER JOB CLASSES							
P/T Parking Attendant	0	0	0	5	5	3	3
TOTAL OTHER CLASSES	0	0	0	5	5	3	3

COMMUNITY and ECONOMIC DEVELOPMENT DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	7510 ADMINI-STRATION	7550 DOWNTOWN DEVELOPMENT	1570 MARKETING AND PR	3230 PARKING MANAGEMENT	REVISED ESTIMATE 2010-11	BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	330,500	284,500	0	0	46,000	328,000	469,530	421,984
511200	Temp Salaries and Wages	133,300	7,500	80,800	0	45,000	149,000	52,500	54,091
511300	Overtime Wages	0	0	0	0	0	450	0	0
512100	Employer Group Insurance	73,920	42,460	20,960	0	10,500	80,400	80,400	73,372
512200	Social Security (FICA)	28,750	18,100	5,010	0	5,640	30,740	32,020	29,278
512300	Medicare	6,750	4,240	1,180	0	1,330	7,240	7,420	6,848
512400	Retirement Contributions	28,090	24,180	0	0	3,910	31,320	34,570	27,258
512401	Retirement Contributions-ICMA	14,640	7,680	6,960	0	0	14,130	12,660	13,394
512600	Unemployment Insurance	840	280	140	0	420	910	910	0
512700	Workers Compensation	9,900	4,000	2,400	0	3,500	9,900	12,650	8,187
	TOTAL PERSONNEL SERVICES	**626,690**	**392,940**	**117,450**	**0**	**116,300**	**652,090**	**702,660**	**634,411**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	73,560	22,560	15,000	36,000	0	76,340	67,340	52,593
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	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	3,645
522204	Repair and Maint-Machines and Tools	2,000	0	0	0	2,000	2,000	1,600	1,592
522205	Repair and Maint-Office Equipment	0	0	0	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0	25
522310	Rental of Land & Buildings	33,000	22,000	0	0	11,000	32,020	32,020	26,485
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0	0
522321	Auto Allowance	7,000	7,000	0	0	0	7,000	7,000	6,200
522500	Other Contractual Services	151,700	0	23,200	80,500	48,000	155,500	146,000	118,387
523101	Insurance-Awards	0	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0
523201	Postage	25,400	200	200	25,000	0	25,100	25,200	15,150
523202	Telephone	300	300	0	0	0	500	500	4,052
523300	Advertising	13,000	0	8,000	5,000	0	10,800	10,500	4,955
523400	Printing and Binding	9,700	250	3,200	6,000	250	8,900	9,200	7,648
523450	Signs	100	0	0	0	100	100	100	0
523500	Subsistence & Support	0	0	0	0	0	0	0	0
523600	Dues and Fees	6,300	200	3,000	2,800	300	6,250	6,200	5,753
523700	Education and Training	8,200	1,500	3,500	3,000	200	1,400	1,550	1,029
523701	Business Meetings	2,550	500	250	600	1,200	5,300	7,200	6,266
523800	Licenses	200	0	0	200	0	200	200	0
523910	Freight	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**333,010**	**54,510**	**56,350**	**159,100**	**63,050**	**331,410**	**314,610**	**253,781**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	50	50	0	0	0	60	50	93
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,600	5,500	0	0	100	4,100	5,600	5,616
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	19
531107	Supplies-Specialized Dept	15,650	150	0	8,000	7,500	17,000	17,900	8,872
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	300	0	444
531111	Computer Equipment	5,700	4,000	0	0	1,700	2,300	2,300	4,898
531113	Supplies - Office Equipment	0	0	0	0	0	0	0	0
531114	Furniture and Fixtures	0	0	0	0	0	0	0	0
531230	Electricity	0	0	0	0	0	0	0	0
531270	Gasoline	0	0	0	0	0	0	0	183
531300	Food-Subsistence and Support	500	0	500	0	0	60	500	624
531400	Books and Periodicals	300	0	100	200	0	0	100	565
531500	Supplies-Purchased for Resale	5,500	5,500	0	0	0	4,000	4,000	6,224
531600	Small Equipment	0	0	0	0	0	100	0	407
531700	Uniforms and Protective Equipment	500	0	0	0	500	500	500	417
	TOTAL SUPPLIES	**33,800**	**15,200**	**600**	**8,200**	**9,800**	**28,420**	**30,950**	**28,361**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**993,500**	**462,650**	**174,400**	**167,300**	**189,150**	**1,011,920**	**1,048,220**	**916,553**

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ACTIVE LIVING DIVISION
PROPOSED 2011-2012 BUDGET ESTIMATE

Mission Statement:

The mission of the Active Living division is to create a community where residents and visitors can participate everyday in physical activity, regardless of physical limitations, in addition to offering traditional recreation programming.

Citizen Satisfaction Survey responses:

Recreational opportunities
2006: 61% rated as excellent/good
2008: 79% rated as excellent/good
2010: 74% rated as excellent/good

In the last 12 months, have you participated in a recreation program or activity?
2006: 38% had participated at least once
2008: 42% had participated at least once
2010: 48% had participated at least once

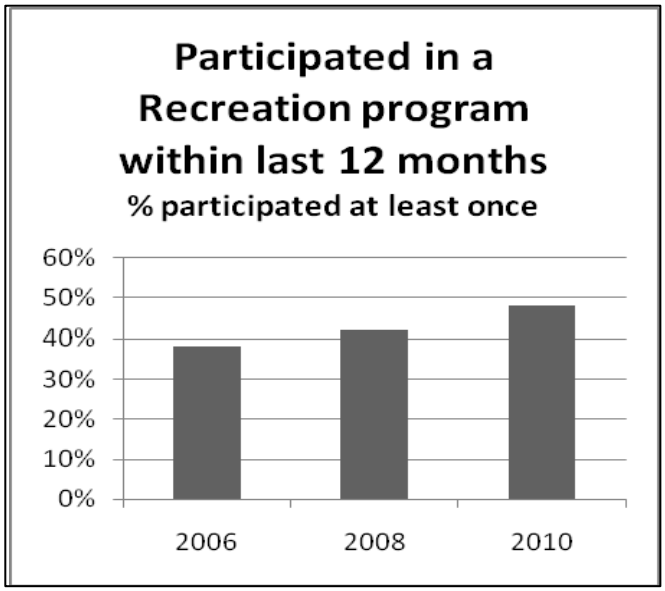
In the last 12 months, have you used a Decatur recreation facility?
2006: 44% had used a facility at least once
2008: 46% had used a facility at least once
2010: 49% had used a facility at least once

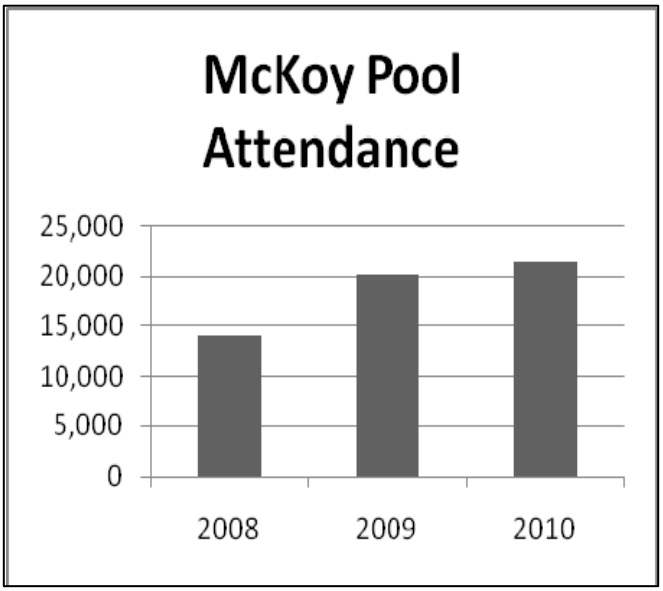
Performance Measures:

Total park acres per 1,000 residents
FY 2008: 6.02
FY 2009: 5.69
FY 2010: 5.71

Total attendance at McKoy Pool during pool season
Summer 2008: 14,060
Summer 2009: 20,243
Summer 2010: 21,480

Total *Team Decatur* participants
FY 2009: N/A
FY 2010: 140





ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	FACILITIES 6130	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES									
Active Living Program Director	1	0	0	0	0	0	1	1	1
Assistant Active Living Director	0	0	1	0	0	0	1	1	1
Program Supervisor	0	1	1	0	1	0	3	3	3
Program Assistant	0	1	0	0	0	0	1	1	2
Administrative Assistant	1	0	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	2	2	2	0	1	0	7	7	8
OTHER JOB CLASSES									
Aquatics Director	0	0	0	1	0	0	1	1	1
Site Director P/T	0	1	0	0	0	0	1	1	2
Site Leader P/T	0	0	1	0	0	0	1	1	1
Program Leader P/T	0	0	2	0	2	0	4	4	4
Specialized Instructor	0	2	8	0	0	0	10	10	14
Receptionist P/T	3	0	0	0	0	0	3	3	2
TOTAL OTHER CLASSES	3	3	11	1	2	0	20	20	24

ACTIVE LIVING DIVISION
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	372,830	125,450	91,100	108,630	0
511200	Temp Salaries and Wages	301,130	34,320	45,460	115,000	42,150
511300	Overtime Wages	0	0	0	0	0
512100	Employer Group Insurance	73,750	21,150	21,000	21,100	0
512200	Social Security (FICA)	41,810	9,910	8,470	13,870	2,630
512300	Medicare	9,790	2,320	1,980	3,240	630
512400	Retirement Contributions	31,700	10,670	7,750	9,230	0
512600	Unemployment Insurance	490	140	140	140	0
512700	Workers Compensation	14,490	3,000	3,500	5,000	990
	TOTAL PERSONNEL SERVICES	**845,990**	**206,960**	**179,400**	**276,210**	**46,400**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	29,360	10,030	60	1,940	0
521301	Instructor Fees	20,000	0	0	20,000	0
521302	Official Fees	180	0	0	0	180
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	22,890	0	0	21,390	1,500
522202	Repair and Maint-Communication Equip	0	0	0	0	0
522203	Repair and Maint-Landscape	50,000	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	8,150	7,200	0	950	0
522321	Auto Allowance	2,300	180	600	480	400
522500	Other Contractual Services	173,660	0	4,760	11,210	156,250
523101	Insurance-Awards	0	0	0	0	0
523201	Postage	100	100	0	0	0
523202	Telephone	300	0	0	0	0
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	12,240	9,600	1,550	900	0
523450	Signs	1,800	0	0	150	750
523500	Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	4,500	540	470	1,840	1,130
523700	Education and Training	9,300	2,150	3,990	650	600
523701	Business Meetings	12,450	1,650	2,900	6,100	0
523800	Licenses	200	0	0	200	0
523911	Bank Charges	12,500	12,500	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**359,930**	**43,950**	**14,330**	**65,810**	**160,810**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	1,500	1,500	0	0	0
531102	Supplies-Janitorial	400	0	0	400	0
531103	Supplies-Landscape Maintenance	1,990	0	0	1,440	350
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	5,000	5,000	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	64,020	1,200	29,690	18,590	4,190
531108	Supplies-Tires and Batteries	1,280	0	0	0	0
531109	Supplies-Vehicles and Equipment	320	0	0	0	0
531110	Communication Equipment	150	0	0	0	150
531111	Computer Equipment	5,700	0	0	0	0
531112	Computer Software	1,580	0	0	0	0
531114	Outdoor Furniture and Fixtures	7,950	0	0	0	4,050
531115	Batteries	0	0	0	0	0
531270	Gasoline	3,470	0	0	0	0
531300	Food-Subsistence & Support	10,020	1,660	1,160	6,150	300
531400	Books and Periodicals	400	100	100	200	0
531500	Supplies-Purchased for Resale	2,440	0	0	0	0
531600	Small Equipment	2,040	50	190	900	400
531700	Uniforms and Protective Equipment	46,910	450	37,080	6,250	1,600
	TOTAL SUPPLIES	**155,170**	**9,960**	**68,220**	**33,930**	**11,040**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**1,361,090**	**260,870**	**261,950**	**375,950**	**218,250**

ACTIVE LIVING DIVISION
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2010-11	BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	47,650		374,400	359,510	367,785
511200	Temp Salaries and Wages	64,200	0	309,670	268,060	318,870
511300	Overtime Wages	0	0	0	0	567
512100	Employer Group Insurance	10,500	0	70,220	70,220	73,418
512200	Social Security (FICA)	6,930	0	43,710	36,340	40,904
512300	Medicare	1,620	0	10,480	8,690	9,566
512400	Retirement Contributions	4,050	0	36,100	32,620	29,954
512600	Unemployment Insurance	70	0	490	490	0
512700	Workers Compensation	2,000	0	14,490	18,910	13,065
	TOTAL PERSONNEL SERVICES	**137,020**	**0**	**859,560**	**794,840**	**854,129**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	30	17,300	27,220	27,220	20,918
521301	Instructor Fees	0	0	20,000	3,700	6,271
521302	Official Fees	0	0	980	180	490
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	22,890	22,890	41,150
522202	Repair and Maint-Communication Equip	0	0	0	0	0
522203	Repair and Maint-Landscape	0	50,000	60,000	60,000	62,170
522204	Repair and Maint-Machines and Tools	0	0	3,500	3,500	0
522205	Repair and Maint-Office Equipment	0	0	250	0	290
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	50
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	8,290	8,290	8,144
522321	Auto Allowance	640	0	2,350	3,010	677
522500	Other Contractual Services	340	1,100	173,970	172,730	187,734
523101	Insurance-Awards	0	0	0	0	0
523201	Postage	0	0	1,230	1,230	15
523202	Telephone	0	300	300	300	2,036
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	190	0	14,840	11,840	15,875
523450	Signs	900	0	3,800	1,800	(3,025)
523500	Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	520	0	4,070	3,840	1,314
523700	Education and Training	410	1,500	9,270	9,240	2,014
523701	Business Meetings	1,800	0	11,510	11,450	22,201
523800	Licenses	0	0	200	200	0
523911	Bank Charges	0	0	12,100	0	11,957
	TOTAL OTHER SVCS. AND CHARGES	**4,830**	**70,200**	**364,670**	**341,420**	**380,281**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	1,500	1,500	0
531102	Supplies-Janitorial	0	0	650	450	281
531103	Supplies-Landscape Maintenance	200	0	1,940	1,940	1,863
531104	Supplies-Misc. Maintenance	0	0	0	0	550
531105	Supplies-Office	0	0	5,500	5,000	6,679
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	10,350	0	59,160	59,920	58,903
531108	Supplies-Tires and Batteries	0	1,280	1,000	1,000	792
531109	Supplies-Vehicles and Equipment	0	320	240	240	845
531110	Communication Equipment	0	0	150	150	29
531111	Computer Equipment	0	5,700	5,700	5,700	2,820
531112	Computer Software	0	1,580	1,580	1,580	806
531114	Outdoor Furniture and Fixtures	3,900	0	4,050	4,050	840
531115	Batteries	0	0	0	0	0
531270	Gasoline	0	3,470	2,370	2,370	3,585
531300	Food-Subsistence & Support	650	100	9,420	9,420	11,428
531400	Books and Periodicals	0	0	400	400	185
531500	Supplies-Purchased for Resale	2,440	0	2,440	2,440	2,232
531600	Small Equipment	500	0	2,240	1,740	1,024
531700	Uniforms and Protective Equipment	1,530	0	44,640	44,590	33,430
	TOTAL SUPPLIES	**19,570**	**12,450**	**142,980**	**142,490**	**126,291**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**161,420**	**82,650**	**1,367,210**	**1,278,750**	**1,360,701**

CHILDREN AND YOUTH SERVICES
PROPOSED 2011-2012 BUDGET ESTIMATE*

Mission Statement:

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

Citizen Satisfaction Survey responses:

Decatur as a place to raise children
2006: 70% rated as excellent/good
2008: 93% rated as excellent/good
2010: 90% rated as excellent/good

Services to youth
2006: 30% rated as excellent/good
2008:84% rated as excellent/good
2010: 80% rated as excellent/good

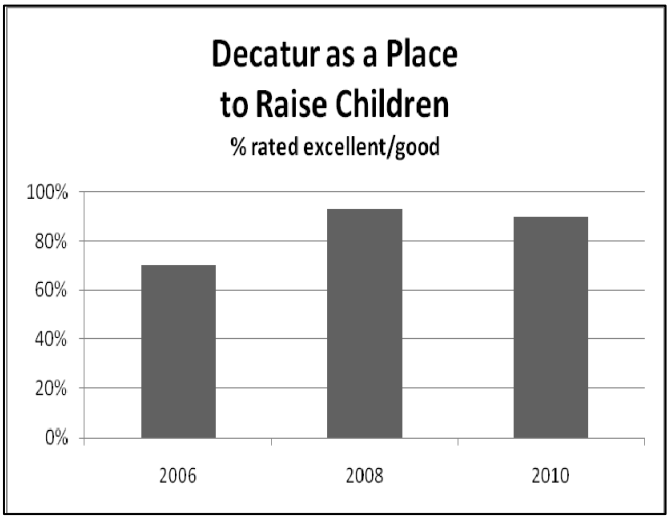
Availability of affordable, quality childcare
2006: 18% rated as excellent/good
2008: 52% rated as excellent/good
2010: 50% rated as excellent/good

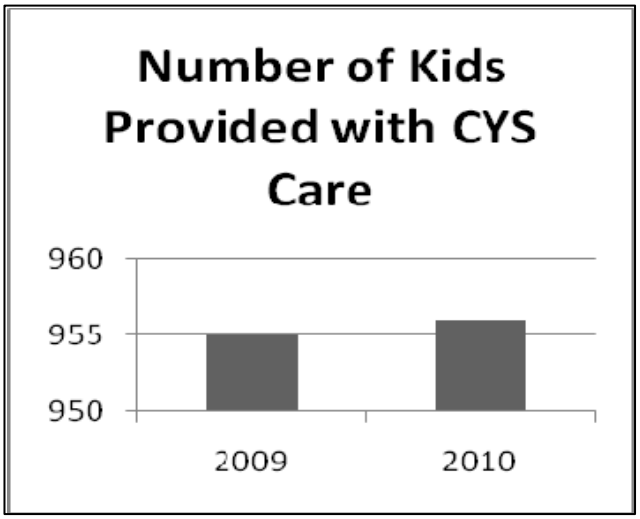
Performance Measures:

Number of children/youth provided with care
FY 2009: 955
FY 2010: 956

Number of homeless children provided with care
FY 2009: N/A
FY 2010: 39

Percentage of subsidized summer camp spots
FY 2009: N/A
FY 2010: 31%





CHILDREN AND YOUTH SERVICES DIVISION PERSONNEL SUMMARY

	CHILD/YOUTH SERVICES	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES				
Children & Youth Services Director	1	1	1	1
Assistant CYS Director	1	1	1	1
Program Supervisor	1	1	0	1
Program Assistant	0	0	1	0
Site Director	6	6	5	5
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	10	10	9	10
OTHER JOB CLASSES				
Site Director P/T	0	0	1	1
Afterschool Counselor	30	30	30	30
Academic Building Coordinators	0	0	0	1
Academic Tutors	2	2	2	5
Lead Counselor	4	4	4	2
Summer Camp Director	2	2	2	0
Summer Camp Counselor	26	26	26	19
Instructor	57	57	57	39
CIT Coordinator	1	1	1	1
Family Liaison	1	1	1	1
Junior Counselor	3	3	3	3
Technology Specialist	1	1	1	1
Technology Instructor	6	6	6	6
Tech Support Staff	1	1	1	1
TOTAL OTHER CLASSES	134	134	135	104

* For budget estimate detail, see page 128.

PLANNING, ZONING & INSPECTIONS DIVISION
PROPOSED 2011-2012 BUDGET ESTIMATE

Mission Statement:

The mission of the Planning, Zoning, and Inspections Division is to ensure that the physical development of the community is accomplished according to the codes, ordinances, and plans adopted by the City Commission.

Citizen Satisfaction Survey responses:

Quality of Preservation of natural areas such as greenspace and farmland
2006: N/A
2008: 55% rated as excellent/good
2010: 62% rated as excellent/good

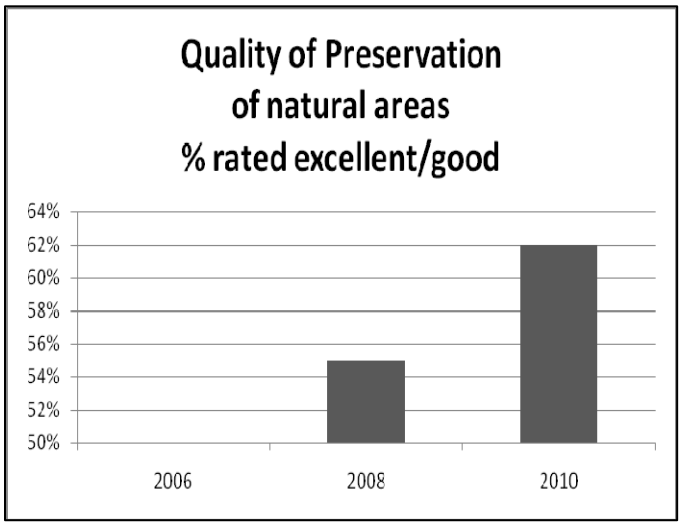
Overall quality of new development
2006: 69% rated as excellent/good
2008: 77% rated as excellent/good
2010: 77% rated as excellent/good

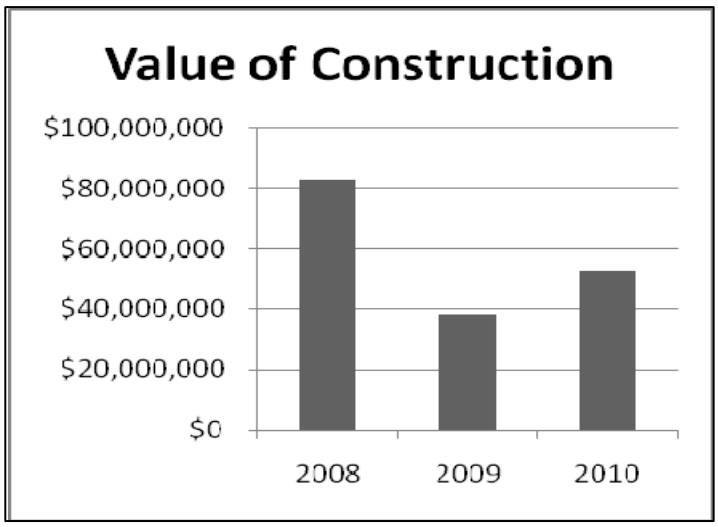
Performance Measures:

Number of Building Permits issued
Calendar Year 2008: 652
Calendar Year 2009: 700
Calendar Year 2010: 1,436

Value of Construction Permitted by City of Decatur
Calendar Year 2008: $82,791,246
Calendar Year 2009: $38,242,085
Calendar Year 2010: $52,385,450

Number of variance requests heard/granted by the Zoning Board of Appeals
Calendar Year 2008: 42/39
Calendar Year 2009: 39/34
Calendar Year 2010: 33/28





PLANNING, ZONING & INSPECTIONS DIVISION PERSONNEL SUMMARY

	7310 ADMIN	7200 LICENSE/ INSPECTIONS	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES					
Planning Director	1	0	1	1	1
Building Official	0	1	1	1	1
Building Inspector	0	1	1	1	1
Permit & Zoning Technician	1	0	1	1	1
TOTAL REGULAR CLASSES	2	2	4	4	4
OTHER CLASSES					
Historic Preservation Planner	1	0	1	1	1
TOTAL OTHER CLASSES	1	0	1	1	1

PLANNING, ZONING and INSPECTIONS DIVISION
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	7310 DEVELOP. ADMIN.	7200 LICENSE & INSP.	REVISED ESTIMATE 2010-11	BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	183,520	101,420	82,100	187,000	232,170	234,233
511200	Temp Salaries and Wages	30,000	30,000	0	40,000	24,360	42,814
511300	Overtime Wages	3,890	3,890	0	3,890	3,890	2,814
512100	Employer Group Insurance	42,040	21,040	21,000	40,120	40,210	38,678
512200	Social Security (FICA)	13,490	8,390	5,100	14,250	16,160	16,933
512300	Medicare	3,150	1,960	1,190	3,320	3,790	3,960
512400	Retirement Contributions	15,600	8,620	6,980	17,020	21,000	18,688
512600	Unemployment Insurance	280	210	70	280	350	0
512700	Workers Compensation	5,500	2,500	3,000	5,500	7,180	4,228
	TOTAL PERSONNEL SERVICES	**297,470**	**178,030**	**119,440**	**311,380**	**349,110**	**362,348**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	305,000	130,000	175,000	398,820	220,910	53,263
521301	Instructor Fees	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	560	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	150	150	0	150	150	395
522206	Repair and Maint-Vehicles-Outside Labor	500	0	500	500	500	90
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0
522500	Other Contractual Services	20,000	20,000	0	21,000	20,000	9,975
523101	Insurance-Awards	0	0	0	0	0	0
523106	Insurance-Performance Bond	0	0	0	0	0	0
523201	Postage	0	0	0	40	0	0
523202	Telephone	200	100	100	200	200	890
523300	Advertising	750	750	0	550	750	367
523400	Printing and Binding	6,500	3,000	3,500	5,500	6,500	4,080
523450	Signs	200	200	0	1,500	200	0
523600	Dues and Fees	1,000	800	200	1,080	1,000	899
523700	Education and Training	6,800	6,000	800	6,300	7,600	4,338
523701	Business Meetings	6,400	6,000	400	6,200	6,800	4,383
523702	Attendance Fees	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**347,500**	**167,000**	**180,500**	**442,400**	**264,610**	**78,679**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	30	0	30	10	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	2,100	800	1,300	2,100	2,100	1,179
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	0	0	0	0	750
531108	Supplies-Tires and Batteries	200	0	200	100	200	0
531109	Supplies-Vehicles and Equipment	900	0	900	300	900	993
531111	Computer Equipment	480	0	480	3,000	3,960	2,065
531112	Computer Software	0	0	0	0	0	0
531115	Batteries	0	0	0	0	0	78
531270	Gasoline	2,000	0	2,000	1,000	2,000	1,105
531300	Food-Subsistence and Support	700	700	0	840	700	935
531400	Books and Periodicals	500	300	200	500	500	347
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	250	0	250	50	250	9
531700	Uniforms and Protective Equipment	200	0	200	200	200	280
	TOTAL SUPPLIES	**7,360**	**1,800**	**5,560**	**8,100**	**10,810**	**7,740**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**652,330**	**346,830**	**305,500**	**761,880**	**624,530**	**448,767**

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ADMINISTRATIVE SERVICES DEPARTMENT
PROPOSED 2011-2012 BUDGET ESTIMATE

Mission Statement:

In collaboration with City departments, the Administrative Services Department will provide exceptional and sound financial, human resources, court and technology management services consistent with City values.

Citizen Satisfaction Survey responses:

Quality of Municipal Court services
2006: 67% rated as excellent/good
2008: 78% rated as excellent/good
2010: 76% rated as excellent/good

Years of Residency in the City of Decatur
2006: 56% of residents for 5 years or less
2008: 50% of residents for 5 years or less
2010: 48% of residents for 5 years or less

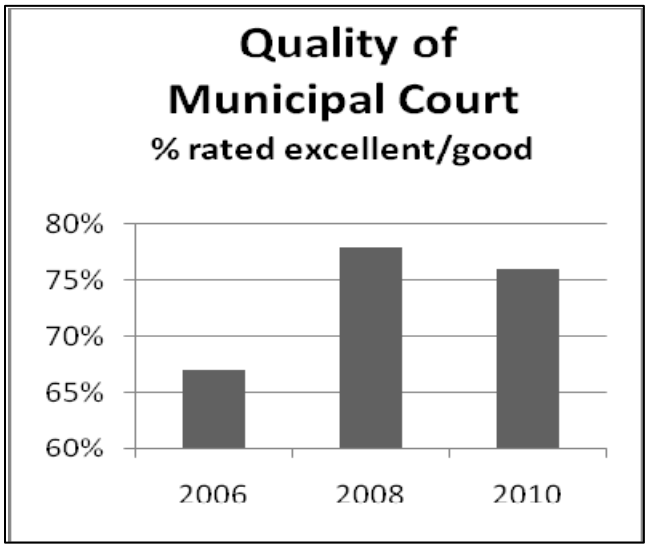
Performance Measures:

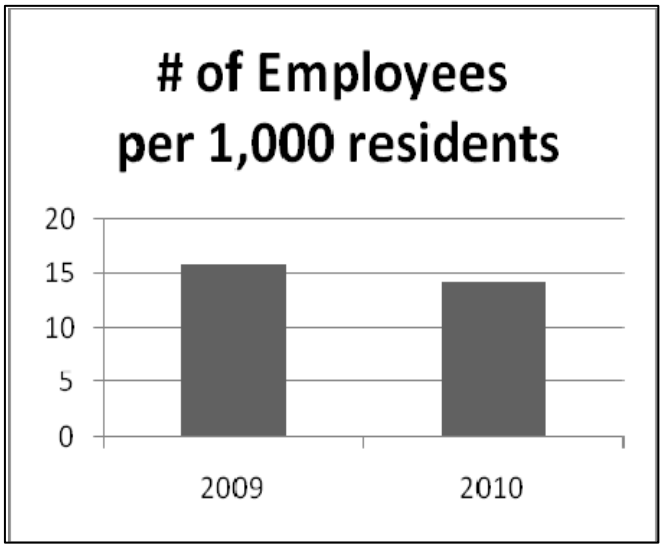
Number of employees* per 1,000 residents:
FY 2009: 15.86
FY 2010: 14.19

*Count does not include public safety positions

Number of computer work stations
FY 2009: 187
FY 2010: 146

Percentage of Local Vendors within 50 miles used
FY 2009: 60%
FY 2010: 63%





City of Decatur

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ACCOUNTING 1512	REVENUE COLLECTIONS 1514	RECORDS 1580	MUNICIPAL COURT 2650	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES							
Revenue and Technology Manager	0	1	0	0	1	1	1
Bookkeeper	1	0	0	0	1	1	1
City Clerk	1	0	0	0	1	1	1
Payroll Coordinator	0	0	0	0	0	1	1
Revenue Officer	0	2	0	0	2	2	2
Senior Revenue Officer	0	1	0	0	1	1	1
Court Clerk	0	0	0	2	2	2	2
Court Clerk Assistant	0	0	0	1	1	1	1
TOTAL REGULAR CLASSES	2	4	0	3	9	10	10
OTHER JOB CLASSES							
Accounting Clerk	1	0	0	0	1	1	1
Archivist	0	0	1	0	1	1	1
Customer Service Clerk	0	0	0	1	1	1	1
Intern	0	0.5	0	0	0.5	0.5	0
Municipal Court Judge	0	0	0	4	4	4	4
Marshall	0	0	0	1	1	1	1
Bailiff	0	0	0	1	1	1	1
Solicitor	0	0	0	1	1	1	1
Public Defender	0	0	0	1	1	1	1
TOTAL OTHER CLASSES	1	0.5	1	9	11.5	11.5	11

