



City of Decatur, Georgia

Fiscal Year 2012-2013



Adopted Budget





ADOPTED BUDGET

Fiscal Year
July 1, 2012 to June 30, 2013

City of Decatur

William F. Floyd, Mayor
James A. Baskett, Mayor pro tem
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City of Decatur

FISCAL YEAR 2012-2013
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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, 2011.

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.

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To: **City Commissioners**

From: **Peggy Merriss**
City Manager

Date: **May 21, 2012**

Subject: **2011 - 2012 Revised Budget Estimates**
2012 - 2013 Proposed Budget Estimates

Following for your consideration are the 2011-2012 Revised Budget Estimates and the 2012-2013 Proposed Budget Estimates. It is recommended that public hearings be scheduled for June 4, 2012 and June 18, 2012. You will be asked to take final action on June 18, 2012.

It is recommended that the overall millage rate remain at 13 mills, which would include the present general fund operating millage at 10.20 mills, decreasing the capital improvement millage from 1.1 mills to 1 mill; increasing the debt service millage from 1.32 mills to 1.42 mills; and, retaining the downtown development authority millage rate at 0.38 mills.

Introduction

The past year has seen some definite improvement in the overall economy. During the past four years, the City of Decatur has managed to avoid the extreme financial distress felt by many organizations and companies, both in the public and private sectors. The City has historically practiced a conservative financial approach that reflects 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. Also, over the past several years we have been able to rely on growth in other revenue sources such as fees for service. 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 2011-2012 Revised Budget Estimates and the 2012-2013 Proposed Budget Estimates were prepared with the knowledge that the economy has shown signs of improvement but also with the awareness that the recovery is weak to moderate in many sectors and not as robust as we would like to see to indicate that a full recovery is occurring.

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 is directly tied to sustaining and improving the outcomes that the community has identified as most important. Each department determines what it does to support these common goals and the budget communicates to the public how the allocation of resources reflects community priorities and our citizen's vision for the future.

In order to produce the 2012-2013 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, professional expertise 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 last year's budget document, the first phase, a descriptive narrative and some quantitative baseline measures were added to describe how the budget supported the strategic plan principles. This year we have added broad organization-wide budgets to show how each principle is supported financially. Finally, next year we plan to add qualitative accountability measures to determine how well the City contributed to improvements in the quality of life for our community.

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. A thorough reading of the narrative is required for a full understanding of the basis for making funding recommendations included in this budget.

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 recent economic downturn. The City is now positioned to respond to the challenges and opportunities of a recovering but not quite vigorous economic rebound.

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 that generally means 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 realistic 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 without creating a significant number of vacancies.

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 remain at 13.00 mills for the 2012-2013 Proposed Budget. Earlier this year, the City Commission maintained the 2012 residential sanitation fee at the 2011 assessment of $233. We have also reviewed the 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 over the past five years by continuing to utilize conservative fiscal practices and by making strategic decisions that support the community's vision. This is confirmed by the City's AA+ bond rating.

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 85% in residential value with the remaining 15% 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 allowed under this bill was for new development and renovations. The cap expired on December 31, 2011. Preliminary information indicates that 2012 real property values may have increased as much as two percent overwhelmingly through the addition of new value.

During the 2010 General Assembly session, SB346 was adopted, 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. It also requires that the notice provide an estimated property tax bill. This requirement has significantly delayed the availability of the digest estimates during our budget development process.

The revenue estimates used in the 2012-2013 Proposed Budget are based on an estimated overall digest growth rate of two percent. This estimate relies on discussions with Decatur real estate professionals combined with the activity we have seen in our development permitting. The preliminary official digest shows some increase in values and a corresponding increase in real property taxes. However, we will still collect significantly less in real estate property taxes in FY 2012-2013 than we did in FY 2009-2010.

Personnel Services

The City is committed to continuing to provide an exceptional level of public safety, public works and quality of life services that contribute to the stability of property values and have made the City a desirable place to live, work and invest, and/or to visit as a destination for entertainment and recreation. In the recent 2012 Citizen Survey, 96% of respondents rated the overall quality of life in Decatur as "excellent" or "good" placing Decatur in the 97th percentile of the 417 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 by providing services on a regularly scheduled basis. The 2012-2013 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 2012-2013 Proposed Budget Estimates provide funding for a five percent merit adjustment in salary ranges for employees effective in January, 2013. The last merit increase for employees was effective in January, 2012. In addition, a number of reclassifications that reflect changes in job responsibilities and work assignments are recommended as described below. The cost of the merit increase and the reclassification requests is estimated at $263,000.

- Reorganization of the Municipal Court administrative support function to include deleting the Court Clerk Assistant (Range 02); reassigning the Court Clerk position from Range 06 to 04; and, creating the class of Chief Court Clerk (Range 07). The total number of personnel remains at three.
- Reclassifying the CYS Site Director from Range 02 to Range 03.
- Reclassifying the Bookkeeper (Range 06) to Accounts Payable Officer (Range 04).
- Reclassifying the Senior Revenue Officer (Range 05) to Revenue Supervisor (Range 07).
- Establishing the classification of Office Manager at Range 06.
- Establishing the classification of Cemetery Specialist at Range 07.
- Reclassifying the Development Services Coordinator (Range 07) to Economic Development Coordinator (Range 10).
- Replacing the classification of Community Relations Specialist with the classification of Public Information Officer at Range 10.
- Reclassifying the Payroll Coordinator (Range 06) to Payroll & Benefits Coordinator (Range 07).
- Reclassifying the City Clerk from Range 13 to Range 14.
- Reclassifying the Planning Director Range 15 to Range 17.
- Reclassifying the Assistant Director of Community and Economic Development (Range 15) to Deputy Director of Community and Economic Development (Range 18).
- Deleting the classifications of Assistant Fire Chief and Assistant Police Chief.
- Reclassifying the positions of Deputy Fire Chief and Deputy Police Chief from Range 17 to Range 18.
- Reclassifying the positions of Fire Chief and Police Chief from Range 18 to Range 19.
- Reclassifying the positions of Assistant City Manager from Range 20 to Range 21.

The City's group insurance health coverage cost will be increasing approximately 8% in July, 2012. The City will be changing its health insurer to Blue Cross/Blue Shield in order to improve consistency in customer service, expand the available physician provider and hospital networks and to gain access to more useful reporting and wellness opportunities.

The 2012-2013 Proposed Budget Estimates anticipates employee contributions to group health coverage increasing between $15 - $40 per pay period (depending on coverage level), effective July 9, 2012. The estimated total cost of group health coverage is $2,643,000 with employees contributing approximately $492,800 or 19%.

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 sensationalist 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 2012-2013 of 9% of payroll or approximately $933,300. The total required employer contribution is approximately 3.3% 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.

The City relies on private contractors to provide certain services when it makes financial sense and the quality of service can be assured. The City currently has contracts for building inspection services, geographic information systems (GIS), information technology services, payroll, recycling, litter collection and swimming pool management. These contracts are managed and supervised closely to assure that costs are less than or equal to what it would be for the City to provide the same or similar services.

The City has taken steps to assure financial security and to support our ability to provide the high level of services expected by our community. We are beginning to emerge from the recent fiscal environment as an organization that is better positioned to take advantage of opportunities, capable of making appropriate investments in our employees and committed to offering superior services for the least possible costs.

Fund Balance

The financial policies also provide direction for maintaining an adequate fund balance equal to 20 to 30 percent of operating expenses. Maintaining an adequate fund balance allows governments the ability to weather financial difficulties without having to depend on millage rate increases or service delivery reductions. The City has maintained a very healthy fund balance position allowing us to maintain or slightly reduce millage rates as well as offer a tax credit to owner-occupied property taxpayers during the economic slowdown.

Due to the City's history of conservative budgeting practices that estimates expenditures fully and limits revenue estimates to likely possible collections, 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 $655,400 to the general fund balance, resulting in a balance of $8,360,136 as of June 30, 2011. This amount represents approximately 44% of the 2011-2012 Revised General Fund expenditures.

The 2011-2012 Proposed General Fund budget anticipated using $1,294,500 of the general fund balance to provide enough revenue to cover 2011-2012 Proposed General Fund expenditures. Due to a slight reduction in expenditures and more robust non-tax revenues, it is estimated that there will be a $130,950 contribution to fund balance, resulting in an estimated total fund balance of approximately $8,491,000 as of June 30, 2011, or 45% of 2011-2012 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, it is recommended that $701,980 be allocated from fund balance for use in the 2012-2013 Proposed Budget. The estimated general fund balance at June 30, 2013 would be reduced to approximately $7,789,100, or 39% of 2012-2013 Proposed General Fund expenditures.

In order to reduce the fund balance to the target range required by the City's financial policies, it is also recommended that the City Commission appropriate $3,000,000 from the General Fund balance to the Capital Improvement Fund for use in financing improvements to the Beacon School Complex. A discussion of this project follows in this message. After the transfer, the estimated fund balance as of the end of next year (June 30, 2013) will be reduced to approximately 25% of estimated 2012-2013 general fund expenditures, which will conform to the expected 20%-30% range required by the financial policies.

Homestead Option Sales Tax (HOST)

In 1997, DeKalb County voters approved the imposition of a one-penny sales tax known as the Homestead Option Sales Tax (HOST). Based on assurances offered by DeKalb County officials, the cities entered into intergovernmental agreements for a proportional distribution from the HOST proceeds for capital needs. In 1999, the cities received the first distributions which the cities alleged were incorrectly calculated. Ultimately four cities, including Decatur, were forced to litigate the issue and in 2000 filed suit against DeKalb County to correct the calculations. In the end, DeKalb Superior Court Judge Mark Anthony Scott ruled that the agreement between the Cities and DeKalb County was unconstitutional and his decision was upheld by the Georgia Supreme Court in July, 2011.

Fortunately, the City is now covered by provisions of HB 264 which disperses HOST funds to the City directly from the Georgia Department of Revenue. Disbursements began in August, 2011 and resulted in over $3,000,000 of HOST proceeds paid to the City of Decatur in fiscal year 2011-2012. We anticipate receiving at least $2,400,000 as part of the 2012-2013 Proposed Budget Estimates. These funds must be used for capital improvements.

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, the regular maintenance and upgrade of playground equipment, streets and sidewalks and to 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 $16,000,000 in 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. 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 the Recovery Zone Economic Development Bond (RZEDBs) program for construction of improvements to Fire Station No. 1, the Decatur Recreation Center and the Public Works facility. The RZEDBs provide a 45% rebate on interest cost provided by the United States Treasury. Fire Station No. 1 will be completed in June, 2012; Decatur Recreation Center is well underway and should be re-opened in January, 2013; and, the combined City of

Decatur/City Schools of Decatur public works facility should be under construction in the Fall, 2012 and completed by the end of 2013.

An in-depth narrative description of the City's current capital improvement program can be found starting on page 105.

Beacon School Complex

The only City facility that remains in need of significant renovation is the Beacon School Complex (Police Station, Ebster Gym & Recreation Center). A master plan was completed and adopted in 2011 but funding for the project was not available. In Spring, 2012, discussions began between the City and the City Schools of Decatur (CSoD)with regard to relocation of CSoD central administrative offices to allow the existing facility at Westchester to be reopened as a school.

An option that has been discussed is the possible renovation of the rear portion of the Beacon School property for use as the CSoD central office. This renovation would be in addition to plans to construct a new Police Department/Municipal Court and renovating and rebuilding the Ebster Center and Gymnasium as a heritage project. The Beacon School Complex project also includes significant infrastructure improvements to construct a bypass storm drainage system to replace the existing old and inadequate stormwater system that contributes to regular flooding of the existing facility during intense rain events. We would also like to replace the outdated bathhouse and equipment at Ebster Pool facility as part of this project.

The total cost of the program described above is estimated at $30,800,000. If the CSoD participates in the project and covers the costs related to construction of a new central office and with transfers from the City's General Fund balance described above and transfers from the proceeds of the HOST tax, it is estimated that the remaining balance needed to complete the project would be approximately $18,000,000. The projected debt service (principal and interest) based on a 30-year issue to finance this balance is approximately $954,000 annually. It is anticipated that a more detailed proposal will be provided in June to the City Commission as part of the consideration of the budget proposals.

Accomplishments

The budget narrative that follows this message does an outstanding job of relating the successes and accomplishments for the City from the past year. However, several achievements deserve acknowledgment.

After several years of exploring possibilities for developing a market garden in cooperation with the United Methodist Children's Home, the Global Garden Network of Refugee Family Services was identified as a partner to lead the development of the garden. Funding from the DeKalb County Board of Health and the City of Decatur got the garden started. Spring planting has occurred and everyone is looking forward to the first harvest this summer.

The City, in cooperation with the Decatur Downtown Development Authority, facilitated the sale of the Decatur Holiday Inn and the Conference Center to Noble Investment Group who provided a multi-million dollar upgrade to both the hotel and the conference center and are providing new management and maintenance services contract for the Conference Center. The new Marriott Courtyard reopened in February, 2012 and has been very successful.

The Decatur Housing Authority completed Phase 1 of the redevelopment of the Allen Wilson Terrace providing 40 units of townhouses and apartments that were awarded an Earth Craft multi-family designation for incorporating the latest energy efficiency practices. Currently a four-story 80-unit apartment building for senior residents is under construction.

The City's website was redeveloped and redesigned to provide a fresh look and more direct search capacity. At the same time, Decatur Tourism Bureau created and launched a new website for visitors. Both have received national awards.

Other accolades included being designated as a Silver Walk Friendly Community by the Pedestrian and Bicycle Center and being named one of the ten "Tastiest Towns" by *Southern Living* magazine.

Future Challenges

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 cap has expired and it appears that there will be some slight growth in 2012. We continue to be in a better financial position than many other local jurisdictions. We have experienced few foreclosures and properties are still selling for a reasonable value, and in the past year the average time to sell a property has dropped dramatically. In addition, while there has been a turn-over in commercial property uses, most available commercial spaces are being leased and interest in Decatur commercial properties continues to be vigorous. Given the issues that other local jurisdictions have experienced with significant decreases in property values, the fact that we have maintained our real estate values places the City in a good position for the future.

In spite of the City's best efforts, there are challenges that need to remain on the City's radar.

During the 2012 General Assembly session, HB386 was adopted which restructured the ad valorem tax on motor vehicles to a one time title fee paid when the vehicle is purchased. There are provisions in the bill that are supposed to make local governments "whole" in terms of ad valorem revenue but only to the extent that the revenue collected in 2012 will be replaced. There are no provisions for growth in this revenue source and the proposed replacement of existing ad valorem revenue is contingent on collections from the title transfer fee being sufficient to cover the cost. Research done while this bill was being considered indicated that after four-five years, local government revenue would be at risk.

We also remain concerned about other activities at the General Assembly that would have a negative impact on the City's ability to generate operating revenue such as ongoing efforts to reintroduce the property value cap and efforts to remove or reduce franchise fees. These efforts by the General Assembly limit a local government's ability to control their own taxing authority thereby restricting local citizens from determining how their tax dollars are spent and their ability to fund local community priorities.

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. Because the recommended millage rates do not exceed the roll-back rate, the City Commission is only required by the fiscal control ordinance to hold one public hearing. However, in keeping with our commitment to public input, we recommend that public hearings be held at your regular meeting on Monday, June 4, 2012 and on Monday, June 18, 2012.

It is our understanding that DeKalb County may 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 provided by our employees. To that end the 2011-2012 Revised Budget Estimates and the 2012-2013 Proposed Budget Estimates include funding for a number of programs and projects that should position the City well for the future.

The 2012-2013 Budget Estimates assure that that City will maintain its capacity to offer the high-level, high-quality services desired by our residents. This budget also supports our continued commitment to making the necessary infrastructure improvements and investments that will benefit our community long into the future. We remain committed to our conservative fiscal policies that allow us to withstand continued economic uncertainties while assuring future generations will have the same access to resources and quality of life we currently enjoy. The recommended 2012 property tax millage rates are as follows:

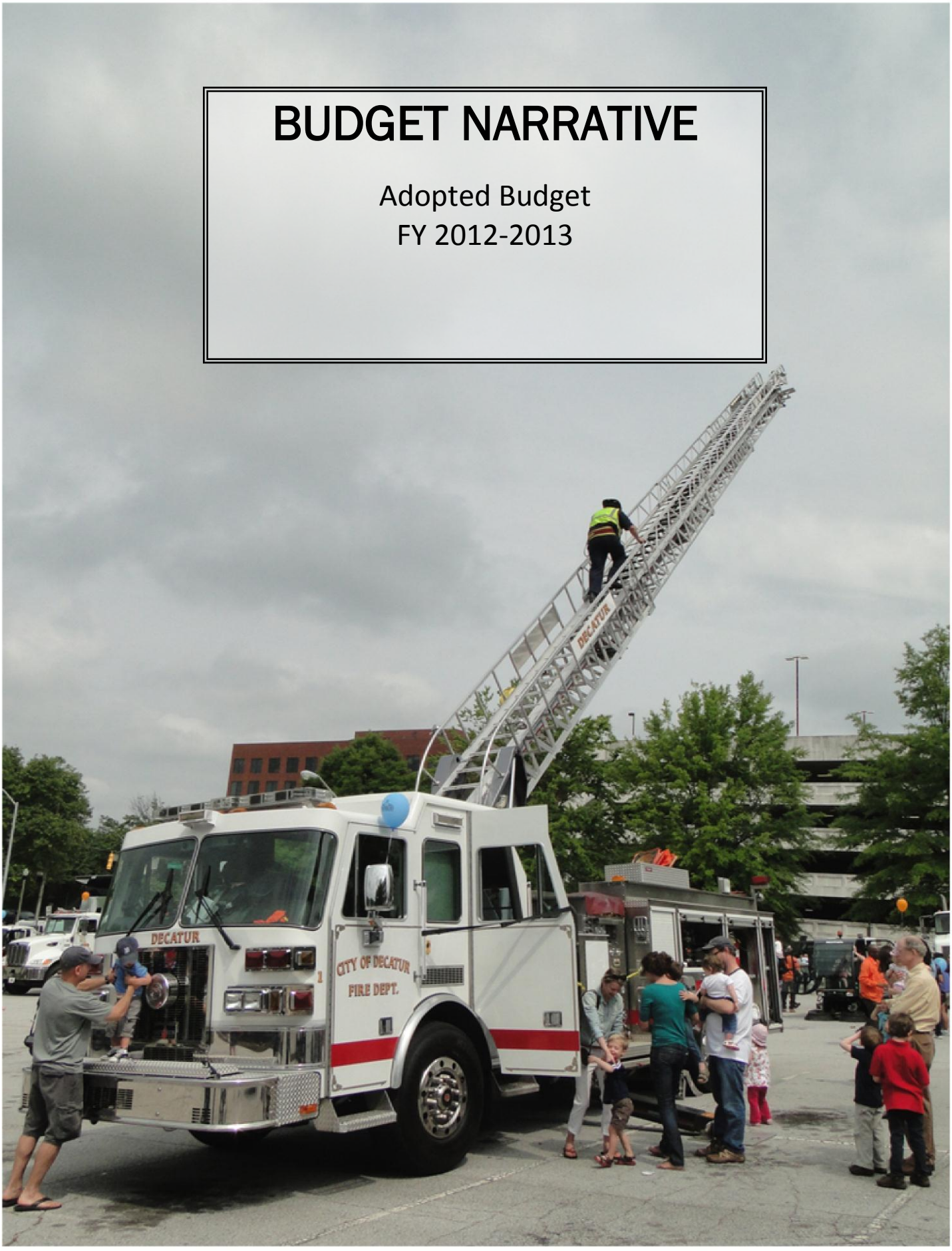
	2007 Levy	2008 Levy	2009 Levy	2010 Levy	2011 Levy	2012 Levy
General Fund	10.215	10.215	10.215	10.215	10.215	10.20
General Fund Cap. Improv.	1.00	1.00	1.00	1.00	1.10	1.00
Bond Fund	1.44	1.44	1.44	1.44	1.32	1.42
DDA	.38	.38	.38	.38	.38	.38
TOTAL:	13.035	13.035	13.035	13.035	13.00	13.00

Completion of the 2011-2012 Revised Budget Estimates and 2012-2013 Proposed Budget Estimates would not be possible without the assistance of the Accounting Division staff, the teamwork and support shown by City employees in all departments, 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 2012-2013



FISCAL YEAR 2012-2013
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 20,000. 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 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 and has been a member of the City Commission since 1995. 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, the Planning Commission, Historic Preservation Committee, Environmental Sustainability Board and the Active Living Board. 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 and reviewed & updated during the 2010 Strategic Planning process. 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. As the City Commission came 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

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 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, analyzed and is included in the final report that was adopted in March 2011. The entire plan is available at www.decaturnext.com. The new plan includes four principles, 16 goals and over eighty tasks.



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 six 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 group of participating jurisdictions, including a consortium of Metro Atlanta communities. Selected benchmarking is undertaken during the development of departmental budget requests.

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 February and March 2012 to gauge citizens' satisfaction with the community and local government services. This was the city's fourth citizen survey. The full report will be posted, along with the results from previous surveys, 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.

"…I was especially pleased to see the new inclusion in the budget this year of detailed expenditures from every City department categorized by the goals detailed in the plan. I believe it really allows one to identify the way in which all city staff is pursuing the goals expressed by the community."

- 2012 Community Meeting participant



This Wordle reflects the most frequently mentioned terms in the 'Accomplishments' and 'New Projects' sections of the Narrative.

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 is an important goal 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 while providing a variety of commercial opportunities to enhance Decatur's character.

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 CED Department's role in actively creating, building, and maintaining collaborative relationships with businesses, restaurant owners, and retailers. In particular, CED ensures new business and restaurant owners will add to Decatur's current philosophy of providing unique dining and shopping experiences versus constantly adding larger chain organizations. CED also partners with local businesses for training and marketing strategies. This type of support is uncommon in many other jurisdictions but demonstrates Decatur's commitment to the strategic plan.

The PZI division reviews every building project to ensure that it is compliant with the plans, zoning and building codes adopted by the city. By communicating the building regulations to property owners and guiding them through the permitting process residents can be assured that new construction is built in a safe, well designed manner. This division also takes the lead in updating new ordinances that encourage the type of pedestrian friendly, sustainable development that the community desires.

National Citizen Survey Results

Sense of Community
2006 – 84% rated excellent/good
2008 – 90% rated excellent/good
2010 – 86% rated excellent/good
2012 – 92% rated excellent/good

Quality of Economic Development
2006 – 74% rated excellent/good
2008 – 78% rated excellent/good
2010 – 69% rated excellent/good
2012 – 73% rated excellent/good

Overall Quality of Business & Service Establishments
2006 – N/A
2008 – 89% rated excellent/good
2010 – 83% rated excellent/good
2012 – 91% rated excellent/good

Would recommend living here to someone who asks
2006 – N/A
2008 – 75% reported very likely
2010 – 74% reported very likely
2012 – 78% reported very likely

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 other businesses with personalized services in the business and alcoholic beverage licensing processes.

An inviting sense of place and local identity cannot be achieved without the assistance of the Public Works Department. This department installs new waste and recycling bins and promotes a "clean and green" downtown commercial district. In addition, the department provides inspection and maintenance services to 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 also instrumental in creating fire safe commercial buildings through regular annual inspections and participating in inspections during any building or renovation phases of development. Several city departments participate in plan review of mixed use developments in commercial areas to ensure that safety, active living and environmental concerns are addressed.

Volunteer resident boards and commissions are engaged in helping create and implement city

ordinances that govern the development of their city. The Planning Commission and Zoning Board of Appeals, for example, are integral for reviewing development requests throughout the city and holding applicants accountable to the city's standards.

Decatur has many historic resources including historic homes, small commercial buildings and the Decatur Cemetery. Currently, there are four local historic districts and two local historic landmarks. Preserving these resources is an identified goal of the Strategic Plan. The Historic Preservation program 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.

FY 2011-2012 Accomplishments:

- Increased police patrols in the business districts (Task 16F)
- Designed complete street improvements for the Commerce/Clairemont and Commerce/Church intersections, as well as the Church Street corridor, to increase pedestrian and bicycle safety (Task 14A)
- Restoration of a historic building façade on the Square (Task 4E)
- Formed Zoning Ordinance Update Task Force to address housing, parking and design standards (Multiple)
- Hosted 4th Decatur Old House Fair (Task 4B)

FY 2012-2013 New Projects, Programs & Policies:

- Working with local food truck owners to ensure proper permitting and inspections (Task 2D)
- Go Local Campaign with Decatur restaurant and shop owners (Task 2B)
- Continuing to build upon Decatur's unique identity by enlivening public spaces with approved busking/street performers (Task 2B)
- Adopt recommendations of the Zoning Ordinance Update Task Force (Goal 1,3,4, 14, & 15)
- Submit one National Register nomination and update Historic Preservation Ordinance (Task 4D)

Principle A Financial Support:

Department	Amount
Governmental Control	$7,980
General Government	$221,710
Community & Economic Development	$283,860
Active Living	$65,410
Children & Youth Services	$24,430
Planning, Zoning & Inspections	$154,460
Administrative Services	$85,990
Fire	$154,210
Police	$428,030
E-911	$15,100
Public Works	$700,170
Solid Waste	$157,690
Engineering	$223,620
Stormwater	$103,680
TOTAL:	**$2,626,340**

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 service to creating opportunities for citizens to provide input in planning projects and by celebrating with each other during special events. The city's 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 (CED) Department coordinates the city's communication programs. It publishes the Decatur Focus newsletter, a direct mail piece sent to every household and business in Decatur, 10 times a year. In addition, CED 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. The City Commission hosts the City's Open City Hall online forum. Currently, City Commission meetings are broadcast on television and are always open to the public but

in the near future, the regular meetings will be available via live streaming and archived viewing on the web.

National Citizen Survey Results

Opportunities to participate in community issues

2006 – N/A
2008 – 81% rated excellent/good
2010 – 82% rated excellent/good
2012 – 88% rated excellent/good

Quality of public information services

2006 – 69% rated excellent/good
2008 – 82% rated excellent/good
2010 – 89% rated excellent/good
2012 – 85% rated excellent/good

Opportunities to volunteer

2006 – N/A
2008 – 87% rated excellent/good
2010 – 90% rated excellent/good
2012 – 91% 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
2012 – 89% rated excellent/good

While CED may take the lead, 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 Planning, Zoning & Inspections 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 coordinated by the Active Living division 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 enjoyed 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 2011, a total of 2,524 volunteers contributed nearly 14,750 hours of their time during eight special events and service projects at a financial value of approximately $321,300.

The city is committed to cultivating a lifelong community that supports everyone from children to senior citizens through housing options, recreation & cultural programs and other services for every stage in life. CED department staff members will develop Lifelong Community strategies and work to expand community development programs like the Martin Luther King Jr. service project to provide year-long support for elderly residents. The Active Living division will develop more programs targeted at the active adult and senior populations in support of our lifelong community effort.

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 by sharing 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 and/or volunteer in some capacity with the city. There are five resident boards & commissions, whose members are appointed by the City Commission, and they 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) program 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.

FY 2011-2012 Accomplishments:

- Celebrated 10th anniversary of Martin Luther King Jr. Service Project (Task 5A, Task 5E)
- ePublication version of Decatur Focus made available online (Task 6A)
- Continued homestead tax relief programs for low income, elderly residents (Task 5E)
- Surveyed attendees to establish baseline measures for audience diversity at special events (Task 5B)
- Utilized Open City Hall for six policy questions (Task 6A)
- Facilitated the "Living Walls" mural conference including the installation of two new pieces of public art (Task 8C)

FY 2012-2013 New Projects, Programs & Policies:

- Hire part-time assistance to coordinate special event volunteers to allow the Volunteer! Decatur Coordinator to focus her attention on Lifelong Community programming and community development programs like the MLK Service Project and Season of Giving program (Task 5A, Task 5E, Task 6B, Task 7A)
- Coordinate the first annual "Community Connection" event (Task 5A,6B, 5E, 7B)
- Development and production of several small videos and a shortened "welcome to Decatur" brochure for new residents that covers some of the more interesting details learned in Decatur 101 (Task 6A,6C)
- Hire part-time staff in Active Living to coordinate activities for the active adult population and work with the aging in place development (Task 5A)
- Collaborate with the Decatur Tourism Bureau to market programs to residents and non-residents (Task 5C)
- Actively recruit new members to serve on the Decatur Active Living Board and encourage diversity among the board (Task 5D)
- Development of the Identity Fraud Training by the Police Department to be taught in the community and at assisted living facilities in Decatur (Goal 7)

Principle B Financial Support:

Department	Amount
Governmental Control	$12,980
General Government	$221,710
Community & Economic Development	$232,360
Active Living	$261,620
Children & Youth Services	$24,430
Planning, Zoning & Inspections	$43,340
Administrative Services	$85,990
Fire	$154,710
Police	$431,030
E-911	$15,100
Public Works	$101,580
Solid Waste	$50,560
Engineering	$11,900
Stormwater	$10,370
TOTAL:	**$1,657,680**

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 will 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 community 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 property taxes for the majority of its revenue. Currently, residential properties represents 85% of the city's tax digest with the commercial districts contributing 15% to the tax digest. Decatur has a high percentage of tax exempt property located within our city, 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.

Through the budgeting process costs and revenues are reviewed. However, to diversity revenue sources and lesson the reliance on property taxes, enterprise funds and fees are used to accurately capture and pay for the costs of services. The Planning, Zoning & Inspections (PZI), Active Living and Children & Youth Services (CYS) divisions 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 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 the City 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 schools 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 for excellent collaboration and shared use of resources. In FY 11-12, the city consolidated the purchasing of office supplies and paper among departments and worked with the City Schools of Decatur to jointly bid out the contracts. The joint bid generated increased competition, and created savings for both organizations.