ADMINISTRATIVE SERVICES DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1400 CITY ELECTION	1580 RECORDS MANAGEMENT	1535 INFORMATION TECHNOLOGY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	411,750	112,550	165,100	0	0	0
511200	Temp Salaries and Wages	206,140	24,000	20,000	0	24,570	0
511300	Overtime Wages	33,800	2,500	11,300	0	0	0
512100	Employer Group Insurance	94,510	21,090	41,930	0	0	0
512200	Social Security (FICA)	39,190	8,630	12,180	0	1,530	0
512300	Medicare	9,170	2,020	2,850	0	360	0
512400	Retirement Contributions	34,970	9,570	14,000	0	0	0
512600	Unemployment Insurance	1,330	210	280	0	70	0
512700	Workers Compensation	13,450	3,500	4,000	0	450	0
574000	Bad Debt Expense	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**844,310**	**184,070**	**271,640**	**0**	**26,980**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	233,700	135,000	19,900	14,500	8,000	17,000
521303	Misc Personal Service Fees	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	40	0	40	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	150	0	0	0	0	0
522205	Repair and Maint-Office Equipment	3,490	1,540	1,050	0	150	0
522206	Repair and Maint-Vehicles-Outside Labor	100	100	0	0	0	0
522320	Rental of Equipment and Vehicles	23,000	0	0	0	0	0
522321	Auto Allowance	200	0	0	0	0	0
522500	Other Contractual Services	281,460	90,000	36,000	0	18,000	136,960
523101	Insurance-Awards	3,000	0	0	0	0	0
523102	Insurance-Legal Liability	48,000	0	0	0	0	0
523104	Insurance-Property	60,000	0	0	0	0	0
523105	Insurance-Vehicles	87,500	0	0	0	0	0
523106	Insurance-Performance Bond	200	0	0	0	0	0
523107	Insurance-Commercial Excess Liability	30,000	0	0	0	0	0
523201	Postage	30,000	0	0	0	0	0
523202	Telephone	213,800	0	400	0	0	0
523300	Advertising	3,000	0	3,000	0	0	0
523400	Printing and Binding	5,930	750	3,350	0	330	0
523600	Dues and Fees	4,100	2,200	1,000	0	400	0
523700	Education and Training	21,800	8,800	5,000	0	2,500	0
523701	Business Meetings	2,900	1,900	0	0	0	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	18,500	10,000	8,500	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,070,870**	**250,290**	**78,240**	**14,500**	**29,380**	**153,960**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	270	100	70	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	19,500	8,000	6,000	0	500	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	150	0	150	0	0	0
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	500	500	0	0	0	0
531111	Computer Equipment	43,350	2,300	1,450	0	0	36,600
531112	Computer Software	57,000	500	500	0	0	56,000
531113	Supplies-Office Equipment and Furniture	1,500	0	1,000	0	0	0
531115	Supplies-Batteries	600	0	600	0	0	0
531210	Water and Sewer	47,500	0	0	0	0	0
531215	Stormwater Utility	191,400	0	0	0	0	0
531220	Natural Gas	60,000	0	0	0	0	0
531230	Electricity	246,000	0	0	0	0	0
531231	Street Lighting	239,000	0	0	0	0	0
531270	Gasoline	500	350	150	0	0	0
531300	Food-Subsistence and Support	750	0	500	0	0	0
531400	Books and Periodicals	1,330	500	230	0	200	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	180	100	30	0	0	0
531700	Uniforms and Protective Equipment	2,000	500	500	0	0	0
	TOTAL SUPPLIES	**911,530**	**12,850**	**11,180**	**0**	**700**	**92,600**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,826,710**	**447,210**	**361,060**	**14,500**	**57,060**	**246,560**

ADMINISTRATIVE SERVICES DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNIC. COURT SERVICES	REVISED ESTIMATE 2010-11	BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	0	0	134,100	459,000	512,620	526,371
511200	Temp Salaries and Wages	0	0	137,570	193,450	168,100	125,819
511300	Overtime Wages	0	0	20,000	73,300	41,300	68,863
512100	Employer Group Insurance	0	0	31,490	100,210	100,210	83,326
512200	Social Security (FICA)	0	0	16,850	44,900	43,540	43,891
512300	Medicare	0	0	3,940	6,480	10,190	10,265
512400	Retirement Contributions	0	0	11,400	41,350	46,500	44,045
512600	Unemployment Insurance	0	0	770	1,400	1,400	0
512700	Workers Compensation	0	0	5,500	12,950	18,050	10,612
574000	Bad Debt Expense	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**0**	**361,620**	**933,040**	**941,910**	**913,191**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	500	0	38,800	200,500	160,400	157,189
521303	Misc Personal Service Fees	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	40	40	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	150	150	160	0
522205	Repair and Maint-Office Equipment	0	500	250	3,990	3,290	1,739
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	100	600	50
522320	Rental of Equipment and Vehicles	0	23,000	0	23,500	30,000	23,957
522321	Auto Allowance	0	0	200	200	200	0
522500	Other Contractual Services	0	0	500	269,000	260,950	178,532
523101	Insurance-Awards	3,000	0	0	0	3,000	0
523102	Insurance-Legal Liability	48,000	0	0	45,680	48,310	46,014
523104	Insurance-Property	60,000	0	0	57,410	55,410	52,775
523105	Insurance-Vehicles	87,500	0	0	83,390	80,000	76,221
523106	Insurance-Performance Bond	200	0	0	200	300	200
523107	Insurance-Commercial Excess Liability	30,000	0	0	28,380	29,500	28,091
523201	Postage	0	30,000	0	30,000	31,000	26,024
523202	Telephone	0	213,400	0	215,000	210,570	173,823
523300	Advertising	0	0	0	2,500	1,500	1,340
523400	Printing and Binding	0	0	1,500	5,930	6,350	4,555
523600	Dues and Fees	0	0	500	3,600	3,700	1,899
523700	Education and Training	0	0	5,500	20,600	23,170	17,220
523701	Business Meetings	0	0	1,000	2,410	3,200	2,806
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	0	0	0	19,800	14,200	11,786
	TOTAL OTHER SVCS. AND CHARGES	**229,200**	**266,900**	**48,400**	**1,012,380**	**965,850**	**804,222**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	8,900	438
531102	Supplies-Janitorial	0	0	100	300	270	242
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	0	2,500	2,500	19,600	22,000	13,351
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	0	0	150	150	25
531108	Supplies-Tires and Batteries	0	0	0	0	300	0
531109	Supplies-Vehicles and Equipment	0	0	0	500	500	113
531111	Computer Equipment	0	0	3,000	51,150	52,550	70,272
531112	Computer Software	0	0	0	42,500	64,590	16,343
531113	Supplies-Office Equipment and Furniture	0	0	500	3,500	2,500	0
531115	Supplies-Batteries	0	0	0	0	600	0
531210	Water and Sewer	0	47,500	0	47,000	29,000	29,814
531215	Stormwater Utility	0	191,400	0	191,000	191,400	191,400
531220	Natural Gas	0	60,000	0	57,000	69,000	61,318
531230	Electricity	0	246,000	0	244,000	222,000	214,998
531231	Street Lighting	0	239,000	0	242,000	240,000	233,170
531270	Gasoline	0	0	0	500	500	535
531300	Food-Subsistence and Support	0	0	250	910	900	530
531400	Books and Periodicals	0	0	400	1,330	1,630	623
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	0	0	50	300	180	85
531700	Uniforms and Protective Equipment	0	0	1,000	1,500	1,500	0
	TOTAL SUPPLIES	**0**	**786,400**	**7,800**	**903,240**	**908,470**	**833,255**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**229,200**	**1,053,300**	**417,820**	**2,848,660**	**2,816,230**	**2,550,668**

FIRE AND RESCUE DEPARTMENT
PROPOSED 2011-2012 BUDGET ESTIMATE

Mission Statement:

The mission of the City of Decatur Fire & Rescue Department is to work for the preservation of life and property within the community of the City of Decatur.

Citizen Satisfaction Survey responses:

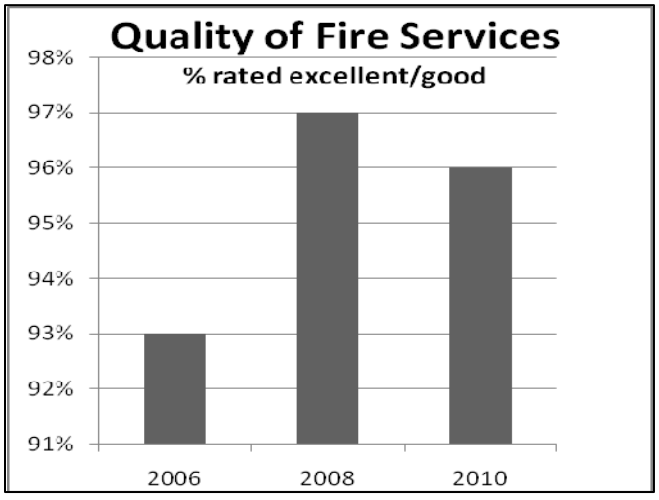
Quality of Fire Services
2006: 93% rated as excellent/good
2008: 97% rated as excellent/good
2010: 96% rated as excellent/good

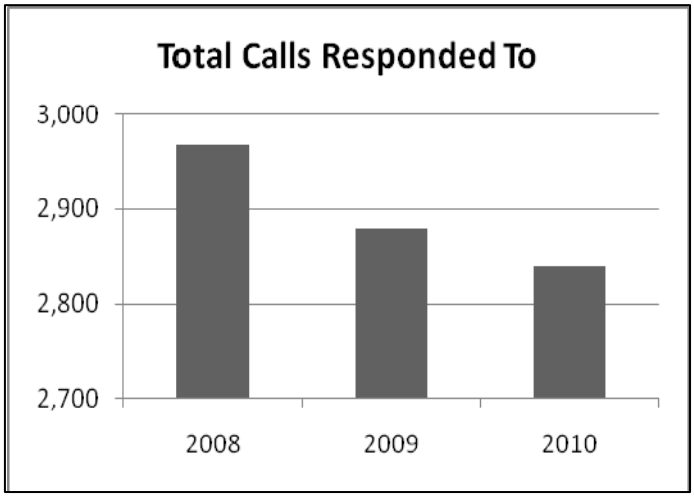
Quality of Fire Prevention and Education
2006: 75% rated as excellent/good
2008: 88% rated as excellent/good
2010: 83% rated as excellent/good

Performance Measures:

Number of Firefighters per 1,000 residents
FY 2008: 2.13
FY 2009: 1.83
FY 2010: 2.09

Total Fire & EMS calls responded to
FY 2008: 2,968
FY 2009: 2,879
FY 2010: 2,840





FIRE AND RESCUE DEPARTMENT PERSONNEL SUMMARY

	FIRE 3500	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	0	0	0	0
Assistant Fire Chief	1.5	1.5	2	2
Fire Station Captain	4	4	3	3
Fire Lieutenant	3	3	3	3
Fire Sergeant	3	3	3	3
Firefighter-Driver	12	12	12	12
Firefighter	15	15	15	15
TOTAL REGULAR CLASSES	39.5	39.5	39	39

FIRE and RESCUE DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	3500 FIRE & RESCUE	REVISED ESTIMATE 2010-11	FIRE BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	2,155,000	2,155,000	2,165,000	2,155,000	2,188,940
511200	Temp Salaries and Wages	0	0	1,800	0	0
511300	Overtime Wages	200,000	200,000	200,000	200,000	117,750
511400	Special Events Overtime	0	0	0	0	0
512100	Employer Group Insurance	416,120	416,120	392,000	391,410	361,434
512200	Social Security (FICA)	0	0	0	0	0
512300	Medicare	34,150	34,150	35,000	30,900	28,700
512400	Retirement Contributions	180,600	180,600	197,000	193,260	174,368
512600	Unemployment Insurance	3,010	3,010	4,620	4,620	8,580
512700	Workers Compensation	50,000	50,000	45,000	60,000	34,227
	TOTAL PERSONNEL SERVICES	**3,038,880**	**3,038,880**	**3,040,420**	**3,035,190**	**2,913,998**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	27,120	27,120	21,480	25,480	22,288
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	3,000	3,000	1,600	7,000	8,944
522202	Repair and Maint-Communication Equip	15,320	15,320	9,410	9,410	6,921
522204	Repair and Maint-Machines and Tools	10,540	10,540	540	10,040	8,534
522205	Repair and Maint-Office Equipment	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	13,100	13,100	22,100	13,100	11,275
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	6,000	6,000	7,100	7,100	1,507
522321	Auto Allowance	500	500	100	500	3
522500	Other Contractual Services	0	0	0	0	0
523101	Insurance-Awards	1,500	1,500	1,500	2,500	295
523102	Insurance-Legal Liability	0	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0	0
523201	Postage	200	200	200	200	154
523202	Telephone	3,560	3,560	3,690	3,190	4,026
523300	Advertising	100	100	300	300	0
523400	Printing and Binding	2,000	2,000	2,100	2,100	1,736
523600	Dues and Fees	3,360	3,360	3,200	3,200	5,049
523700	Education and Training	14,020	14,020	14,030	14,030	13,113
523701	Business Meetings	3,500	3,500	4,500	3,500	1,758
523800	Licenses	100	100	100	100	31
	TOTAL OTHER SVCS. AND CHARGES	**103,920**	**103,920**	**91,950**	**101,750**	**85,632**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	1,000	1,000	500	1,500	1,442
531102	Supplies-Janitorial	6,300	6,300	7,800	6,300	7,507
531103	Supplies-Landscape Maintenance	500	500	500	500	459
531104	Supplies-Misc. Maintenance	6,500	6,500	3,910	3,410	2,486
531105	Supplies-Office	3,500	3,500	3,500	3,500	4,575
531106	Supplies-Pesticides and Herbicides	0	0	500	1,500	279
531107	Supplies-Specialized Dept	24,730	24,730	23,730	24,730	39,237
531108	Supplies-Tires and Batteries	4,200	4,200	2,700	4,200	1,741
531109	Supplies-Vehicles and Equipment	13,800	13,800	15,700	15,700	6,836
531110	Communications Equipment	0	0	0	0	0
531111	Computer Equipment	6,740	6,740	2,800	7,200	9,074
531112	Computer Software	10,000	10,000	10,780	1,780	8,139
531113	Office Equipment and Furniture	0	0	0	0	0
531115	Supplies - Batteries	1,200	1,200	1,200	1,200	740
531270	Gasoline	30,000	30,000	30,000	30,000	26,202
531300	Food-Subsistence & Support	2,700	2,700	2,700	2,700	2,428
531400	Books and Periodicals	6,500	6,500	2,000	11,000	4,087
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	16,680	16,680	25,630	17,530	2,351
531700	Uniforms and Protective Equipment	26,400	26,400	28,700	20,100	36,029
	TOTAL SUPPLIES	**160,750**	**160,750**	**162,650**	**152,850**	**153,611**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,303,550**	**3,303,550**	**3,295,020**	**3,289,790**	**3,153,240**

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POLICE DEPARTMENT
PROPOSED 2011-2012 BUDGET ESTIMATE

Mission Statement:

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

Citizen Satisfaction Survey responses:

Quality of Crime Prevention
2006: 73% rated as excellent/good
2008: 78% rated as excellent/good
2010: 79 % rated as excellent/good

Feeling of safety in Downtown Decatur after dark
2006: 79% rated feeling "very" or "somewhat" safe
2008: 76% rated feeling "very" or "somewhat" safe
2010: 76% rated feeling "very" or "somewhat" safe

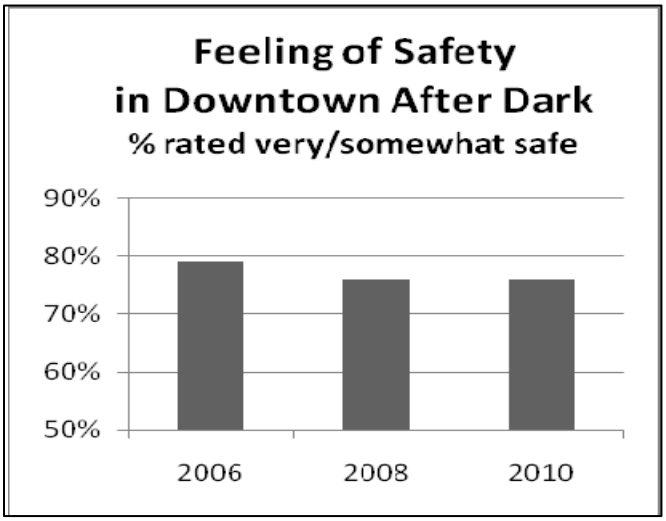
Quality of Traffic Enforcement
2006: 63% rated as excellent/good
2008: 67% rated as excellent/good
2010: 71% rated as excellent/good

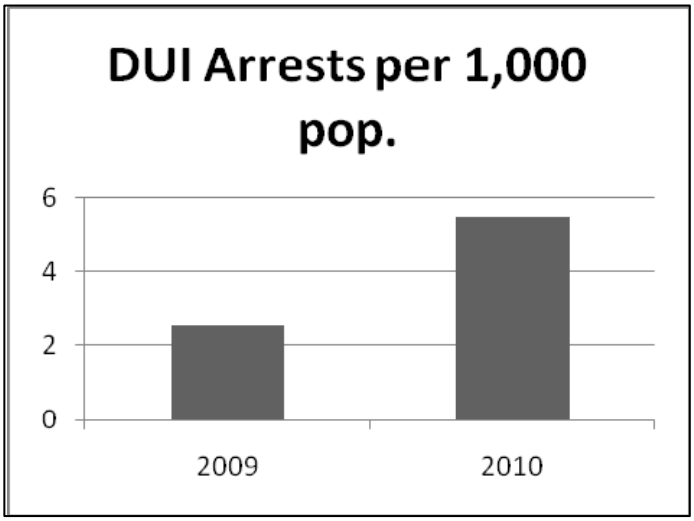
Performance Measures:

DUI Arrests per 1,000 residents
FY 2009: 2.52
FY 2010: 5.49

UCR Part I property crimes per 1,000 population
FY 2009: 3.63
FY 2010: 1.47

Total number of calls received in E911 Dispatch Center
FY 2009: 75,125
FY 2010: 90,807





POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGT 3210	E 911 3800	UNIFORM PATROL 3223	CID 3221	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES							
Police Chief	1	0	0	0	1	1	1
Deputy Police Chief	1	0	0	0	1	1	0
Assistant Police Chief	0	0	0	0	0	0	1
Police Captain	3	0	0	0	3	3	3
Police Lieutenant	1	0	3	0	4	4	4
Police Sergeant	0	0	5	1	6	6	6
Police Investigator*	0	0	0	5	5	4	4
CID Evidence Technician	0	0	0	1	1	1	1
Police Officer, MPO	0	0	25	0	25	26	26
Community Relations Specialist	1	0	0	0	1	1	1
Support Services Technician	1	0	0	0	1	1	1
Animal Control Officer	0	0	0	0	0	0	1
Communications Officer	0	11	0	0	11	11	9
Administrative Assistant	1	0	0	0	1	1	2
TOTAL REGULAR CLASSES	9	11	33	7	60	60	62
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	0	0
School Crossing Guard**	0	0	21	0	21	21	18
Background Investigator	0	0	1	0	1	1	1
Fingerprint Examiner	0	0	0	1	1	0	0
TOTAL OTHER CLASSES	0	0	23	1	24	22	20

*Investigator positions are assignments, not permanent positions and are at the same salary range as MPO.

**The Police Department currently is allocated 19 crossing guard positions. Two additional positions are funded by the City Schools of Decatur and the Friends School of Atlanta, bringing the total of crossing guards to 21.

POLICE DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2010-11	BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	2,666,950	627,000	383,600	1,656,350	2,560,000	2,592,460	2,568,380
511200	Temp Salaries and Wages	231,670	0	31,200	200,470	188,200	235,400	150,263
511300	Overtime Wages	180,000	10,000	20,000	150,000	177,000	148,000	206,154
511400	Special Events Overtime	102,500	7,500	15,000	80,000	95,000	88,300	97,255
512100	Employer Group Insurance	516,340	95,460	73,770	347,110	491,430	491,430	477,911
512200	Social Security (FICA)	25,600	10,100	1,940	13,560	23,740	24,000	21,175
512300	Medicare	45,700	9,100	6,300	30,300	43,400	38,800	40,540
512400	Retirement Contributions	226,710	53,300	32,610	140,800	234,800	234,740	206,864
512600	Unemployment Insurance	5,110	630	560	3,920	4,970	4,970	7,593
512700	Workers Compensation	54,000	10,000	8,000	36,000	48,000	74,000	44,663
	TOTAL PERSONNEL SERVICES	**4,054,580**	**823,090**	**572,980**	**2,658,510**	**3,866,540**	**3,932,100**	**3,820,798**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	115,600	98,600	3,000	14,000	109,500	109,500	105,895
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	7,500	6,000	1,000	500	6,000	6,000	3,774
522202	Repair and Maint-Communication Equip	17,700	2,200	3,000	12,500	16,200	16,200	9,599
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	2,350	600	1,000	750	2,350	2,350	554
522206	Repair and Maint-Vehicles-Outside Labor	34,400	3,000	6,400	25,000	34,400	34,400	41,921
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	17,000	14,000	2,000	1,000	17,000	17,000	16,401
522321	Auto Allowance	1,600	600	0	1,000	1,600	1,600	124
522500	Other Contractual Services	48,700	24,000	5,700	19,000	48,700	48,700	45,335
523101	Insurance-Awards	0	0	0	0	15,680	0	7,645
523102	Insurance-Legal Liability	18,220	3,470	2,550	12,200	17,350	19,800	18,800
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	1,100	400	200	500	1,100	1,100	454
523202	Telephone	500	500	0	0	500	500	6,455
523300	Advertising	0	0	0	0	0	0	0
523400	Printing and Binding	5,100	1,000	600	3,500	4,600	5,100	4,328
523600	Dues and Fees	2,750	1,600	500	650	2,750	2,750	2,261
523700	Education and Training	43,000	6,000	11,000	26,000	43,000	43,000	30,766
523701	Business Meetings	6,000	4,000	500	1,500	4,000	7,000	858
523800	Licenses	550	150	0	400	550	550	321
	TOTAL OTHER SVCS. AND CHARGES	**322,070**	**166,120**	**37,450**	**118,500**	**325,280**	**315,550**	**295,492**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	700	0	200	500	800	700	30
531102	Supplies-Janitorial	800	500	100	200	900	500	701
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	1,000	1,000	243
531105	Supplies-Office	17,800	17,800	0	0	18,000	17,800	14,566
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	23
531107	Supplies-Specialized Dept	43,500	4,500	7,000	32,000	43,500	43,500	38,901
531108	Supplies-Tires and Batteries	21,300	1,800	4,500	15,000	21,300	21,300	17,061
531109	Supplies-Vehicles and Equipment	48,500	2,000	10,000	36,500	48,500	48,500	30,643
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	33,000	8,000	8,000	17,000	21,400	21,500	31,686
531112	Computer Software	6,100	0	600	5,500	21,500	6,100	3,236
531113	Office Equipment and Furniture	2,000	1,000	1,000	0	3,500	3,500	1,040
531114	Outdoor Equipment and Furniture	0	0	0	0	0	0	0
531115	Supplies- Batteries	850	0	100	750	1,080	850	1,794
531270	Gasoline	98,000	12,000	14,500	71,500	94,700	98,000	89,598
531300	Food-Subsistence & Support	6,200	5,000	200	1,000	5,200	5,200	7,264
531400	Books and Periodicals	4,600	3,000	600	1,000	3,600	4,600	2,458
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	700	700	258
531700	Uniforms and Protective Equipment	40,200	7,000	7,200	26,000	39,200	39,200	29,930
	TOTAL SUPPLIES	**325,350**	**62,600**	**54,700**	**208,050**	**324,980**	**313,050**	**269,433**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	97,000	0	0	97,000	97,000	97,000	98,108
	TOTAL CAPITAL OUTLAY	**97,000**	**0**	**0**	**97,000**	**97,000**	**97,000**	**98,108**
	TOTAL DIVISION EXPENDITURES	**4,799,000**	**1,051,810**	**665,130**	**3,082,060**	**4,613,800**	**4,657,700**	**4,483,831**

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PUBLIC WORKS DEPARTMENT
PROPOSED 2011-2012 BUDGET ESTIMATE

Mission Statement:

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

Citizen Satisfaction Survey responses:

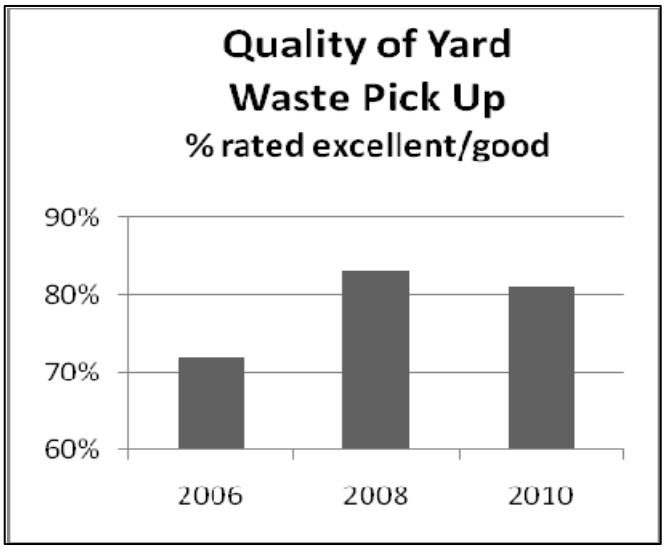
Cleanliness of Decatur
2006: N/A
2008: 90% rated as excellent/good
2010: 88% rated as excellent/good

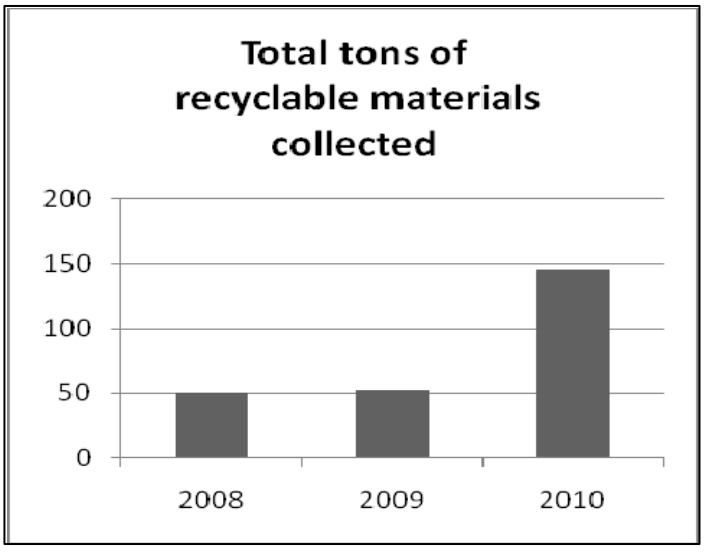
Quality of Yard waste pick-up
2006: 72% rated as excellent/good
2008: 83% rated as excellent/good
2010: 81% rated as excellent/good

Performance Measures:

Linear feet of streets swept
FY 2008: 1,152
FY 2009: 1,384
FY 2010: 1,384

Total Tons of Recyclable Materials Collected from Multifamily and Commercial accounts
FY 2008: 50.1
FY 2009: 52.7
FY 2010: 145.6





PUBLIC WORKS DEPARTMENT PERSONNEL SUMMARY

	ADMIN 4510	SOLID WASTE 540	BLDG MAINT 1565	GROUNDS MAINT 1566	CEMETERY 4950	MOTOR MAINT 4900	CENTRAL SUPPLY 4910	CODES ENF 7450	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES											
Assistant City Manager	1	0	0	0	0	0	0	0	1	1	1
Sanitation Services Superintendent	0	1	0	0	0	0	0	0	1	1	1
Facilities Maintenance Superintendent	0	0	1	0	0	0	0	0	1	1	1
Crew Supervisor	0	1	1	1	1	0	0	0	4	4	4
Crew Chief	0	0	0	0	1	0	0	0	1	1	1
Crew Worker	0	0	5	5	2	0	0	0	12	12	12
Equipment Operator	0	0	0	2	1	0	0	0	3	3	3
Building Specialist	0	0	2	0	0	0	0	0	2	2	2
Lead Automotive Mechanic	0	0	0	0	0	1	0	0	1	1	1
Automotive Mechanic	0	0	0	0	0	2	0	0	2	2	2
Administrative Assistant	1	0	0	0	1	0	0	0	2	2	2
Sanitation Equipment Operator II	0	5	0	0	0	0	0	0	5	5	6
Sanitation Equipment Operator I	0	7	0	0	0	0	0	0	7	7	6
Supply Clerk	0	0	0	0	0	0	1	0	1	1	1
Codes Enforcement Officer	0	0	0	0	0	0	0	1	1	1	1
TOTAL REGULAR CLASSES	2	14	9	8	6	3	1	1	44	44	44
OTHER JOB CLASSES											
Facility Monitor	0	0	2	0	0	0	0	0	2	2	2
Crew Worker (P/T)	0	2	0	0	0	0	0	0	2	2	3
Seasonal Laborer	0	0	2	4	2	0	0	0	8	8	8
TOTAL OTHER CLASSES	0	2	4	4	2	0	0	0	12	12	13

* For Solid Waste Fund budget estimate detail, see page 124.