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**
- **2012 – 73% rated excellent/good**

Quality of overall natural environment
- **2006 – N/A**
- **2008 – 78% rated excellent/good**
- **2010 – 75% rated excellent/good**
- **2012 – 81% rated excellent/good**

Quality of recycling service
- **2006 – 80% rated excellent/good**
- **2008 – 87% rated excellent/good**
- **2010 – 90% rated excellent/good**
- **2012 – 92% rated excellent/good**

Recycled from home
- **2006 – 80% at least once in past year**
- **2008 – 89% at least once in past year**
- **2010 – 89% at least once in past year**
- **2012 – 91% at least once in past year**

The city also partners with community non-profits to support a variety of projects and programs like: the Global Grower's Network of Refugee Family Services to manage Decatur's Kitchen Garden; the Oakhurst Community Garden to manage the Sugar Creek Garden; the Decatur Arts Alliance to produce the Decatur Arts Festival; the Decatur Book Festival committee to produce the AJC Decatur Book Festival; 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 city has a wide range of internal and external environmental policies and programs. Internally, the staff Green Team was created in 2010 and is comprised of about 15 staff members from various city departments that meet several times a year to discuss strategies to bring more energy-efficient and environmentally responsible approaches to the city's operational, planning and procurement policies. The city has also conducted energy audits of all facilities where an audit was feasible and trained all staff on the city's green policies. Externally, the city improved green spaces through the Invasive Plant Removal program, hosted electronic recycling and shredding events, facilitated a new market garden and co-hosted the Earth Day celebration with the Wylde Center (formerly Oakhurst Community Garden Project.) The Environmental Sustainability Board worked closely with city staff members to implement the Community Garden guidelines, Kilowatt Crackdown and the DecaturWISE energy rebate program.

To further guide these efforts, environmental sustainability planning was undertaken this year with the assistance of the Environmental Sustainability Board. The Decatur Environmental Sustainability Plan envisions creating a community where our relationship with the environment will protect and enhance these resources and ensure that future generations will be able to share in the benefits they provide. The first draft of the plan was presented in November 2011 at an open house forum. Public comment was taken for several months and a revised draft was released in April 2012. The plan identifies 12 goals that serve to provide guidance for current and future decision makers, city employees, committee members, residents, businesses, and organizations. The City Commission is scheduled to consider adoption of the plan in June 2012.

The city began work on an Urban Forest Management Plan this year, partially funded with a grant from the Georgia Forestry Commission. The plan will include a survey of all trees on city owned property, recommended updates to the city's tree ordinance and a plan for maintaining existing city trees in optimum health. The plan is expected to be complete by August 2012.

Funding for several energy efficiency projects came to a close this year, and the outcomes should be noted as significant accomplishments. Two grants were awarded to the City of Decatur from the Energy Efficiency and Conservation Block Grant (EECBG) program. Projects funded by these grants included: hands on training for metro-Atlanta code officials on the new Georgia Energy Code; retrofits to city facilities in the cities of Decatur, Dunwoody, and Chamblee; weatherization for four homes as part of the Martin Luther King Jr. Service Project; rebates to 4 commercial businesses and 55 residential homeowners to undertake energy efficiency upgrades; and a $10,000 Home Energy Makeover for one Decatur resident.

FY 2011-2012 Accomplishments:

- Held first annual Shredding Day event (Task 12J)
- Adopted Urban Forest Master Plan (Task 13A)
- Adopted Environmental Sustainability Plan (Task 12A)
- Renovated Fire Station 1 (Task 11B, 12D)
- Constructed Allen Wilson Terrace storm sewer improvements (Task 13B)
- Constructed North McDonough Street storm sewer improvements (Task 13B)
- Designed Public Works Facility (Task 11B, 12D)
- Created the Decatur's Kitchen Garden as a partnership with the Global Grower's Network, United Methodist Children's Home, Oakhurst Community Garden Project, and Edible Yard & Garden, with support from the City of Decatur and DeKalb County Board of Health (Task 12C)

FY 2012-2013 New Projects, Programs & Policies:

- Public Works Facility Construction (Task 11B, 12D)
- Beacon Hill Complex renovation design including storm sewer improvements (Task 11B, 12D, 13B)
- Hazardous Materials and Pharmaceuticals Disposal Days (Task 12J)
- Begin reporting sustainability performance to the public on an annual basis (Goal 13)
- Improve tracking and reporting of energy use in city owned facilities (Goal 12)
- Run the Kilowatt Crackdown for a second time (Task 13C)
- Launch a Green Restaurant certification program (Task 13C)
- Begin work on the Unified Land Development Ordinance (Task 12B)
- Complete an inventory of all community gardens in the city (Task 12C)

Principle C Financial Support:

Department	Amount
Governmental Control	$22,980
General Government	$221,710
Community & Economic Development	$119,430
Active Living	$43,600
Children & Youth Services	$24,430
Planning, Zoning & Inspections	$281,120
Administrative Services	$355,260
Fire	$308,410
E-911	$15,100
Police	$214,020
Public Works	$848,160
Solid Waste	$367,930
Engineering	$11,900
Stormwater	$1,898,820
TOTAL:	**$4,732,870**

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 is 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.

Creating a safe environment for city residents to walk and ride bicycles is a major citizen request that is influencing many current budget decisions. The complete streets policy, a part of the Community Transportation Plan, is aimed at making travel safe in and through Decatur whether someone is walking, biking, or driving. The Engineering division supports this initiative by repairing sidewalks, curbs, potholes, and pavement. Engineering will also continue to upgrade the current street signs as a part of the Sign Retro-reflectivity program. The Active Living division manages the Safe Routes to School program which was expanded to include Renfroe Middle School and St. Thomas More Catholic School in 2011-2012. The Police department provides traffic enforcement and 24 city funded school crossing guards to ensure that children remain safe as a part of the Safe Routes to School program. Active Living plans to expand the program to Decatur High School in the near future. Active Living has also completed a bicycle sustainability map which shows residents the safest bicycle routes through the City of Decatur. Decatur seeks to be recognized once again as a bicycle friendly community in 2013.

Decatur is a popular destination for visitors to enjoy an eclectic mix of shops, restaurants, and galleries. Innovative solutions to managing short term parking will help to ensure that the most desirable spaces are available to retail and restaurant customers. An upgrade to metered parking is the first phase of parking management and will help to ensure that we can continue to attract customers to our businesses.

The city has become expertly skilled in creating programs that support a safe, healthy and active lifestyle. The staff of the Children and Youth Services (CYS) division teaches the Coordinated Approach to Child Health (CATCH) curriculum in after school and summer camp to enhance the physical activity and nutrition components of the programs. After school and summer camp participants also receive tennis instruction through the Active Living department. In 2011, the City of Decatur became a Silver Level *Walk Friendly* Community. This was due in part to the Walk for Lunch program that had over 50 participants in 2011. The program was expanded to three months in 2012. Team Decatur's enrollment grew from 143 in 2010 to 256 in 2012. Active Living partnered with the Police Department to provide a bike registration and safety fair in July and the very successful bike safety training program has been expanded to include St. Thomas More Catholic School for 2012.

The departments under the Decatur Emergency Services umbrella are committed to preparedness and ensuring the continuation of services to this community. The Fire Department staff will continue the car safety seat safety program and expand the File of Life program which allows emergency personnel to have pertinent medical information on patients in need of treatment. The Smart 911 system is a new initiative for public safety and the city. It is another tool used to help first responders obtain important information by allowing citizens to voluntarily create an online emergency safety profile. The Citizens Assisting Public Safety (CAPS) program will expand from operating only in the Police Department to assisting in the Fire Department as well. CAPS volunteers are trained in skills that can be used to assist the police and fire departments when needed. The Police Department is also expanding its bicycle patrol unit. This unit allows for increased visibility in the community. The City Manager's Office proposed budget continues to provide funding for the "CodeRed" notification system and the outdoor tornado warning sirens.

FY 2011-2012 Accomplishments:

- Provided free CPR and First Aid training to citizens (Goal 16)
- Renovated Fire Station #1
- Partnered with MLK project to provide smoke alarms to all serviced residents (Goal 16)
- Expanded Safe Routes to School Program to include Renfroe Middle School and St Thomas More (Task 14B)

National Citizen Survey Results

Ease of walking
2006 – 79% rated excellent/good
2008 – 87% rated excellent/good
2010 – 87% rated excellent/good
2012 – 92% rated excellent/good

Quality of recreation programs and classes
2006 – 78% rated excellent/good
2008 – 87% rated excellent/good
2010 – 82% rated excellent/good
2012 – 84% rated excellent/good

Amount of public parking
2006 – 30% rated excellent/good
2008 – 39% rated excellent/good
2010 – 32% rated excellent/good
2012 – 38% rated excellent/good

Quality of traffic enforcement
2006 – 63% rated excellent/good
2008 – 67% rated excellent/good
2010 – 71% rated excellent/good
2012 – 65% rated excellent/good

- SRTS routes were developed to the new 4/5 Academy at Fifth Avenue with community and interdepartmental involvement, maps and markers on the sidewalks show the suggested routes
- Conducted bicycle training for all 4th graders in CSD (Task 14B)
- Partnered with Police Department to put on Bicycle Safety Fair and Registration in summer of 2011 (Goal 16)
- Walk for Lunch Program continued to expand, from one month program to three months in spring of 2012 (Task 16B)
- Team Decatur expanded to 256 members in 2011, and 32 people completed the new Grand Slam Fitness Challenge (Task 16B)
- The Decatur Police Department provided safety helmets to children (Goal 16)
- Decatur was recognized as the "Most Fit City" (Goal 7)
- Installed sharrows on Ponce de Leon Avenue and Sycamore Drive (Task 14A)
- Installed new bicycle racks on the Square (Task 14C)

FY 2012-2013 New Projects, Programs & Policies:

- Expand SRTS program to Decatur High School (Task 14B)
- Submit Bicycle Friendly Communities Application (Task 14C)
- Implement Smart 911 and promote participation in the program (Goal 16)
- Expand Fire CAPS Program (Goal 16)
- Contract with Medical Director to Assist with Basic Life Support Status (Goal 16)
- Phase 1 upgrade of parking meters (Task 14I)
- Adoption of zoning ordinance updates for accessory dwellings (Task 15B)

Principle D Financial Support:

Department	Amount
Governmental Control	$7,980
General Government	$295,140
Community & Economic Development	$144,430
Active Living	$559,410
Children & Youth Services	$1,528,340
Planning, Zoning & Inspections	$7,220
Administrative Services	$163,380
Fire	$2,184,890
Police	$3,104,420
E-911	$579,260
Public Works	$711,080
Solid Waste	$353,930
Engineering	$863,890
Stormwater	$10,370
TOTAL:	**$10,513,740**

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 and sets an expectation of exceptional public service for the community.

Principle E was created by a committee of city employees to align the internal operations of the City of Decatur with the principles and goals identified by the citizens in the 2010 Strategic Plan. Each year as part of the budgeting process, city departments develop their annual work programs and expenditure plans in response to specific goals and tasks included in the strategic plan. Because a large percentage of the city's budget is allocated to personnel and equipment as well as internal, administrative activities, these expenditures do not easily relate to specific strategic plan goals. Principle E was designed to clarify this linkage and reinforce the important connection between what we do as an organization and how we do it.

Goal I: Recruit the best employees possible with knowledge and skills, a commitment to high performance and an appreciation for Decatur's unique character.

Goal II: Retain the best employees by providing just compensation and benefits, the highest level of employee training possible and a commitment to developing leadership potential.

Goal III: Provide and maintain the most efficient tools and equipment possible to allow staff to perform their work safely and effectively.

Goal IV: Provide attractive, efficient, well-maintained public buildings, parks and facilities as a reflection of our citizen's pride in their community and to provide a pleasant environment for citizens to enjoy and our employees to work.

Goal V: Maintain the highest standards of financial accountability of public funds.

Goal VI: Employ technology to provide the highest level of service possible to our citizens.

The city is committed to developing a high performing organization and adhering to the concept that every employee should exhibit leadership and management skills as part of their daily responsibility. The Personnel Department is working with individual departments to restructure job descriptions to assure that we attract employees who reflect this commitment to high performance. To streamline the recruitment process, all job applications are now completed on line. The ADP recruitment support option allows supervisors and department heads to access applications online and follow the recruitment process more closely. The city continues to use a multi-department interview panel process when appropriate to bring a team approach to identifying and hiring the best employees possible.

Retaining great employees continues to be a top priority. The city invests in training opportunities to encourage and develop employees. An employee training committee was created to identify training needs and opportunities to provide educational opportunities locally whenever possible. The administrative assistants meet monthly to share ideas and develop customer service skills. They organized a day-long seminar on time-management skills and customer service that was offered to all front-line employees who have daily interaction with citizens and customers.

Of course, compensation is an important part of retaining the best and brightest employees. The city conducts annual salary surveys of comparable municipalities to assure that we continue to maintain salary levels at the middle of the range. The Administrative Services Department reviews the benefits package annually to provide the best, most cost effective health care options available while keeping the cost to the organization as low as possible. The department also looks for benefit options like Flexible Spending Accounts that they can offer employees at no additional cost to the organization. One of the ways that the city can expand its health care options and reduce the costs for these benefits is to improve the overall health of the employees. The Personnel staff worked closely with the Active Living staff to redesign the annual health fair and is working on a plan to launch an on-going health initiative to encourage employees to develop more healthy lifestyles.

The Personnel staff also worked through the ADP system to provide employees direct access to their records to empower them to update addresses and check payment records. In addition, supervisors and department heads can now complete a variety of personnel related documents on-line, reducing paper work and time spent on routine administrative responsibilities.

The city continues to retain a strong team of dedicated employees as evidenced by the average length of service. In order to sustain this high level of commitment, the organization is focused on developing a succession plan that includes identifying, nurturing and mentoring young leaders and providing opportunities for cross-training and the development of skills.

Team work is strongly supported within the city organization. Collaboration between departments and divisions to accomplish work

National Citizen Survey Results

Overall quality of government services

2006 – 84% rated excellent/good
2008 – 87% rated excellent/good
2010 – 89% rated excellent/good
2012 – 94% 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
2012 – 54% 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
2012 – 86% rated excellent/good

Employee Job Satisfaction

2007 – 93% rated positively
2009 – N/A
2011 – 93% rated positively

is routine. Inter-departmental teams work on issues from training to technology to performance measurement to writing the budget narrative. This approach encourages team work and offers another opportunity to nurture young leaders.

The city continues its commitment to being good stewards of the city's resources. The Administrative Services department uses technology to maintain accurate financial records. Their efforts were rewarded with another clean audit report from the independent auditors. All employees understand the importance of maintaining city resources including buildings, equipment and vehicles and using them appropriately.

As an organization, the city will continue to implement the community's strategic plan and make certain that the internal goals are aligned with the vision, principles and goals of our citizens. The internal programs may not be as visible to the community but they are essential to the success of the organization.