PUBLIC WORKS DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	4510 ADMIN.	1565 BUILDING MAINTENANCE	1566 GROUNDS MAINTENANCE	4900 MOTOR MAINT & SUPPLY
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	1,236,670	135,580	366,680	283,120	135,250
511200	Temp Salaries and Wages	82,980	0	39,000	37,000	500
511300	Overtime Wages	66,800	0	15,000	8,000	20,000
512100	Employer Group Insurance	313,950	21,200	94,300	83,650	31,000
512200	Social Security (FICA)	85,930	8,410	26,100	20,340	9,660
512300	Medicare	20,110	1,970	6,100	4,760	2,260
512400	Retirement Contributions	105,150	11,530	31,170	24,070	11,500
512401	Retirement Contributions-ICMA	7,680	7,680	0	0	0
512600	Unemployment Insurance	2,380	140	770	630	210
512700	Workers Compensation	36,210	4,000	10,500	9,000	3,710
	TOTAL PERSONNEL SERVICES	**1,957,860**	**190,510**	**589,620**	**470,570**	**214,090**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	32,640	6,900	6,390	3,430	6,910
522110	Solid Waste Disposal	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	44,100	0	40,000	0	1,100
522202	Repair and Maint-Communication Equip	1,170	200	300	270	200
522203	Repair and Maint-Landcape	109,600	0	0	108,600	0
522204	Repair and Maint-Machines and Tools	4,500	0	500	2,500	700
522205	Repair and Maint-Office Equipment	1,600	200	200	0	0
522206	Repair and Maint-Vehicles-Outside Labor	10,500	400	3,000	4,300	1,000
522310	Rental of Land & Buildings	20,240	0	20,240	0	0
522320	Rental of Equipment and Vehicles	2,600	0	400	600	1,400
522321	Auto Allowance	0	0	0	0	0
522322	Other Rentals	600	0	0	0	600
522500	Other Contractual Services	126,850	4,500	95,000	14,200	5,600
523101	Insurance-Awards	7,500	0	2,500	2,500	0
523102	Insurance-Legal Liability	0	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	300	0	200	50	0
523300	Advertising	1,000	0	200	100	0
523400	Printing and Binding	1,340	140	100	0	500
523500	Travel-Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	2,760	2,000	600	50	0
523700	Education and Training	16,200	4,000	3,650	2,100	4,000
523701	Business Meetings	3,300	1,000	2,000	0	100
523800	Licenses	200	0	100	20	80
	TOTAL OTHER SVCS. AND CHARGES	**387,000**	**19,340**	**175,380**	**138,720**	**22,190**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	20,000	0	20,000	0	0
531102	Supplies-Janitorial	38,210	60	30,000	7,250	100
531103	Supplies-Landscape	41,750	0	0	40,000	0
531104	Supplies-Misc. Maintenance	200	0	0	0	200
531105	Supplies-Office	5,300	4,000	0	0	0
531106	Supplies-Pesticides and Herbicides	2,150	0	500	1,000	0
531107	Supplies-Specialized Dept	18,400	1,000	4,200	3,000	4,200
531108	Supplies-Tires and Batteries	5,150	600	1,200	1,700	400
531109	Supplies-Vehicles and Equipment	23,100	1,000	3,000	9,000	1,000
531110	Communications Equipment	450	250	100	0	100
531111	Computer Equipment	6,050	500	450	0	1,500
531112	Computer Software	1,000	0	0	0	500
531113	Supplies - Office Equip & Furniture	0	0	0	0	0
53114	Supplies - Outdoor furniture	0	0	0	0	0
531115	Supplies-Batteries	0	0	0	0	0
531270	Gasoline	55,000	3,000	18,000	15,000	6,000
531300	Food-Subsistence and Support	3,340	2,500	0	240	0
531400	Books and Periodicals	900	200	100	0	350
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	11,950	0	2,500	3,300	3,900
531700	Uniforms and Protective Equipment	17,600	200	6,000	6,100	1,500
	TOTAL SUPPLIES	**250,550**	**13,310**	**86,050**	**86,590**	**19,750**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,595,410**	**223,160**	**851,050**	**695,880**	**256,030**

PUBLIC WORKS DEPARTMENT
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	4911 CENTRAL SUPPLY INVENTORY	7450 CODES ENF	REVISED ESTIMATE 2010-11	BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	229,600	43,220	0	43,220	1,196,000	1,254,960	1,259,185
511200	Temp Salaries and Wages	6,480	0	0	0	89,700	81,700	62,028
511300	Overtime Wages	23,000	800	0	0	66,800	66,800	68,806
512100	Employer Group Insurance	62,800	10,500	0	10,500	299,440	299,440	265,598
512200	Social Security (FICA)	16,060	2,680	0	2,680	85,670	82,990	83,983
512300	Medicare	3,760	630	0	630	20,050	19,420	19,641
512400	Retirement Contributions	19,520	3,680	0	3,680	111,250	113,860	105,615
512401	Retirement Contributions-ICMA	0	0	0	0	8,130	7,460	8,130
512600	Unemployment Insurance	490	70	0	70	2,450	2,450	0
512700	Workers Compensation	6,500	1,250	0	1,250	33,000	38,960	29,161
	TOTAL PERSONNEL SERVICES	**368,210**	**62,830**	**0**	**62,030**	**1,912,490**	**1,968,040**	**1,902,148**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	3,820	1,740	0	3,450	32,060	32,060	28,827
522110	Solid Waste Disposal	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	1,500	1,500	0	0	44,600	43,850	48,022
522202	Repair and Maint-Communication Equip	100	0	0	100	870	1,170	11
522203	Repair and Maint-Landcape	1,000	0	0	0	102,480	102,850	87,838
522204	Repair and Maint-Machines and Tools	500	0	0	300	5,000	4,200	4,954
522205	Repair and Maint-Office Equipment	200	0	0	1,000	1,100	900	0
522206	Repair and Maint-Vehicles-Outside Labor	1,000	800	0	0	8,500	11,300	2,919
522310	Rental of Land & Buildings	0	0	0	0	45,670	45,670	44,581
522320	Rental of Equipment and Vehicles	200	0	0	0	2,600	2,600	2,389
522321	Auto Allowance	0	0	0	0	0	0	0
522322	Other Rentals	0	0	0	0	600	600	122
522500	Other Contractual Services	2,000	4,550	0	1,000	116,960	117,960	102,255
523101	Insurance-Awards	2,500	0	0	0	7,500	7,500	4,666
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0
523202	Telephone	50	0	0	0	300	300	4,768
523300	Advertising	0	700	0	0	1,000	1,000	85
523400	Printing and Binding	100	0	0	500	1,340	1,340	370
523500	Travel-Subsistence & Support	0	0	0	0	0	0	0
523600	Dues and Fees	0	10	0	100	2,630	1,960	1,031
523700	Education and Training	1,150	0	0	1,300	11,550	15,400	9,843
523701	Business Meetings	0	0	0	200	3,800	3,300	1,692
523800	Licenses	0	0	0	0	200	200	0
	TOTAL OTHER SVCS. AND CHARGES	**14,120**	**9,300**	**0**	**7,950**	**388,760**	**394,160**	**344,373**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	20,000	20,060	19,131
531102	Supplies-Janitorial	800	0	0	0	39,960	37,900	63,226
531103	Supplies-Landscape	1,750	0	0	0	19,750	19,750	16,332
531104	Supplies-Misc. Maintenance	0	0	0	0	200	200	0
531105	Supplies-Office	800	0	0	500	4,800	5,300	5,844
531106	Supplies-Pesticides and Herbicides	650	0	0	0	2,150	2,150	3,329
531107	Supplies-Specialized Dept	5,000	1,000	0	0	19,000	17,300	17,032
531108	Supplies-Tires and Batteries	500	250	0	500	6,250	5,150	10,727
531109	Supplies-Vehicles and Equipment	2,100	800	5,000	1,200	22,100	21,100	37,654
531110	Communications Equipment	0	0	0	0	200	450	0
531111	Computer Equipment	500	700	0	2,400	8,400	5,400	331
531112	Computer Software	0	0	0	500	1,000	1,000	0
531113	Supplies - Office Equip & Furniture	0	0	0	0	0	0	0
53114	Supplies - Outdoor furniture	0	0	0	0	0		1,174
531115	Supplies-Batteries	0	0	0	0	300	0	1,222
531270	Gasoline	10,000	1,000	0	2,000	53,200	54,500	52,623
531300	Food-Subsistence and Support	600	0	0	0	3,640	3,340	11,632
531400	Books and Periodicals	50	0	0	200	700	900	98
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	2,000	0	0	250	12,850	11,950	15,552
531700	Uniforms and Protective Equipment	2,900	400	0	500	15,600	17,600	18,961
	TOTAL SUPPLIES	**27,650**	**4,150**	**5,000**	**8,050**	**230,100**	**224,050**	**274,870**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**409,980**	**76,280**	**5,000**	**78,030**	**2,531,350**	**2,586,250**	**2,521,391**

PUBLIC WORKS DEPARTMENT - ENGINEERING SERVICES
PROPOSED 2011-2012 BUDGET ESTIMATE

Mission Statement:

The mission of the Engineering Services division is to protect the city's environment and maintain its infrastructure through regulation, capital improvements, and education.

Citizen Satisfaction Survey responses:

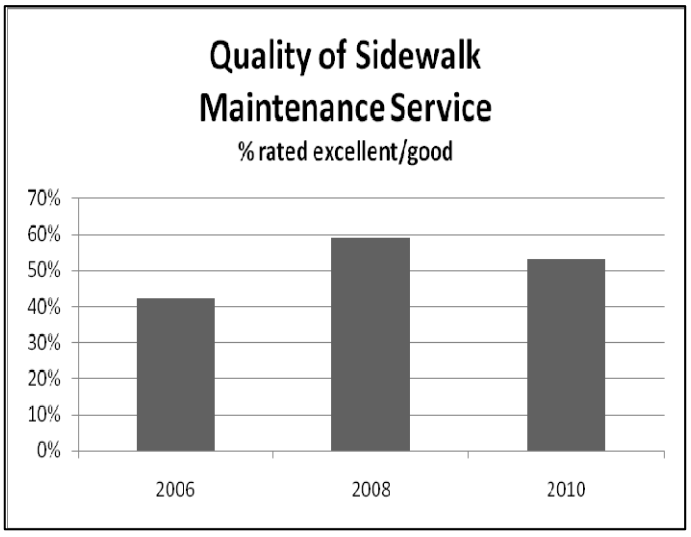
Quality of Sidewalk Maintenance service
2006: 42% rated as excellent/good
2008: 59% rated as excellent/good
2010: 53% rated as excellent/good

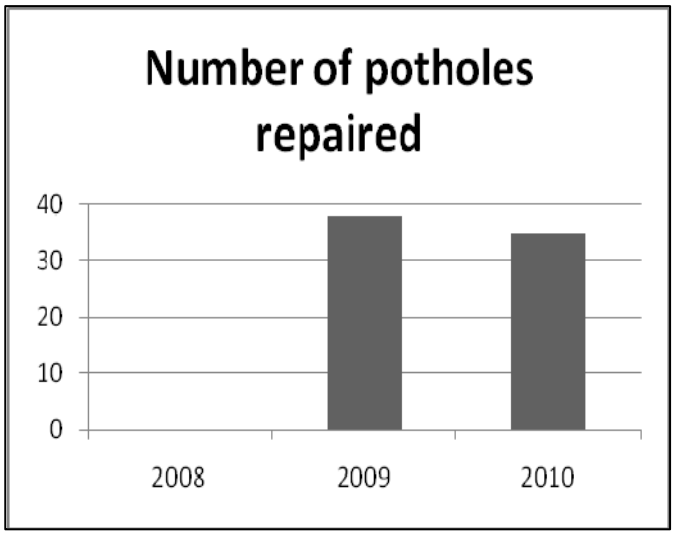
Quality of Storm Drainage service
2006: 33% rated as excellent/good
2008: 61% rated as excellent/good
2010: 56% rated as excellent/good

Performance Measures:

Linear feet of sidewalk installed or repaired
FY 2009: 7,000 linear feet
FY 2010: 275 linear feet

Number of potholes repaired
FY 2008: Data not tracked
FY 2009: 38
FY 2010: 35





PUBLIC WORKS DEPARTMENT - ENGINEERING SERVICES PERSONNEL SUMMARY

	ADMINISTRATION 1575	STREETS 4220	STORMWATER UTILITY 505	TOTAL 2011-2012	TOTAL 2010-2011	TOTAL 2009-2010
REGULAR JOB CLASSES						
Stormwater Management Engineer	0	0	1	1	1	1
Senior Engineer	1	0	0	1	1	1
Engineering Inspector	1	0	0	1	1	1
Crew Supervisor	0	1	1	2	2	2
Equipment Operator	0	2	1	3	3	3
Environmental Specialist	0	0	1	1	1	1
Crew Worker	0	3	2	5	5	5
Administrative Assistant	1	0	0	1	1	1
TOTAL REGULAR CLASSES	3	6	6	15	15	15
OTHER JOB CLASSES						
Seasonal Laborer	1	1	0	2	2	3
TOTAL OTHER CLASSES	1	1	0	2	2	3

* For Stormwater Utility Fund budget estimate detail, see page 126.

PUBLIC WORKS DEPARTMENT - ENGINEERING SERVICES
2011-2012 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2011-12	1575 ENGINEERING ADMIN	4220 STREETS	REVISED ESTIMATE 2010-11	BUDGET ESTIMATE 2010-11	AUDIT 2009-10
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	379,000	165,000	214,000	380,500	376,750	365,108
511200	Temp Salaries and Wages	6,720	2,400	4,320	6,600	6,600	12,651
511300	Overtime Wages	5,000	0	5,000	10,000	5,000	4,700
512100	Employer Group Insurance	94,430	31,630	62,800	89,830	89,830	82,483
512200	Social Security (FICA)	24,460	10,610	13,850	24,400	24,010	23,130
512300	Medicare	5,710	2,480	3,230	5,730	5,620	5,409
512400	Retirement Contributions	32,220	14,030	18,190	34,800	34,180	31,319
512600	Unemployment Insurance	840	350	490	9,490	840	7,955
512700	Workers Compensation	11,160	4,870	6,290	11,160	11,160	10,265
	TOTAL PERSONNEL SERVICES	**559,540**	**231,370**	**328,170**	**572,510**	**553,990**	**543,020**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	12,150	12,000	150	7,050	12,150	13,050
522200	Repairs and Maintenance	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	500	500	0	500	500	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	400	0	400	400	400	166
522205	Repair and Maint-Office Equipment	400	400	0	400	400	0
522206	Repair and Maint-Vehicles-Outside Labor	3,500	500	3,000	8,100	3,500	724
522210	Repair and Maint-Infrastructure	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	2,400	2,400	2,400
522320	Rental of Equipment and Vehicles	600	0	600	600	600	216
522321	Auto Allowance	0	0	0	0	0	166
522500	Other Contractual Services	42,600	0	42,600	42,600	42,600	52,834
523101	Insurance-Awards	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0
523201	Postage	50	50	0	50	50	9
523202	Telephone	500	500	0	300	0	1,694
523300	Advertising	500	500	0	500	500	30
523400	Printing and Binding	700	700	0	700	700	394
523450	Signs	23,300	0	23,300	19,000	16,000	15,013
523600	Dues and Fees	500	500	0	500	500	242
523700	Education and Training	8,500	4,000	4,500	4,200	8,500	3,664
523701	Business Meetings	200	200	0	200	200	0
523800	Licenses	100	100	0	100	100	21
	TOTAL OTHER SVCS. AND CHARGES	**94,500**	**19,950**	**74,550**	**87,600**	**89,100**	**90,622**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	250	50	200	250	50	469
531103	Supplies-Landscape Maintenance	200	0	200	200	200	280
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	2,500	2,500	0	1,000	2,500	2,001
531106	Supplies-Pesticides and Herbicides	200	0	200	200	200	33
531107	Supplies-Specialized Dept	22,500	500	22,000	22,100	22,500	21,651
531108	Supplies-Tires and Batteries	3,000	500	2,500	3,000	3,000	2,900
531109	Supplies-Vehicles and Equipment	8,000	2,000	6,000	16,400	8,000	4,659
531110	Communications Equipment	500	200	300	500	500	0
531111	Computer Equipment	1,000	1,000	0	0	1,000	0
531112	Computer Software	1,000	1,000	0	0	1,500	0
531113	Office Equipment and Furniture	500	500	0	500	500	0
531115	Supplies - Batteries	500	200	300	500	500	323
531270	Gasoline	12,500	2,500	10,000	13,000	13,000	10,135
531300	Food - Subsistence and Support	1,600	1,600	0	1,600	1,600	1,446
531400	Books and Periodicals	200	200	0	200	200	194
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	5,100	1,600	3,500	3,600	5,100	2,771
531700	Uniforms and Protective Equipment	3,300	300	3,000	3,300	3,300	3,964
	TOTAL SUPPLIES	**62,850**	**14,650**	**48,200**	**66,350**	**63,650**	**50,826**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION	**716,890**	**265,970**	**450,920**	**726,460**	**706,740**	**684,469**



CAPITAL PROJECTS

Adopted Budgets
FY 2011-2012

FISCAL YEAR 2011-2012
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.

In September 2006, Decatur voters approved a bond referendum that provided the City of Decatur with $16.4 million for much needed capital improvement projects and provided the City Schools of Decatur with $16.5 million to support major capital needs at Decatur High School and Renfroe Middle School. This was the first general obligation debt for the City since 1955 and for the school system since the late 1950s. The City's Urban Redevelopment Agency issued an additional $13.7 million in debt in December 2010 to fund the completion of renovations to the Decatur Recreation Center, Fire Station No. 1 and the Public Works facility.

Potential projects and capital needs were identified through community recommendations contained in master plans and task force reports that had been completed during the last few years. Community involvement was a key component to all of these plans. Some of the resources used to define potential projects included the City's Comprehensive Plan (updated 2005), Downtown Streetscapes Master Plan (1994), Strategic Plan (2000), Capital Needs Task Force Report (2002), Athletic Facilities Master Plan (2003), Preservation Corridor Master Plan (2005), Cemetery Master Plan (2006) and the Community Transportation Plan. These capital projects are budgeted in the General Obligation Bond and the Urban Redevelopment Agency funds.

ACCOMPLISHMENTS

Decatur Fire Station No. 2



Fire Station No. 2 opened in June, 2009. The 4,500 square foot building includes 2 engine bays and living and sleeping quarters for 5 firefighters. It was designed as a high-performance "green building" to comply with LEED (Leadership in Energy and Environmental Design) standards and includes high efficiency plumbing, heating and air conditioning systems, solar hot water heating, and other energy saving features. After review by the US Green Building Council, the building received LEED Silver certification in January, 2010. Fire Station No. 2 received 2011 design awards from the Georgia Chapter of the American Institute of Architects and the Atlanta Business Chronicle. The total project budget of $1,800,000 was provided by the General Obligation Bond Fund. Fire Station

No. 2 was designed by LP3 Architects of Decatur. The general contractor was Ward General Contractors of Kennesaw.

Greenspace Acquisition and Improvement

A community-based master plan for Hidden Cove Park was completed and approved by the City Commission. New footbridges and park furniture were installed, removal of invasive plants was started and additional trees were planted to begin implementation of the master plan. Acquisition of additional properties to the City's greenspace inventory also is being considered.

Sidewalk Improvement Program

Construction was completed on Phase 2 of the sidewalk improvement program in spring of 2011. Sidewalk improvements were initiated considering priorities from the Community Transportation Plan, providing logical connections and reducing gaps in the sidewalk system, providing sidewalks where there is a substantial amount of existing pedestrian traffic, and providing sidewalks in areas with high volumes of vehicular traffic. Almost 3½ miles of new sidewalk were included in Phase 2, along with enhanced crosswalks at key intersections in downtown Decatur and on streets with high volumes of pedestrian use. The total budget for Phase 2 of the sidewalk program is $1 million from the Capital Projects Bond Fund.

Glenlake Park Improvements



The Glenlake Park improvements were completed in spring, 2010. Improvements included a new pool bathhouse, walking trails, pedestrian bridges, new multi-purpose pavilions, an improved dog park, and renovated athletic fields provide a wide variety of activities in the park and enhance active living opportunities for Decatur residents. A new Premier Court surface was installed at the Glenlake Tennis Center along with a new lighting system. A restored stream corridor and several new storm drainage improvements improves water quality, helps reduce downstream flooding and allows the stream to become an integral part of the park experience. The total project budget was $3.27 million from the General Obligation Bond Fund. The Glenlake Park Improvements were designed by jB+a Landscape Architects of Atlanta. The general contractor for the Glenlake Park Improvements was Sports Turf Company of Whitesburg.

Decatur Cemetery Improvements

Work has commenced on Phase 1 of the Decatur Cemetery Improvements. The Decatur Cemetery is the City's largest publicly-owned open space and is adjacent to Glenlake Park, the City's largest public park. The City Commissioners approved a master plan for the Decatur Cemetery in September, 2008, after a comprehensive public planning effort. The master plan includes a landscape improvement and tree replacement program, improvements to the storm water system, new walkways, drives and other infrastructure elements, with an emphasis on

pedestrian amenities, a “pond side” park, repairs to the historic Old Cemetery and a maintenance plan to address erosion, stream restoration, and development of a more dignified and park-like entrance at Church and Bell Streets. Trees Atlanta will continue a 5-year restoration program of the woodland section on the eastern side of the Cemetery. The master plan was prepared by the firm of Edward L. Daugherty, FASLA.



Work was completed in 2010 on a restoration of the Cemetery Office building using sustainable construction methods and systems. Improvements to the Cemetery Office building were designed by Brian Randall, Architect, of Decatur. The general contractor was Ward General Contractors of Kennesaw.

The budget for the first phase of improvements is $2.1 million from a number of sources, including the Capital Bond Fund, Cemetery lot sales revenues, the Tree Bank Fund and the Storm Water Utility. Ed Castro Landscape, Inc. of Atlanta is the general contractor for the Phase 1 improvements.

West Ponce de Leon-West Trinity Place Bicycle Lanes

The West Ponce de Leon-West Trinity Place Bicycle Lanes were completed in spring, 2011. The bicycle lanes run along West Ponce de Leon Avenue and West Trinity Place from the western City limits near East Parkwood Road to North McDonough Street in downtown Decatur. The Atlanta Bicycle Coalition honored the project with its 2011 Blinkie award for Best New Bicycle Facility.



The improvements also provide traffic calming elements along West Ponce de Leon Avenue between West Trinity Place and the western City limits. There is a reduction from 2 vehicle lanes to 1 vehicle travel lane in each direction, with a bike lane in each direction, “bulb outs” with crosswalks at intersections, and on-street parking permitted on both sides of the street. The total project budget is $550,000, with $288,000 provided by the Capital Projects Bond Fund and $262,000 from the Georgia Department of Transportation’s Transportation Enhancement Program. The project was designed by Kimley-Horn and Associates of Atlanta and by built Stewart Brothers of Doraville.

PROJECTS UNDERWAY

Fire Station No. 1

Design plans have been completed and construction funds have been approved for a full restoration and small addition to Decatur’s Fire Station No. 1 at 230 East Trinity Place. Built in

the mid-1950s, Fire Station No. 1 is a 2-story building of about 10,000 square feet with 3 engine bays, offices, day room and kitchen, bunker gear and hose storage room, dormitory area, and restrooms. Construction is expected to start in the summer of 2011.



Proposed improvements include replacement of the roof, gutters and downspouts, replacement of windows and overhead doors, upgrading of mechanical and electrical systems to current code requirements, kitchen renovation with new cabinetry, new privacy partitions in dormitory area, and renovation of all locker, toilet and bathing rooms to current standards for "coed" use. Like Fire Station No. 2, it is designed as a high-performance "green building" to comply with LEED standards and will feature geothermal mechanical equipment, a gray water system to reduce water usage and other energy saving features. The Fire Station No. 1 improvements were designed by Smith Dalia Architects of Atlanta. Construction funding will be provided by Urban Redevelopment Authority bonds issued in December, 2010.

Decatur Recreation Center

Design plans are being completed and construction funds have been approved for a full renovation of the Decatur Recreation Center. The present building was completed in the mid-1950's. The building is used for a variety of recreational and athletic activities including crafts, fitness and dance classes, youth activities, meetings, and recreational athletic play, but will no longer be used for high school athletics.



Proposed improvements include a new climbing wall and elevated track in the gym, new multi-purpose exercise and dance studio, institutional kitchen, new meeting rooms and lounge areas, additional staff office space, new plumbing and electrical systems, and new interior finishes. Proposed improvements are planned to be LEED certified. Master planning and design services were provided by LP3 Architects of Decatur. Construction is expected to start in the summer of 2011. Construction funding will be provided by Urban Redevelopment Authority bonds issued in December, 2010.

PROJECTS AWAITING GEORGIA DEPARTMENT OF TRANSPORTATION APPROVAL

Oakhurst Streetscape Improvements

Design plans for the Oakhurst Streetscape Improvements have been completed and are under review by the Georgia Department of Transportation. Major goals of the project include improving pedestrian accessibility and safety throughout Oakhurst Village, with wider sidewalks and outdoor seating areas, improved crosswalks, additional on-street parking, new street lights

and street trees, additional benches, bicycle racks and litter containers. Harmony Park will be improved by a new rain garden for treating storm water and by replacing the existing drive-through parking lot at its southern boundary with additional park space. Parking will be relocated to off-street angled parking near the retail shops adjacent to the park. The total project budget is $1.5 million, with $1 million provided by the Capital Projects Bond Fund and $500,000 from the Georgia Department of Transportation's Transportation Enhancement Program. The project was designed by Atkins North America (formerly PBS&J) of Atlanta.



Downtown Decatur Streetscape Improvements – Phase V

The Phase V project area includes the south side of East Trinity Place from North McDonough Street to Church Street, both sides of East Trinity Place from Church Street to just past the Fire Station, and Church Street from East Trinity Place south to East Howard Avenue. The purpose of the project is to improve accessibility and safety for pedestrians and to reduce conflicts between pedestrians and motorists. Proposed improvements will be located in the public right of way and will include new sidewalks, crosswalks, curb ramps, street trees, pedestrian scale lights, benches, signage and trash receptacles. The streetscape improvements will be similar to the earlier phases in downtown Decatur. A major improvement to the City's storm drainage system in this area also is being planned, including replacement of undersized and deteriorated facilities in Church Street and East Maple Street.

The total project budget is $1.2 million, with $400,000 provided by the Capital Projects Bond Fund and about $800,000 from the Georgia Department of Transportation's Transportation Enhancement Program. Additional funding for storm drainage improvements will be provided by the City's storm water utility. The project is being designed by Atkins North America (formerly PBS&J) of Atlanta.

PROJECTS IN DESIGN

Public Works Building

Stevens & Wilkinson Architects of Atlanta have been retained to design improvements to the City's Public Works facility. The current building houses the engineering, solid waste collection and motor maintenance operations and is located at the intersection of Talley and Sams Street in the East Decatur Station community. Acquisition of adjacent property for needed expansion is also underway.



Proposed improvements include space for the current public works operations as well as additional space to include building permitting and inspections so that residents, developers and contractors will have one stop for obtaining plan reviews and permits. The new facility is being planned to include space for the City Schools of Decatur's facilities maintenance staff. Project design should be completed by December, 2011. Funding will be provided by Urban Redevelopment Authority bonds issued in December, 2010.

Railroad Crossing Improvements

Planning for the Railroad Crossing Improvements at Candler and McDonough Streets has started. The improvements will be designed to improve pedestrian accessibility and safety around and across two CSX railroad crossings in the central area of the City of Decatur. These crossings are located at the intersections of College Avenue and Howard Avenue with Candler Street and McDonough Street. The project is based on recommendations in Decatur's Community Transportation Plan. The total project budget is $1.85 million, with $370,000 provided by the Capital Projects Bond Fund and about $1.48 million from the Georgia Department of Transportation's Transportation Enhancement Program. The project is being designed by URS Corporation of Atlanta.

North McDonough Streetscape Improvements

The primary goals of the North McDonough Streetscape Improvements are to improve safety and accessibility for pedestrians, bicyclists and others using North McDonough Street. The project is based on Decatur's 2008 Community Transportation Plan which encourages healthy lifestyles and active living in Decatur.



The project has a preliminary budget of $2,120,000. Design is funded through the MARTA offset program. Construction will be funded by the City's capital bond fund and a grant from the Georgia Department of Transportation through the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program.

Workshops for residents, business owners, property owners, members of Decatur's bicycle community were held on August 26 and September 9, 2010. The proposed concept receiving the most support includes reducing North McDonough to 2 vehicle lanes, widening sidewalks on both sides of the street, and a 2-way "cycle track" on the west side of the street, along with traditional streetscape improvements and on-street parking. Additional public meetings are planned as the project design is refined. The project is being designed by URS Corporation and Sprinkle Consulting, a nationally-recognized design firm that specializes in bicycle and pedestrian planning.

FUTURE PROJECTS PENDING FUNDING

Beacon School Complex

Master planning has been completed for improvements to the Beacon School Complex, a 58,000 square foot building located on West Trinity Place in downtown Decatur. The building was built in the mid-1950's to replace the old Herring Street School. Presently, the building houses a variety of public and private uses, including the Decatur Police Department and Municipal Courtroom, studios for the Decatur Dancers and Decatur Civic Chorus, a number of classrooms leased as studio space to local artists, the Beacon Recreation Center and Gym, and a now-vacant community theatre and storage area. The master plan was prepared by Rutledge Alcock Architects of Decatur, Craig Gaulden Davis Architects of Greenville, South Carolina and Lord Cultural Resources of New York.



Proposed improvements include a new modern Police Department and Municipal Courtroom, an expanded gymnasium and recreation center, new studio spaces for non-profit cultural organizations such as dance, chorus and the arts, a black box theatre, and a living memorial to the residents of the Beacon community and to the graduates of Trinity High School. Additional infrastructure improvements would provide a remedy for the flooding that occurs periodically at the building. A major goal of the master plan is to preserve and honor the legacy and history of Decatur. The preliminary cost estimate for the master plan improvement is $22.5 million. No funding for the project has been identified.

Pedestrian Safety Improvements at Clairemont Avenue and Commerce Drive and at Church Street and Commerce Drive; Church Street Bicycle Lanes

Planning for pedestrian safety improvements at the intersections of Clairemont Avenue and Commerce Drive and at Church Street and Commerce Drive is expected to commence in the summer of 2011. The improvements will be designed to improve pedestrian accessibility and safety in these two busy intersections in downtown Decatur and to provide bicycling lanes and traffic calming elements on Church Street from downtown Decatur to the northern city limits. The project is based on the elements of Decatur's Community Transportation Plan. A design consultant is expected to be chosen in spring, 2011. Design is funded through the MARTA offset program.

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 2011-FY 2015 Capital Improvement Program

The FY 2011-FY 2015 capital improvement program totals $31,015,310. A summary of the plan is as follows:

	FY 2011 Approved	FY 2012 Proposed	FY 2013 Proposed	FY 2014 Proposed	FY 2015 Proposed	Total
Capital Improvements Fund	$1,049,840	$640,940	$548,300	$1,334,100	$2,074,000	$5,647,180
Solid Waste Fund	$144,900	$100,800	$80,800	$80,800	$20,000	$427,300
Stormwater Fund	$1,011,000	$261,000	$250,000	$250,000	$250,000	$2,022,000
E911 Fund	$11,300	$11,300	$11,300	0	0	$33,900
Children & Youth Services Fund	$9,800	$9,800	$9,800	$9,800	$9,800	$49,000
GO Bond/URA funds	$10,708,930	$7,047,000	$2,225,000	$1,980,000	$875,000	$22,835,930
Totals	$12,935,770	$8,070,840	$3,125,200	$3,654,700	$3,228,800	$31,015,310

The projects included in the Proposed FY 2011-FY 2015 Capital Improvement Program are listed on the following pages:

Capital Improvements Fund Capital:

Description of Request	FY 2011-2012 Approved Capital	FY 2012-13 CIP Request	FY 2013-14 CIP Request	FY 2014-15 CIP Request	FY 2015-16 CIP Request
Telephone System Upgrade	12,000	12,000	12,000	12,000	12,000
Network Upgrade	33,500				
Pedestrian Improvements	250,000	200,000	140,000	1,000,000	1,770,000
CITYWIDE:	**$295,500**	**$212,000**	**$152,000**	**$1,012,000**	**$1,782,000**
Emergency Management Vehicle	9,100	9,100	9,100		
CITY MANAGER'S OFFICE:	**$9,100**	**$9,100**	**$9,100**	**$0**	**$0**
Recreation software	25,000	25,000	25,000	25,000	
Athletic Field Lighting	65,000	65,000	65,000	65,000	65,000
Playground Equipment	25,000	25,000	25,000	25,000	25,000
Recreation Services Van	8,700				
ACTIVE LIVING:	**$123,700**	**$115,000**	**$115,000**	**$115,000**	**$90,000**
PALS Electric Truck	8,500	8,500			
COMMUNITY & ECONOMIC DEV:	**$8,500**	**$8,500**	**$0**	**$0**	**$0**
Courtroom Audio Recording Equipment	9,000				
ADMINISTRATIVE SERVICES:	**$9,000**	**$0**	**$0**	**$0**	**$0**
Rescue/Medical Vehicle	12,000				
Quint Fire Truck	96,740	96,740			
Fire Chief vehicle	5,100	5,100	5,100	5,100	
New Fire Truck			100,000	100,000	100,000
Self-Contained Breathing Apparatus	200,000				
FIRE:	**$313,840**	**$101,840**	**$105,100**	**$105,100**	**$100,000**
Roadway Patching & Repair	100,000	100,000	100,000	100,000	100,000
Dump Truck Replacement	22,000	22,000	22,000		
ENGINEERING:	**$122,000**	**$122,000**	**$122,000**	**$100,000**	**$100,000**
MobileVision Camera Server	16,000				
2011 Admin Vehicle	9,100	9,100	9,100		
2010 Admin Vehicle	8,500	8,500			
2010 Admin Vehicle	8,600	8,600			
Digital Radio Upgrade	52,000				
POLICE:	**$94,200**	**$26,200**	**$9,100**	**$0**	**$0**
Cemetery management software	14,000	2,000	2,000	2,000	2,000
2 cargo vans - $25,000 each	17,500	17,500	17,500		
Square Vehicle storage shed	8,000				
Onboard Diagnostic Scan Tool	7,700				
Admin Vehicle	9,100	9,100	9,100		
Mini Sweeper	10,300	10,300			
Grounds F250 Replacement Vehicle	7,400	7,400	7,400		
PUBLIC WORKS:	**$74,000**	**$46,300**	**$36,000**	**$2,000**	**$2,000**
TOTAL:	**$1,049,840**	**$640,940**	**$548,300**	**$1,334,100**	**$2,074,000**

Solid Waste Fund Capital:

Description of Request	FY 2011-2012 Approved Capital	FY 2012-13 CIP Request	FY 2013-14 CIP Request	FY 2014-15 CIP Request	FY 2015-16 CIP Request
6 cubic yard rear loader	20,000	20,000	20,000	20,000	20,000
2010 Front loader	38,800	38,800	38,800	38,800	0
Lafrance rear loader	35,100	0	0	0	0
2007 Peterbilt Appliance/Compost Collection	20,000	20,000	0	0	0
1 Kubota Residential Collection Vehicle	9,000	0	0	0	0
4 Kubota Residential Collection Vehicles	22,000	22,000	22,000	22,000	0
SOLID WASTE:	**$144,900**	**$100,800**	**$80,800**	**$80,800**	**$20,000**
TOTAL:	**$144,900**	**$100,800**	**$80,800**	**$80,800**	**$20,000**

Stormwater Fund Capital:

Description of Request	FY 2011-2012 Approved Capital	FY 2012-13 CIP Request	FY 2013-14 CIP Request	FY 2014-15 CIP Request	FY 2015-16 CIP Request
Vacuum Jetter	11,000	11,000	0	0	0
Phase V Streetscape Project	650,000	0	0	0	0
Ebster Extension	350,000	0	0	0	0
Beacon Site Development	0	250,000	250,000	250,000	250,000
Stormwater:	**$1,011,000.00**	**$261,000.00**	**$250,000.00**	**$250,000.00**	**$250,000.00**
TOTAL:	**$1,011,000.00**	**$261,000.00**	**$250,000.00**	**$250,000.00**	**$250,000.00**