FY 2011-2012 Accomplishments:

- Earned GFOA Distinguished Budget Award (Goal V)
- Implemented new ADP employee self-service portal (Goal III)
- Changed the content of the employee wellness event to target employee engagement in a wide variety of activities (Goal III)
- Standardized new hire orientation materials for regular full-time, temporary/part-time, and paid/non-paid interns (Goal I)
- Children and Youth Services worked with the Personnel Department to develop a High Performance Organization (HPO) Job Description for both the Director and Assistant Director positions. A new Assistant Director was hired using this HPO job description as a guiding tool for recruitment and selection (Goal I)
- CYS leased 33 new computers to update failing devices in three after school sites to provide children with adequate technology for homework and enrichment opportunities (Goal VI)
- The Fire Department completed the transition of all of its job descriptions into the HPO model (Goal I)
- Administrative Assistants developed a day-long, internal training program for front-line employees to develop customer service and time management skills (Goal II)
- Implemented an improved master buying contract for the purchase of office supplies in coordination with the administrative assistant committee (Goal III)

FY 2012-2013 New Projects, Programs & Policies:

- Develop an expanded orientation program for new employees that incorporates the Decatur 101 curriculum (Goal I)
- Expand internal staff development and training opportunities that utilize the skills and training of employees as trainers. This work will be accomplished through the work of the interdepartmental Training Committee (Goal II)
- Support funding for staff members to attend appropriate professional conferences, workshops and seminars to develop training and expertise in their field and encourage them to participate as presenters to share the Decatur story (Goal II)

- Continue to provide tuition support for full-time employees enrolled in approved educational programs (Goal II)
- Develop the administrative assistant committee and utilize their skills to support the activities of the newly formed interdepartmental training committee (Goal II)
- Finalize a recruitment resource database based upon feedback received from employment applications. This tool will be used for recruitment purposes to ensure the best resources are being used to find the most qualified candidates for vacant positions (Goal I)
- Create employee trainings on topics such as workers compensation and sexual harassment to inform employees and ensure compliance city-wide (Goal II)
- Create quarterly professional trainings on topics such as customer service, computer applications, and any other topics requested by City employees to expand and build upon desired skills (Goal II)
- Promote unity and employee engagement through teambuilding activities and events (Goal II)
- Develop records management plan with assistance from the Carl Vinson Institute of Government (Goal IV)

Principle E Financial Support:

All Departments Involved In	Amount
Decatur 101 for employees	$1,000
ADP HR & Payroll System	$75,000
Participation in ICMA Center for Performance Measurement	$6,500
Records management plan	$19,500
IT Support	$378,660
Computers & supporting technology	$224,710
Utilities	$806,950
Audit & other financial services	$122,500
Janitorial supplies	$47,220
Postage	$54,650
Telephones	$216,350
GIS	$85,000
Insurance Premiums	$234,950
Administrative Duties	$2,096,160
Training	$248,580
TOTAL:	**$4,617,730**

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

Gina Amos
Andrea Arnold
Jennings Bell
Kris Boyett
Regina Brewer
Nancy Brune
Cheryl Burnette
Stephanie Burton
Lartesha Chaney
Jabari Cole
Kelvin Davis
Toni Dixon
Felix Floyd
Stacy Green
Cynthia Hardnett
Linda Harris
Tim Hatcher
Lee Ann Harvey
David Hipple
Chris Hitchcock
Tim Karolyi
Tony Kemp
Janet Kindelberger
Catherine Lee
John Madajewski
Lyn Menne
Claire Miller
Bien Nguyen
Tony Parker
David Ratledge
Scott Richards
Meredith Roark
Hugh Saxon
Shaun Shabazz
Lena Stevens
Deborah Strawn
Amanda Thompson
Barrett Tibbetts
Tammy Washington
Greg White
Lee Williams
Sean Woodson
Yui Young



SUMMARY OF FUND BUDGETS

Adopted Budget
FY 2012-2013

All Funds
Fiscal Year 2012-2013
Revenues and Expenditures

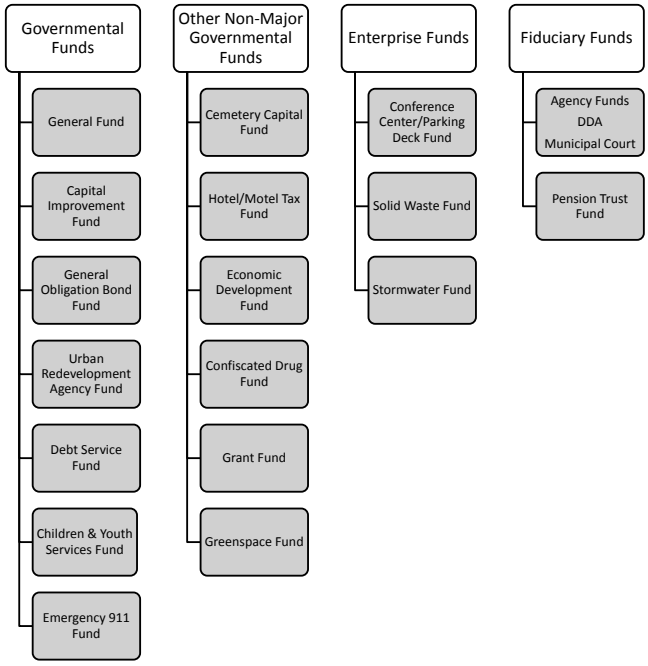
							Totals
Fund Balance, beginning of year	***$8,491,086***	***$16,524,284***	***$131,655***	***$2,756,745***	***$5,112,785***	***$0***	***$33,016,554***
	General Fund	**Capital Project Funds**	**Non-Major Governmental Funds**	**Debt Service Fund**	**Enterprise Funds**	**Fiduciary Funds**	**Total Revenues**
REVENUES							
Taxes	15,029,600	1,300,000	370,000	1,568,000	0	545,000	$18,812,600
Licenses and permits	771,800	0	0	0	0	0	$771,800
Fines and forfeitures	1,575,000	0	0	0	0	0	$1,575,000
Interest income	2,000	30,500	150	10,000	0	0	$42,650
Charges for services	1,450,900	0	1,615,020	0	3,270,000	0	$6,335,920
Intergovernmental	382,320	2,915,350	0	0	0	0	$3,297,670
Contributions	98,000	0	118,310	0	0	0	$216,310
Miscellaneous	0	1,200,000	0	34,000	0	40,000	$1,274,000
Transfers	81,360	0	0	0	0	0	$81,360
Total Revenues	**$19,390,980**	**$5,445,850**	**$2,103,480**	**$1,612,000**	**$3,270,000**	**$585,000**	**$32,407,310**
	General Fund	**Capital Project Funds**	**Non-major Governmental Funds**	**Debt Service Fund**	**Enterprise Funds**	**Fiduciary Funds**	**Total Expenditures**
EXPENDITURES							
Personnel Services	13,839,330	0	1,976,870	0	1,358,650	0	$17,174,850
Other Services and Charges	4,112,330	317,050	538,530	5,000	1,452,990	0	$6,425,900
Supplies	2,036,300	332,250	276,770	0	359,300	0	$3,004,620
Capital Outlay	105,000	13,714,130	33,800	0	1,600,000	0	$15,452,930
Indirect Costs	0	0	0	0	461,360	0	$461,360
Debt Services	0	1,389,360	0	0	0	0	$1,389,360
Lease Payments	0	0	10,300	0	7,480	0	$17,780
Depreciation/Amortization	0	0	0	0	506,500	0	$506,500
OPEB Costs	0	0	0	0	145,000	0	$145,000
Bond Principal and Interest	0	0	0	3,609,550	0	0	$3,609,550
Transfers	0	0	0	0	0	545,000	$545,000
Total Expenditures	**$20,092,960**	**$15,752,790**	**$2,836,270**	**$3,614,550**	**$5,891,280**	**$545,000**	**$48,732,850**
Excess (deficinecy) of revenues over (under) expenditures	($701,980)	($10,306,940)	($732,790)	($2,002,550)	($2,621,280)	$40,000	($16,325,540)
Other Financing Sources (Uses)							
Proceeds from Capital Lease	0	1,295,000	$0	0	1,600,000	0	$2,895,000
Transfers In	0	1,104,000	$550,000	0	93,000	0	$1,747,000
Transfers Out	0	(916,000)	$440,000	0	105,000	0	$1,461,000
Reserved for Bond Projects	0	0	0	0	0	0	$0
Use of Reserves	0	0	0	0	0	0	$0
Total Other financing Sources	$0	$1,483,000	$990,000	$0	$1,798,000	$0	6,103,000
Fund Balance, end of year	***$7,789,106***	***$7,700,344***	***($491,135)***	***$754,195***	***$4,079,505***	***$0***	***$19,832,014***

CITY OF DECATUR
2012-2013 ADOPTED BUDGET
Summary of Expenditures

	ACTUAL EXPENDITURE 2007-2008	ACTUAL EXPENDITURE 2008-2009	ACTUAL EXPENDITURE 2009-2010	ACTUAL EXPENDITURE 2010-2011	BUDGET ESTIMATE 2011-2012	REVISED ESTIMATE 2011-2012	BUDGET ESTIMATE 2012-2013
DEPARTMENT							
GOVERNMENTAL CONTROL	86,907	130,699	105,041	75,219	95,390	146,140	157,400
GENERAL GOVERNMENT	961,595	962,140	1,269,489	1,273,400	1,471,130	1,523,440	1,567,220
COMMUNITY & ECONOMIC DEVELOPMENT	901,429	1,026,031	916,553	968,360	993,500	1,038,380	1,219,600
PLANNING, ZONING AND INSPECTIONS	587,202	492,717	448,767	868,109	652,330	729,540	917,630
ADMINISTRATIVE SERVICES	2,544,608	2,756,570	2,550,668	2,712,741	2,826,710	2,812,760	2,828,250
POLICE	4,052,643	4,456,998	4,483,831	4,453,430	4,799,000	4,661,640	5,064,820
FIRE	3,287,610	3,502,127	3,153,240	3,209,327	3,303,550	3,277,880	3,378,390
PUBLIC WORKS	2,369,750	2,452,636	2,521,391	2,551,901	2,595,410	2,541,430	2,746,560
PUBLIC WORKS - ENGINEERING	606,052	627,890	684,469	687,368	716,890	688,680	787,010
ACTIVE LIVING	1,985,082	1,380,644	1,360,701	1,345,560	1,361,090	1,389,350	1,426,080
CHILDREN & YOUTH SERVICES	0	0	0	0	0	0	0
NON-DEPARTMENT EXPENSES	0	0	0	35,000	0	0	0
MISCELLANEOUS & TRANSFER ACCOUNTS	0	0	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	17,382,878	17,788,452	17,494,151	18,180,415	18,815,000	18,809,240	20,092,960
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	4,785,127	4,860,613	4,160,954	826,478	1,720,000	1,170,510	3,315,450
GENERAL OBLIGATION BOND FUND (310)**				2,521,878	4,926,505	4,834,700	2,244,080
URBAN REDEVELOPMENT AGENCY FUND (340)				2,019,654	6,448,270	3,463,720	10,193,260
DEBT SERVICE FUND (410)	1,883,801	1,445,626	2,911,936	3,484,716	3,529,150	3,526,650	3,614,550
CHILDREN & YOUTH SERVICES FUND (225)*		1,446,635	1,378,693	1,333,299	1,898,720	1,592,380	1,866,040
EMERGENCY TELEPHONE (E911) (240)	735,477	700,880	774,136	834,094	870,560	786,020	924,730
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	0	7,900	26,972	25,209	25,000	35,000	25,000
HOTEL MOTEL TAX FUND (275)	360,000	65,000	87,314	339,507	260,000	270,000	410,000
ECONOMIC DEVELOPMENT FUND (260)	30,000	67,847	16,280	23,105	20,000	17,500	18,000
CONFISCATED DRUG FUND (210)	7,934	6,725	3,093	21,750	2,500	500	2,500
COMMUNITY GRANTS FUND (220)	610,592	9,626	109,118	223,474	400,000	344,700	0
GREENSPACE TRUST FUND (230)***	20,134	21,942	44,128	0	35,000	0	0
CONFERENCE CTR/PARKING DECK FUND (555)	1,280,100	349,908	324,691	313,598	670,000	466,900	640,000
SOLID WASTE ENTERPRISE (540-4520)	2,518,061	2,011,898	2,150,959	2,325,401	2,587,900	2,418,170	2,688,990
STORMWATER UTILITY FUND (505)	977,234	640,913	712,745	982,806	2,206,370	1,590,500	2,550,290
OTHER FUNDS TOTAL EXPENDITURES	13,208,460	11,635,513	12,701,018	15,274,971	25,599,975	20,517,250	28,492,890
TOTAL EXPENDITURES	30,591,338	29,423,965	30,195,169	33,455,386	44,414,975	39,326,490	48,585,850

*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
*** Per GASB, Greenspace Fund is no longer recognized as a separate fund. All Greenspace Fund transactions recorded in General Fund as of FY 10-11.

City of Decatur Fund Organizational Chart



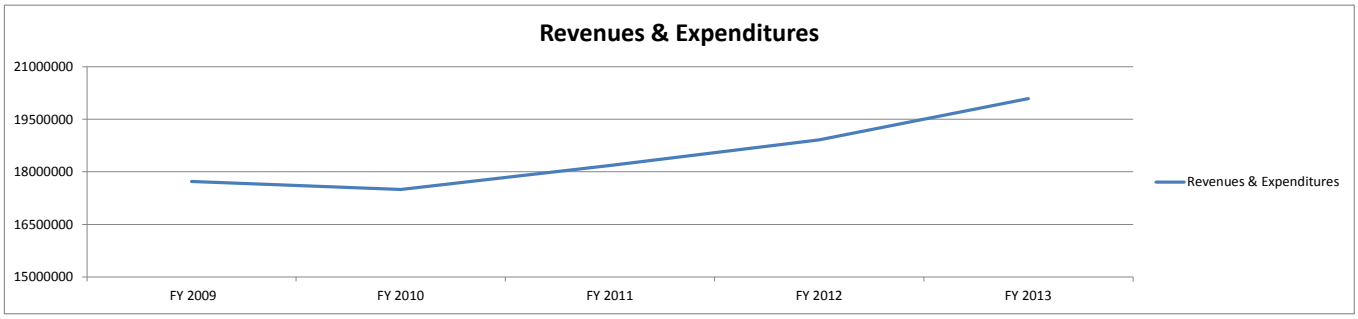
General Fund
Revenue and Expenditures
2012-2013 Fiscal Year

Estimated Beginning Fund Balance:	*$8,491,086*

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ADOPTED	FY 11-12 REVISED	FY 12-13 ADOPTED
REVENUES						
Taxes	$14,440,008	$15,010,913	$14,673,271	$14,597,400	$14,681,600	$15,029,600
Licenses and permits	$440,563	$479,823	$730,412	$530,500	$787,000	$771,800
Fines and forfeitures	$807,991	$1,224,411	$1,386,149	$1,105,000	$1,574,200	$1,575,000
Interest income	$86,250	$12,553	$7,250	$10,000	$1,000	$2,000
Charges for services	$1,083,637	$1,320,609	$1,477,229	$1,354,050	$1,409,740	$1,450,900
Intergovernmental	$326,270	$289,327	$352,597	$303,970	$273,280	$382,320
Contributions	$76,147	$65,297	$99,556	$69,000	$101,000	$98,000
Miscellaneous	$12,056	$16,439	$27,389	$0	$31,280	$0
Transfers In	($7,353)	$76,713	$81,965	($449,420)	$81,090	$81,360
Current Year Revenues	**$17,265,569**	**$18,496,084**	**$18,835,818**	**$17,520,500**	**$18,940,190**	**$19,390,980**
Fund balance appropriation - Use of Reserves	$522,884	($1,001,933)	($655,403)	$1,294,500	($130,950)	$701,980
Total Revenues	**$17,788,452**	**$17,494,151**	**$18,180,415**	**$18,815,000**	**$18,809,240**	**$20,092,960**
EXPENDITURES						
Governmental Control	$130,699	$105,041	75,219	$95,390	$146,140	$157,400
General Government	$962,140	$1,269,489	1,273,400	$1,471,130	$1,523,440	$1,567,220
Community and Economic Development	$1,026,031	$916,553	968,360	$993,500	$1,038,380	$1,219,600
Planning, Zoning & Inspections	$492,717	$448,767	868,109	$652,330	$729,540	$917,630
Administrative Services	$2,756,570	$2,550,668	2,712,741	$2,826,710	$2,812,760	$2,828,250
Police	$4,456,998	$4,483,831	4,453,430	$4,799,000	$4,661,640	$5,064,820
Fire	$3,502,127	$3,153,240	3,209,327	$3,303,550	$3,277,880	$3,378,390
Public Works	$2,452,636	$2,521,391	2,551,901	$2,595,410	$2,541,430	$2,746,560
Public Works - Engineering	$627,890	$684,469	687,368	$716,890	$688,680	$787,010
Active Living*	$1,380,644	$1,360,701	1,345,560	$1,361,090	$1,389,350	$1,426,080
Non-department expenses	$0	$0	35,000	$0	$0	$0
Miscellaneous & transfer accounts	$0	$0	$0	$0	$0	$0
Total Expenditures	**$17,788,452**	**$17,494,151**	**$18,180,415**	**$18,815,000**	**$18,809,240**	**$20,092,960**

Estimated Ending Fund Balance:	*$7,789,106*

* 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 over $2 million to its fund balance since 2008. It is anticipated that just over $700,000 will be used in 2013. This will result in a fund balance of $7,789,100 which is 38% 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

2011-2012 REVISED GENERAL FUND BUDGET ESTIMATE

The 2011-2012 Revised Estimate is $5,760 less than the approved 2011-2012 Budget Estimate, a 0.03% decrease. While full-time personnel, group insurance and legal services costs were reduced there were increases in part-time personnel costs, overtime costs, professional services, contractual services and electric utilities. Specifically, temporary salaries were adjusted to reflect the hours worked by part-time school crossing guards and parking attendants. The revised budget was adjusted for overtime needed in the Police department due to police officer vacancies and special events. Close to twenty-five percent of the Police department overtime is reimbursed to the City for special events. Professional services increased approximately $69,000 to cover the changes in the Safebuilt contract for additional development-related services. Increases in contractual services included support for Refugee Family Services in conjunction with Decatur's Kitchen Garden at the United Methodist Children's Home and support for the Oakhurst Community Garden. Increases in electric utility rates resulted in a budget increase of about $35,000 for city-facility electricity and street lighting.

The 2011-2012 Revised General Fund revenue estimates increase over the approved 2011-2012 budget. Before taking into consideration the interfund transfers and use of fund balance, the revised revenue estimates are $883,880 or 5% higher than the approved 2011-2012 revenue estimates. Real estate property taxes are decreased by $148,500 which reflects the 2011 tax digest and assessment changes that were not available when the 2011-2012 budget was developed last year. The 2011 billed digest is about 1% lower than the digest that was available during last year's budget process. This decrease is offset by increases in other revenue categories including an increase of $95,000 in franchise taxes mostly due to an increase in the electric utility franchise tax, and an increase in construction permits and fees in the amount of $229,500 due to a rebound in construction and the addition of electrical inspections services which previously had been handled by DeKalb County. Other significant revenue increases include over $500,000 in penalties and fines and an additional $90,000 in recreation fees. The total increase for alcohol excise taxes and alcoholic beverage licenses is $62,000. Very few revenue categories have been reduced with the exception of penalty and interest on taxes which was reduced $40,000 for the revised budget as it anticipates that more property owners will be able to pay taxes on time compared to the past several years.

Other adjustments are shown for transfers between the Solid Waste Fund, the Storm Water Utility Fund, Emergency 911 Fund and the Children and Youth Services Fund to reflect either revised overhead costs or to cover modified budget estimates. The budgeted transfer to the Urban Redevelopment Agency (URA) fund in the amount of $359,680 was removed and replaced by a transfer from the Capital Improvements fund to the URA fund using proceeds from the Homestead Option Sales Tax (HOST).

Since revenues are higher than anticipated and transfers from the General Fund were reduced in the revised budget, we are able to eliminate the need to use fund balance. The 2011-2012 Proposed General Fund anticipated using $1,294,500; however, in the 2011-2012 Revised General Fund we

estimate that we will add $130,950 to fund balance. This will result in a fund balance of approximately $8,491,086 or 42% of the 2012-2013 Adopted General Fund budget.

2012-2013 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2012-2013 Adopted General Fund Budget Estimate is $1,277,960 or 6.79% more than the initial 2011-2012 Adopted General Fund Budget Estimate and $1,283,720 or 6.82% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $752,790 in the 2012-2013 Adopted General Fund Budget Estimate over the 2011-2012 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $498,610 and part-time salaries increase $76,890. These increases are due to a budgeted merit increase for regular, full-time employees and a number of reclassifications of existing or modified positions to be effective in January 2013. Adjustments to temporary positions including the addition of a two-year Planning Fellow, fully funding 25 school crossing guards, a background investigator and fingerprint examiner in the Police department and adding two part-time positions in Active Living for senior programming and general athletic programming. These positions will be important when the renovated Decatur Recreation Center opens in the middle of fiscal year 2012-2013.

The general fund budget for health insurance increases $140,740 or about 8%. After three years with Kaiser Permanente, the City is switching to BlueCross BlueShield of Georgia (BCBSGA) for health insurance coverage. Proposals from both parties resulted in comparable cost increases, but it was decided that BCBSGA offered greater choice and convenience for hospital networks, doctors and pharmacy services as well as support for wellness programs. In addition to the increased city contribution to health insurance, employees in the current HMO will be required to pay an additional 50%, on average, in insurance deductions to fund 20% of the overall premium with the city paying the remaining 80%. Early retirees (pre-65) will be required to participate in a high deductible health insurance plan. Other personnel costs include an increase in the city's contribution to the retirement system from 8.5% of payroll to 9% of payroll resulting in an additional $81,260 in the 2012-2013 Proposed General Fund Budget Estimate.

The 2012-2013 estimates include merit increases for all eligible full-time employees effective January 7, 2013 plus a number of re-classifications based on salary surveys of similar positions in the Atlanta market. The cost of the merit increases and re-classifications is approximately $263,000 in the General Fund Budget and $34,000 in other funds for a total of $297,000.

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 and a schedule for filling vacancies, it is prudent to fund all positions and it does provide departments with some financial flexibility for unanticipated expenses during the budget year.

Full time salary costs in the 2011-2012 Revised General Fund Budget are estimated at approximately $8.03 million as compared to approximately $8.53 million in the 2012-2013 Adopted General Fund Budget, a difference of $498,000.

Other expenditures include safety equipment for fire and police personnel, a unified land development ordinance, an arts capital grant, a cloud-based information access model for some city servers and computers, improvements to city street signs, community-wide Active Living programs including Team Decatur, improvements to bathrooms in city parks, batteries for automated external defibrillators for city facilities, continued emphasis on pedestrian and bicycle safety and environmental initiatives.

2012-2013 ADOPTED GENERAL FUND BUDGET REVENUES

The 2012-2013 Adopted General Fund revenue estimates are $450,820 higher than the Revised 2011-2012 General Fund revenue estimates. Estimates of revenue from real property taxes for the 2012-2013 Adopted General Fund are based on no increase in the real property digest and maintaining the general fund millage rate at 10.20 mills. The 2012-2013 Adopted General Fund real property tax estimate is $333,500 higher than revised 2011-2012. The collection rate for 2012 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 2013 first installment billing is budgeted at 96%. By the next fiscal year, 2013-2014, the City will have collected over 99% of the taxes billed. The total estimate for real property tax revenue is $10,635,000 which is 55% 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 slight increase in real property taxes, an increase of $109,040 is estimated for the DDA management services fee due to an increase in DDA related expenditures in the general fund such as downtown landscaping improvements. An additional $25,000 is budgeted for recreation service fees in anticipation of increased rentals in the newly renovated Decatur Recreation Center.

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 these positions is to perform traffic enforcement activities. Fines and forfeitures increase 50% in the revised 2011-2012 budget estimate to reflect actual revenues and are budgeted to remain stable for 2012-2013.

The revised and adopted budgets show $158,000 and $170,000, respectively, for the reimbursement for capital construction management. This covers costs that the general fund incurs in support of major capital projects.

Prior to the renovation of the Public Works facility, surplus vehicles and other equipment will be auctioned. The 2012-2013 revenue estimate for the sale of city assets is $10,000.

The transfer from the Hotel/Motel Tax Fund is anticipated to be $60,000 higher than the revised 2011-2012 transfer because the major downtown hotel re-opened in February 2012 after being closed for four months for renovations. 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 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 2012-2013 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, grant revenues and fees to support the program. For 2012-2013, there is a transfer from the General Fund to the Children and Youth Services Fund of $300,000.

In December 2010, the city's Urban Redevelopment Agency issued $13,760,000 in bonds for capital projects. A transfer from the General Fund to the Urban Redevelopment Agency Fund for the debt service payments had been in the adopted 2011-2012 budget. This has been removed because the HOST proceeds which started in 2011-2012 will cover that cost out of the capital improvements fund.

Enterprise Funds

The City Commission will also be asked to adopt 2011-2012 Revised and 2012-2013 Proposed Budgets for three Enterprise Funds. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges.

Conference Center/Parking Deck

The City has entered into a long-term lease with the Decatur Downtown Development Authority (DDA) for operation and management of the conference center and parking deck. The DDA entered into a sub-lease with the Noble Investment Group for management and operation of the conference center. Future hotel/motel tax collections for the upkeep and maintenance of the conference center will be placed in a reserve account to be used by the conference center management company for maintenance of the facility. That will be the only public financial obligation for operation, maintenance and capital improvements for the conference center.

The 2011-2012 Revised Budget includes a transfer of $65,000 from the Hotel/Motel Tax Fund to cover maintenance costs. The 2011-2012 Revised Budget includes $196,500 in expenditures which includes improvements to the parking deck and conference center. New hotel ownership and a new management agreement for the conference center have a continued impact on the revenues and expenditures. The 2012-2013 Adopted Budget revenues include a transfer of $105,000 from the Hotel/Motel Tax Fund to cover maintenance costs. The hotel/motel tax will be placed in a reserve for capital improvements by the management company. Expenditures include $200,000 as a match towards improvements to the courthouse lawn and $100,000 to replace parking equipment.

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 $149,830 will be made from the 2011-2012 Revised Solid Waste Fund to the 2011-2012 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 $209,960 will be made from the 2012-2013 Adopted Solid Waste Fund to the 2012-2013 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 2012-2013 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:

- Maintained the annual assessment of $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 $690 to $700 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 $1,040 to $1,050 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, $0.65 per 15-gallon bag, and $0.38 per 8-gallon bag to cover disposal costs.

Total revenues for 2012-2013 are estimated to be $2,275,000 and expenses prior to non-operating expenses like depreciation are estimated to be $2,196,990

The Solid Waste Fund includes the purchase of a 40 cubic yard front loader for commercial and multi-family solid waste collection services. The purchase of the front loader will be approximately $200,000 resulting in an annual lease payment of $40,000 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. In fiscal year 2011-2012, stormwater improvements were made during Phase I of the Decatur Cemetery project. The current stormwater utility charge is $6.25 per month ($75 annually) per Equivalent Residential Unit (ERU).

Revenue from fees for the 2011-2012 Revised Storm Water Utility is $995,000 and expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be $1,590,500. Revenue from fees for the 2012-2013 Adopted Storm Water Utility is $995,000 and expenses are estimated to be $2,550,290. In the revised budget, $620,000 is budgeted for stormwater improvements made in the Decatur cemetery. In the adopted budget,

$1,400,000 is budgeted for Phase V streetscape improvements, the Ebster soccer field extension and Electric Avenue extension. Expenses exceeding revenues will be covered by accumulated fund balance.

A transfer of $246,560 will be made from the 2011-2012 Revised Storm Water Utility Fund to the 2011-2012 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $251,400 will be made from the 2012-2013 Adopted Storm Water Fund to the 2012-2013 Adopted General Fund Budget for the same purpose.

OTHER FUNDS

The City Commission will also be asked to adopt 2011-2012 Revised and 2012-2013 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, and the Confiscated Drug 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 2007 General Obligation Bond Fund and Urban Redevelopment Agency Fund.

Capital Improvement Fund

The 2011-2012 Revised Capital Improvement Fund budget includes $1,300,000 in tax revenue; $300,000 in intergovernmental revenue; $1,000 in interest revenue; and, $1,320 in other revenue. The intergovernmental revenue is for designing the North McDonough Streetscapes and Clairemont/Church/Commerce intersection improvements. Upon the conclusion of the HOST lawsuit with DeKalb County, the City has started receiving HOST sales tax revenue directly from the State Department of Revenue. In 2011-2012, the City received $3,068,960 which is now included in the 2011-2012 Revised Capital Improvement Fund budget.

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

- Playground equipment replacement.
- Street patching, repair and paving.
- Two Building Maintenance Cargo vans.
- Cemetery Management System.
- Courtroom audio recording equipment.
- Emergency Management vehicle.
- Fire Chief vehicle.
- Mobile Vision Police Server.
- Fire Self-contained breathing apparatus equipment.
- Grounds Maintenance pickup truck.
- Motor Maintenance diagnostic scan tool.
- Public Works vehicle.
- Police vehicle.
- Intersection Improvements MARTA offset.

The 2011-2012 Revised Capital Improvements Fund budget includes expenditures $364,750 for debt service to cover payments for previously purchased equipment.

The 2011-2012 Revised Capital Improvement Fund budget includes a transfer of $461,750 to the Urban Redevelopment Authority Fund for the URA debt service payments. Another $350,000 is budgeted to be transferred to the General Obligation Bond Fund 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 General Obligation Bond Fund.

The 2012-2013 Adopted Capital Improvement Fund budget includes $1,300,000 in tax revenue; $250,000 in intergovernmental revenue; and, $10,000 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. HOST proceeds are budgeted to be $2,400,000.

Capital outlay projects in the 2012-2013 Adopted Capital Improvement Fund Budget Estimate include:

- Athletic field lights-McKoy and Oakhurst.
- Playground Equipment.
- Scott Park Garden Shed.
- Bandstand Painting.
- Fire/Public Works storage shed.
- Recreation Registration software.
- Fire Rescue Medical Vehicle.
- Emergency Management Replacement Vehicles (2).
- Zero Turn Mower.
- Smart Parking Meter System.
- Police Motorcycle Replacement.
- Tax Software Upgrade.
- Accounting Server Re-build.
- Wireless Network Upgrade.
- Fiber Network Upgrade.
- Network Upgrade to Hosted Environment.
- Telephone System upgrade.
- Sidewalk Construction & Repair.
- Traffic Calming Devices.
- Street patching, repair and paving.
- Fire Engine Order (no payment due).

The 2012-2013 Adopted Capital Improvements Fund budget includes expenditures of $556,100 for debt service. There is a transfer of $1,086,000 to the Urban Redevelopment Agency Fund for debt service on the URA bonds. The 'advance' for the cemetery funding is being paid back from cemetery lot sales. This is reflected by the $18,000 transfer from the cemetery capital improvements fund. Almost $1.3 million is shown as proceeds from capital leases. This is for three projects that are anticipated to be financed through direct leases. They are: ballfield lights, wireless network upgrade and fiber network upgrade.

It is recommended that the levy for capital improvement purposes be decreased from 1.1 mill to 1.0 mills.

General Obligation Bond Fund

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

The 2011-2012 Revised General Obligation Bond Fund budget includes $10,000 in Interest revenue. Other sources of revenue are transfers from other funds including $350,000 from the Capital Improvements Fund and $620,000 from the Stormwater Utility.

The 2011-2012 projects include Oakhurst Streetscapes, Downtown Streetscapes – Phase V, Decatur Cemetery, sidewalk improvements and intersection improvements, and Decatur Recreation Center.