Emergency Telephone (E911) System Fund Capital:

Description of Request	FY 2011-2012 Approved Capital	FY 2012-13 CIP Request	FY 2013-14 CIP Request	FY 2014-15 CIP Request	FY 2015-16 CIP Request
Dictaphone Recording System	11,300	11,300	11,300	0	0
E911:	**$11,300.00**	**$11,300.00**	**$11,300.00**	**$0.00**	**$0.00**
TOTAL:	**$11,300.00**	**$11,300.00**	**$11,300.00**	**$0.00**	**$0.00**

Children & Youth Services Fund Capital:

Description of Request	FY 2011-2012 Approved Capital	FY 2012-13 CIP Request	FY 2013-14 CIP Request	FY 2014-15 CIP Request	FY 2015-16 CIP Request
Activity Bus	9,800	9,800	9,800	9,800	9,800
Children & Youth Services:	**$9,800.00**	**$9,800.00**	**$9,800.00**	**$9,800.00**	**$9,800.00**
TOTAL:	**$9,800.00**	**$9,800.00**	**$9,800.00**	**$9,800.00**	**$9,800.00**

General Obligation Bond & URA Funds Capital:

Description of Request	FY 2011-2012 Approved Capital	FY 2012-13 CIP Request	FY 2013-14 CIP Request	FY 2014-15 CIP Request	FY 2015-16 CIP Request
West Trinity/West Ponce bicycle lanes	0	0	0	0	0
Oakhurst Streetscapes	535,080	607,000	0	0	0
Streetscapes - Phase V	102,000	660,000	400,000	0	0
Decatur Recreation Center	3,556,500	0	0	0	0
Decatur Cemetery	234,420	0	0	0	0
Greenspace	254,800	0	0	0	0
Sidewalk Construction	163,080	0	0	0	0
McDonough & Candler Railroad Crossings	160,030	0	1,000,000	480,000	0
Beacon School Complex	0	0	575,000	1,000,000	575,000
Atlanta Avenue Railroad Crossing	0	0	250,000	500,000	300,000
GO Bonds	**$5,005,910.00**	**$1,267,000.00**	**$2,225,000.00**	**$1,980,000.00**	**$875,000.00**
Fire Station No. 1	2,129,120	0	0	0	0
Decatur Recreation Center	2,089,570	450,000	0	0	0
Public Works Facility	1,484,330	5,330,000	0	0	0
URA	**$5,703,020.00**	**$5,780,000.00**	**$0.00**	**$0.00**	**$0.00**
TOTAL:	**$10,708,930.00**	**$7,047,000.00**	**$2,225,000.00**	**$1,980,000.00**	**$875,000.00**

CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2006-07	CAPITAL IMP. FUND ACTUAL 2007-08	CAPITAL IMP. FUND ACTUAL 2008-09	CAPITAL IMP. FUND ACTUAL 2009-10	CAPITAL IMP. FUND ESTIMATE 2010-11	CAPITAL IMP. FUND REVISED 2010-11	CAPITAL IMP. FUND ESTIMATE 2011-12
	BEGINNING FUND BALANCE	1,899,578	17,736,286	16,541,464	13,011,086	8,748,146	10,244,770	2,263,172
	REVENUES							
311200	Taxes	1,041,037	1,043,396	1,083,940	1,183,526	1,100,000	1,135,000	1,257,000
311300	Homeowner's Tax Relief Grant	35,954	36,566	38,457	0	0	0	0
361000	Interest	345,798	741,186	208,069	38,989	25,000	1,000	1,000
334100	Intergovernmental	2,102,600	1,486,519	113,247	307,817	1,932,000	160,000	250,000
371200	Gifts & Contributions	90,000	47,795	35,992	0	0	0	0
389000	Miscellaneous	0	0	0	0	0	0	0
393150	Bond Expense Reimbursement	39,521	0	0	0	0	0	0
383010	Insurance Claims/Losses	0	0	0	11,330	0	5,280	0
	Total Revenue	**3,654,910**	**3,355,462**	**1,479,704**	**1,541,662**	**3,057,000**	**1,301,280**	**1,508,000**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	2,047,413	39,951	6,979	19,737	8,500	52,000	20,000
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	(863)	8,615	0	0	20,000	3,300	0
522202	R&M Communications Equipment	0	0	0	0	150	0	0
522210	R&M Infrastructure	80,043	25,000	37,722	170,804	85,000	85,000	100,000
522310	Rental of Land/Bldgs	0	24,089	34,757	34,246	36,000	0	0
522320	Rental of Equipment and Vehicles	0	0	856	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	722,243	18,065	0	10,351	28,000	27,000	0
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	1,075	617	2,000	0	0
523300	Advertising	1,003	0	0	170	500	0	0
523400	Printing & Binding	0	33	0	0	500	0	0
523450	Signs	0	0	722	0	500	0	0
523600	Dues & Fees	0	259	306	14	250	0	0
523700	Education & Training	0	329	0	3	500	0	0
523701	Business Meetings	0	0	279	107	500	1,700	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	2,241	4,753	4,232	4,246	5,000	5,000	5,000
	Total Services	**2,852,081**	**121,093**	**86,929**	**240,295**	**187,400**	**174,000**	**125,000**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	4,775	5,436	297	0	500	0	0
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	10,050	1,733	170	500	0	0
531107	Specialized Departmental Supplies	0	3,000	0	0	0	0	200,000
531110	Communications Equipment	360,568	0	325	0	0	0	60,000
531111	Computer Equipment	5,503	0	95,950	0	2,400	35,000	32,700
531112	Computer Software	450	45,900	0	0	86,450	30,450	114,500
531113	Off Eqp Furnishings	62,613	3,388	0	10,113	0	0	0
531114	Outdoor Furn and Equipment	5,480	26,552	83,431	10,573	47,000	47,000	358,000
531300	Food-Subsistence & Support	0	0	0	0	700	0	0
531400	Books & Periodicals	0	0	373	389	500	0	0
531600	Small Equipment	0	0	0	0	150	8,500	0
	Total Supplies	**439,389**	**94,326**	**182,110**	**21,245**	**138,200**	**120,950**	**765,200**
	CAPITAL OUTLAY							
541100	Sites	0	1,544,490	455,141	121,462	202,860	0	0
541200	Site Improvements	0	1,176,200	1,614,110	2,084,973	1,070,020	0	0
541300	Buildings	0	145,402	1,703,081	0	0	0	0
541301	Building Improvements	43,650	75,058	124,158	442,130	135,000	110,000	0
541400	Infrastructure	115,197	698,046	156,971	605,812	3,496,460	160,000	250,000
542100	Machines, Motors & Power Tools	12,900	0	0	5,924	0	0	0
542101	Communications Equipment	422,927	184,386	48,450	0	0	0	0
542102	Office Machines/Equipment	82,948	0	0	0	0	0	0
542200	Vehicles	695,415	199,625	59,556	133,632	67,550	63,000	150,200
542301	Outdoor Furniture & Equipment	0	0	9,415	107,764	0	0	0
542401	Computer Systems Software	0	0	10,895	0	0	0	0
542500	Miscellaneous Equipment	0	0	0	0	0	0	0
	Land Other Than ROW	0	0	0	0	0	0	0
	Total Capital Outlay	**1,373,036**	**4,023,207**	**4,181,776**	**3,501,698**	**4,971,890**	**333,000**	**400,200**
	DEBT SERVICES							
581100	Principal-Bonds	305,221	95,000	100,000	105,000	110,000	110,000	115,000
581200	Principal-Capital Leases	0	216,441	159,390	166,295	372,000	133,000	204,000
582100	Interest-Bonds	168,558	52,296	100,878	96,968	93,000	93,000	88,600
582200	Interest-Capital Leases	0	66,140	49,530	29,453	28,000	25,000	22,000
	Cost of Issuance Long Term Debt	373,660	0	0	0	0	0	0
	Total Non-operating	**847,439**	**429,877**	**409,798**	**397,716**	**603,000**	**361,000**	**429,600**
	Total Expenditures	**5,511,945**	**4,668,503**	**4,860,613**	**4,160,954**	**5,900,490**	**988,950**	**1,720,000**
	OTHER USES							
611100	Transfer (to) from General Fund	0	116,624	(149,469)	(147,023)	(150,000)	0	0
391340	Transfer (to) from Urban Redevelopment Authority Fund	0	0	0	0	0	0	(125,000)
391310	Transfer (to) from GO Bond Fund	0	0	0	0	0	(8,293,929)	(158,150)
391505	Transfer (to) from Stormwater Utility	0	0	0	0	0	0	0
391355	Transfer (to) from Cemetery Capital Improvements Fund	0	0	0	0	50,000	0	30,000
392100	Sale of Fixed Assets	0	0	0	0	0	0	0
393501	Proceeds from Capital Leases	595,752	234,843	0	0	92,550	0	325,000
393100	Issuance of Long-term Debt	33,245,000	0	0	0	0	0	0
	Premium on Bond Issuance	252,988	0	0	0	0	0	0
	Prior Period Adjustment	0	0	0	0	0	0	0
612280	CSOD Portion of Bond Proceeds	(16,500,000)	0	0	0	0	0	0
	Total Other Uses	**17,693,740**	**118,219**	**(149,469)**	**(147,023)**	**(7,450)**	**(8,293,929)**	**71,850**
	ENDING FUND BALANCE	17,736,286	16,541,464	13,011,086	10,244,770	5,897,206	2,263,172	2,123,022
	To Designated Fund Balance	1,015,915	1,015,915	518,017	481,563	718,000	681,000	481,000
	To Reserved Fund Balance	0	0	313,205	440,026	313,200	440,030	440,030
	For Capital Bond Projects	16,747,393	13,858,427	11,418,963	8,241,389	3,823,553	0	0
	To Undesignated Fund Balance	(910,685)	1,667,122	(879,199)	(634,407)	(673,747)	60,349	59,850
	ENDING UNDESIGNATED FUND BALANCE	(27,022)	1,640,100	760,901	1,081,792	1,042,453	1,142,142	1,201,992
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing						46,000	635,200
	GMA Annual Lease Payments						(217,000)	(270,200)

Capital Projects Fund – Capital Improvement (350)
2010-2011 REVISED and 2011-2012 ADOPTED BUDGET ESTIMATES

FY 2010-11 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Pickup Truck ($16,100) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Glenlake Pool Drain Repair ($3,250)	N/A – one-time costs
Cemetery: Backhoe (5th of 5 Lease Payments) ($11,300)	Ongoing program – decrease in annual maintenance costs associated with older equipment
City Manager: City Manager Vehicle (4th of 4 Lease Payments) ($5,430)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Patching and Repair ($70,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure. Leverages funds from State LARP program.
Engineering: Bridge Railing Replacement ($15,000) (522210)	N/A – one-time costs
Engineering: Dump Truck Replacement (1st of 4 Lease Payments) ($22,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Senior Engineer Replacement Vehicle (4th of 4 Lease Payments) ($5,830)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Street Sign Replacement Program ($8,500) (531600)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Fire: Quint Fire Truck (5th of 7 Lease Payments) ($96,650)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Analog/Digital Radio Upgrade (5th of 5 Lease Payments) ($32,600)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Asst. Chief Replacement Vehicle (4th of 4 Lease Payments) ($7,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Rescue Medical Vehicle (2nd of 3 Lease Payments) ($12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Chipper Truck with Dump body (5th of 5 Lease Payments) ($11,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Mini Sweeper (3rd of 5 Lease Payments) ($10,300)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement of park benches, tables, trash cans and ramps ($12,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Recycling Containers ($10,000) (531114)	N/A – one-time costs
Parking: PALS Pickup Truck (1st of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($8,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: CID Vehicle (3rd of 3 Lease Payments) ($7,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Analog/Digital Radio Upgrade (4th of 5 Lease Payments) ($52,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Public Works: Fleet Maintenance & Inventory Control Software ($12,450) (531112)	N/A – one-time costs

Capital Projects Fund – Capital Improvement (350)
2010-2011 REVISED and 2011-2012 ADOPTED BUDGET ESTIMATES

FY 2010-11 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Recreation: Recreation Services Van (4th of 5 Lease Payments) ($8,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Citizen Request Management Software (3rd of 3 Lease Payments) ($15,500)	Annual support = $17,700
Technology: Network Upgrade (2nd of 3 Lease Payments) ($33,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Payroll/HR Software System ($15,000) (531112)	Annual processing fees total $55,000. Elimination of paper timesheets reduces office supply costs.
Technology: Geographic Information Systems Start-Up ($15,000) (522500)	N/A – one-time costs
Technology: Police Server Replacement ($35,000)	N/A – one-time costs
Beacon Complex Master Plan ($135,000) (541301)	N/A – one-time costs

FY 2011-12 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living/Children & Youth Services: Recreation Registration Software (1st of 4 Lease Payments) ($25,000)	Annual support = TBD
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Athletic Field Lights-McKoy and Oakhurst (1st of 5 Payments) ($65,000)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure. More energy efficient.
Building Maintenance: Two Maintenance Cargo Vans @ $25,000 Each (1st of 3 Lease Payments) ($17,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Cemetery: Cemetery Management System Software ($14,000) (531112)	Annual support = $2,000
Court: Courtroom Audio Recording Equipment ($9,000) (531111)	Fewer employee hours spent deciphering garbled recordings
Emergency Management: Replacement Vehicle (1st of 3 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Patching and Repair ($100,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure. Leverages funds from State LARP program.
Engineering: Dump Truck Replacement (2nd of 4 Lease Payments) ($22,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Rescue Medical Vehicle (3rd of 3 Lease Payments) ($12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Quint Fire Truck (6th of 7 Lease Payments) ($96,740)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Chief Vehicle (1st of 4 Lease Payments) ($5,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Self-Contained Breathing Apparatus Replacements ($200,000) (531107)	Reduced repair costs and increased safety and reliability for firefighters
Grounds Maintenance: Maintenance Vehicles Storage Shed ($8,000) (531114)	One-time cost-reduce impact of weather on Grounds vehicle
Grounds Maintenance: Replacement Pickup Truck (1st of 3 Lease Payments) (7,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment

Capital Projects Fund – Capital Improvement (350)
2010-2011 REVISED and 2011-2012 ADOPTED BUDGET ESTIMATES

FY 2011-12 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Grounds Maintenance: Mini Sweeper (4th of 5 Lease Payments) ($10,300)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Motor Maintenance: Diagnostic Scan Tool ($7,700) (531111)	One-time cost-increased efficiency of Motor Maintenance operation
Parking: PALS Pickup Truck (2nd of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Analog/Digital Radio Upgrade (5th of 5 Lease Payments) ($52,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($8,600)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Mobile Vision server replacement ($16,000) (531111)	N/A – one-time costs
Public Works: Replacement Vehicle (1st of 3 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Recreation: Recreation Services Van (5th of 5 Lease Payments) ($8,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Network Upgrade (3rd of 3 Lease Payments) ($33,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Telephone System Replacement (1st of 5 Lease Payments) ($12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment

GENERAL OBLIGATION BOND FUND (310)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

		GENERAL OBLIGATION BOND FUND ESTIMATE 2010-11	GENERAL OBLIGATION BOND FUND ESTIMATE 2011-12
	BEGINNING FUND BALANCE	0	6,585,789
	REVENUES		
	Taxes	0	0
361000	Interest	15,300	15,000
334100	Intergovernmental	375,120	400,000
389000	Miscellaneous	0	0
	Total Revenue	**390,420**	**415,000**
	EXPENDITURES		
521200	Professional Services	144,000	95,500
522200	Repairs & Mnt.	0	0
522201	R&M Bldg and Fixed Equipment	500	0
522202	R&M Communications Equipment	200	150
522210	R&M Infrastructure	0	0
522310	Rental of Land/Bldgs	42,500	44,000
522320	Rental of Equipment and Vehicles	0	0
522321	Auto Allowance	0	0
522500	Other Contractual Services	3,000	3,000
523103	Insurance - Misc	0	0
523202	Telephone	2,000	2,000
523300	Advertising	500	500
523400	Printing & Binding	500	500
523450	Signs	500	500
523600	Dues & Fees	700	250
523700	Education & Training	500	500
523701	Business Meetings	500	500
523800	Licenses	0	0
523911	Bank Charges	0	0
	Total Services	**195,400**	**147,400**
	SUPPLIES		
531101	Bldg. & Fixed Eqp	1,500	500
531103	Landscape Supplies	0	0
531105	Office Supplies	1,000	500
531107	Specialized Departmental Supplies	0	0
531110	Communications Equipment	0	0
531111	Computer Equipment	3,000	2,400
531112	Computer Software	1,000	500
531113	Off Eqp Furnishings	0	0
531114	Outdoor Furn and Equipment	500	0
531300	Food-Subsistence & Support	700	700
531400	Books & Periodicals	750	500
531600	Small Equipment	150	150
	Total Supplies	**8,600**	**5,250**
	CAPITAL OUTLAY		
541100	Sites	7,530	0
541200	Site Improvements	899,610	489,220
541300	Buildings	74,310	0
541301	Building Improvements	220,930	3,556,500
541400	Infrastructure	1,177,700	957,160
	Total Capital Outlay	**2,380,080**	**5,002,880**
	Total Expenditures	**2,584,080**	**5,155,530**
	OTHER USES		
	Transfer to General Fund	0	0
	Transfer from Capital Improvements Fund	191,850	158,150
	Transfer from Cemetery Capital Fund	320,000	0
	Transfer from Tree Bank/Economic Dvlpt Fund	60,000	0
	Transfer from Stormwater Utility	105,520	0
	Transfer Fund Balance from Capital Improvements Fund	8,102,079	0
	Total Other Uses	**8,779,449**	**158,150**
	Ending Fund Balance	**6,585,789**	**2,003,409**

URBAN REDEVELOPMENT AGENCY FUND (340)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

		URBAN REDEVELOPMENT AGENCY FUND ESTIMATE 2010-11	URBAN REDEVELOPMENT AGENCY FUND ESTIMATE 2011-12
	BEGINNING FUND BALANCE	0	11,026,730
	REVENUES		
	Taxes	0	0
361000	Interest	5,000	10,000
334100	Intergovernmental	0	341,320
389000	Miscellaneous	0	0
	Total Revenue	**5,000**	**351,320**
	EXPENDITURES		
521200	Professional Services	44,100	107,000
522200	Repairs & Mnt.	0	0
522201	R&M Bldg and Fixed Equipment	0	0
522202	R&M Communications Equipment	0	0
522210	R&M Infrastructure	0	0
522310	Rental of Land/Bldgs	0	0
522320	Rental of Equipment and Vehicles	0	0
522321	Auto Allowance	0	0
522500	Other Contractual Services	0	0
523103	Insurance - Misc	0	0
523202	Telephone	0	0
523300	Advertising	140	0
523400	Printing & Binding	0	0
523450	Signs	0	0
523600	Dues & Fees	0	0
523700	Education & Training	0	0
523701	Business Meetings	0	0
523800	Licenses	0	0
523911	Bank Charges	0	0
	Total Services	**44,240**	**107,000**
	SUPPLIES		
531101	Bldg. & Fixed Eqp	0	0
531103	Landscape Supplies	0	0
531105	Office Supplies	0	0
531107	Specialized Departmental Supplies	0	0
531110	Communications Equipment	0	0
531111	Computer Equipment	0	0
531112	Computer Software	0	0
531113	Off Eqp Furnishings	0	0
531114	Outdoor Furn and Equipment	0	0
531300	Food-Subsistence & Support	0	0
531400	Books & Periodicals	0	0
531600	Small Equipment	0	0
	Total Supplies	**0**	**0**
	CAPITAL OUTLAY		
541100	Sites	1,550,000	0
541200	Site Improvements	0	0
541300	Buildings	0	0
541301	Building Improvements	896,840	5,515,270
	Total Capital Outlay	**2,446,840**	**5,515,270**
	DEBT SERVICES		
581100	Principal-RZEDB Series A	0	0
582100	Interest-RZEDB Series A	0	758,500
581100	Principal-Series B	0	17,000
582100	Interest-Series B	0	50,500
584000	Cost of Issuance Long Term Debt	247,190	0
	Total Non-operating	**247,190**	**826,000**
	Total Expenditures	**2,738,270**	**6,448,270**
	OTHER USES		
	Transfer from General Fund	0	359,680
	Transfer from Stormwater Utility	0	0
	Transfer from Capital Improvements Fund	0	125,000
393100	Proceeds from debt issuance series A	12,760,000	0
393100	Proceeds from debt issuance series B	1,000,000	0
	Total Other Uses	**13,760,000**	**484,680**
	Ending Fund Balance	**11,026,730**	**5,414,460**

FISCAL YEAR 2011-2012
Debt Services Summary

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.

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.

As of June 30, 2010, the City had about $42,000,000 in debt outstanding. The majority of the debt, $32,970,000, is the 2007 general obligation bonded debt for City and School capital projects. The general obligation bond funded projects are described in the Capital Projects Narrative. An additional $4,900,000 is for the School system sales tax notes that were issued on behalf of the School system by the City. The additional debt includes Certificates of Participation in the amount of $3,695,000 for the renovation and addition of City Hall and capital leases for equipment.

City Direct Debt June 30, 2010	
General Obligation debt	$32,970,000
Capital Leases	$364,000
Notes Payable	$4,900,000
Certificates of Participation	$3,695,000
Total direct debt	$41,929,000

New Debt

In December 2010, the City's Urban Redevelopment Agency issued an additional $13,760,000 for renovations to the City's Recreation Center, Fire Station #1 and Public Works Facility.

Under state law, the City's outstanding general obligation debt should not exceed 10% of total assessed property value. Currently, the City's general obligation debt equals 2.6% of total assessed property value which is well within the legal debt limit.

A summary of scheduled debt service payments for FY 2011-2012 is provided below:

	11-12 Payments			
	Interest	Principal	Ending Balance	Final Maturity
General Obligation Bonds (Debt Service Fund)	1,418,150	440,000	32,175,000	2037
School Sales Tax Notes (Debt Service Fund)	66,000	1,600,000	3,300,000	2013
Certificates of Participation (Capital Improvements Fund)	88,600	110,000	3,475,000	2026
Urban Redevelopment Agency Revenue Bonds (URA Fund)	809,000	17,000	13,743,000	2038

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 analysis includes a review of the City's management, fund balance, financial policies and practices, current debt obligations, tax base and other revenue sources, and community stability.

In December 2010, the City's bond rating was upgraded by Standard & Poor's (S&P) Ratings Services from AA to AA+. This upgrade is significant because it came in the wake of an economic recession. Moody's Investors Service retained the City's rating of Aa2. 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:

- Diverse employment base
- Stable tax base
- Good management policies and practices
- Healthy fund balance levels
- High-density development

S&P stated that the rating could increase if commercial or industrial properties are added to the economic base.

DEBT SERVICE FUND (410)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	DEBT SERVICE FUND ACTUAL 2006-07	DEBT SERVICE FUND ACTUAL 2007-08	DEBT SERVICE FUND ACTUAL 2008-09	DEBT SERVICE FUND ACTUAL 2009-10	DEBT SERVICE FUND ESTIMATE 2010-11	DEBT SERVICE FUND REVISED 2010-11	DEBT SERVICE FUND ESTIMATE 2011-12
BEGINNING FUND BALANCE	158,502	1,830,543	1,640,972	1,217,827	1,233,027	6,214,225	4,604,725
REVENUES							
Taxes-Conference Center	671,557	508,576	522,448	0	0	0	0
Taxes-Capital Bond	1,526,332	1,155,855	1,187,383	1,790,673	1,720,000	1,765,000	1,632,000
Interest	24,151	29,798	12,650	57,930	17,000	17,000	16,000
Miscellaneous-School	0	0	0	59,000	0	98,000	66,000
EXPENDITURES							
Capital Bond Principal	0	0	0	275,000	355,000	355,000	440,000
School Bond Principal	0	0	0	1,000,000	0	1,600,000	1,600,000
Capital Bond Interest	0	1,353,661	1,440,986	1,437,444	1,431,500	1,431,500	1,418,150
School Bond Interest	0	0	0	59,220	0	98,000	66,000
General Services	0	140	4,640	140,272	5,000	5,000	5,000
OTHER USES							
Transfer to (from) Enterprise Fund	550,000	530,000	700,000	0	0	0	0
Proceeds from debt issuance	0	0	0	5,900,000	0	0	0
Premium on debt issuance	0	0	0	100,731	0	0	0
Total Expenditures	550,000	1,883,801	2,145,626	2,911,936	1,791,500	3,489,500	3,529,150
To Fund Balance	1,672,040	(189,572)	(423,145)	4,996,398	(54,500)	(1,609,500)	(1,815,150)
ENDING FUND BALANCE	1,550,483	1,382,476	1,217,827	6,214,225	1,178,527	4,604,725	2,789,575
School System Reserve				4,801,239		3,214,239	1,614,239
City Debt Service Reserve				1,411,986		1,390,486	1,175,336

OTHER FUNDS

Adopted Budget
FY 2011-2012



EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

		E-911 FUND ACTUAL 2006-07	E-911 FUND ACTUAL 2007-08	E-911 FUND ACTUAL 2008-09	E-911 FUND ACTUAL 2009-10	E-911 FUND ESTIMATE 2010-11	E-911 FUND REVISED 2010-11	E-911 FUND ESTIMATE 2011-12
	BEGINNING FUND BALANCE	78,411	195,149	307,590	381,348	291,127	406,930	293,790
	REVENUES							
342500	E911 Phone Line Fees	244,256	181,985	189,726	225,028	215,000	225,000	225,000
342550	E911 Wireless Fees	205,006	400,933	364,912	349,691	310,000	335,000	325,000
342560	E911 Wireless Reserve	87,099	0	0	0	0	0	0
	TOTAL REVENUES	**536,361**	**582,918**	**554,638**	**574,719**	**525,000**	**560,000**	**550,000**
	EXPENDITURE OBJECTS							
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	335,148	403,723	362,395	431,587	451,240	466,800	454,020
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	96,653	89,464	74,045	85,840	80,000	70,000	80,000
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	106,228	74,762	81,910	100,815	110,000	110,100	115,300
512200	Social Security (FICA)	25,446	29,799	26,209	31,165	28,000	33,300	33,110
512300	Medicare	5,951	6,969	6,222	7,307	7,500	7,900	7,740
512400	Retirement Contributions	30,140	32,574	29,769	33,824	41,000	41,900	38,590
512401	Retirement Contributions-ICMA	0	0	0	0	0	0	0
512600	Unemployment Insurance	0	6	0	0	770	3,400	770
512700	Workers Compensation	9,783	17,197	13,671	8,798	13,500	11,500	11,500
	TOTAL PERSONNEL SERVICES	**609,348**	**654,494**	**594,220**	**699,335**	**732,010**	**744,900**	**741,030**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	12,900	12,319	17,381	17,576	28,200	22,000	28,200
521310	Wireless Collection Fees	2,295	28,923	28,080	28,705	35,000	30,000	35,000
522200	Repairs and Maintenance	0	0	0	0	500	0	500
522201	Repair and Maint-Bldg and Fixed Equipment	297	0	0	0	400	0	400
522202	Repair and Maint-Communication Equip	15,583	16,546	22,727	23,545	30,000	25,000	35,000
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	400	400	400
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	110	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	30	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	300	300	300
522500	Other Contractual Services	0	0	0	0	0	0	0
523101	Insurance-Awards	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	3,720	3,810	0	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	73	0	0	0	250	250	250
523202	Telephone	812	1,037	384	245	0	0	0
523300	Advertising	0	0	0	0	0	0	0
523400	Printing and Binding	0	0	0	0	500	500	500
523600	Dues and Fees	172	264	170	120	1,380	1,380	1,380
523700	Education and Training	3,665	3,259	1,763	3,163	7,000	7,000	8,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**39,627**	**66,188**	**70,506**	**73,353**	**103,930**	**86,830**	**109,930**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	128	0	0	2,700	0	1,700
531102	Supplies-Janitorial	97	0	0	0	100	100	100
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	100	100	100
531105	Supplies-Office	402	0	0	7	0	0	0
531106	Supplies-Pesticides and Herbicides	5	0	0	0	0	0	0
531107	Supplies-Specialized Dept	548	0	99	140	1,000	500	1,000
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	0
531110	Communications Equipment	1,594	2,876	1,164	231	2,000	1,000	2,000
531111	Computer Equipment	2,610	0	4,169	170	1,600	1,600	2,000
531112	Computer Software	0	0	26,355	900	7,000	3,500	9,000
531113	Office Equipment and Furniture	0	0	4,332	0	2,000	1,500	2,000
531270	Gasoline	0	0	0	0	0	0	0
531300	Food-Subsistence & Support	16	0	0	0	0	0	0
531400	Books and Periodicals	778	670	35	0	1,500	500	1,500
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	38	9	0	0	200	200	200
531700	Uniforms and Protective Equipment	341	0	0	0	0	0	0
	TOTAL SUPPLIES	**6,428**	**3,684**	**36,154**	**1,448**	**18,200**	**9,000**	**19,600**
	CAPITAL OUTLAY							
541100	Capital Outlay-Sites	0	0	0	0	0	0	0
542101	Capital Outlay-Communications Equipment	0	0	0	0	32,500	32,410	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**32,500**	**32,410**	**0**
581200	Lease Payment	12,222	11,111	0	0	48,800	0	0
582200	Interest	0	0	0	0	0	0	0
	TOTAL DIVISION EXPENDITURES	**667,624**	**735,477**	**700,880**	**774,136**	**935,440**	**873,140**	**870,560**
	Proceeds from Capital Leases	0	0	0	0	32,500	0	0
391100	Transfers in	248,000	265,000	220,000	225,000	225,000	200,000	250,000
	From Wireless Reserve	0	0	0		0	0	
	Excess (deficiency) of revenues	116,737	112,441	73,758	25,582	(152,940)	(113,140)	(70,560)
	ENDING FUND BALANCE	195,148	307,590	381,348	406,930	138,187	293,790	223,230
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing						32,410	0
	GMA Annual Lease Payments						37,500	11,300

CAPITAL ITEMS:

FY 2010-11 Capital Items
581200: Phase II Wireless Upgrade (5th of 5 Lease Payments) ($37,500)

FY 2011-12 Capital Items
542101: Dictaphone Recording System (1st of 3 Lease Payments) ($11,300)