The 2012-2013 Adopted General Obligation Bond Fund budget includes $10,000 in Interest revenue and $1,200,000 in Intergovernmental revenue from Georgia Department of Transportation.

The 2012-2013 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 was added in the revised budget for 2010-2011 to 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 is being used for construction and renovation of Fire Station #1, Decatur Recreation Center and the Public Works facility.

The 2011-2012 Revised Urban Redevelopment Agency Fund budget includes $10,500 in Interest revenue and $341,300 for the federal rebate on the interest paid on the bonds.

The 2012-2013 Adopted Urban Redevelopment Agency Fund budget includes $10,500 in Interest revenue and $340,350 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 $825,860, prior to the interest rebate, and the balance is budgeted as a transfer from the Capital Improvements Fund. The debt service payments in 2012-2013 total $833,260 and will be paid with a transfer from the Capital Improvements Fund.

Cemetery Capital Improvement Fund

The 2011-2012 Revised Cemetery Capital Improvement Fund reflects revenues of $45,000 which is mainly revenue from sales of lots in the newest section of the Cemetery. 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 $35,000 for maintenance and repair and professional services. It is anticipated that a well will be drilled for the cemetery pond before the end of fiscal year 2011-2012.

The 2012-2013 Adopted Budget includes $55,000 in revenues from lot sales. Adopted 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 and Stormwater Fund. In 2011-2012, there will be a transfer of $30,000 from the Cemetery Capital Improvement Fund to the Capital Improvement Fund. In 2012-2013, there will be a transfer of $18,000 to the Capital Improvement Fund and a transfer of $12,000 to the Stormwater Utility Fund.

Debt Service Fund

The 2011-2012 Revised Debt Service Fund Budget shows $1,555,500 in tax revenue to retire debt on the general obligation bond issue. There is also $4,000 in interest income. There is a $1,418,150 interest payment and a $440,000 principal payment for the bonded debt. At June 30, 2012 it is estimated that there will be approximately $1,096,500 in fund balance for the capital improvement bonds.

The 2012-2013 Adopted Debt Service Fund Budget shows revenues of $1,568,000 in tax revenue to retire debt on the bond issue. There is also $10,000 in interest income.

There is a $1,400,550 interest payment and a $475,000 principal payment for bonded debt included in the 2012-2013 Adopted Debt Service Fund Budget. At June 30, 2013 it is estimated that there will be approximately $793,900 capital improvement bond fund balance.

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 fund repayment of 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 levy for debt service be increased from 1.32 to 1.42 mills. This will result in no change to the overall millage if the capital improvements fund millage is reduced by one-tenth of a mill.

Economic Development Fund

The 2011-2012 Revised Economic Development Fund Budget shows $24,050 in revenues, of which $24,000 is earmarked for the Tree Bank Account, and $17,500 in expenditures. The balance in the tree bank as of June 30, 2011 was $4,734 after $60,000 was transferred from the Tree Bank Account to the General Obligation Bond Fund to cover costs of planting new trees in the Cemetery project. At the end of fiscal year 2011-2012, the unencumbered Economic Development fund balance will be approximately $27,734 and the Tree Bank Account balance will be $18,516.

The 2012-2013 Adopted Economic Development Fund Budget shows tree bank contributions of $0 and interest of $100. There are expenditures of $18,000 for tree maintenance in the commercial district and tree plantings. The balance in the tree bank as of June 30, 2013 is estimated to be $27,734. The unencumbered Economic Development fund balance will be approximately $616.

Emergency Telephone System Fund

The City collects $1.50 per land phone line, cell phone line and voice over IP account in the City for provision of E-911 emergency telephone services. In August 2011, the City Commission approved a resolution to impose a 911 charge on prepaid wireless services. Any revenue from prepaid wireless services is paid to the City directly from the State starting in October 2012. The amount of this revenue is unknown. 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 2011-2012 Revised Emergency Telephone System Fund is $560,000 and expenditures are estimated to be $786,020. Revenue for the 2012-2013 Adopted Emergency Telephone System Fund is $560,000 and expenditures are estimated to be $924,730. Expenditures in the 2012-2013 Adopted Emergency Telephone System Fund include the purchase of a Netclock time stamping system and an ACU-1000 Interface Radio unit/radio interoperability unit. The budget also includes training for emergency medical dispatch and the annual fee for the Smart911 system.

A transfer of $200,000 will be made to the 2011-2012 Revised Emergency Telephone System Fund from the 2011-2012 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 2012-2013 Adopted General Fund Budget to the 2012-2013 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, program fees, accumulated fees, contributions from other partners and a transfer from the General Fund for support of children and youth services.

Revenue for the 2011-2012 Revised Children and Youth Services Fund is $1,111,790 and expenditures are estimated to be $1,592,380. A transfer of $225,000 will be made from the 2011-2012 Revised General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. This is $175,000 less than the original 2011-2012 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $818,712.

Revenue for the 2012-2013 Adopted Children and Youth Services Fund is $1,118,330 and expenditures are estimated to be $1,866,040. A transfer of $300,000 is budgeted from the 2012-2013 Adopted General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $371,002. The 2012-2013 Adopted Children and Youth Services Fund budget includes a $12,000 increase in the budget for healthier after-school snacks. Increased programming is planned for the Ebster summer camp to include weekly field trips instead of bi-weekly trips. A personnel change results in the creation of Counselor I and Counselor II positions in lieu of the Counselor position. The Counselor II must meet State-mandated minimum qualifications to supervise children alone.

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 2011-2012 Revised Confiscated Drug Fund Budget shows revenues of $10 and expenditures of $500. It is estimated that the fund balance at June 30, 2012 will be $11,503. The 2012-2013 Adopted Confiscated Drug Fund Budget Estimate shows revenues of $50 and expenditures of $2,500. It is estimated that the fund balance at June 30, 2013 will decrease to $9,053.

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 2011-2012 Revised Hotel/Motel Tax Fund Budget shows revenues of $230,000 and expenditures of $105,000 for the support of the Decatur Tourism Bureau; a $65,000 transfer to the Conference Center Fund; and a $100,000 transfer to the General Fund.

The 2012-2013 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of $370,000. This is higher than the 2011-2012 Revised Hotel/Motel Tax Fund Budget because the major downtown hotel was closed for four months for an extensive renovation during 2011-2012. Expenditures include $145,000 for the support of the Decatur Tourism Bureau; a $105,000 transfer to the Conference Center Fund; and a transfer of $160,000 to the General Fund.

SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES

Adopted Budget
FY 2012-2013



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 $15,029,000 or 78% of total general fund revenues, excluding transfers. This percentage has remained consistent over the past ten years with slight variations from year to year. Within this category, there are a variety of tax sources including property, public utilities, utility franchises, excise, and insurance premiums. Real property taxes make up 70% of all taxes collected by the city. The assessed values of real property within the city are determined by the DeKalb County Property Appraisal department. Residential and commercial values as a percentage of the overall property values total 85% and 15%, respectively. The 2010 collection rate for real property taxes was 99.9% within 12 months of the 2nd installment billing.

Motor Vehicle Tax: Legislation passed in 2012 will eliminate the annual ad valorem tax and sales tax on the purchase of vehicles after March 1, 2013 and replace it with a one-time title fee of up to 7%. The city currently receives around $500,000 annually from the ad valorem tax or about 2.5% of general operating revenues. The legislation is designed to make local governments whole for ad valorem collections through the end of the fiscal year. This revenue source will not increase in future years. Because the funding formula depends on income from the title fee, there is also the possibility that revenue will decrease.

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 close to $385,000 annually or 2% of operating revenues. Revenue from alcohol sales has increased 45% since fiscal year 2006 and has not been negatively impacted during the economic downturn.

The resolution of the HOST lawsuit between the City of Dcatur and DeKalb County resulted in disbursements beginning in fiscal year 2012 from the homestead option sales tax to the capital improvements fund for capital expenditures. In fiscal year 2012, this amount totaled $3,068,960.

Franchise Taxes: Franchise taxes are a significant revenue source for the city. It is anticipated that the city will collect over $1.5 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 $427,000 from occupation taxes in fiscal year 2013.

Construction Permits: From fiscal years 2008 to 2009, the revenue from construction permits dropped by 50% to around $300,000. Revenues have rebounded and hit $565,000 at the end of fiscal year 2011. Slight increases are anticipated through the current year and fiscal year 2013.

Fines from Code Violations: The city will collect over $900,000 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 $460,000 during the next fiscal year. The re-opening of the Decatur Recreation Center may result in even greater revenues.

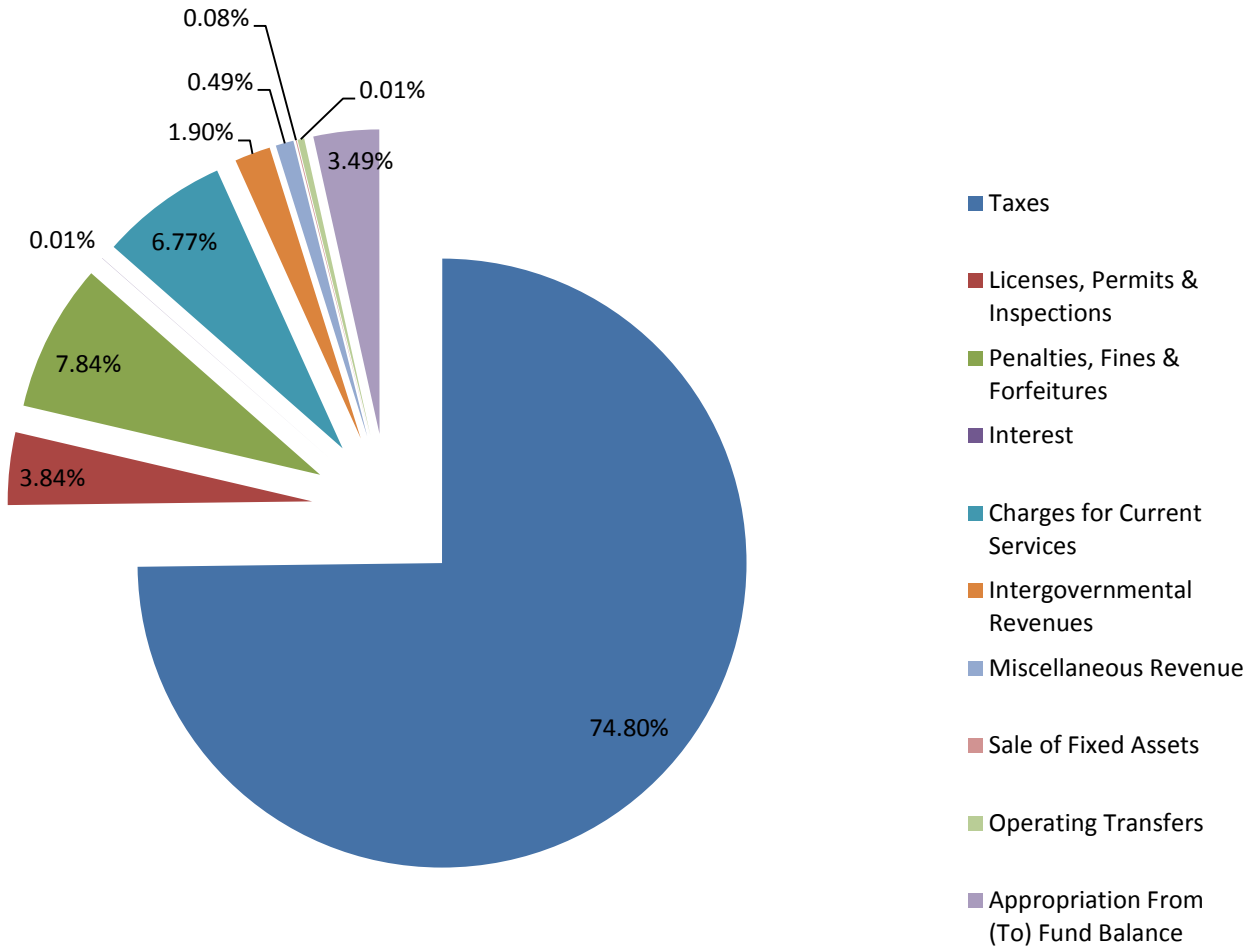
Sanitation Fees: The city's Solid Waste enterprise fund is dependent upon sanitation service fees for its operation. The Sanitation Service division provides commercial and residential collection services and contracts for residential recycling. In 2012, the single-family residential fee remained at $233 per unit which is below the 2008 rate of $235. Some commercial rates were also increased in 2012. The rate for 95 gallon carts increased from $690 to $700 per cart for weekly service, a 1.45% increase. The annual charge for 3 cubic yard containers was increased from $1,040 to $1,050, a .96 percent increase. The Solid Waste fund will collect over $2.2 million in residential and commercial 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
2012-2013 ADOPTED BUDGET
General Fund - Summary of Revenues