SOLID WASTE ENTERPRISE FUND (540-4520)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	EXPENDITURE OBJECTS	AUDIT 2009-10	TOTAL BUDGET ESTIMATE 2009-10	REVISED ESTIMATE 2009-10	TOTAL BUDGET ESTIMATE 2010-11	REVISED ESTIMATE 2010-11	TOTAL BUDGET ESTIMATE 2011-12
	Beginning Fund Balance	(145,423)	(142,457)	(145,425)	(122,765)	(270,906)	(456,116)
	REVENUES						
313010	General Sales and Use Tax	105	0	0	0	0	0
319110	Penalty & Interest	0	10,000	0	10,000	0	0
344000	Sanitiation - Commercial						
344119	1999 and Prior Sanitation Service Fees	0	0	19,500	0	0	0
344115	2005 and Prior Years Sanitation Service Fees	22,183	0	0	0	220	0
344116	2006 Sanitation Service Fees	0	0	170	0	0	0
344117	2007 Sanitation Service Fees	3,308	1,000	2,600	0	940	0
344118	2008 Sanitation Service Fees	12,577	10,000	12,000	5,000	2,900	0
344119	2009 Sanitation Service Fees	124,260	220,000	135,000	15,000	5,100	2,500
344120	2010 Sanitation Fees	1,699,589	1,680,000	1,750,000	135,000	135,000	5,000
344121	2011 Sanitation Fees	0	0	0	1,750,000	1,765,000	105,000
344122	2012 Sanitation Fees	0	0	0	0	0	1,765,000
	Total Fee Revenue	1,861,918	1,911,000	1,919,270	1,905,000	1,909,160	1,877,500
344130	Scrap Metal Sales	0	500	0	0		
344150-344157	Solid Waste Bag Sales	351,214	365,000	350,000	350,000	350,000	350,000
344160	Recycling Income-Sanitation	8,586	1,000	7,500	10,000	10,000	10,000
344161	Recycling-OCG	62	500	70	100	4,800	1,000
344190	Other Revenues-Sanitation	750	2,000	550	500	1,140	1,000
371200	Gifts and Contributions	0	0	0	0	0	0
383010	Insurance Reimbursement	0	0	0	0	0	0
389000	Miscellaneous	0	0	0	0	100	0
392100	Sale of Fixed Assets	0	0	0	0	0	0
	Adjustment for Bad Debt	0	0	0	0	0	0
	TOTAL REVENUES	**2,222,634**	**2,290,000**	**2,277,390**	**2,275,600**	**2,275,200**	**2,239,500**
	EXPENDITURES						
511100	Regular Salaries & Wages	624,785	618,730	621,400	621,460	630,400	614,230
511200	Temp Salaries and Wages	21,575	23,000	23,000	23,000	23,000	23,000
511300	Overtime Wages	45,419	50,000	50,000	55,000	55,000	55,000
512100	Employer Group Insurance	128,349	139,750	140,170	140,000	140,000	149,000
512200	Social Security (FICA)	46,541	42,900	42,100	43,370	43,700	42,920
512300	Medicare	9,621	10,100	9,840	10,140	10,300	10,100
512400	Retirement Contributions	52,561	49,500	51,700	55,390	57,000	52,210
512600	Unemployment Insurance	0	980	980	980	980	980
512700	Workers Compensation	17,310	30,900	33,000	11,710	11,710	15,000
	TOTAL PERSONNEL SERVICES	**946,161**	**965,860**	**972,190**	**961,050**	**972,090**	**962,440**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	2,199	2,170	2,170	2,170	2,170	2,300
522110	Solid Waste Disposal	379,312	420,000	375,000	405,000	400,000	405,000
522115	Recycling Services	187,857	200,000	200,000	200,000	200,000	170,000
522200	Repairs and Maintenance	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	156	0	160	0	0	0
522202	Repair and Maint-Communication Equip	0	400	0	400	400	400
522203	Repair and Maint-Landscape	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	100	100	100	100	100
522206	Repair and Maint-Vehicles-Outside Labor	10,174	20,000	20,000	20,000	24,000	20,000
522310	Rental of Land & Buildings	1,500	2,400	2,400	2,400	2,400	0
522320	Rental of Equipment and Vehicles	1,500	1,300	1,500	1,400	1,400	1,400
522321	Auto Allowance	0	0	0	0	0	0
522322	Other Rentals	0	0	0	0	0	0
522500	Other Contractual Services	65	800	800	800	800	2,800
523101	Insurance-Awards	5,814	2,500	6,000	2,500	6,200	2,500
523102	Insurance-Legal Liability	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0
523202	Telephone	1,392	1,320	1,500	1,300	1,300	1,320
523300	Advertising	30	100	100	100	100	100
523400	Printing and Binding	2,011	3,000	2,000	3,000	1,000	3,000
523500	Travel-Subsistence & Support	0	0	0	0	0	0
523600	Dues and Fees	25	400	400	400	400	400
523700	Education and Training	1,628	4,000	4,000	4,000	4,000	4,000
523701	Business Meetings	0	2,700	2,700	2,700	2,700	2,700
523800	Licenses	21	200	200	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**593,686**	**661,390**	**619,030**	**646,470**	**647,170**	**616,220**

SOLID WASTE ENTERPRISE FUND (540-4520)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	EXPENDITURE OBJECTS	AUDIT 2009-10	TOTAL BUDGET ESTIMATE 2009-10	REVISED ESTIMATE 2009-10	TOTAL BUDGET ESTIMATE 2010-11	REVISED ESTIMATE 2010-11	TOTAL BUDGET ESTIMATE 2011-12
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	3,335	2,000	2,000	2,500	2,500	2,500
531103	Supplies-Landscape	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	0	0	0	0	0	0
531106	Supplies-Pesticides and Herbicides	17	200	200	200	200	200
531107	Supplies-Specialized Dept	9,249	11,000	11,000	11,000	11,000	11,000
531108	Supplies-Tires and Batteries	34,335	44,000	44,000	44,000	43,000	44,000
531109	Supplies-Vehicles and Equipment	74,694	95,000	95,000	85,000	85,000	85,000
531110	Communications Equipment	107	0	120	0	0	0
531112	Computer Software	0	0	0	0	0	0
531115	Supplies - Batteries	1,290	1,000	1,000	1,000	2,000	1,500
531270	Gasoline	44,706	75,000	75,000	70,000	70,000	70,000
531300	Food-Subsistence and Support	1,344	1,000	1,000	1,000	1,700	1,000
531400	Books and Periodicals	0	0	0	0	0	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531501	8 Gallon Refuse Bags	12,685	16,250	16,250	16,250	16,250	17,050
531502	15 Gallon Refuse Bags	25,541	36,000	36,000	40,000	40,000	42,000
531503	33 Gallon Refuse Bags	26,471	33,000	33,000	33,000	33,000	34,650
531600	Small Equipment	434	600	600	500	500	500
531700	Uniforms and Protective Equipment	6,789	7,200	7,200	7,200	7,200	7,200
	TOTAL SUPPLIES	**240,999**	**322,250**	**322,370**	**311,650**	**312,350**	**316,600**
	CAPITAL OUTLAY						
542200	Capital Outlay-Vehicles	193,706	210,000	193,700	110,000	110,000	100,000
	TOTAL CAPITAL OUTLAY	**193,706**	**210,000**	**193,700**	**110,000**	**110,000**	**100,000**
	TOTAL OPERATING EXPENSES	**1,974,551**	**2,159,500**	**2,107,290**	**2,029,170**	**2,041,610**	**1,995,260**
	NON-OPERATING EXPENSES						
561000	Depreciation	153,332	140,000	140,000	140,000	155,000	155,000
	Annual OPEB Cost	160,943	0	0	0	165,000	165,000
551540	Indirect Costs	193,640	181,400	193,640	208,060	203,000	233,040
574000	Bad Debt Expense	55,838	0	0	0	0	0
581200	Principal-Capital Leases	31,511	214,540	158,000	176,700	35,100	35,100
582200	Interest-Capital Leases	3,517	8,500	7,500	8,900	5,800	4,500
982500	GMA Reclassification	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**598,781**	**544,440**	**499,140**	**533,660**	**563,900**	**592,640**
	TOTAL EXPENSES	**2,573,332**	**2,703,940**	**2,606,430**	**2,562,830**	**2,605,510**	**2,587,900**
	NON-OPERATING REVENUE						
393501	Capital Lease Proceeds	193,706	210,000	193,700	110,000	110,000	100,000
982200	Principal to Balance Sheet	31,511	214,540	158,000	178,200	35,100	35,100
	TOTAL NON-OPERATING REVENUE	**225,217**	**424,540**	**351,700**	**288,200**	**145,100**	**135,100**
	TOTAL DIVISION	**2,348,115**	**2,279,400**	**2,254,730**	**2,274,630**	**2,460,410**	**2,452,800**
	Retained Earnings	**(125,481)**	**10,600**	**22,660**	**970**	**(185,210)**	**(213,300)**
	Accumulated Retained Earnings	**(270,906)**	**(131,857)**	**(122,765)**	**(121,795)**	**(456,116)**	**(669,416)**
	GMA LEASE POOL ACTIVITY						
	Proceeds from GMA Capital Lease Financing					105,450	100,000
	GMA Annual Lease Payments					143,100	109,800

CAPITAL ITEMS:

542220 Solid Waste: 2011 6yd Rear Loader for Downtown Collection & Multi-Family Recycling (1st of 5 Lease Payments) ($20,000)
542220 Solid Waste: 2010 Front Loader (2nd of 5 Lease Payments) ($38,800)
542200 2008 American Lafrance Rear Loader collection vehicle(5th of 5 Lease payments) ($35,100)
542200 2007 Peterbilt Appliance / Compost Collection (4th of 5 Lease Payments) ($20,000)
542200 Solid Waste: Kubota Residential Collection Vehicle (3rd of 3 Lease Payments) ($9,000)
542200 Solid Waste: Kubota Residential Collection Vehicles (4) (2nd of 5 Lease Payments) (22,000)

STORMWATER UTILITY FUND (505)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2006-07	STORMWATER UTILITY FUND ACTUAL 2007-08	STORMWATER UTILITY FUND ACTUAL 2008-09	STORMWATER UTILITY FUND ACTUAL 2009-10	STORMWATER UTILITY FUND ESTIMATE 2010-11	STORMWATER UTILITY FUND REVISED 2010-11	STORMWATER UTILITY FUND ESTIMATE 2011-12
	BEGINNING FUND BALANCE	2,977,544	3,178,794	3,240,984	3,361,228	3,187,888	3,311,809	3,118,559
	REVENUES							
334110	Intergovernmental Revenue	0	0	0	0	0	0	0
344140	Stormwater Utility Fees-2000	0	0	0	0	0	0	0
344141	Stormwater Utility Fees-2001	0	0	0	0	0	0	0
344142	Stormwater Utility Fees-2002	0	0	0	0	0	0	0
344143	Stormwater Utility Fees-2003	300	0	0	180	0	0	0
344144	Stormwater Utility Fees-2004	363.37	2,360	0	180	0	0	0
344145	Stormwater Utility Fees-2005	3,881	8,060	0	225	0	0	0
344146	Stormwater Utility Fees-2006	43,882	2,470	35	1,072	0	0	0
344147	Stormwater Utility Fees-2007	943,680	75,274	6,781	4,731	0	770	0
344148	Stormwater Utility Fees-2008	0	895,686	55,818	11,145	200	890	0
344149	Stormwater Utility Fees-2009	0	0	959,853	(6,829)	10,000	5,000	0
344150	Stormwater Utility Fees-2010	0	0	0	917,792	55,000	60,000	5,000
344151	Stormwater Utility Fees-2011	0	0	0	0	930,000	930,000	60,000
	Stormwater Utility Fees-2012	0	0	0	0	0	0	930,000
344190	Other Revenues	7,954	600	100	0	0	0	
	TOTAL REVENUES	**1,000,060**	**984,450**	**1,022,587**	**928,496**	**995,200**	**996,660**	**995,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	238,628	300,856	274,557	322,311	315,970	265,000	303,400
511200	Temp Salaries and Wages	19,228	22,721	19,653	2,588	4,200	8,400	4,200
511300	Overtime Wages	5,526	3,667	3,545	3,325	5,000	5,000	5,000
512100	Employer Group Insurance	58,092	49,786	126,917	55,077	65,000	65,000	63,130
512200	Social Security (FICA)	14,934	18,329	17,009	21,051	19,590	17,000	19,370
512300	Medicare	3,493	4,287	3,978	4,671	4,580	4,000	4,530
512400	Retirement Contributions	20,689	24,664	5,571	24,974	28,660	24,050	25,790
512600	Unemployment Insurance	0	(2,930)	0	0	420	420	420
512700	Workers Compensation	7,084	11,647	9,828	6,581	8,000	8,000	8,000
	TOTAL PERSONNEL SERVICES	**367,672**	**433,027**	**461,059**	**440,578**	**451,420**	**396,870**	**433,840**
521200	Professional Services	23,038	39,557	28,754	41,484	100,000	100,000	125,000
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522202	Repair and Maintenance-Communications Equip	257	0	0	0	150	150	150
522203	Repair and Maintenance - Landscape	0	0	0	0	0	0	0
522204	Repair and Maintenance-Machines and Tools	441	245	1,468	(69)	1,000	1,000	1,000
522205	Repair and Maintenance-Office Equipment	312	45	168	0	300	300	300
522206	Repair and Maintenance-Vehicles	1,656	1,002	2,604	1,062	2,000	2,000	2,000
522210	Repair and Maintenance - Infrastructure	0	45,296	18,778	28,081	125,000	100,000	100,000
522310	Rental of Land and Building	1,291	1,291	2,400	2,400	2,400	2,400	0
522320	Rental of Equipment and Vehicles	581	682	385	990	1,000	1,000	1,000
522500	Contractual Services	8	3,900	0	0	2,000	2,000	2,000
523101	Insurance Awards	0	0	0	0	0	0	0
523201	Postage	0	0	-6	0	30	30	30
523202	Telephone	1,491	1,407	1,131	1,887	1,300	1,300	1,300
523300	Advertising	210	0	140	0	200	200	200
523400	Printing	65	2,160	1,224	1,038	2,500	2,300	2,500
523450	Signs	0	0	0	0	0	0	0
523600	Dues and Fees	445	695	598	637	800	1,000	500
523700	Education and Training	2,788	2,346	687	3,073	3,000	3,000	3,000
523701	Business Meetings	17	17	0	0	50	50	50
523800	Licenses	0	0	81	220	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**32,600**	**98,643**	**58,413**	**80,804**	**241,930**	**216,930**	**239,230**
531102	Janitorial & Cleaning Supplies	24	38	11	26	0	0	0
531103	Landscape Maintenance Supplies	47	16	0	55	100	100	100
531105	Office Supplies	1,030	1,778	976	503	1,800	1,800	1,800
531106	Pesticides, Herbicides, Chemicals	152	162	0	39	250	250	250
531107	Specialized Dept Supplies	15,846	12,972	9,369	9,547	18,000	18,000	15,000
531108	Tires and Batteries	815	1,014	291	448	1,500	1,500	1,000
531109	Vehicle and Equipment Maint Supplies	2,049	1,420	1,241	4,692	1,500	1,500	1,500
531110	Communications Equipment	130	167	0	0	200	200	200
531111	Computer Equipment	1,650	2,489	1,642	100	2,400	2,400	2,400
531112	Computer Software	322	1,785	0	0	3,000	3,000	3,000
531113	Office Equipment and Furniture	507	12	0	0	500	500	500
531115	Batteries	70	0	158	200	200	200	200
531270	Gasoline	8,473	10,738	7,675	7,029	10,000	10,000	10,000
531300	Food-Subsistence and Support	223	190	30	135	200	200	200
531400	Books and Periodicals	0	0	0	0	100	100	100
531600	Small Equipment	5,677	4,216	2,571	1,119	3,000	3,000	3,000
531700	Uniforms and Protective Equipment	554	1,622	2,149	1,021	2,400	2,400	2,400
	TOTAL SUPPLIES	**37,567**	**38,620**	**26,112**	**24,914**	**45,150**	**45,150**	**41,650**
541200	Capital Outlay-Site Improvements				0	0	620,000	0
541400	Capital Outlay-Infrastructure	0	0	0	0	800,000	180,000	1,000,000
542100	Capital Outlay-Machinery	0	54,975	0	0	0	0	0
542500	Capital Outlay - Misc.		0	0	13,445	0	0	0
	TOTAL CAPITAL OUTLAY	**85,205**	**54,975**	**0**	**13,445**	**800,000**	**800,000**	**1,000,000**
	DIVISION TOTAL	**523,044**	**625,265**	**545,584**	**559,741**	**1,538,500**	**1,458,950**	**1,714,720**

STORMWATER UTILITY FUND (505)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2006-07	STORMWATER UTILITY FUND ACTUAL 2007-08	STORMWATER UTILITY FUND ACTUAL 2008-09	STORMWATER UTILITY FUND ACTUAL 2009-10	STORMWATER UTILITY FUND ESTIMATE 2010-11	STORMWATER UTILITY FUND REVISED 2010-11	STORMWATER UTILITY FUND ESTIMATE 2011-12
	Transfers to GO Bond Fund	0	0	0	0	0	105,520	0
	Indirect Costs	246,800	260,600	261,430	265,170	269,500	231,000	247,210
	Depreciation	98,054	91,369	91,055	89,608	91,000	100,000	150,000
	Annual OPEB Cost	0	0	0	93,437	0	94,000	94,000
	Bad Debt Expense	16,117	0	4,274	(16,595)	0	0	0
581200	Principal-Capital Leases	0	0	0	0	11,000	0	0
582200	Interest-Capital Leases	0	0	0	0	440	440	440
	TOTAL EXPENSES	**884,015**	**977,234**	**902,343**	**991,360**	**1,910,440**	**1,989,910**	**2,206,370**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	54,975	0	0	0	0	0
	Capital to Balance Sheet	85,205	0	0	13,445	0	800,000	1,000,000
	TOTAL NON-OPERATING REVENUE	**85,205**	**54,975**	**0**	**13,445**	**0**	**800,000**	**1,000,000**
	TOTAL DIVISION	**798,810**	**922,259**	**902,343**	**977,915**	**1,910,440**	**1,189,910**	**1,206,370**
	Retained Earnings	201,250	62,190	120,244	(49,420)	(915,240)	(193,250)	(211,370)
	Prior Period Adjustment							
	ENDING FUND BALANCE	3,178,794	3,240,984	3,361,228	3,311,809	2,272,648	3,118,559	2,907,189
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing						0	0
	GMA Annual Lease Payments						11,000	11,000

CAPITAL ITEMS:

542100 Vacuum Jetter (4th of 5 Lease payments) ($11,000)

CHILDREN and YOUTH SERVICES FUND (225)
2010-2011 Revised AND 2011-2012 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2008-09	CYS FUND ACTUAL 2009-10	CYS FUND ESTIMATE 2010-11	CYS FUND REVISED 2010-11	6133 CHILD/YOUTH ADMIN	6135 CHILD/YOUTH PROGRAM	TOTAL BUDGET ESTIMATE 2011-12
	BEGINNING FUND BALANCE	0	890,483	744,803	941,774			675,674
331100	Federal Grants	0	58,172	0	0	0	0	0
334100	State Grants	0	55,010	0	56,260	0	0	0
336000	Local Grants	0	316	7,500	7,500	0	7,500	7,500
347200	Recreation Service Fees	642,679	848,119	844,050	844,050	0	974,600	974,600
347500	Recreation Sale of Goods	0	0	0	0	0	0	0
347900	Other Recreation	321	212	0	0	0	0	0
371200	Gifts & Contributions	290,488	18,154	118,310	118,310	0	118,310	118,310
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0
	TOTAL REVENUES	**933,488**	**979,984**	**969,860**	**1,026,120**	**0**	**1,100,410**	**1,100,410**
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	436,464	412,346	362,640	382,600	214,940	179,350	394,290
511200	Temp Salaries and Wages	379,208	384,378	556,270	474,000	23,410	569,520	592,930
511300	Overtime Wages	7,713	6,111	14,110	12,000	0	13,910	13,910
512100	Employer Group Insurance	82,177	91,695	89,770	89,770	42,150	62,600	104,750
512200	Social Security (FICA)	50,939	49,531	56,940	53,200	14,780	46,430	61,210
512300	Medicare	11,913	11,584	13,320	12,500	3,460	10,860	14,320
512400	Retirement Contributions	37,600	35,031	32,850	34,830	18,270	15,250	33,520
512600	Unemployment Insurance	0	5,152	630	3,280	280	420	700
512700	Workers Compensation	20,480	17,643	22,630	22,630	6,200	16,500	22,700
	TOTAL PERSONNEL SERVICES	**1,026,494**	**1,013,470**	**1,149,160**	**1,084,810**	**323,490**	**914,840**	**1,238,330**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	20,222	52,019	33,090	33,090	49,300	180	49,480
521301	Instructor Fees	46,740	37,000	61,650	56,090	0	62,450	62,450
521302	Official Fees	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	265	400	400	400	0	400
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	65,413	59,379	61,710	61,710	65,490	0	65,490
522320	Rental of Equipment and Vehicles	10,711	7,910	11,190	11,190	7,340	2,000	9,340
522321	Auto Allowance	1,517	305	3,130	3,130	1,210	1,120	2,330
522500	Other Contractual Services	84,475	48,740	96,410	89,750	73,140	50,220	123,360
523101	Insurance-Awards	0	1,201	0	0	0	0	0
523201	Postage	20	11	940	940	940	0	940
523202	Telephone	6,409	4,458	5,100	5,100	5,600	0	5,600
523300	Advertising	0	0	0	0	0	0	0
523400	Printing and Binding	4,200	504	9,200	9,200	8,750	450	9,200
523450	Signs	0	44	300	300	300	0	300
523500	Subsistence & Support	0	0	0	0	0	0	0
523600	Dues and Fees	2,258	115	1,940	1,940	1,380	200	1,580
523700	Education and Training	18,937	15,218	32,480	29,580	15,900	16,730	32,630
523701	Business Meetings	3,488	4,007	8,200	3,400	8,200	0	8,200
523800	Licenses	1,860	935	3,650	3,650	0	6,150	6,150
523911	Bank Charges	429	12,274	0	12,300	12,000	0	12,000
	TOTAL OTHER SVCS. AND CHARGES	**266,679**	**244,383**	**329,390**	**321,770**	**249,950**	**139,500**	**389,450**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	0	(150)	780	780	200	670	870
531103	Supplies-Landscape Maintenance	0	0	300	300	150	0	150
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	6,711	5,851	6,000	6,000	6,000	0	6,000
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	40,276	31,475	56,870	53,520	1,600	61,830	63,430
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	0
531110	Communication Equipment	0	306	0	0	0	0	0
531111	Computer Equipment	37,533	8,125	14,800	18,400	5,800	15,000	20,800
531112	Computer Software	8,001	2,560	5,000	5,000	0	6,000	6,000
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0
531270	Gasoline	0	40	1,100	1,100	1,100	0	1,100
531300	Food-Subsistence & Support	41,474	59,276	74,900	74,560	3,190	82,780	85,970
531400	Books and Periodicals	5,870	1,670	3,670	3,620	0	4,650	4,650
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	217	20	1,150	1,250	100	2,340	2,440
531700	Uniforms and Protective Equipment	13,381	11,667	19,300	21,110	400	19,830	20,230
	TOTAL SUPPLIES	**153,462**	**120,839**	**183,870**	**185,640**	**18,540**	**193,100**	**211,640**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**49,000**	**49,000**
	NON-OPERATING EXPENDITURES							
581200	Principal-Capital Leases	0	0	0	0	0	9,800	9,800
582200	Interest-Capital Leases	0	0	0	0	0	500	500
	TOTAL NON-OPERATING EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**10,300**	**10,300**
	TOTAL EXPENDITURES	**1,446,635**	**1,378,693**	**1,662,420**	**1,592,220**			**1,898,720**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	49,000	49,000
	TOTAL NON-OPERATING REVENUE	**0**	**0**	**0**	**0**	**0**	**49,000**	**49,000**
	Balance		(398,709)	(692,560)	(566,100)			(749,310)
	To(From) Prior Years Transfer Reserve	(200,000)		(242,560)	(146,000)			(146,000)
391100	Transfers In from General Fund	450,000	400,000	450,000	300,000			400,000
	Final Cost				(120,100)			(203,310)
	Transfers in from Grants Fund	953,630	50,000					
	Ending Reserved Fund Balance	890,483	941,774	502,243	675,674			326,364

FY 2011-12 CAPITAL ITEMS
Children & Youth Services: Activity Bus (1st of 5 Lease Payments) ($9,800)

CONFERENCE CENTER/PARKING DECK FUND (555)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	ENTERPRISE FUND ACTUAL 2006-07	ENTERPRISE FUND ACTUAL 2007-08	ENTERPRISE FUND ACTUAL 2008-09	ENTERPRISE FUND ACTUAL 2009-10	ENTERPRISE FUND ESTIMATE 2010-11	ENTERPRISE FUND REVISED 2010-11	ENTERPRISE FUND ESTIMATE 2011-12
REVENUES							
Taxes	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Service Fees	78,654	84,369	72,000	72,000	72,000	72,000	0
Monthly Revenue	0	0	12,093	12,329	10,000	15,500	48,000
Total	78,654	84,369	84,093	84,329	82,000	87,500	48,000
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Professional Service Fees	9,433	19,642	2,200	907	8,000	8,000	0
R&M Building/Fixed Equipment	0	53,492	60,838	34,584	30,000	30,000	0
Cost of Sales/Svc.	45,184	18,809	16,318	15,707	20,000	15,000	0
Capital Improvement	0	0	0	0	100,000	100,000	400,000
Insurance-Awards	0	0	950	5,000	0	0	0
Depreciation/Amoritization	371,464	372,433	269,601	268,493	320,000	270,000	270,000
Bond Principal	685,000	763,880	765,000	0	0	0	0
Bond Interest	88,494	51,843	13,133	0	0	0	0
Note Payable	61,685	0	0	0	0	0	0
Note Interest	1,424	0	0	0	0	0	0
Bond Fees	0	0	0	0	0	0	0
Total	1,262,684	1,280,100	1,128,040	324,691	478,000	423,000	670,000
OTHER USES							
Transfer to (from)							
Debt Service Fund	(550,000)	(530,000)	(700,000)	0	0	0	0
Hotel/Motel Tax Fund	(330,000)	(350,000)	(198,000)	(87,314)	(80,000)	(93,000)	(60,000)
Principal to Balance Sheet	(746,685)	(763,880)	(765,000)	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Payment to DDA	0	0	0	0	0	0	60,000
Sale of General Fixed Assets	0	0	0	0	0	0	0
	67,434	56,702	123,654	115,446	4,000	27,500	(352,000)
Total Net Assets	2,267,764	2,715,913	3,334,966	3,181,918	2,715,966	2,939,418	2,317,418

HOTEL/MOTEL TAX FUND (275)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2006-07	HOTEL/MOTEL TAX FUND ACTUAL 2007-08	HOTEL/MOTEL TAX FUND ACTUAL 2009-10	HOTEL/MOTEL TAX FUND ESTIMATE 2010-11	HOTEL/MOTEL TAX FUND REVISED 2010-11	HOTEL/MOTEL TAX FUND ESTIMATE 2011-12
BEGINNING FUND BALANCE	26,876	56,634	81,164	81,164	81,254	81,254
REVENUES						
Taxes	369,823	386,360	305,597	300,000	326,000	220,000
Other	0	0	0	0	0	0
EXPENDITURES						
DCVB	10,000	10,000	0	0	0	0
Decatur Tourism Bureau	0	0	87,314	85,000	93,000	100,000
Transfer to Conference Center Fund	330,000	350,000	87,314	85,000	93,000	60,000
Transfer to General Fund	0	0	130,880	130,000	140,000	100,000
Bank Charges	65	0	0	0	0	0
To Fund Balance	29,758	26,360	89	0	0	(40,000)
ENDING FUND BALANCE	56,634	82,994	81,254	81,164	81,254	41,254

ECONOMIC DEVELOPMENT FUND (260)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	ECONOMIC DEV. FUND ACTUAL 2006-07	ECONOMIC DEV. FUND ACTUAL 2007-08	ECONOMIC DEV. FUND ACTUAL 2008-09	ECONOMIC DEV. FUND ACTUAL 2009-10	ECONOMIC DEV. FUND ESTIMATE 2010-11	ECONOMIC DEV. FUND REVISED 2010-11	ECONOMIC DEV. FUND ESTIMATE 2011-12
BEGINNING FUND BALANCE	215,137	210,772	184,481	129,701	100,201	109,180	34,750
REVENUES							
Interest	6,953	6,604	1,335	390	500	250	500
Intergov't	0	0	0	0	0	0	0
Gifts	395	0	15,000	0	0	500	0
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	(4,932)	(2,895)	(3,268)	(4,631)	0	8,820	0
Misc. Revenues	0	0	0	0	0	0	0
Private Grants	0	0	0	0	0	0	0
EXPENDITURES							
Cont. Services	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	30,000	0	0	0	0	0
R&M Landscaping	5,155	0	32,335	0	0	6,000	0
Other Contractual Services	1,625	0	34,978	16,280	25,000	18,000	20,000
Insurance-Awards	0	0	0	0	0	0	0
Supplies - Landscape Mnt.	0	0	534	0	0	0	0
Supplies-Outdoor Furniture	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**6,780**	**30,000**	**67,847**	**16,280**	**25,000**	**24,000**	**20,000**
Reserve for Tree Plantings	129,323	96,428	63,160	58,529	58,160	61,349	1,349
Transfer to GO Bond Fund	0	0	0	0	0	60,000	0
To (From) Unreserved Fund Balance	(4,365)	3,709	(18,643)	(15,890)	(24,500)	(17,250)	(19,500)
ENDING FUND BALANCE	210,772	184,481	129,701	109,180	75,701	34,750	15,250
Reserved For Tree Plantings	129,323	96,428	63,160	58,529	58,160	1,349	1,349
Unreserved Fund Balance	81,450	88,053	66,541	50,651	17,541	33,401	13,901

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	CEMETERY CAP. IMP. FUND ACTUAL 2006-07	CEMETERY CAP. IMP. FUND ACTUAL 2007-08	CEMETERY CAP. IMP. FUND ACTUAL 2008-09	CEMETERY CAP. IMP. FUND ACTUAL 2009-10	CEMETERY CAP. IMP. FUND ESTIMATE 2010-11	CEMETERY CAP. IMP. FUND REVISED 2010-11	CEMETERY CAP. IMP. FUND ESTIMATE 2011-12
BEGINNING FUND BALANCE	98,533	84,839	240,992	281,513	316,283	320,553	27,353
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	3,500	500	0	0	0
Lot Sales	0	153,550	43,600	56,300	50,000	50,000	50,000
State Grants	0	0	0	3,677	0	0	0
Loss Reimbursement	3,211	2,603	1,321	49	0	10,300	0
Gifts and Contributions	0	0	0	5,486	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	0	0	10,000	10,000	10,000
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	16,905	0	7,900	26,972	15,000	21,000	15,000
Claims, Losses	0	0	0	0	0	2,500	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	16,905	0	7,900	26,972	25,000	33,500	25,000
To Capital Imp Fund	0	0	0	0	50,000	0	30,000
To Stormwater Fund	0	0	0	0	0	0	0
To GO Bond Fund	0	0	0	0	0	320,000	0
To (From) Fund Balance	(13,694)	156,153	40,521	39,040	25,000	(293,200)	(5,000)
ENDING FUND BALANCE	84,839	240,992	281,513	320,553	341,283	27,353	22,353

GREENSPACE TRUST FUND (230)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	GREENSPACE FUND ACTUAL 2006-07	GREENSPACE FUND ACTUAL 2007-08	GREENSPACE FUND ACTUAL 2008-09	GREENSPACE FUND ACTUAL 2009-10	GREENSPACE FUND ESTIMATE 2010-11	GREENSPACE FUND REVISED 2010-11	GREENSPACE FUND ESTIMATE 2011-12
BEGINNING FUND BALANCE	5,687	(1,716)	30,150	10,984	2,564	11,935	12,035
REVENUES							
Intergovernmental	0	0	0	10,000	0	0	0
Gifts & Contributions	0	0	2,775	80	0	100	0
Interest	0	0	0	0	0	0	0
EXPENDITURES							
Land Other than R-O-W	26,794	0	0	0	0	0	0
Professional Services	0	0	0	2,727	0	0	0
Supplies	609	134	1,774	0	0	0	0
Water & Sewer	0	0	0	1,100	0	0	0
Other	30,000	20,000	20,168	40,302	35,000	35,000	35,000
Total Expenditures	57,403	20,134	21,942	44,128	35,000	35,000	35,000
Other Uses							
Transfer to (from) General Fund	(50,000)	(22,000)	0	(35,000)	(35,000)	(35,000)	(35,000)
Transfer to (from) Econ Dev Fund	0	(30,000)	0	0	0	0	0
Reserved	0	0	0	0	0	0	0
To Fund Balance	(7,403)	31,866	(19,167)	952	0	100	0
ENDING FUND BALANCE	(1,716)	30,150	10,984	11,935	2,564	12,035	12,035

CONFISCATED DRUG FUND (210)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2006-07	CONFISCATED DRUG FUND ACTUAL 2007-08	CONFISCATED DRUG FUND ACTUAL 2008-09	CONFISCATED DRUG FUND ACTUAL 2009-10	CONFISCATED DRUG FUND ESTIMATE 2010-11	CONFISCATED DRUG FUND REVISED 2010-11	CONFISCATED DRUG FUND ESTIMATE 2011-12
BEGINNING FUND BALANCE	40,766	40,118	37,424	36,764	33,804	33,716	11,996
REVENUES							
Interest	277	138	99	46	50	30	30
Confiscated Currency	3,555	5,102	951	0	0	0	0
Sale of General Fixed Assets	0	0	5,015	0	0	0	0
EXPENDITURES							
Public Safety	4,480	7,934	6,725	3,093	2,500	0	2,500
Other Contractual Services	0	0	0	0	0	700	0
Capital Outlay - Computers	0	0	0	0	0	21,050	0
To Fund Balance	(648)	(2,694)	(660)	(3,047)	(2,450)	(21,720)	(2,470)
ENDING FUND BALANCE	40,118	37,424	36,764	33,716	31,354	11,996	9,526