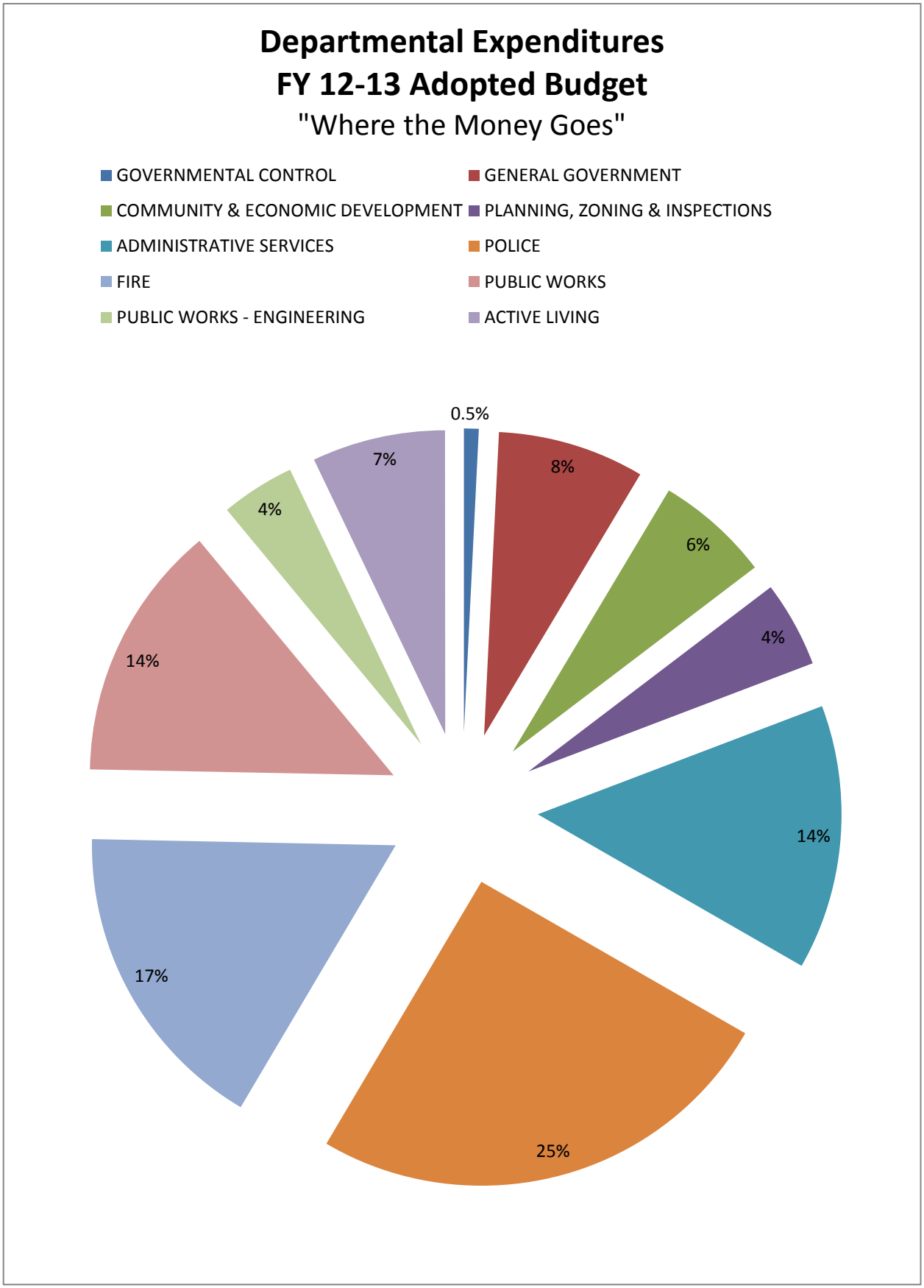
		ACTUAL REVENUE 2007-2008	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	BUDGET ESTIMATE 2011-2012	REVISED ESTIMATE 2011-2012	BUDGET ESTIMATE 2012-2013
311110	PUBLIC UTILITY TAXES	170,000	219,354	148,181	161,488	145,000	145,000	145,000
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	9,811,729	9,821,030	10,930,968	10,284,795	10,450,000	10,301,500	10,635,000
311300	HOMEOWNERS TAX RELIEF GRANT	373,522	392,823	0	0	0	0	0
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	492,756	490,314	445,242	530,415	480,600	520,600	520,600
311400	BUSINESS PERSONAL PROPERTY TAXES	173,107	167,908	188,808	203,957	188,800	179,000	178,000
311600	OTHER TAXES	231,208	226,129	155,364	214,722	200,000	219,500	220,000
311700	FRANCHISE TAXES	1,354,353	1,364,341	1,377,174	1,466,051	1,463,000	1,558,000	1,559,000
314000	SALES & EXCISE TAXES	276,018	298,938	311,235	354,490	330,000	365,000	385,000
316100	OCCUPATIONAL TAXES	405,350	383,515	387,814	420,468	395,000	427,000	427,000
316200	OTHER TAXES - INSURANCE	991,895	1,015,655	1,006,126	976,886	885,000	906,000	900,000
319100	PENALTY & INTEREST	317,982	297,344	457,179	347,396	360,000	319,200	315,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	125,279	141,803	146,954	164,823	146,000	173,000	171,000
322100	CONSTRUCTION PERMITS & FEES	631,746	298,760	332,869	565,590	384,500	614,000	600,800
330000	GRANT REVENUE - INTERGOVERNMENTAL	260,179	320,870	289,327	352,597	303,970	273,280	382,320
351000	PENALTIES & FINES	479,461	510,648	767,232	1,038,753	745,000	1,255,000	1,260,000
361000	INTEREST	310,163	86,250	12,553	7,250	10,000	1,000	2,000
371500	PRIVATE GRANTS	43,724	5,500	0	0	0	0	0
341000	MISCELLANEOUS FEES	10,698	11,332	20,969	199,995	230,100	174,230	189,000
342000	PUBLIC SAFETY FEES & CHARGES	532,460	527,093	166,101	115,269	115,050	126,610	128,000
343000	STREETS AND SIDEWALKS FEES & CHARGES			569,489	577,877	560,000	580,000	580,000
344100	SANITATION FEES	0	0	0	0	0	0	0
347000	RECREATION FEES	680,994	392,192	449,849	504,477	358,500	448,500	473,500
349000	CHARGES FOR OTHER SERVICES	97,550	89,000	114,201	79,611	90,400	80,400	80,400
371000	GIFTS & CONTRIBUTIONS	37,433	6,129	7,335	19,321	10,000	22,000	15,000
381000	USE OF PROPERTY	95,056	70,018	57,962	80,235	59,000	79,000	83,000
389000	MISCELLANEOUS REVENUES	40,089	12,056	16,439	27,389	0	31,280	0
	GENERAL FUND CURRENT REVENUE	18,002,752	17,209,002	18,419,371	18,753,853	17,969,920	18,859,100	19,309,620
	FIXED ASSETS	6,837	17,817	0	2,520	15,000	9,700	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	136,100	152,930	193,640	203,000	233,050	149,830	209,960
	Operating Transfer from Storm Water Utility Fund	260,600	261,430	265,170	231,000	247,210	246,560	251,400
	Operating Transfer from (To) Capital Improvement Fund	116,624	149,469	147,023	0	0	0	0
	Transfer from (to) Greenspace Fund	(22,000)	0	(35,000)	0	(35,000)	0	0
	Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	0	(359,680)	0	0
	Transfer (to) from E911 Fund	(265,000)	(220,000)	(225,000)	(200,000)	(250,000)	(200,000)	(250,000)
	Transfer (to) from Hotel/Motel Tax Fund	0	81,000	130,880	145,445	100,000	100,000	160,000
	Transfer (to) from Children & Youth Services Fund	0	(450,000)	(400,000)	(300,000)	(400,000)	(225,000)	(300,000)
	TOTAL OTHER	233,161	(7,353)	76,713	81,965	(449,420)	81,090	81,360
	From (To) Fund Balance	(925,392)	522,884	(1,001,933)	(655,403)	1,294,500	(130,950)	701,980
	GENERAL FUND OTHER REVENUE - TOTAL	(692,231)	515,531	(925,220)	(573,438)	845,080	(49,860)	783,340
	GENERAL FUND TOTAL REVENUES	17,310,521	17,724,532	17,494,151	18,180,415	18,815,000	18,809,240	20,092,960

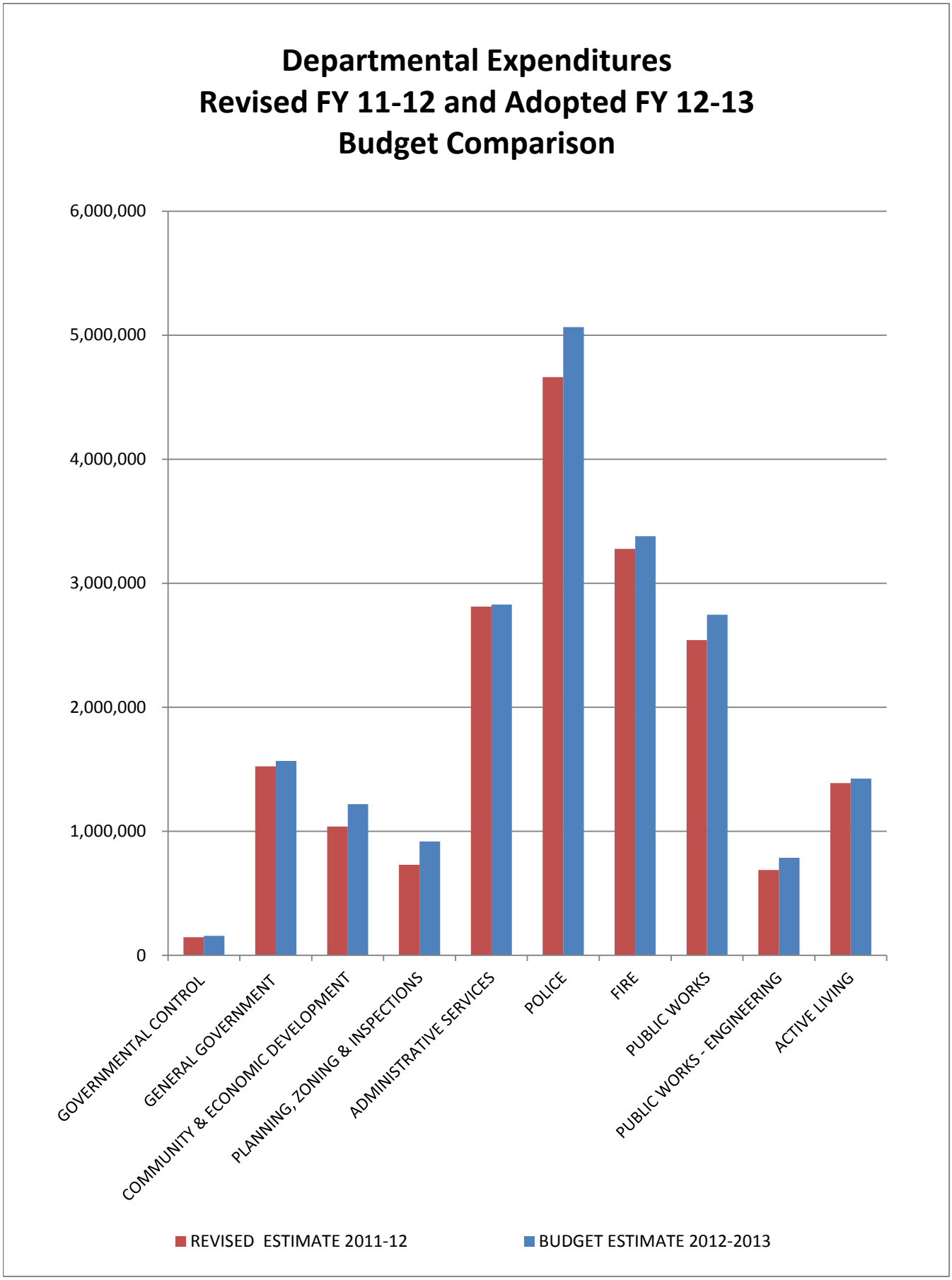
General Fund Revenues
FY 12-13 Adopted Budget
"Where the Money Comes From"



CITY OF DECATUR
2012-2013 ADOPTED BUDGET
General Fund - Summary of Expenditures

	ACTUAL EXPENDITURE 2007-2008	ACTUAL EXPENDITURE 2008-2009	ACTUAL EXPENDITURE 2009-2010	ACTUAL EXPENDITURE 2010-2011	BUDGET ESTIMATE 2011-2012	REVISED ESTIMATE 2011-2012	BUDGET ESTIMATE 2012-2013
DEPARTMENT							
GOVERNMENTAL CONTROL	86,907	130,699	105,041	75,219	95,390	146,140	157,400
GENERAL GOVERNMENT	961,595	962,140	1,269,489	1,273,400	1,471,130	1,523,440	1,567,220
COMMUNITY & ECONOMIC DEVELOPMENT	901,429	1,026,031	916,553	968,360	993,500	1,038,380	1,219,600
PLANNING, ZONING AND INSPECTIONS	587,202	492,717	448,767	868,109	652,330	729,540	917,630
ADMINISTRATIVE SERVICES	2,544,608	2,756,570	2,550,668	2,712,741	2,826,710	2,812,760	2,828,250
POLICE	4,052,643	4,456,998	4,483,831	4,453,430	4,799,000	4,661,640	5,064,820
FIRE	3,287,610	3,502,127	3,153,240	3,209,327	3,303,550	3,277,880	3,378,390
PUBLIC WORKS	2,369,750	2,452,636	2,521,391	2,551,901	2,595,410	2,541,430	2,746,560
PUBLIC WORKS - ENGINEERING	606,052	627,890	684,469	687,368	716,890	688,680	787,010
ACTIVE LIVING	1,985,082	1,380,644	1,360,701	1,345,560	1,361,090	1,389,350	1,426,080
CHILDREN & YOUTH SERVICES	0	0	0	0	0	0	0
NON-DEPARTMENT EXPENSES	0	0	0	35,000	0	0	0
MISCELLANEOUS & TRANSFER ACCOUNTS	0	0	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	17,382,878	17,788,452	17,494,151	18,180,415	18,815,000	18,809,240	20,092,960


Departmental Expenditures
FY 12-13 Adopted Budget
"Where the Money Goes"
GOVERNMENTAL CONTROL
GENERAL GOVERNMENT
COMMUNITY & ECONOMIC DEVELOPMENT
PLANNING, ZONING & INSPECTIONS
ADMINISTRATIVE SERVICES
POLICE
FIRE
PUBLIC WORKS
PUBLIC WORKS - ENGINEERING
ACTIVE LIVING
0.5%
8%
6%
4%
14%
25%
17%
14%
4%
7%


Departmental Expenditures
Revised FY 11-12 and Adopted FY 12-13
Budget Comparison
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
GOVERNMENTAL CONTROL
GENERAL GOVERNMENT
COMMUNITY & ECONOMIC DEVELOPMENT
PLANNING, ZONING & INSPECTIONS
ADMINISTRATIVE SERVICES
POLICE
FIRE
PUBLIC WORKS
PUBLIC WORKS - ENGINEERING
ACTIVE LIVING
REVISED ESTIMATE 2011-12
BUDGET ESTIMATE 2012-2013

Personnel Position Summary
FY 2012-13

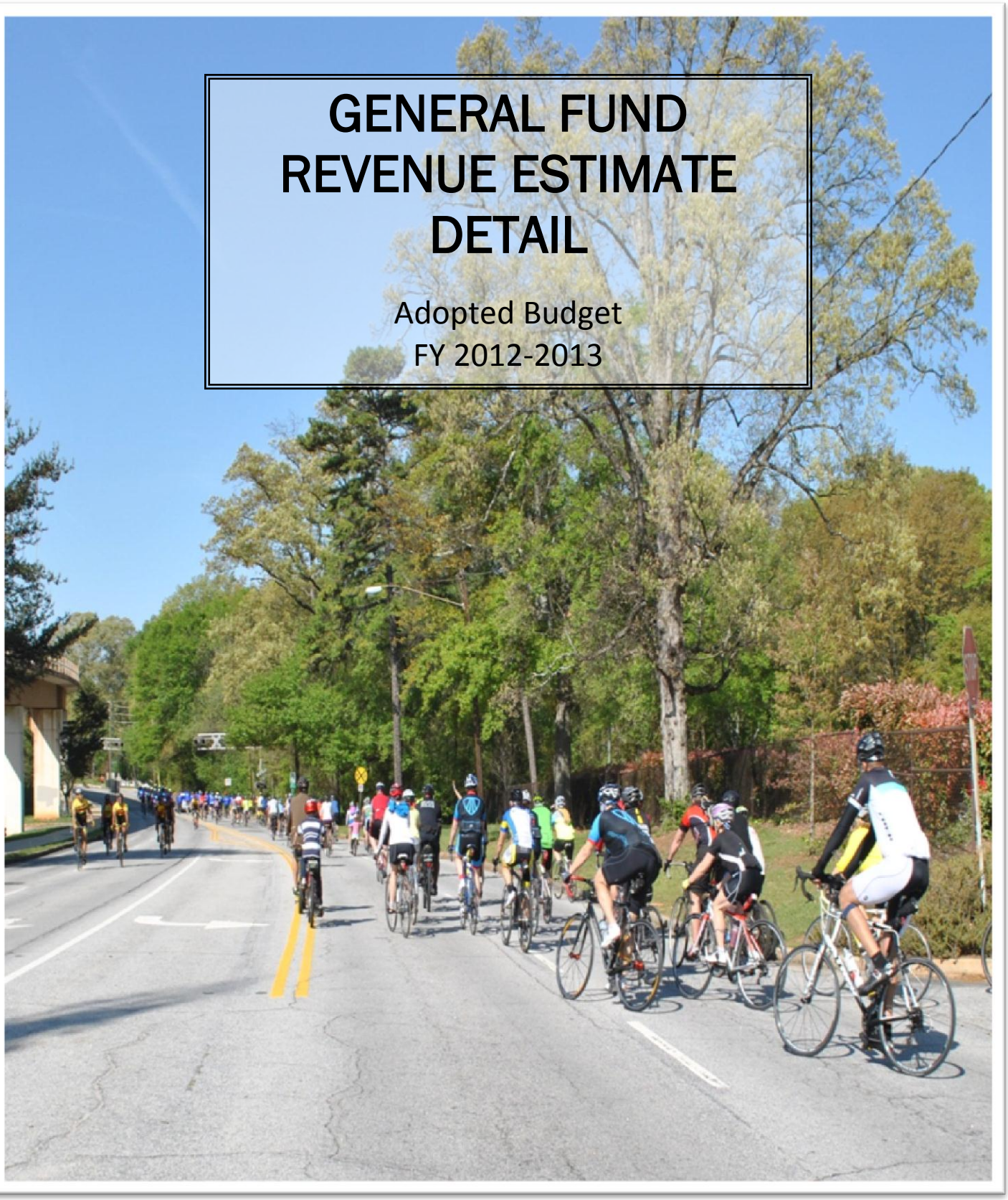
	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 12-13 Changes	FY 2012-2013
Governmental Control					
City Manager's Office (1320)	6	6	6		6
	6	6	6		6
Community & Economic Development					
Administration (7510)	4	4	4		4
Downtown Development Authority (7550)	2	2	2		2
Marketing/PR (1570)	0	0	0	1.00	1
Parking Management (3230)	2	2	1		1
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	8	7	7		7
Children & Youth Services (6135)	11	9	10		10
Planning, Zoning & Inspections (7310, 7200)	4	4	4		4
	31	28	28	1.00	29
Administrative Services					
Administration (1510)	3	4	4		4
Accounting (1512)	3	2	2		2
Revenue Collections (1514)	4	4	4		4
Municipal Court (2650)	3	3	3		3
	13	13	13		13
Emergency Services					
Police (3210, 3800, 3223, 3221)	62	60	60	(1.00)	59
Fire & Rescue (3500)	39	39	39.5	(0.50)	39
	101	99	99.5	(1.50)	98
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)	15	15	15		15
	59	59	59		59
TOTAL Full-time Positions	**210**	**205**	**205.5**	**(0.50)**	**205**