COMMUNITY GRANTS FUND (220)
2010-2011 Revised and 2011-2012 Adopted Budget Estimates

		GRANT FUND ACTUAL 2006-07	GRANT FUND ACTUAL 2007-08	GRANT FUND ACTUAL 2008-09	GRANT FUND ACTUAL 2009-10	GRANT FUND ESTIMATE 2010-11	GRANT FUND REVISED 2010-11	GRANT FUND ESTIMATE 2011-12
	BEGINNING FUND BALANCE	582,879	822,887	1,044,293	88,953	60,183	64,194	60,694
	REVENUES							
	Intergovernmental	1,048,129	569,779	7,915	59,359	500,000	222,000	400,000
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	0	12,779	0	25,000	0	0	0
	21-C Program Fees	0	249,440	0	0	0	0	0
	REVENUE TOTAL	**1,048,129**	**831,998**	**7,915**	**84,359**	**500,000**	**222,000**	**400,000**
	EXPENDITURES							
	PERSONNEL SERVICES							
511100	Regular Salaries& Wages	57,033	104,465	0	0	0	0	0
511200	Temp Salaries & Wages	279,722	246,401	0	0	0	0	0
511300	Overtime - Salaries	230	172	0	0	0	0	0
511300	Group Insurance	37,959	18,082	0	0	0	0	0
512200	FICA	20,409	19,834	0	0	0	0	0
512300	Medicare	4,773	4,639	0	0	0	0	0
512400	Retirement	9,368	7,699	0	0	0	0	0
512600	Unemployment Insurance	0	0	0	0	0	0	0
512700	Workers' Comp	9,532	7,042	0	0	0	0	0
				0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**419,025**	**408,332**	**0**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	0	50,000	0	21,000	250,000	162,000	400,000
521301	Instruction Fees	26448.74	20,325	0	0	0	0	0
522202	R & M Communication	450	0	0	0	0	0	0
522206	R & M Vehicles - Outside Labor	0	0	0	0	0	0	0
522310	Rental of Land & Bldgs.	0	0	0	0	0	0	0
522321	Auto Allowance	364	304	0	0	0	0	0
522500	Other Contractual Services	110,304	16,441	7,414	7,125	250,000	16,000	0
523111	Computer Equipment	0	0	0	0	0	0	0
523112	Computer Software	0	0	0	0	0	0	0
523400	Printing and Binding	144	1,043	727	0	0	200	0
523600	Dues & Fees	736	244	0	0	0	500	0
523700	Training Expenses	25,582	8,889	0	0	0	10,000	0
523701	Business Meetings Expenses	0	0	0	0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**164,029**	**97,246**	**8,141**	**28,125**	**500,000**	**188,700**	**400,000**
	SUPPLIES							
531102	Janitorial	0	0	0	0	0	0	0
531104	Supplies - Misc Maintenance	0	0	0	0	0	0	0
531105	Supplies - Office	0	0	135	0	0	0	0
531107	Specialized Departmental Supplies	38,617	41,923	1,349	0	0	0	0
531109	Supplies - Vehicles	0	0	0	0	0	0	0
531110	Supplies - Communications	0	0	0	0	0	0	0
531111	Supplies - Computer Equip.	81,847	28,567	0	0	0	0	0
531112	Supplies - Computer Software	17,186	6,348	0	0	0	0	0
531300	Subsistence & Support	29,220	26,863	0	0	0	0	0
531400	Educational & Reference Materials	934	920	0	0	0	0	0
531500	Supplies - Resale	0	0	0	0	0	0	0
531600	Small equipment	9	32	0	0	0	19,800	0
531700	Uniforms & Protective Eqp.	0	360	0	0	0	17,000	0
	TOTAL SUPPLIES	**167,813**	**105,014**	**1,484**	**0**	**0**	**36,800**	**0**
	CAPITAL OUTLAY							
541301	Capital Outlay Buildings	69,195	0	0	0	0	0	0
542400	Computers	0	0	0	30,993	0	0	0
	TOTAL CAPITAL OUTLAY	**69,195**	**0**	**0**	**30,993**	**0**	**0**	**0**
	Transfer to Children & Youth Services Fund	0	0	953,630	50,000	0	0	0
	Transfer to General Fund	0	0		0	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0		0	0	0	0
	EXPENDITURE TOTAL	**820,062**	**610,592**	**963,256**	**109,118**	**500,000**	**225,500**	**400,000**
	To (From) Fund Balance	228,067	221,406	(955,341)	(24,759)	0	(3,500)	0
	Ending Fund Balance	810,945	1,044,293	88,953	64,194	60,183	60,694	60,694

DOWNTOWN DEVELOPMENT AUTHORITY FUND
2010-2011 REVISED AND 2011-2012 ADOPTED BUDGET ESTIMATES

	DOWNTOWN DEVELOPMENT AUTHORITY FUND ACTUAL 2006-07	DOWNTOWN DEVELOPMENT AUTHORITY FUND ACTUAL 2007-08	DOWNTOWN DEVELOPMENT AUTHORITY FUND ACTUAL 2008-09	DOWNTOWN DEVELOPMENT AUTHORITY FUND ACTUAL 2009-10	DOWNTOWN DEVELOPMENT AUTHORITY FUND ESTIMATE 2010-11	DOWNTOWN DEVELOPMENT AUTHORITY FUND REVISED 2010-11	DOWNTOWN DEVELOPMENT AUTHORITY FUND ESTIMATE 2011-12
BEGINNING FUND BALANCE	0	0	0	0	0	0	0
REVENUES							
Taxes	370,000	428,098	446,568	454,588	450,000	455,000	455,000
Other							
EXPENDITURES							
Transfer to DDA	370,000	428,098	446,568	454,588	450,000	455,000	455,000
To Fund Balance	0	0	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0	0	0

BOARD OF EDUCATION FUND
2010-2011 REVISED AND 2011-2012 ADOPTED BUDGET ESTIMATES

	BOARD OF EDUCATION FUND ACTUAL 2006-07	BOARD OF EDUCATION FUND ACTUAL 2007-2008	BOARD OF EDUCATION FUND ACTUAL 2008-09	BOARD OF EDUCATION FUND ACTUAL 2009-10	BOARD OF EDUCATION FUND ESTIMATE 2010-11	BOARD OF EDUCATION FUND REVISED 2010-11	BOARD OF EDUCATION FUND ESTIMATE 2011-12
BEGINNING FUND BALANCE	0	0	0	0	0	0	0
REVENUES							
Taxes	20,647,624	19,823,500	24,151,999	22,763,573	25,000,000	23,000,000	23,000,000
Other							
EXPENDITURES							
Transfer to School System	20,647,624	19,823,500	24,151,999	22,763,573	25,000,000	23,000,000	23,000,000
To Fund Balance	0	0	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0	0	0

DECATUR TOURISM BUREAU
2010-2011 REVISED AND 2011-2012 ADOPTED BUDGET ESTIMATES

	DECATUR TOURISM BUREAU ACTUAL 2006-07	DECATUR TOURISM BUREAU ACTUAL 2007-08	DECATUR TOURISM BUREAU ACTUAL 2008-09	DECATUR TOURISM BUREAU ACTUAL 2009-10	DECATUR TOURISM BUREAU ESTIMATE 2010-11	DECATUR TOURISM BUREAU REVISED 2010-11	DECATUR TOURISM BUREAU ESTIMATE 2011-12
BEGINNING FUND BALANCE	0	0	0	0	0	0	0
REVENUES							
Taxes	0	0	55,000	87,314	85,000	93,000	80,000
Other	0	0	10	55	0	0	40,000
EXPENDITURES							
Transfer to DTB	0	0	55,010	87,369	85,000	93,000	120,000
To Fund Balance	0	0	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0	0	0



APPENDIX A

GLOSSARY

City of Decatur

FISCAL YEAR 2011-2012
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.

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 (CAFR) - 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.

LARP – Local Assistance Road Program – Grant program sponsored by the Georgia Department of Transportation.

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.

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

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.

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.

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.

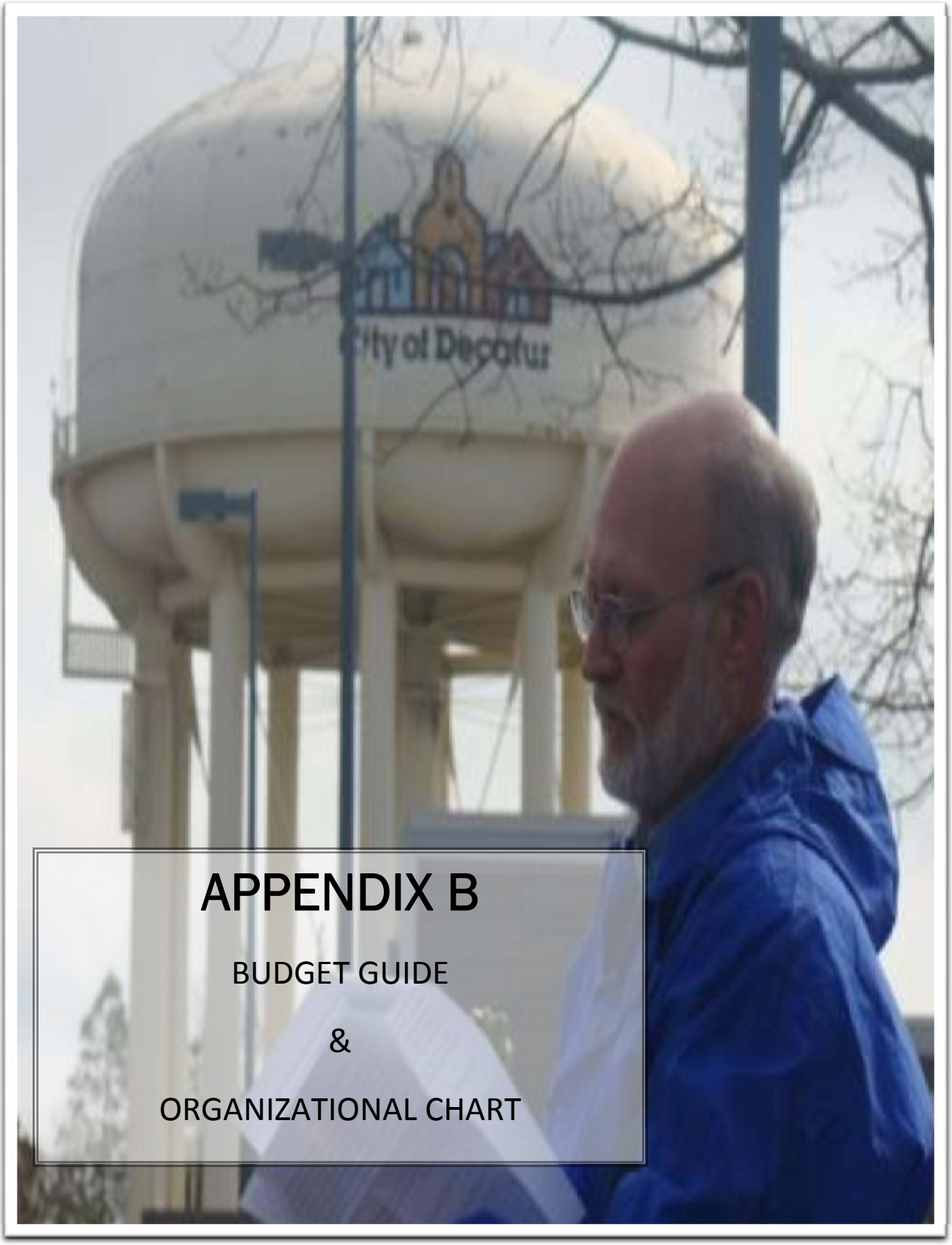
TAX DIGEST - The total assessed value of all real estate property, motor vehicles, mobile homes, timber and heavy-duty equipment in the City of Decatur, Georgia.

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.



APPENDIX B

BUDGET GUIDE

&

ORGANIZATIONAL CHART

City of Decatur

FISCAL YEAR 2011-2012
Budget Guide

Background

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

The budget period is the City's fiscal year which begins on July 1 and ends on June 30. While budgeting is an ongoing process, departments officially submit budget requests to the City Manager, or her designee, in March. 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. The City Commission receives summary financial reports to remain informed of the City's financial position.

Process

In February, 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 Assistant City Manager for review in early March. 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. In April, department heads present their final budget requests to the City Manager.

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.

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 Fund: 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.

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.

Economic Development Fund:	Established to account for monies received from the Decatur Housing Authority for eligible community development activities and for funds received from grants and donations for economic development activities.
Conference/Parking Deck Fund:	Established to account for the activity of the conference center and parking deck.
Stormwater Utility Fund:	Established to account for the collection of fees for repairs, maintenance and construction of stormwater drains and other related expenses.
Solid Waste Enterprise Fund:	Established to account for the collection of fees for residential and commercial sanitation service.
Debt Service Fund:	Established to account for the accumulation of resources and payment of long-term obligations.
Grant Fund:	Established to account for grants received from the U.S. Department of Education.
Greenspace Trust Fund:	Established to account for grants received from the Georgia Department of Natural Resources.
Confiscated Drug Fund:	Established to account for the use of confiscated drug money and/or assets by the City's Police Department.
Emergency Telephone System (E911) Fund:	Established to account for funds received for all emergency 911 charges and wireless enhanced charges.
Board of Education Fund:	Established to account for the collection and payment of property taxes levied and collected by the City for the City of Decatur Board of Education.

Downtown Development Authority Fund: Established to account for the collection and payment of property taxes levied and collected by the City for the Decatur Downtown Development Authority.

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

Children & Youth Services: Established to account for the collection of participation fees and grants and expenditures related to the City's after-school and summer programs.

Decatur Tourism Bureau Fund: Established to account for the taxes received from the hotel/motel tax fund for the purposes related to tourism.

Basis of Budgeting

All fund budgets described above, with the exception of the stormwater, solid waste and conference/parking deck funds, are prepared on a modified accrual basis meaning that expenditures are budgeted if the obligation will be incurred that fiscal year and revenues are budgeted if they are measurable and available. For example, an outstanding purchase order is an example of an incurred expenditure. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the budgeted fiscal period or soon enough thereafter to pay liabilities of that fiscal period. For example, real property tax bills that are billed in April and due in June are budgeted as revenue in the billing year.

The remaining funds are enterprise funds which are budgeted on a full accrual basis. Expenditures are recognized when a commitment is made and revenues are recognized when they are obligated to the City (i.e. stormwater fee bill is generated).

The basis of accounting refers to the time at which revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In the City, the basis of budgeting and the basis of accounting are the same with the exception that the budget does not reflect depreciation expenses or compensated absences. The City's comprehensive annual financial report (CAFR), which is prepared in conformity with generally accepted accounting principles (GAAP), provides the specific information for depreciation and compensated absences.

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 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 the fiscal year ending June 30, 2010, the general fund balance totaled $7,692,797 or 41% of the 2010-2011 revised operating budget. This was an increase of $1,001,933. In the Revised 2010-2011 budget estimates, the City has budgeted to use $548,000 of fund balance and use $1,294,500 of fund balance in FY 11-12. Fund balance is estimated to be $5,850,297 at the end of FY 11-12 or 31% of the proposed operating budget. The use of fund balance in FY 11-12 is consistent with the City's financial policies that require the use of fund balance for non-recurring expenditures.

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 two 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:

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

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

Budget Focus Group

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

FY 2011-2012 Budget Focus Group Participants

Catherine Carter
Bill Corder
Anthony Lewis
Judith Lomas
John Maher
Julian Rau
Bill Steiden
Seegar Swanson

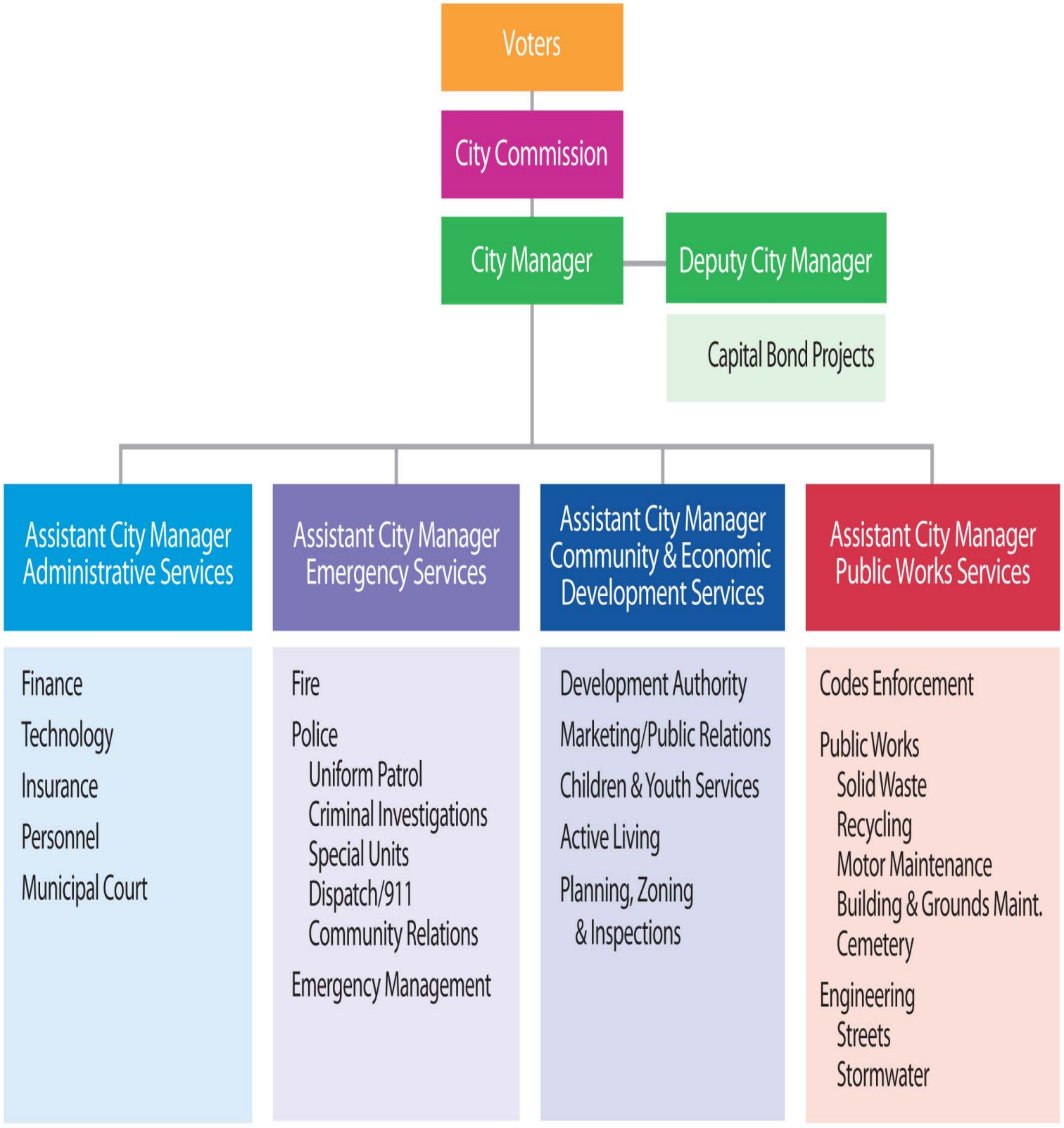


BUDGET SCHEDULE
FISCAL YEAR 2011-2012

January 18	Budget Memo and Schedule to Departments
January 19	Monthly Staff Meeting
January 25	Budget Kick-Off Meeting
February 16	Monthly Staff Meeting
March 1	**ALL DEPARTMENT BUDGET REQUESTS DUE BY 5:00 pm**
March 8	**Budget Narratives, CIP Requests and Strategic Linkages Due**
March 8	Budget Focus Group Meeting #1
March 10	Performance Measurement Meeting
March 16	Monthly Staff Meeting
March 21	City Commission Adopts Billing Ordinance
March 22	**BUDGET REVIEW MEETING-DEPARTMENT HEADS**
March 25	Personnel Estimates Due
April 1	Tax Bill Mailing Deadline
April 1	Revenue Projections Due
April 1	**Revised Budget Changes Due**
April 11	**Draft Proposal to City Manager (tentative)**

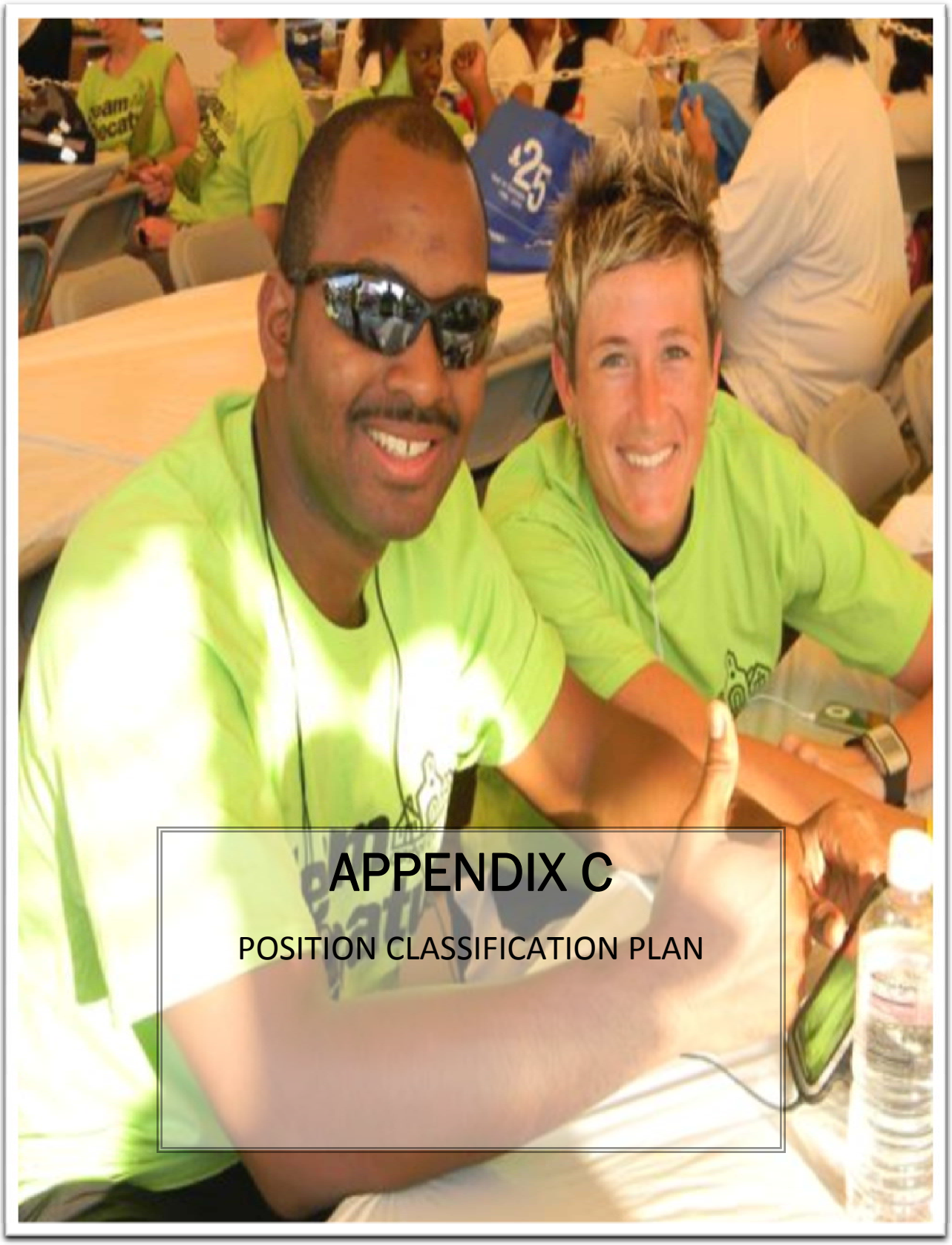
April 12	Budget Focus Group Meeting #2
April 13	**Department Budget Presentations to City Manager**
April 20	Monthly Staff Meeting
April 20	Prepare Notice for Decatur FOCUS
April 22	Preliminary Budget Complete
May 10	Budget Focus Group Meeting #3
May 11	Public Hearing Announcements to Legal Organ
May 13	Budget delivered in City Commission packet
May 16	**Presentation of Budget to Commission and Adoption of Tentative 2011 Millage Rate**
May 18	Monthly Staff Meeting
May 19 & 26, June 2	Public Hearing Ads Published in Legal Organ
June 6	Work Session and Public Hearing on Budget and Millage Rate
June 13	Public Hearing (if needed)
June 20	**Public Hearing on Budget and Millage Rate, Adoption of FY 2011-2012 Budget and Revised 2010-2011 Budget, and Adoption of Final 2011 Millage Rate**

Organizational Chart



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APPENDIX C

POSITION CLASSIFICATION PLAN

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JULY 11, 2011

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
01	24,544	39,998	CREW WORKER SANITATION EQUIPMENT OPERATOR
02	25,792	41,995	COURT CLERK ASSISTANT SITE DIRECTOR
03	27,040	44,096	ASST. ACTIVE LIVING PROGRAM SUPERVISOR ASST. CYS PROGRAM SUPERVISOR SUPPLY CLERK BUILDING MAINTENANCE SPECIALIST EQUIPMENT OPERATOR
04	28,392	46,301	ADMINISTRATIVE ASSISTANT ANIMAL CONTROL OFFICER COMMUNICATIONS OFFICER REVENUE OFFICER SANITATION EQUIPMENT OPERATOR II SUPPORT SERVICES TECHNICIAN
05	29,827	48,610	AUTOMOTIVE MECHANIC CREW CHIEF SENIOR REVENUE OFFICER
06	31,346	51,043	BOOKKEEPER COURT CLERK FIREFIGHTER I LEAD AUTOMOTIVE MECHANIC PAYROLL COORDINATOR
07	32,906	53,664	CODES ENFORCEMENT OFFICER CREW SUPERVISOR DEVELOPMENT SERVICES COORDINATOR FIREFIGHTER II PERMIT & ZONING TECHNICIAN PERSONNEL SPECIALIST
08	34,570	56,389	----------
09	36,275	59,259	FIREFIGHTER/DRIVER POLICE OFFICER ACTIVE LIVING PROGRAM SUPERVISOR CHILDREN & YOUTH SERVICES PROGRAM SUPERVISOR

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JULY 11, 2011

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
10	38,084	62,275	ASSISTANT TO THE CITY MANAGER BUILDING INSPECTOR COMMUNITY RELATIONS SPECIALIST ENGINEERING INSPECTOR EVIDENCE TECHNICIAN MASTER POLICE OFFICER POLICE INVESTIGATOR RESOURCE CONSERVATION COORDINATOR SPECIAL EVENTS COORDINATOR VOLUNTEER COORDINATOR
11	39,998	65,437	----------
12	41,995	68,765	ENVIRONMENTAL SPECIALIST FIRE SERGEANT PARKING MANAGER POLICE SERGEANT
13	44,096	72,259	CITY CLERK FIRE LIEUTENANT POLICE LIEUTENANT
14	46,301	75,920	ASSISTANT ACTIVE LIVING DIRECTOR ASSISTANT CHILDREN & YOUTH SERVICES DIRECTOR PERSONNEL DIRECTOR REVENUE & TECHNOLOGY MANAGER
15	48,610	79,768	ASST. DIR. OF COMMUNITY & ECONOMIC DEVELOPMENT POLICE CAPTAIN FIRE STATION CAPTAIN FACILITIES SUPERINTENDENT SANITATION SERVICES SUPERINTENDENT PLANNING DIRECTOR
16	51,043	83,803	ACTIVE LIVING PROGRAM DIRECTOR BUILDING OFFICIAL CHILDREN AND YOUTH SERVICES DIRECTOR ASSISTANT FIRE CHIEF ASSISTANT POLICE CHIEF
17	53,664	88,046	DEPUTY FIRE CHIEF DEPUTY POLICE CHIEF SENIOR ENGINEER STORMWATER MANAGEMENT ENGINEER
18	56,389	92,498	FIRE CHIEF POLICE CHIEF
19	59,259	97,178	----------
20	62,275	102,107	ASSISTANT CITY MANAGER

CITY OF DECATUR RANGE STEP TABLE EFFECTIVE JULY 7, 2008

RANGE: 01 (OLD 12)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	24,544	25,168	25,792	26,416	27,040	27,727	28,392	29,120	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998
WEEKLY	472.00	484.00	496.00	508.00	520.00	533.20	546.00	560.00	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20
HRLY	11.80	12.10	12.40	12.70	13.00	13.33	13.65	14.00	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23
MTHLY	2,045	2,097	2,149	2,201	2,253	2,310	2,366	2,426	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333

RANGE: 02 (OLD 14)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	25,792	26,416	27,040	27,727	28,392	29,120	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995
WEEKLY	496.00	508.00	520.00	533.20	546.00	560.00	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60
HRLY	12.40	12.70	13.00	13.33	13.65	14.00	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19
MTHLY	2,149	2,201	2,253	2,310	2,366	2,426	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500

RANGE: 03 (OLD 16)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	27,040	27,727	28,392	29,120	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096
WEEKLY	520.00	533.20	546.00	560.00	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00
HRLY	13.00	13.33	13.65	14.00	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20
MTHLY	2,253	2,310	2,366	2,426	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675

RANGE: 04 (OLD 18)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	28,392	29,120	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301
WEEKLY	546.00	560.00	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40
HRLY	13.65	14.00	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26
MTHLY	2,366	2,426	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858

RANGE: 05 (OLD 20)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610
WEEKLY	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80
HRLY	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37
MTHLY	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051

RANGE: 06 (OLD 22)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043
WEEKLY	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60
HRLY	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54
MTHLY	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254

RANGE: 07 (OLD 24)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664
WEEKLY	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00
HRLY	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80
MTHLY	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472

RANGE: 08 (OLD 26)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389
WEEKLY	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40
HRLY	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11
MTHLY	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699

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RANGE: 09 (OLD 28)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259
WEEKLY	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60
HRLY	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49
MTHLY	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938

RANGE: 10 (OLD 30)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275
WEEKLY	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60
HRLY	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94
MTHLY	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190

RANGE: 11 (OLD 32)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437
WEEKLY	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40
HRLY	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46
MTHLY	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453

RANGE: 12 (OLD 34)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437	67,080	68,765
WEEKLY	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40
HRLY	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06
MTHLY	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4

RANGE: 13 (OLD 36)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437	67,080	68,765	70,491	72,259
WEEKLY	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60
HRLY	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74
MTHLY	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4	5,874.27	6,021.60

RANGE: 14 (OLD 38)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920
WEEKLY	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00
HRLY	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50
MTHLY	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4	5,874.27	6,021.60	6172.42	6326.67

RANGE: 15 (OLD 40)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,576	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768
WEEKLY	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00
HRLY	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35
MTHLY	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4	5,874.27	6,021.60	6172.42	6326.67	6484.40	6647.33

RANGE: 16 (OLD 42)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,576	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803
WEEKLY	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60
HRLY	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29
MTHLY	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4	5,874.27	6,021.60	6172.42	6326.67	6,484	6,647	6,814	6,984

CITY OF DECATUR RANGE STEP TABLE EFFECTIVE JULY 7, 2008

RANGE: 17 (OLD 44)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	53,664	55,016	56,389	57,803	59,259	60,576	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046
WEEKLY	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60	1,652.00	1,693.20
HRLY	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29	41.30	42.33
MTHLY	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4	5,874.27	6,021.60	6172.42	6326.67	6484.40	6647.33	6,814	6,984	7,159	7,337

RANGE 18 (OLD 46)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	56,389	57,803	59,259	60,576	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046	90,251	92,498
WEEKLY	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60	1,652.00	1,693.20	1,735.60	1,778.80
HRLY	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29	41.30	42.33	43.39	44.47
MTHLY	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730	5,874	6,022	6,172	6,327	6,484	6,647	6,814	6,984	7,159	7,337	7,521	7,708

RANGE 19 (OLD 48)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	59,259	60,576	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046	90,251	92,498	94,806	97,178
WEEKLY	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60	1,652.00	1,693.20	1,735.60	1,778.80	1,823.20	1,868.80
HRLY	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29	41.30	42.33	43.39	44.47	45.58	46.72
MTHLY	4,938	5,063	5,190	5,320	5,453	5,590	5,730	5,874	6,022	6,172	6,327	6,484	6,647	6,814	6,984	7,159	7,337	7,521	7,708	7,901	8,098

RANGE 20 (OLD 50)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046	90,251	92,498	94,806	97,178	99,611	102,107
WEEKLY	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60	1,652.00	1,693.20	1,735.60	1,778.80	1,823.20	1,868.80	1,915.60	1,963.60
HRLY	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29	41.30	42.33	43.39	44.47	45.58	46.72	47.89	49.09
MTHLY	5,190	5,320	5,453	5,590	5,730	5,874	6,022	6,172	6,327	6,484	6,647	6,814	6,984	7,159	7,337	7,521	7,708	7,901	8,098	8,301	8,503

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APPENDIX D

DEMOGRAPHIC & STATISTICAL INFORMATION

City of Decatur

Fiscal Year 2011-2012
Demographic & Statistical Information

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

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.

Zoning Board of Appeals	meets the 2nd Monday of the month	7:30pm
Active Living Board	meets the 1st Tuesday of the month	7:00pm
Planning Commission	meets the 2nd Tuesday of the month	7:00pm
Historic Preservation Commission	meets the 3rd Tuesday of the month	6:30pm
Decatur Development Authorities	meets the 2nd Friday of the month	8:00am
Environmental Sustainability Board	meets the 3rd Friday of the month	8:00am

Number of Full-Time Employees:	205
Total Estimated Population (2010 Census):	19,335
Number of Registered Voters:	13,348
Median Age (2010 Census):	38
Median family income (2005-09 American Community Survey):	$94,455
Area – square miles:	4.27
2010 assessed valuation:	$1,244,373,000
Net Bonded Debt per capita:	$1,709
Ratio of Net Bonded Debt to Assessed Value:	2.6%
City Bond Rating:	Aa2/AA+

City of Decatur

Fiscal Year 2011-2012
Demographic & Statistical Information

Population Composition (2010 Census):

White	73.5%
Black	20.2%
Hispanic	3.2%
Other	4.1%

Fire Protection

Number of Stations:	2
Number of Employees:	39
Number of Engines:	5

Police Protection

Number of Stations:	1
Number of Employees:	60
Number of Police Vehicles:	37

Municipal Sanitation Service

Number of Residential Consumers:	7,002
Number of Commercial Consumers:	210
Number of Employees:	15
Number of Vehicles:	3 trucks 6 scooters

Active Living

Number of Parks & Playgrounds:	9
Acreage in Parks & Playgrounds:	57
Number of Swimming Pools:	3
Number of Tennis Courts:	11
Number of Athletic Fields:	5
Number of Recreation Buildings:	3

Miles of Streets, Sidewalks

Streets paved:	74
Sidewalks paved:	62

Authorized Personnel

	FY 09-10		FY 10-11		FY 11-12	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Governmental Control						
City Manager	1		1		1	
Deputy City Manager	1		1		1	
Assistant City Manager	2		2		2	
Management Analyst	0		0		0	
Assistant to the City Manager	1		1		1	
Resource Conservation Coordinator	1		1		1	
Personnel Director	1		1		1	
Personnel Specialist	1		1		1	
Payroll Coordinator	0		0		1	
Administrative Assistant	1		1		1	
City Attorney		1		1		1
Graduate Intern		2		2		2
	9	3	9	3	10	3
Administrative Services						
Revenue & Technology Manager	1		1		1	
Bookkeeper	1		1		1	
City Clerk	1		1		1	
Payroll Coordinator	1		1		0	
Revenue Officer	2		2		2	
Senior Revenue Officer	1		1		1	
Court Clerk	2		2		2	
Court Clerk Assistant	1		1		1	
Accounting Clerk		1		1		1
Archivist		1		1		1
Customer Service Clerk		1		1		1
Intern		1		0.5		0.5
Municipal Court Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	10	12	10	11.5	9	11.5
Community & Economic Development						
Assistant City Manager	1		1		1	
Assistant Director C&E Development	1		1		1	
Development Services Coordinator	1		1		1	
Volunteer!Decatur Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Administrative Assistant	1		1		1	
PALS Manager	0		1		0	
PALS Supervisor	2		1		0	
Parking Manager	0		0		1	
Parking Attendant		3		5		5
	8	3	8	5	7	5
Active Living						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	3		3		3	
Program Assistant	2		1		1	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Site Director		2		1		1
Site Leader		1		1		1
Program Leader		4		4		4
Specialized Instructor		14		10		10
Receptionist		2		3		3
	8	24	7	20	7	20

Authorized Personnel

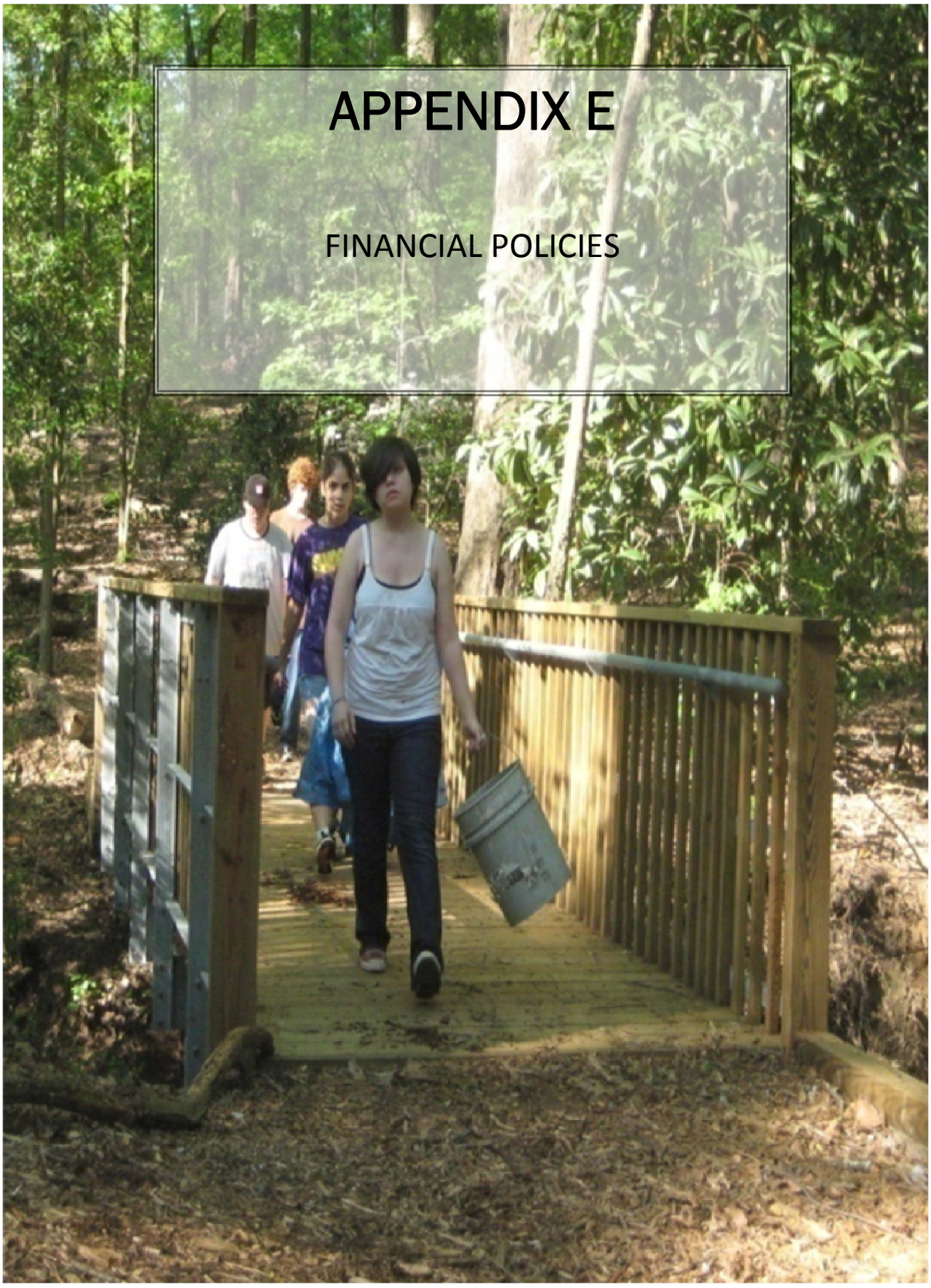
	FY 09-10		FY 10-11		FY 11-12	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Children & Youth Services						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		0		1	
Program Assistant	2		1		0	
Site Director	5	1	5	1	6	0
Administrative Assistant	1		1		1	
Academic Building Coordinator		1		0		0
Academic Tutor		5		2		2
After-School Counselor		25		30		30
Lead Counselor		2		4		4
Summer Camp Director		0		2		2
Summer Camp Counselor		19		26		26
Instructor		39		57		57
CIT Coordinator		1		1		1
Family Liaison		1		1		1
Junior Counselor		3		3		3
Technology Specialist		1		1		1
Technology Instructor		6		6		6
Technology Support Staff		0		1		1
Receptionist		0		0		0
	11	104	9	135	10	134
Planning, Zoning & Inspections						
Planning Director	1		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Planning & Zoning Technician	1		1		1	
Administrative Assistant	0		0		0	
Plans Review Technician		0		0		0
Historic Preservation Planner		1		1		1
	4	1	4	1	4	1
Police						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Assistant Police Chief	0		0		0	
Police Captain	3		3		3	
Police Lieutenant	4		4		4	
Police Sergeant	6		6		6	
Police Investigator	4		4		5	
CID Evidence Technician	1		1		1	
Police Officer, MPO	26		26		25	
Communications Officer	11		11		11	
Communications Supervisor	0		0		0	
Community Relations Specialist	1		1		1	
Support Services Technician	1		1		1	
Administrative Assistant	2		1		1	
Animal Control Officer	1			1		1
Automated Red-light Tech		1		0		0
Background Investigator		1		1		1
Permit Clerk		0		1		1
Police Records Clerk		0		0		0
School Crossing Guard		21		21		21
Technology Support Officer		0		0		0
	62	21	60	24	60	24

Authorized Personnel

	FY 09-10		FY 10-11		FY 11-12	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Fire & Rescue						
Fire Chief	1		1		1	
Deputy Fire Chief	0		0		0	
Assistant Fire Chief	2		2		1.5	
Fire Captain	0		0		0	
Station Captain	3		3		4	
Fire Lieutenant	3		3		3	
Fire Sergeant	3		3		3	
Firefighter-Driver	12		12		12	
Firefighter	15		15		15	
	39		39		39.5	
Public Works						
Assistant City Manager	1		1		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
Crew Supervisor	4		4		4	
Crew Chief	1		1		1	
Crew Worker	12		12		12	
Equipment Operator	3		3		3	
Building Specialist	2		2		2	
Lead Automotive Mechanic	1		1		1	
Automotive Mechanic	2		2		2	
Administrative Assistant	2		2		2	
Sanitation Equipment Operator II	6		5		5	
Sanitation Equipment Operator I	6		7		7	
Supply Clerk	1		1		1	
Codes Enforcement Officer	1		1		1	
Facility Monitor		2		2		2
Crew Worker		3		2		2
Seasonal Laborer		8		8		8
	44	13	44	12	44	12
Engineering & Stormwater Management						
Senior Engineer	1		1		1	
Stormwater Management Engineer	1		1		1	
Project Civil Engineer	0		0		0	
Environmental Specialist	1		1		1	
Engineering Inspector	1		1		1	
Crew Supervisor	2		2		2	
Crew Worker	5		5		5	
Equipment Operator	3		3		3	
Laborer I	0		0		0	
Administrative Assistant	1		1	1	1	1
Seasonal Laborer		3		1		1
	15	3	15	2	15	2
TOTAL	**210**	**184**	**205**	**213.5**	**205.5**	**212.5**

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APPENDIX E

FINANCIAL POLICIES

Financial Policies
City of Decatur

I. Purpose and Objective

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

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

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

II. Operating Budget

A. **Preparation**

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

1. <u>Proposed Budget</u> – 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.

V. Accounting, Audits, and Financial Reporting

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

A. **Accounting Records and Reporting**

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

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

B. **Auditing**

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

C. **Simplified Fund Structure**

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

D. **Financial Reporting**

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

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

VI. Revenues

A. **Characteristics**

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

1. Simplicity – The City shall strive to maintain a simple revenue structure in order to reduce compliance costs for the taxpayer and/or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay should result.

2. Equity – The City shall make every effort to maintain equity in its revenue system. The City shall seek to minimize subsidization between entities, funds, service, customer classes, and utilities.

3. Adequacy – The City shall require that a balance in the revenue system be achieved. The revenue structure's base shall have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

4. Administration – The benefits of a revenue source shall exceed the cost of levying and collecting that revenue. The price of collection shall be reviewed periodically for effectiveness as a part of the indirect cost of service analysis.

5. Diversification and Stability – The City shall maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any single revenue source. The revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

6. Conservative Estimates –Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. Conservative revenue estimates based on prior year collections may be used for revenue projections.

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

B. **Issues**

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

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

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

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

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

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

VII. Purchasing

A. **Intent**

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

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

B. **Vendors**

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

1. Solicitation of Vendors and Submission of Bids
   When a purchase for a single good is expected to exceed $10,000, competition is required to the extent that it exists. Each department must attempt to obtain a minimum of three bids from different sources. If three

sources are not possible, the seeker of the bid must attempt to obtain as many vendors as possible. Each department head shall document the competitive bidding process with records of the vendor and bids received.

Each department has full authority to determine and obtain professional and contractual services as provided for in the budget. When possible and practical, competitive quotes for professional and contractual services should be obtained. If competitive quotes are not possible, the City Manager must be notified in writing. Each department head shall document the process.

2. Interest of City Officials in Expenditure of Public Funds
No official of the City of Decatur will be interested directly or indirectly in any transaction with, sale to, work for, or contract of the City or any department of government or service involving the expenditure of public funds in violation of the City's "Ethics Ordinance." The City shall not use a vendor who is a member of the immediate family of a City Commissioner, City Attorney, City Manager, Assistant City Manager, a Department Head, Personnel Officer, or Payroll Clerk. The City shall not use a vendor for services in an operating department who is a member of the immediate family of an employee of that operating department.

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

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

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

6. Equal Opportunity
The City of Decatur will provide an equal opportunity for all businesses to participate in City contracts regardless of sex, race, color, religion , national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender status. The City will

actively seek to ensure that minority-owned and operated firms have the opportunity to participate in the purchasing process, including bidding, negotiations and contract awards. The City will not knowingly conduct business with contractors that discriminate or permit discrimination against persons because of sex, race, color, religion, national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender status

7. 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.

8.. State Contracts

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

9. 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 the appropriate notation on the purchase order.

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

D. **Purchase Order (PO)**

A "Purchase Order" (PO) cannot be issued unless sufficient funds are available in the budget.

The following is the established City procedure for use of purchase orders:

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

E. **Petty Cash**

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

Each department has a petty cash expense account. Petty Cash is incurred as an expense for each department. The petty cash account must be replenished by a Purchase Order (PO) for the individual department. Departments are monitored at least twice a year to verify account balances.

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

1. Under $50 – cash is distributed at the department level with department head approval.

2. Over $50 – cash distribution must be approved by the City Manager.

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

1. Petty cash request form is completed. The Petty Cash request form contains details of the request and documented account numbers.

2. The petty cash request is approved by the department head.

3. Petty cash is then received by the requesting party.

4. Once the purchase is made, a receipt must be obtained.

5. The receipt is then attached to the request form and returned to the petty cash box.

6. On a regular basis, a PO must be issued for the department's purchases and cash box replenished and balanced.

F. **City Credit Cards**

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. The cardholder is the only person authorized use the credit card.

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. Each month, the credit card holder must submit on a timely basis documentation of credit card purchases with the credit card bill. Late submittal of credit card documentation may result in credit card privileges being cancelled.

G. **Expense Reimbursements**

Receipts for City business related expenses requiring reimbursement from the City of Decatur must be submitted to the accounting office with an expense reimbursement within 60 days of the date the expense was incurred. Each receipt

shall be dated and contain a description of the service or item purchased and account codes shall be written on the back of every receipt. Each expense reimbursement form must be approved by the appropriate departmental supervisor. Failure to submit the required documentation will result in forfeiture of the reimbursement.

H. Travel Expenses

When City business travel requires advance payment to the employee for estimated travel expenses, a travel expense/reimbursement form shall be submitted to the accounting office no less than two weeks before the travel date. Within 60 days of the final day of travel, all receipts with dates and a description of the service or item purchased will be submitted to accounting for verification purposes. If documented expenses exceed the travel advance, a reimbursement will be provided to the employee. If documented expenses are less than the travel advance, the employee will provide the City with the difference between the advance and actual expenses. Failure to provide the appropriate documentation will result in the advance being reported as income on the employee's W-2 and may result in disciplinary action.

VIII. Investments

A. **Scope**

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

B. **Objectives**

The following investment objectives shall be met with this policy:

1. Safety – Preservation of principal shall always be the foremost objective in any investment transaction involving City funds. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issues or backer. Interest risk is the risk that market value portfolios will fall due to an increase in general interest rates.

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

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

C. **Delegation of Authority**

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

Responsibilities to fulfill this authority include: opening accounts with banks, brokers, and dealers; arranging for the safekeeping of securities; and executing necessary documents.

A system of internal controls over investments is established and approved by the City's independent auditors. The controls are designed to prevent losses of public funds arising from fraud, error, misrepresentation by third parties, unanticipated changes in financial markets, and/or imprudent action by staff and City officials. No person may engage in an investment transaction except as provided for under the terms of the policy.

D. **Authorized Investments**

All investment activity is required to be in compliance with Chapter 83 of Title 36 of the *Official Code of Georgia*, which establishes guidelines for local government investment procedures.

The City of Decatur may invest funds subject to its control and jurisdiction in the following:

1. Certificates of Deposit (CD's) issued by banks insured by the Federal Deposit Insurance Corporation (FDIC). Deposits in excess of FDIC coverage must be collateralized by securities with a market value equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;

2. Certificates of Deposit (CD's) issued by savings and loans associations issued by the Federal Saving s and Loan Insurance Corporation (FSLIC). Deposits in excess of the FSLIC coverage must be collateralized by securities equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;

3. Obligations issued by the United States government;

4. Obligations fully insured or guaranteed by the United States government or a United States government agency;

5. Obligation of any corporation of the United States government;

6. Obligation of the state of Georgia or of other states;

7. Obligation of other political subdivision of the state of Georgia;

8. The Local Government Investment Pool of the state of Georgia managed by the State Department of Administrative Services, Fiscal Division;

9. Repurchase agreements (REPO's) issued by commercial banks insured by the FDIC and collateralized by securities described in Georgia Code 50-17-59 with a market value equal to at least 103% of the Repurchase Agreements' maturity value;

10. Repurchase agreements (REPO's) issued by primary dealers supervised by the Federal Reserve Bank of New York and collateralized by securities described in Georgia Code 50-17-59 with a market value of at least 103% of the Repurchase Agreements' maturity value; and

11. Prime Banker's Acceptances.

E. **Prudence**

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in 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 individual unit prices. Assets should not be grouped. For example, in acquiring equipment, if three personal computers (PC) were acquired simultaneously at $2,000 each, this would not be an asset of $6,000 consisting of 3 PCs. Instead, it would be 3 separate acquisitions of $2,000. Each PC would be recorded as a separate controllable item.

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

Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed

buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all the construction contracts.

3. Acquisition of Fixed Assets

There are various methods by which assets can be acquired. The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:

- New purchases

- Donations
- Transfers from other City departments
- City surplus
- Internal/external construction
- Lease purchases
- Trade-in
- Forfeiture or condemnation

4. Lease Purchases

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

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

5. Transfer of Fixed Assets

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

   A fixed asset form must be sent to the Payroll Coordinator for all transfers.

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

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

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

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

   Central Supply is responsible for receiving, storing, and safeguarding all auction materials before, during, and after the auction. Public Safety will

be responsible for the storage and safeguarding of all small, high value items, such as jewelry.

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

Reporting

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

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

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

Advertising

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

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

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

Sale of the Item

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

related paperwork, or offering it for sale. City Commissioners are also excluded from participating in city auctions.

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

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

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

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

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

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

Recording of the sale

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

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

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

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

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

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

When an asset is disposed of, its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal information, remains on file in hardcopy form for three years, in the City Clerk's Office, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items, and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an asset's useful life than those provided by the Internal Revenue Service (IRS) or other guidelines initially used.

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

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

a. Sale or trade-in
b. Abandonment/Retirement
c. Lost or stolen
d. Transfer
e. Cannibalization (taking parts and employing them for like uses within the department, such as is often the practice in computer or vehicle maintenance).
f. Casualty loss
g. Donation to a 501 (c3) non-profit organization

The city should try to obtain the highest value out of the disposed item. If another city department does not need the item then it should be put up for auction or sealed bid. If the item is not suitable for sale or does not meet reserve requirements then it can be donated to a non-profit organization. Only when the asset is no longer in possession of the department, due to one of the seven reasons listed above, is disposal action appropriate.

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

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

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

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

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

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

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

Disposal of Items of De Minimus Value

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

8. Physical Inventory

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

XI. Fund Balance Policy

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

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

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

B. Fund Balance Classifications. In accordance with the Governmental Accounting Standards Board (GASB) Statement 54, the City recognizes the following five classifications of fund balance for financial reporting purposes:
   a. Nonspendable – non-cash assets such as inventories or prepaid items.
   b. Restricted – funds legally restricted for specific purposes, such as grant funds.
   c. Committed – amounts that can only be used for specific purposes pursuant to a formal vote of the City Commission.
   d. Assigned – amounts intended to be used for specific purposes. The City Commission can choose to delegate this authority.
   e. Unassigned – residual spendable fund balance after subtracting all above amounts and are available for any legal purpose.

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

b) When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:

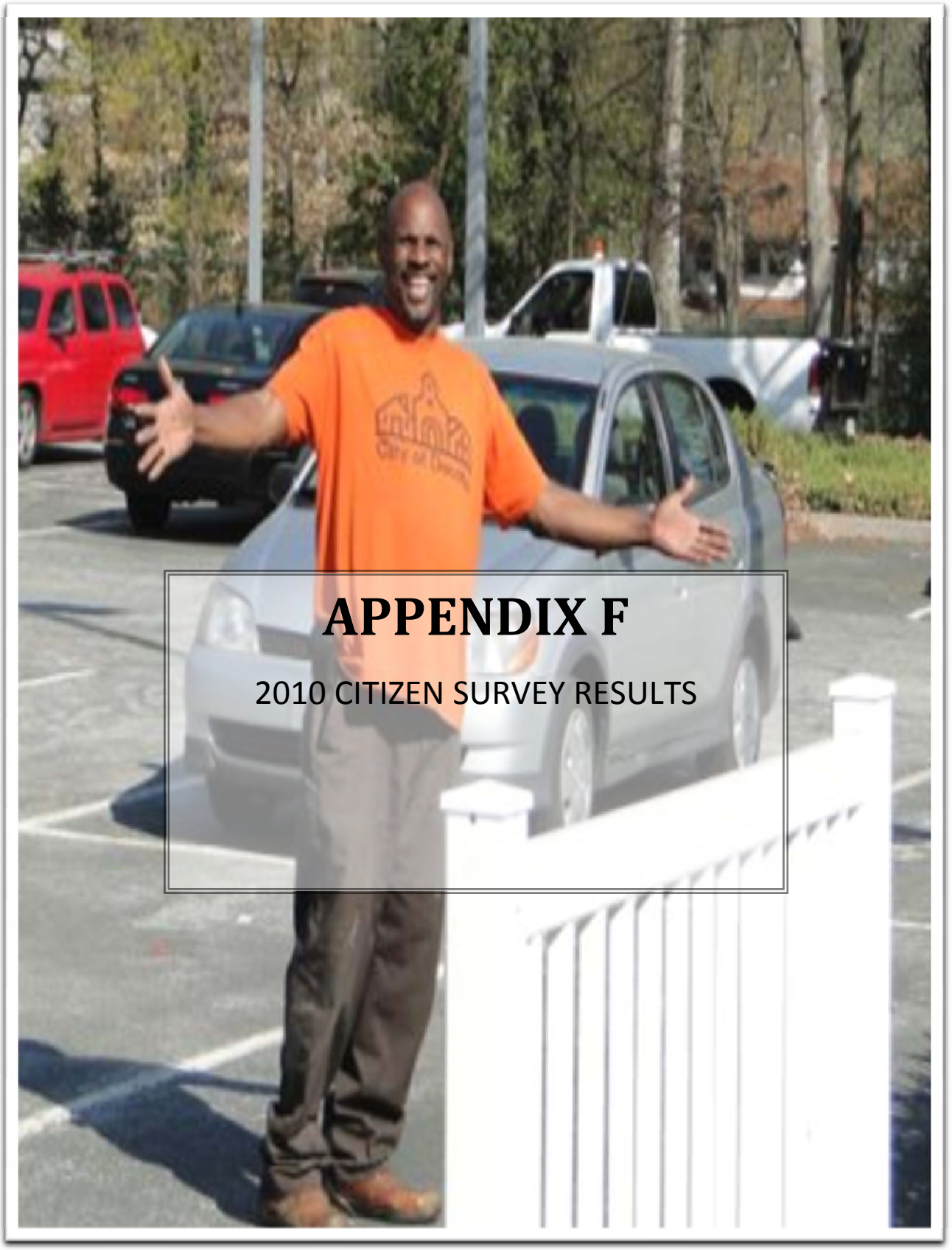
1) Committed, 2) Assigned, and 3) Unassigned.

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

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

Special Revenue Fund	Committed Revenue Source
Children & Youth Services	Attendance and registration fees
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.



APPENDIX F

2010 CITIZEN SURVEY RESULTS

Executive Summary

This report of the City of Decatur survey provides the opinions of a representative sample of residents about community quality of life, service delivery, civic participation and unique issues of local interest. A periodic sounding of resident opinion offers staff, elected officials and other stakeholders an opportunity to identify challenges and to plan for and evaluate improvements and to sustain services and amenities for long-term success.

Most residents experience a good quality of life in the City of Decatur and believe the City is a good place to live. The overall quality of life in the City of Decatur was rated as "excellent" or "good" by 95% of respondents. Almost all report they plan on staying in the City of Decatur for the next five years.

A variety of characteristics of the community was evaluated by those participating in the study. Among the characteristics receiving the most favorable ratings were the overall image or reputation of Decatur, overall appearance of Decatur and opportunities to volunteer. Among the characteristics receiving the least positive ratings were the amount of public parking, traffic flow on major streets and the availability of affordable quality housing.

Ratings of community characteristics were compared to the benchmark database. Of the 32 characteristics for which comparisons were available, 28 were above the benchmark comparison, two were similar to the benchmark comparison and two were below.

Residents in the City of Decatur were somewhat civically engaged. While only 32% had attended a meeting of local elected public officials or other local public meeting in the previous 12 months, 94% had provided help to a friend or neighbor. About half had volunteered their time to some group or activity in the City of Decatur, which was higher than the benchmark.

In general, survey respondents demonstrated strong trust in local government. About eight in ten rated the overall direction being taken by the City of Decatur as "good" or "excellent." This was higher than the benchmark. Those residents who had interacted with an employee of the City of Decatur in the previous 12 months gave high marks to those employees. Most rated their overall impression of employees as "excellent" or "good."

On average, residents gave favorable ratings to most local government services. City services rated were able to be compared to the benchmark database. Of the 32 services for which comparisons were available, 27 were above the benchmark comparison, four were similar to the benchmark comparison and one was below.

Policy Questions

Policy Question 1	
In today's current economic condition, it is the City's goal to maintain the existing levels of service at current property tax rates. If that is not possible, which of the following would you prefer?	Percent of respondents
Maintain tax rate, decrease levels of service	24%
Maintain levels of service, increase tax rate up to one-half of a mill ($100 per year on a $400,000 property)	45%
Maintain levels of service, increase tax rates up to one mill ($200 per year on a $400,000 property)	14%
Decrease tax rate no matter how much it decreases levels of service	17%
Total	100%

Policy Question 2	
In the future, the City may be considering expanding the City limits by no more than one square mile, with the expectation that existing service levels for the City and the City Schools of Decatur would be maintained or improved and that annexation would be financially positive after the first two years. To what extent would you support or oppose an annexation that met the above criteria?	Percent of respondents
Strongly support	22%
Somewhat support	53%
Somewhat oppose	15%
Strongly oppose	9%
Total	100%

Policy Question 3	
Please indicate to what extent you would support or oppose a bond referendum to raise funds for capital improvements to the Police Department, Fire Station No. 1 and the Decatur Recreation Center, if the bond issue resulted in a property tax increase of one mill ($200 per year for a property worth $400,000):	Percent of respondents
Strongly support	16%
Somewhat support	45%
Somewhat oppose	24%
Strongly oppose	15%
Total	100%

Appendix A: Complete Survey Frequencies

Frequencies Excluding "Don't Know" Responses

Question 1: Quality of Life					
Please rate each of the following aspects of quality of life in Decatur:	Excellent	Good	Fair	Poor	Total
Decatur as a place to live	61%	36%	3%	0%	100%
Your neighborhood as a place to live	55%	38%	6%	2%	100%
Decatur as a place to raise children	51%	39%	9%	1%	100%
Decatur as a place to work	36%	45%	16%	3%	100%
Decatur as a place to retire	33%	42%	21%	4%	100%
The overall quality of life in Decatur	47%	48%	4%	0%	100%

Question 2: Community Characteristics					
Please rate each of the following characteristics as they relate to Decatur as a whole:	Excellent	Good	Fair	Poor	Total
Sense of community	39%	47%	12%	2%	100%
Openness and acceptance of the community towards people of diverse backgrounds	41%	46%	9%	3%	100%
Overall appearance of Decatur	31%	59%	9%	1%	100%
Cleanliness of Decatur	34%	54%	10%	1%	100%
Overall quality of new development in Decatur	21%	56%	20%	3%	100%
Variety of housing options	18%	47%	29%	6%	100%
Overall quality of business and service establishments in Decatur	29%	54%	16%	1%	100%
Shopping opportunities	18%	45%	34%	3%	100%
Opportunities to attend cultural activities	29%	48%	21%	2%	100%
Recreational opportunities	23%	51%	20%	5%	100%
Employment opportunities	9%	35%	42%	14%	100%
Educational opportunities	30%	52%	14%	4%	100%
Opportunities to participate in social events and activities	35%	49%	13%	2%	100%
Opportunities to participate in religious or spiritual events and activities	40%	47%	10%	2%	100%
Opportunities to volunteer	42%	48%	10%	1%	100%
Opportunities to participate in community issues	35%	47%	17%	1%	100%
Ease of car travel in Decatur	18%	43%	31%	9%	100%
Ease of bus travel in Decatur	21%	44%	26%	9%	100%
Ease of rail or subway travel in Decatur	39%	43%	15%	3%	100%
Ease of bicycle travel in Decatur	22%	41%	24%	12%	100%
Ease of walking in Decatur	43%	44%	11%	2%	100%
Availability of paths and walking trails	19%	44%	30%	7%	100%
Traffic flow on major streets	7%	33%	43%	17%	100%

Question 2: Community Characteristics					
Please rate each of the following characteristics as they relate to Decatur as a whole:	Excellent	Good	Fair	Poor	Total
Amount of public parking	5%	27%	45%	23%	100%
Availability of affordable quality housing	4%	39%	40%	17%	100%
Availability of affordable quality child care	9%	41%	31%	19%	100%
Availability of affordable quality health care	17%	51%	22%	10%	100%
Availability of affordable quality food	32%	46%	18%	4%	100%
Availability of preventive health services	17%	52%	23%	8%	100%
Air quality	9%	54%	31%	6%	100%
Quality of overall natural environment in Decatur	17%	58%	22%	2%	100%
Overall image or reputation of Decatur	42%	49%	8%	1%	100%

Question 3: Growth						
Please rate the speed of growth in the following categories in Decatur over the past 2 years:	Much too slow	Somewhat too slow	Right amount	Somewhat too fast	Much too fast	Total
Population growth	0%	3%	60%	32%	5%	100%
Retail growth (stores, restaurants, etc.)	2%	31%	60%	5%	1%	100%
Jobs growth	18%	60%	20%	0%	2%	100%

Question 4: Code Enforcement	
To what degree, if at all, are run down buildings, weed lots or junk vehicles a problem in Decatur?	Percent of respondents
Not a problem	16%
Minor problem	56%
Moderate problem	25%
Major problem	3%
Total	100%

Question 5: Community Safety						
Please rate how safe or unsafe you feel from the following in Decatur:	Very safe	Somewhat safe	Neither safe nor unsafe	Somewhat unsafe	Very unsafe	Total
Violent crime (e.g., rape, assault, robbery)	38%	45%	11%	5%	1%	100%
Property crimes (e.g., burglary, theft)	17%	48%	17%	16%	2%	100%
Environmental hazards, including toxic waste	43%	40%	12%	4%	1%	100%

Question 6: Personal Safety						
Please rate how safe or unsafe you feel:	Very safe	Somewhat safe	Neither safe nor unsafe	Somewhat unsafe	Very unsafe	Total
In your neighborhood during the day	71%	26%	2%	0%	1%	100%
In your neighborhood after dark	27%	53%	7%	10%	2%	100%
In Decatur's downtown area during the day	72%	25%	2%	1%	0%	100%
In Decatur's downtown area after dark	23%	53%	13%	10%	1%	100%

Question 7: Crime Victim	
During the past twelve months, were you or anyone in your household the victim of any crime?	Percent of respondents
No	87%
Yes	13%
Total	100%

Question 8: Crime Reporting	
If yes, was this crime (these crimes) reported to the police?	Percent of respondents
No	13%
Yes	87%
Total	100%

Question 9: Resident Behaviors						
In the last 12 months, about how many times, if ever, have you or other household members participated in the following activities in Decatur?	Never	Once or twice	3 to 12 times	13 to 26 times	More than 26 times	Total
Used Decatur public libraries or their services	25%	19%	31%	14%	11%	100%
Used Decatur recreation centers	51%	24%	14%	7%	5%	100%
Participated in a recreation program or activity	52%	23%	14%	6%	4%	100%
Visited a neighborhood park or City park	12%	17%	31%	18%	21%	100%
Ridden a local bus within Decatur	71%	12%	7%	4%	6%	100%
Attended a meeting of local elected officials or other local public meeting	68%	20%	9%	2%	1%	100%
Watched a meeting of local elected officials or other local public meeting on cable television	69%	18%	10%	2%	1%	100%
Read Decatur Focus Newsletter	5%	5%	64%	15%	11%	100%
Visited the City of Decatur Web site (at www.decaturga.com)	21%	21%	36%	13%	9%	100%
Recycled used paper, cans or bottles from your home	11%	3%	8%	10%	68%	100%

Question 9: Resident Behaviors						
In the last 12 months, about how many times, if ever, have you or other household members participated in the following activities in Decatur?	Never	Once or twice	3 to 12 times	13 to 26 times	More than 26 times	Total
Volunteered your time to some group or activity in Decatur	51%	25%	16%	4%	5%	100%
Participated in religious or spiritual activities in Decatur	53%	19%	8%	6%	14%	100%
Participated in a club or civic group in Decatur	70%	13%	10%	4%	3%	100%
Provided help to a friend or neighbor	6%	20%	46%	17%	11%	100%
Visited the Open City Hall online forum	90%	7%	2%	0%	1%	100%

Question 10: Neighborliness	
About how often, if at all, do you talk to or visit with your immediate neighbors (people who live in the 10 or 20 households that are closest to you)?	Percent of respondents
Just about everyday	30%
Several times a week	32%
Several times a month	22%
Once a month	6%
Several times a year	5%
Once a year or less	1%
Never	3%
Total	100%

Question 11: Service Quality					
Please rate the quality of each of the following services in Decatur:	Excellent	Good	Fair	Poor	Total
Police services	45%	44%	9%	1%	100%
Fire services	53%	43%	4%	0%	100%
Crime prevention	23%	56%	18%	3%	100%
Fire prevention and education	28%	55%	15%	2%	100%
Municipal courts	21%	55%	21%	3%	100%
Traffic enforcement	20%	51%	22%	7%	100%
Street repair	7%	37%	42%	14%	100%
Street cleaning	18%	48%	28%	5%	100%
Street lighting	16%	53%	25%	6%	100%
Sidewalk maintenance	13%	40%	34%	14%	100%
Traffic signal timing	6%	31%	36%	27%	100%
Bus or transit services	19%	54%	23%	5%	100%
Garbage collection	41%	47%	9%	3%	100%
Recycling	49%	41%	8%	2%	100%
Yard waste pick-up	38%	43%	13%	5%	100%

Question 11: Service Quality					
Please rate the quality of each of the following services in Decatur:	Excellent	Good	Fair	Poor	Total
Storm drainage	12%	44%	32%	12%	100%
City parks	29%	56%	14%	2%	100%
Recreation programs or classes	23%	59%	13%	4%	100%
Recreation centers or facilities	18%	54%	25%	4%	100%
Land use, planning and zoning	13%	45%	37%	4%	100%
Code enforcement (weeds, abandoned buildings, etc.)	13%	41%	36%	10%	100%
Animal control	17%	47%	27%	9%	100%
Economic development	14%	55%	26%	4%	100%
Health services	17%	58%	20%	5%	100%
Services to seniors	24%	49%	21%	6%	100%
Services to youth	26%	54%	17%	3%	100%
Services to low-income people	16%	42%	24%	18%	100%
Public library services	38%	51%	9%	1%	100%
Public information services	26%	56%	16%	2%	100%
Public schools	40%	47%	11%	2%	100%
Emergency preparedness (services that prepare the community for natural disasters or other emergency situations)	25%	56%	15%	4%	100%
Preservation of natural areas such as open space, farmlands and greenbelts	16%	46%	32%	7%	100%

Question 12: Government Services Overall					
Overall, how would you rate the quality of the services provided by each of the following?	Excellent	Good	Fair	Poor	Total
The City of Decatur	34%	55%	10%	1%	100%
The Federal Government	5%	37%	41%	18%	100%
The State Government	3%	23%	48%	26%	100%
DeKalb County Government	5%	31%	43%	20%	100%

Question 13: Contact with City Employees	
Have you had any in-person or phone contact with an employee of the City of Decatur within the last 12 months (including police, receptionists, planners or any others)?	Percent of respondents
No	43%
Yes	57%
Total	100%

Question 14: City Employees					
What was your impression of the employee(s) of the City of Decatur in your most recent contact?	Excellent	Good	Fair	Poor	Total
Knowledge	36%	50%	11%	4%	100%
Responsiveness	39%	40%	15%	6%	100%
Courtesy	45%	35%	13%	7%	100%
Overall impression	40%	39%	15%	7%	100%

Question 15: Government Performance					
Please rate the following categories of Decatur government performance:	Excellent	Good	Fair	Poor	Total
The value of services for the taxes paid to Decatur	15%	49%	27%	8%	100%
The overall direction that Decatur is taking	22%	58%	17%	3%	100%
The job Decatur government does at welcoming citizen involvement	26%	56%	14%	4%	100%
The job Decatur government does at listening to citizens	19%	48%	25%	8%	100%

Question 16: Recommendation and Longevity					
Please indicate how likely or unlikely you are to do each of the following:	Very likely	Somewhat likely	Somewhat unlikely	Very unlikely	Total
Recommend living in Decatur to someone who asks	74%	22%	3%	1%	100%
Remain in Decatur for the next five years	65%	26%	4%	4%	100%

Question 17: Impact of the Economy	
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:	Percent of respondents
Very positive	4%
Somewhat positive	11%
Neutral	48%
Somewhat negative	28%
Very negative	9%
Total	100%

Question 18a: Policy Question 1	
In today's current economic condition, it is the City's goal to maintain the existing levels of service at current property tax rates. If that is not possible, which of the following would you prefer?	Percent of respondents
Maintain tax rate, decrease levels of service	24%
Maintain levels of service, increase tax rate up to one-half of a mill ($100 per year on a $400,000 property)	45%
Maintain levels of service, increase tax rates up to one mill ($200 per year on a $400,000 property)	14%
Decrease tax rate no matter how much it decreases levels of service	17%
Total	100%

Question 18b: Policy Question 2	
In the future, the City may be considering expanding the City limits by no more than one square mile, with the expectation that existing service levels for the City and the City Schools of Decatur would be maintained or improved and that annexation would be financially positive after the first two years. To what extent would you support or oppose an annexation that met the above criteria?	Percent of respondents
Strongly support	22%
Somewhat support	53%
Somewhat oppose	15%
Strongly oppose	9%
Total	100%

Question 18c: Policy Question 3	
Please indicate to what extent you would support or oppose a bond referendum to raise funds for capital improvements to the Police Department, Fire Station No. 1 and the Decatur Recreation Center, if the bond issue resulted in a property tax increase of one mill ($200 per year for a property worth $400,000):	Percent of respondents
Strongly support	16%
Somewhat support	45%
Somewhat oppose	24%
Strongly oppose	15%
Total	100%

Question D1: Employment Status	
Are you currently employed for pay?	Percent of respondents
No	27%
Yes, full-time	62%
Yes, part-time	11%
Total	100%

Question D2: Mode of Transportation Used for Commute	
During a typical week, how many days do you commute to work (for the longest distance of your commute) in each of the ways listed below?	Percent of days mode used
Motorized vehicle (e.g., car, truck, van, motorcycle, etc...) by myself	65%
Motorized vehicle (e.g., car, truck, van, motorcycle, etc...) with other children or adults	8%
Bus, rail, subway or other public transportation	6%
Walk	6%
Bicycle	2%
Work at home	12%
Other	0%

Question D3: Length of Residency	
How many years have you lived in Decatur?	Percent of respondents
Less than 2 years	17%
2 to 5 years	31%
6 to 10 years	17%
11 to 20 years	18%
More than 20 years	18%
Total	100%

Question D4: Housing Unit Type	
Which best describes the building you live in?	Percent of respondents
One family house detached from any other houses	54%
House attached to one or more houses (e.g., a duplex or townhome)	8%
Building with two or more apartments or condominiums	36%
Mobile home	0%
Other	2%
Total	100%

Question D5: Housing Tenure (Rent/Own)	
Is this house, apartment or mobile home...	Percent of respondents
Rented for cash or occupied without cash payment	39%
Owned by you or someone in this house with a mortgage or free and clear	61%
Total	100%

Question D6: Monthly Housing Cost	
About how much is your monthly housing cost for the place you live (including rent, mortgage payment, property tax, property insurance and homeowners" association (HOA) fees)?	Percent of respondents
Less than $300 per month	7%
$300 to $599 per month	8%
$600 to $999 per month	26%
$1,000 to $1,499 per month	17%
$1,500 to $2,499 per month	26%
$2,500 or more per month	16%
Total	100%

Question D7: Presence of Children in Household	
Do any children 17 or under live in your household?	Percent of respondents
No	66%
Yes	34%
Total	100%

Question D8: Presence of Older Adults in Household	
Are you or any other members of your household aged 65 or older?	Percent of respondents
No	81%
Yes	19%
Total	100%

Question D9: Household Income	
How much do you anticipate your household's total income before taxes will be for the current year? (Please include in your total income money from all sources for all persons living in your household.)	Percent of respondents
Less than $24,999	18%
$25,000 to $49,999	16%
$50,000 to $99,999	31%
$100,000 to $149,000	14%
$150,000 or more	20%
Total	100%

Question D10: Ethnicity	
Are you Spanish, Hispanic or Latino?	Percent of respondents
No, not Spanish, Hispanic or Latino	98%
Yes, I consider myself to be Spanish, Hispanic or Latino	2%
Total	100%

Question D11: Race	
What is your race? (Mark one or more races to indicate what race(s) you consider yourself to be.)	Percent of respondents
American Indian or Alaskan Native	1%
Asian, Asian Indian or Pacific Islander	5%
Black or African American	19%
White	73%
Other	6%
Total may exceed 100% as respondents could select more than one option	

Question D12: Age	
In which category is your age?	Percent of respondents
18 to 24 years	3%
25 to 34 years	29%
35 to 44 years	19%
45 to 54 years	22%
55 to 64 years	11%
65 to 74 years	7%
75 years or older	9%
Total	100%

Question D13: Gender	
What is your sex?	Percent of respondents
Female	61%
Male	39%
Total	100%

Question D14: Registered to Vote	
Are you registered to vote in your jurisdiction?	Percent of respondents
No	9%
Yes	89%
Ineligible to vote	2%
Total	100%

Question D15: Voted in Last General Election	
Many people don't have time to vote in elections. Did you vote in the last general election?	Percent of respondents
No	13%
Yes	85%
Ineligible to vote	2%
Total	100%

Frequencies Including "Don't Know" Responses

These tables contain the percentage of respondents for each response category as well as the "n" or total number of respondents for each category, next to the percentage.

Question 1: Quality of Life												
Please rate each of the following aspects of quality of life in Decatur:	Excellent		Good		Fair		Poor		Don't know		Total	
Decatur as a place to live	60%	308	36%	183	3%	16	0%	2	0%	2	100%	510
Your neighborhood as a place to live	54%	274	38%	192	6%	29	2%	8	0%	1	100%	504
Decatur as a place to raise children	41%	206	31%	157	7%	36	1%	3	20%	98	100%	500
Decatur as a place to work	23%	112	28%	138	10%	49	2%	10	38%	189	100%	498
Decatur as a place to retire	21%	107	27%	134	13%	67	2%	12	36%	183	100%	503
The overall quality of life in Decatur	46%	234	48%	242	4%	22	0%	2	1%	4	100%	504

Question 2: Community Characteristics												
Please rate each of the following characteristics as they relate to Decatur as a whole:	Excellent		Good		Fair		Poor		Don't know		Total	
Sense of community	39%	197	47%	237	11%	58	2%	9	1%	7	100%	509
Openness and acceptance of the community towards people of diverse backgrounds	40%	203	44%	227	9%	46	3%	13	4%	22	100%	512
Overall appearance of Decatur	31%	158	58%	297	9%	48	1%	5	1%	3	100%	510
Cleanliness of Decatur	34%	173	54%	272	10%	52	1%	6	0%	1	100%	504
Overall quality of new development in Decatur	19%	98	51%	259	19%	95	3%	13	8%	43	100%	508
Variety of housing options	17%	84	44%	222	27%	138	6%	29	6%	31	100%	504
Overall quality of business and service establishments in Decatur	28%	147	53%	272	15%	79	1%	7	2%	11	100%	516
Shopping opportunities	18%	92	44%	224	33%	169	3%	17	1%	4	100%	507
Opportunities to attend cultural activities	28%	144	47%	238	20%	102	2%	9	3%	18	100%	510
Recreational opportunities	22%	113	49%	249	20%	100	5%	25	4%	20	100%	507
Employment opportunities	5%	27	22%	111	26%	132	9%	46	37%	186	100%	502
Educational opportunities	25%	127	43%	218	12%	60	3%	17	16%	83	100%	504
Opportunities to participate in social events and activities	33%	166	47%	232	13%	62	2%	10	5%	27	100%	497

Appendix B: Survey Methodology

The National Citizen Survey™ was developed to provide local jurisdictions an accurate, affordable and easy way to assess and interpret resident opinion about important community issues. While standardization of question wording and survey methods provide the rigor to assure valid results, each jurisdiction has enough flexibility to construct a customized version of The National Citizen Survey™ that asks residents about key local services and important local issues.

Results offer insight into residents' perspectives about local government performance and as such provide important benchmarks for jurisdictions working on performance measurement. The National Citizen Survey™ is designed to help with budget, land use and strategic planning as well as to communicate with local residents. The National Citizen Survey™ permits questions to test support for local policies and answers to its questions also speak to community trust and involvement in community-building activities as well as to resident demographic characteristics.

Survey Validity

The question of survey validity has two parts: 1) how can a jurisdiction be confident that the results from those who completed the questionnaire are representative of the results that would have been obtained had the survey been administered to the entire population? and 2) how closely do the perspectives recorded on the survey reflect what residents really believe or do?

To answer the first question, the best survey research practices were used for the resources spent to ensure that the results from the survey respondents reflect the opinions of residents in the entire jurisdiction. These practices include:

- Using a mail-out/mail-back methodology, which typically gets a higher response rate than phone for the same dollars spent. A higher response rate lessens the worry that those who did not respond are different than those who did respond.
- Selecting households at random within the jurisdiction to receive the survey. A random selection ensures that the households selected to receive the survey are similar to the entire population. A non-random sample may only include households from one geographic area, or from households of only one type.
- Over-sampling multi-family housing units to improve response from hard-to-reach, lower income, or younger apartment dwellers.
- Selecting the respondent within the household using an unbiased sampling procedure; in this case, the "birthday method." The cover letter included an instruction requesting that the respondent in the household be the adult (18 years old or older) who most recently had a birthday, irrespective of year of birth.
- Contacting potential respondents three times to encourage response from people who may have different opinions or habits than those who would respond with only a single prompt.
- Soliciting response on jurisdiction letterhead signed by the highest ranking elected official or staff member, thus appealing to the recipients' sense of civic responsibility.
- Providing a self-addressed, postage-paid return envelope.
- Offering the survey in Spanish when appropriate and requested by City officials.
- Using the most recent available information about the characteristics of jurisdiction residents to weight the data to reflect the demographics of the population.

The answer to the second question about how closely the perspectives recorded on the survey reflect what residents really believe or do is more complex. Resident responses to surveys are influenced by a variety of factors. For questions about service quality, residents' expectations for

service quality play a role as well as the "objective" quality of the service provided, the way the resident perceives the entire community (that is, the context in which the service is provided), the scale on which the resident is asked to record his or her opinion and, of course, the opinion, itself, that a resident holds about the service. Similarly a resident's report of certain behaviors is colored by what he or she believes is the socially desirable response (e.g., reporting tolerant behaviors toward "oppressed groups," likelihood of voting a tax increase for services to poor people, use of alternative modes of travel to work besides the single occupancy vehicle), his or her memory of the actual behavior (if it is not a question speculating about future actions, like a vote), his or her confidence that he or she can be honest without suffering any negative consequences (thus the need for anonymity) as well as the actual behavior itself.

How closely survey results come to recording the way a person really feels or behaves often is measured by the coincidence of reported behavior with observed current behavior (e.g., driving habits), reported intentions to behave with observed future behavior (e.g., voting choices) or reported opinions about current community quality with objective characteristics of the community (e.g., feelings of safety correlated with rates of crime). There is a body of scientific literature that has investigated the relationship between reported behaviors and actual behaviors. Well-conducted surveys, by and large, do capture true respondent behaviors or intentions to act with great accuracy. Predictions of voting outcomes tend to be quite accurate using survey research, as do reported behaviors that are not about highly sensitive issues (e.g., family abuse or other illegal or morally sanctioned activities). For self-reports about highly sensitive issues, statistical adjustments can be made to correct for the respondents' tendency to report what they think the "correct" response should be.

Research on the correlation of resident opinion about service quality and "objective" ratings of service quality tend to be ambiguous, some showing stronger relationships than others. NRC's own research has demonstrated that residents who report the lowest ratings of street repair live in communities with objectively worse street conditions than those who report high ratings of street repair (based on road quality, delay in street repair, number of road repair employees). Similarly, the lowest rated fire services appear to be "objectively" worse than the highest rated fire services (expenditures per capita, response time, "professional" status of firefighters, breadth of services and training provided). Whether or not some research confirms the relationship between what residents think about a community and what can be seen "objectively" in a community, NRC has argued that resident opinion is a perspective that cannot be ignored by government administrators. NRC principals have written, "If you collect trash three times a day but residents think that your trash haul is lousy, you still have a problem."

Survey Sampling

"Sampling" refers to the method by which survey recipients were chosen. All households within the City of Decatur were eligible to participate in the survey; 1,200 were selected to receive the survey. These 1,200 households were randomly selected from a comprehensive list of all housing units within the City of Decatur boundaries. The basis of the list of all housing units was a United States Postal Service listing of housing units within zip codes. Since some of the zip codes that serve the City of Decatur households may also serve addresses that lie outside of the jurisdiction, the exact geographic location of each housing unit was compared to jurisdiction boundaries, using the most current municipal boundary file (updated on a quarterly basis), and addresses located outside of the City of Decatur boundaries were removed from consideration.

To choose the 1,200 survey recipients, a systematic sampling method was applied to the list of households known to be within the City of Decatur. Systematic sampling is a procedure whereby a complete list of all possible items is culled, selecting every Nth one until the appropriate amount of items is selected. Multi-family housing units were over sampled as residents of this type of housing typically respond at lower rates to surveys than do those in single-family housing units.

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

Survey Administration

Selected households received three mailings, one week apart, beginning March 5, 2010. The first mailing was a prenotification postcard announcing the upcoming survey. The next mailing contained a letter from the mayor inviting the household to participate, a questionnaire and a postage-paid return envelope. A portion of those receiving the survey received an invitation in the letter to complete the survey online. The final mailing contained a reminder letter, another survey and a postage-paid return envelope. The second cover letter asked those who had not completed the survey to do so and those who have already done so to refrain from turning in another survey. The same households who had received an invitation to complete the survey online were again invited to do so. Eighteen surveys were completed online. Completed surveys were collected over the following five weeks.

Survey Response Rate and Confidence Intervals

Of the 1,200 surveys mailed, 43 were returned because the housing unit was vacant or the postal service was unable to deliver the survey as addressed. Of the 1,157 households receiving the survey mailings, 533 completed the survey (515 via mail and 18 via the internet), providing a response rate of 46%. In general, response rates obtained on local government resident surveys range from 25% to 40%.

In theory, in 95 cases out of 100, the results based on the number of responses obtained will differ by no more than four percentage points in either direction from what would have been obtained had responses been collected from all City of Decatur adults. This difference from the presumed population finding is referred to as the sampling error (or the "margin of error" or 95% confidence interval"). For subgroups of responses, the margin of sampling error is larger. In addition to sampling error, the practical difficulties of conducting any survey of the public may introduce other sources of error. For example, the failure of some of the selected adults to participate in the sample or the difficulty of including all sectors of the population, such as residents of some institutions or group residences, may lead to somewhat different results.

In addition to sampling error, other sources of error may affect any survey, including the non-response of residents with opinions different from survey responders that may affect sample findings. Though standardized on The NCS, on other surveys, differences in question wording, order, translation and data entry, as examples, can lead to somewhat varying results.

Survey Processing (Data Entry)

Completed surveys received by NRC were assigned a unique identification number. Additionally, each survey was reviewed and "cleaned" as necessary. For example, a question may have asked a

respondent to pick two items out of a list of five, but the respondent checked three; NRC staff would choose randomly two of the three selected items to be coded in the dataset.

Once all surveys were assigned a unique identification number, they were entered into an electronic dataset. This dataset was subject to a data entry protocol of "key and verify," in which survey data were entered twice into an electronic dataset and then compared. Discrepancies were evaluated against the original survey form and corrected. Range checks as well as other forms of quality control were also performed.

Survey Data Weighting

The demographic characteristics of the survey sample were compared to those found in the 2000 Census estimates for adults in the City of Decatur. Sample results were weighted using the population norms to reflect the appropriate percent of those residents. Other discrepancies between the whole population and the sample were also aided by the weighting due to the intercorrelation of many socioeconomic characteristics.

The variables used for weighting were housing tenure, housing unit type, race/ethnicity, and sex and age. This decision was based on:

- The disparity between the survey respondent characteristics and the population norms for these variables
- The saliency of these variables in detecting differences of opinion among subgroups
- The importance to the community of correct ethnic representation
- The historical use of the variables and the desirability of consistently representing different groups over the years

The primary objective of weighting survey data is to make the survey sample reflective of the larger population of the community. This is done by: 1) reviewing the sample demographics and comparing them to the population norms from the most recent Census or other sources and 2) comparing the responses to different questions for demographic subgroups. The demographic characteristics that are least similar to the Census and yield the most different results are the best candidates for data weighting. A third criterion sometimes used is the importance that the community places on a specific variable. For example, if a jurisdiction feels that accurate race representation is key to staff and public acceptance of the study results, additional consideration will be given in the weighting process to adjusting the race variable.

A special software program using mathematical algorithms is used to calculate the appropriate weights. A limitation of data weighting is that only 2-3 demographic variables can be adjusted in a single study. Several different weighting "schemes" are tested to ensure the best fit for the data.

The process actually begins at the point of sampling. Knowing that residents in single family dwellings are more likely to respond to a mail survey, NRC oversamples residents of multi-family dwellings to ensure their proper representation in the sample data. Rather than giving all residents an equal chance of receiving the survey, this is systematic, stratified sampling, which gives each resident of the jurisdiction a known chance of receiving the survey (and apartment dwellers, for example, a greater chance than single family home dwellers). As a consequence, results must be weighted to recapture the proper representation of apartment dwellers.

The results of the weighting scheme are presented in the table on the following page.

Decatur Citizen Survey Weighting Table			
Characteristic	Population Norm[1]	Unweighted Data	Weighted Data
Housing			
Rent home	41%	32%	40%
Own home	59%	68%	60%
Detached unit	56%	44%	54%
Attached unit	44%	56%	46%
Race and Ethnicity			
White alone, not Hispanic	68%	84%	69%
Hispanic and/or other race	32%	16%	31%
Sex and Age			
Female	60%	65%	61%
Male	40%	35%	39%
18-34 years of age	35%	19%	32%
35-54 years of age	40%	42%	41%
55+ years of age	25%	40%	27%
Females 18-34	21%	14%	20%
Females 35-54	21%	25%	22%
Females 55+	17%	27%	19%
Males 18-34	14%	5%	12%
Males 35-54	19%	18%	19%
Males 55+	8%	12%	8%

[1] Source: 2000 Census

Survey Data Analysis and Reporting

The survey dataset was analyzed using the Statistical Package for the Social Sciences (SPSS). Frequency distributions were presented in the body of the report.

Use of the "Excellent, Good, Fair, Poor" Response Scale

The scale on which respondents are asked to record their opinions about service and community quality is "excellent," "good," "fair" or "poor" (EGFP). This scale has important advantages over other scale possibilities (very good to very bad; very satisfied to very dissatisfied; strongly agree to strongly disagree, as examples). EGFP is used by the plurality of jurisdictions conducting citizen surveys across the U.S. The advantage of familiarity was one that NRC did not want to dismiss when crafting The National Citizen Survey™ questionnaire, because elected officials, staff and residents already are acquainted with opinion surveys measured this way. EGFP also has the advantage of offering three positive options, rather than only two, over which a resident can offer an opinion. While symmetrical scales often are the right choice in other measurement tasks, NRC has found that ratings of almost every local government service in almost every jurisdiction tend, on average, to be positive (that is, above the scale midpoint). Therefore, to permit finer distinctions among positively rated services, EGFP offers three options across which to spread those ratings. EGFP is more neutral because it requires no positive statement of service quality to judge (as agree-disagree scales require) and, finally, EGFP intends to measure absolute quality of service delivery or community quality (unlike satisfaction scales which ignore residents' perceptions of quality in favor of their report on the acceptability of the level of service offered).

"Don't Know" Responses

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 Appendix A. However, these responses have been removed from the analyses presented in the body of the report. In other words, the tables and graphs display the responses from respondents who had an opinion about a specific item.

Benchmark Comparisons

NRC has been leading the strategic use of surveys for local governments since 1991, when the principals of the company wrote the first edition of what became the classic text on citizen surveying. In *Citizen Surveys: how to do them, how to use them, what they mean*, published by ICMA, not only were the principles for quality survey methods articulated, but both the idea of benchmark data for citizen opinion and the method for gathering benchmark data were pioneered. The argument for benchmarks was called "In Search of Standards." "What has been missing from a local government's analysis of its survey results is the context that school administrators can supply when they tell parents how an 80 percent score on the social studies test compares to test results from other school systems..."

NRC's database of comparative resident opinion is comprised of resident perspectives gathered in citizen surveys from approximately 500 jurisdictions whose residents evaluated local government services. Conducted with typically no fewer than 400 residents in each jurisdiction, opinions are intended to represent over 30 million Americans. NRC has innovated a method for quantitatively integrating the results of surveys that conducted by NRC with those that others have conducted. The integration methods have been thoroughly described not only in the Citizen Surveys book, but also in *Public Administration Review, Journal of Policy Analysis* and *Management*. Scholars who

specialize in the analysis of citizen surveys regularly have relied on this work (e.g., Kelly, J. & Swindell, D. (2002). Service quality variation across urban space: First steps towards a model of citizen satisfaction. *Journal of Urban Affairs*, 24, 271-288.; Van Ryzin, G., Muzzio, D., Immerwahr, S., Gulick, L. & Martinez, E. (2004). Drivers and consequences of citizen satisfaction: An application of the American Customer Satisfaction Index Model to New York City, *Public Administration Review*, 64, 331- 341). The method described in those publications is refined regularly and statistically tested on a growing number of citizen surveys in NRC's proprietary databases. NRC's work on calculating national benchmarks for resident opinions about service delivery and quality of life won the Samuel C. May award for research excellence from the Western Governmental Research Association.

The Role of Comparisons

Benchmark comparisons are used for performance measurement. Jurisdictions use the comparative information to help interpret their own citizen survey results, to create or revise community plans, to evaluate the success of policy or budget decisions, to measure local government performance. Taking the pulse of the community has little meaning without knowing what pulse rate is too high and what is too low. When surveys of service satisfaction turn up "good" citizen evaluations, jurisdictions need to know how others rate their services to understand if "good" is good enough. Furthermore, in the absence of national or peer community comparisons, a jurisdiction is left with comparing its fire protection rating to its street maintenance rating. That comparison is unfair. Streets always lose to fire. More important and harder questions need to be asked; for example, how do residents' ratings of fire service compare to opinions about fire service in other communities?

A police department that provides the fastest and most efficient service—one that closes most of its cases, solves most of its crimes and keeps the crime rate low—still has a problem to fix if the residents in the community it intends to protect believe services are not very good compared to ratings given by residents to their own objectively "worse" departments. The benchmark data can help that police department – or any department – to understand how well citizens think it is doing. Without the comparative data, it would be like bowling in a tournament without knowing what the other teams are scoring. NRC recommends that citizen opinion be used in conjunction with other sources of data about budget, personnel and politics to help managers know how to respond to comparative results.

Jurisdictions in the benchmark database are distributed geographically across the country and range from small to large in population size. Most commonly, comparisons are made to the entire database. Comparisons may also be made to subsets of jurisdictions (for example, within a given region or population category). Despite the differences in jurisdiction characteristics, all are in the business of providing local government services to residents. Though individual jurisdiction circumstances, resources and practices vary, the objective in every community is to provide services that are so timely, tailored and effective that residents conclude the services are of the highest quality. High ratings in any jurisdiction, like SAT scores in any teen household, bring pride and a sense of accomplishment.

Comparison of Decatur to the Benchmark Database

The City of Decatur chose to have comparisons made to the entire database and a subset of similar jurisdictions from the database (Populations 15,000-40,000 in the Southern region). A benchmark comparison (the average rating from all the comparison jurisdictions where a similar question was asked) has been provided when a similar question on the City of Decatur Survey was included in

NRC's database and there were at least five jurisdictions in which the question was asked. For most questions compared to the entire dataset, there were more than 100 jurisdictions included in the benchmark comparison.

Where comparisons are available, Decatur results are noted as being "above" the benchmark, "below" the benchmark or "similar to" the benchmark. This evaluation of "above," "below" or "similar to" comes from a statistical comparison of Decatur's rating to the benchmark (the rating from all the comparison jurisdictions where a similar question was asked).