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GENERAL FUND REVENUE ESTIMATE DETAIL

Adopted Budget
FY 2012-2013



CITY OF DECATUR
2012-2013 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2007-2008	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	BUDGET ESTIMATE 2011-2012	REVISED ESTIMATE 2011-2012	BUDGET ESTIMATE 2012-2013
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	170,000	219,354	148,181	161,488	145,000	145,000	145,000
	PUBLIC UTILITY TAXES - TOTAL	170,000	219,354	148,181	161,488	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	74,454	1,085	0	0	0	0	0
311207	2007 Taxes & Prior Year Taxes	5,170,714	82,449	53,823	8,364	0	0	0
311208	2008 Taxes & Prior Year Taxes	4,566,561	5,129,039	142,434	61,105	5,000	6,500	0
311209	2009 Taxes	0	4,608,457	5,725,210	153,441	20,000	20,000	5,000
311210	2010 Taxes	0	0	5,009,501	4,998,940	50,000	75,000	20,000
311211	2011 Taxes	0	0	0	5,062,946	5,375,000	5,250,000	60,000
311202	2012 Taxes	0	0	0	0	5,000,000	4,950,000	5,450,000
311203	2013 Taxes				0	0	0	5,100,000
	PROPERTY TAXES - TOTAL	9,811,729	9,821,030	10,930,968	10,284,795	10,450,000	10,301,500	10,635,000
311300	HOMEOWNERS TAX RELIEF GRANT							
311300	Homeowners Tax Relief Grant	373,522	392,823	0	0	0	0	0
	HOMEOWNERS TAX RELIEF GRANT-TOTAL	373,522	392,823	0	0	0	0	0
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	492,177	489,728	444,682	529,807	480,000	520,000	520,000
311350	Railroad Equipment Tax	579	586	560	609	600	600	600
	MOTOR VEHICLE TAXES - TOTAL	492,756	490,314	445,242	530,415	480,600	520,600	520,600
311400	BUSINESS PERSONAL PROPERTY TAXES							
311406	2006 Taxes & Prior Year Taxes	3,962	0	0	0	0	0	0
311407	2007 Taxes	169,145	328	0	0	0	0	0
311408	2008 Taxes & Prior Years	0	167,471	2,938	2,011	0	0	0
311409	2009 Taxes	0	109	185,870	6,429	0	0	0
311410	2010 Taxes & Prior Years	0	0	0	195,516	2,800	13,000	0
311411	2011 Taxes	0	0	0	0	186,000	166,000	8,000
311412	2012 Taxes	0	0	0	0	0	0	170,000
	BUSINESS PERSONAL PROPERTY - TOTAL	173,107	167,908	188,808	203,957	188,800	179,000	178,000
311600	OTHER TAXES							
311600	Intangibles Tax	185,150	191,853	129,182	173,856	165,000	180,000	180,000
311601	Property Transfer Tax	46,058	34,276	26,181	40,867	35,000	39,500	40,000
	OTHER TAXES - TOTAL	231,208	226,129	155,364	214,722	200,000	219,500	220,000
311700	FRANCHISE TAXES							
311710	Electric Franchise	781,907	828,397	834,510	913,792	920,000	994,000	1,000,000
311730	Natural Gas Franchise	155,130	144,278	138,839	144,311	140,000	145,000	145,000
311740	Video Service Franchise	0	2,914	16,639	63,583	33,000	64,000	64,000
311750	Cable Franchise	229,706	240,786	240,080	220,652	240,000	240,000	240,000
311760	Telephone Franchise	187,610	147,966	147,106	123,713	130,000	115,000	110,000
	FRANCHISE TAXES - TOTAL	1,354,353	1,364,341	1,377,174	1,466,051	1,463,000	1,558,000	1,559,000
314000	SALES & EXCISE TAXES							
314200	Beer & Wine Sales	178,935	140,186	195,449	202,176	190,000	205,000	210,000
314300	Liquor Sales	97,083	158,752	115,786	152,314	140,000	160,000	175,000
	SALES & EXCISE TAXES - TOTAL	276,018	298,938	311,235	354,490	330,000	365,000	385,000
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	299,075	255,291	233,285	265,741	245,000	270,000	270,000
316101	Professional Taxes	68,315	79,074	101,255	109,990	107,000	110,000	110,000
316102	Insurance Occupation Taxes	37,960	49,150	53,274	44,736	43,000	47,000	47,000
	OCCUPATIONAL TAXES - TOTAL	405,350	383,515	387,814	420,468	395,000	427,000	427,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	991,895	1,015,655	1,006,126	976,886	885,000	906,000	900,000
	OTHER TAXES - TOTAL	991,895	1,015,655	1,006,126	976,886	885,000	906,000	900,000

CITY OF DECATUR
2012-2013 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2007-2008	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	BUDGET ESTIMATE 2011-2012	REVISED ESTIMATE 2011-2012	BUDGET ESTIMATE 2012-2013
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	307,154	294,584	449,461	333,568	350,000	300,000	300,000
319120	Penalty & Interest - Personal Property	10,828	2,760	7,645	13,828	10,000	19,200	15,000
319900	Redemptions on Tax Payments	0	0	73	0	0	0	0
	PENALTY & INTEREST - TOTAL	317,982	297,344	457,179	347,396	360,000	319,200	315,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	41,275	28,888	25,923	30,525	27,000	45,000	45,000
321120	Wine Licenses	29,221	27,133	28,314	30,465	27,000	20,000	20,000
321130	Liquor Licenses	48,534	70,460	66,775	78,575	73,000	82,000	80,000
321135	Server Permits	3,669	9,632	20,952	19,395	15,000	20,000	20,000
321500	Film Permits	2,090	5,080	4,250	3,800	3,000	5,000	5,000
321550	PSD Permit Fees	340	0	100	0	0	0	0
322000	Non Business License	150	610	640	2,063	1,000	1,000	1,000
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	125,279	141,803	146,954	164,823	146,000	173,000	171,000
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	472,000	186,915	236,438	354,316	235,000	325,000	325,000
322130	Plumbing Inspection Fees	51,104	36,227	31,886	42,452	32,000	45,000	45,000
322140	Electrical Inspection Fees	0	0	0	40,976	33,000	75,000	75,000
322160	HVAC Inspection Fees	73,535	35,563	32,096	59,630	45,000	80,000	80,000
322190	ROW Permit	(2,720)	18,148	3,755	13,161	3,500	12,000	3,500
322210	Zoning & Land Use Application Fees	35,191	19,485	25,975	52,804	34,000	75,000	70,000
322230	Sign Permits	2,079	1,555	2,495	1,650	1,500	1,900	1,800
322240	Special Events Permit Fee	0	250	50	100	0	100	0
322250	Logo Licensing Fees	0	0	0	500	500	0	500
323100	Pen. & Int. on Licenses	557	618	174	0	0	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	631,746	298,760	332,869	565,590	384,500	614,000	600,800
	TOTAL LICENSES AND PERMITS	757,025	440,563	479,823	730,412	530,500	787,000	771,800
331100	Federal Grants	45,379	0	0	0	0	0	0
	INTERGOVERNMENTAL							
336000	State Grants	0	0	1,317	55,997	0	0	0
	DHA Public Safety Grant	0	0	0	0	40,000	0	0
337200	DDA Management Services Agreement	214,800	320,870	288,010	296,600	263,970	273,280	382,320
	INTERGOVERNMENTAL - TOTAL	260,179	320,870	289,327	352,597	303,970	273,280	382,320
341000	MISCELLANEOUS FEES							
341322	TreePlan Review Fees	(2,635)	(100)	(1,625)	90	500	500	500
341400	Copying Charges	4,590	5,668	7,744	16,808	10,000	2,900	1,500
341910	Election Fees	681	0	998	0	600	530	0
341930	Maps & Publications Charges	5,071	5,189	5,491	6,603	5,500	10,000	7,500
341940	Reimbursement for Capital Construction Management	0	0	0	166,638	204,000	158,000	170,000
341990	Other Fees	2,991	576	8,361	9,857	9,500	2,300	9,500
	MISCELLANEOUS FEES - TOTAL	10,698	11,332	20,969	199,995	230,100	174,230	189,000
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	360	4,955	6,550	8,535	7,500	8,500	8,500
342150	CPR-Non-Resident Fee	0	396	725	520	750	250	750
342200	Fire Alarm Fees	4,061	2,492	1,330	2,590	1,500	2,000	2,000
342215	Other Revenues - Fire	0	0	0	290	0	0	0
342220	Fire Report Copies	185	185	110	130	100	260	150
342315	Fingerprinting Charges	3,129	1,568	1,315	75	100	0	0
342900	Other Public Safety Fees	7,093	3,082	4,784	7,608	7,500	3,000	4,000
342905	Public Safety OT Reimbursements	24,572	26,974	47,592	53,415	50,000	65,000	65,000
342910	Recycling Income - Fire Station #1	149	138	128	98	100	100	100
342915	CSOD Resource Officer	32,808	21,304	90,667	35,975	41,000	41,000	41,000
342920	School Crossing Guard	0	2,828	12,900	6,034	6,500	6,500	6,500
	PUBLIC SAFETY FEES & CHARGES	72,357	63,920	166,101	115,269	115,050	126,610	128,000
	STREETS & SIDEWALKS FEES & CHARGES							
343100	Street, Sidewalk & Curb Repair	0	0	850	0	0	0	0
343910	Parking Meter Fees	532,460	527,093	568,639	575,877	560,000	580,000	580,000
343925	Easement Fees	0	0	0	2,000	0	0	0
	STREETS & SIDEWALKS FEES & CHARGES	532,460	527,093	569,489	577,877	560,000	580,000	580,000
347000	RECREATION FEES							
347200	Recreation Service Fees	670,940	382,216	441,791	493,549	350,000	440,000	465,000
347500	Recreation Sale of Goods	9,469	9,576	8,780	10,541	8,500	8,500	8,500
347900	Other Recreation	585	400	(722)	387	0	0	0
	RECREATION FEES - TOTAL	680,994	392,192	449,849	504,477	358,500	448,500	473,500

CITY OF DECATUR
2012-2013 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2007-2008	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	BUDGET ESTIMATE 2011-2012	REVISED ESTIMATE 2011-2012	BUDGET ESTIMATE 2012-2013
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	97,120	88,550	113,746	79,286	90,000	80,000	80,000
349300	Return Check Fees	430	450	455	325	400	400	400
	CHARGES FOR OTHER SERVICES - TOTAL	97,550	89,000	114,201	79,611	90,400	80,400	80,400
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	327,059	385,752	671,630	961,982	650,000	985,000	990,000
351180	Redlight Violations	87,840	48,237	0	0	0	0	0
351400	Court Hearing Reschedule Fees	0	0	0	0	0	145,000	145,000
351930	Parking Violations	64,562	76,658	95,602	76,771	95,000	125,000	125,000
	PENALTIES & FINES - TOTAL	479,461	510,648	767,232	1,038,753	745,000	1,255,000	1,260,000
361000	INTEREST							
361000	Interest on Investments	310,163	86,250	12,553	7,250	10,000	1,000	2,000
	INTEREST - TOTAL	310,163	86,250	12,553	7,250	10,000	1,000	2,000
371500	Private Grants	43,724	5,500	0	0	0	0	0
	GRANT REVENUE - TOTAL	303,903	326,370	289,327	352,597	303,970	273,280	382,320
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	37,433	6,129	7,335	19,321	10,000	22,000	15,000
	GIFTS & CONTRIBUTIONS - TOTAL	37,433	6,129	7,335	19,321	10,000	22,000	15,000
381000	USE OF PROPERTY							
381010	Bandstand Rentals	21,795	16,779	11,844	16,059	17,000	17,000	17,000
381020	Recreation Facilities Rentals	42,265	22,918	12,550	29,473	12,000	28,000	32,000
381030	Facilities Leases	30,996	30,321	33,568	34,703	30,000	34,000	34,000
	USE OF MONEY & PROPERTY - TOTAL	95,056	70,018	57,962	80,235	59,000	79,000	83,000
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	14,764	6,559	19,760	27,278	0	25,680	0
389000	Misc. Revenues	19,425	4,897	(3,321)	0	0	5,600	0
389001	Cemetery Lot Sales	0	600	0	0	0	0	0
389005	Logo Licensing Sales	0	0	0	111	0	0	0
389010	MARTA Pass Revenue	5,900	0	0	0	0	0	0
	MISCELLANEOUS REVENUES - TOTAL	40,089	12,056	16,439	27,389	0	31,280	0
	GENERAL FUND CURRENT REVENUE	18,075,109	17,272,921	18,419,371	18,753,853	17,969,920	18,859,100	19,309,620
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	6,837	17,817	0	2,520	15,000	9,700	10,000
	FIXED ASSETS - TOTAL	6,837	17,817	0	2,520	15,000	9,700	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	136,100	152,930	193,640	203,000	233,050	149,830	209,960
	Operating Transfer from Storm Water Utility Fund	260,600	261,430	265,170	231,000	247,210	246,560	251,400
	Operating Transfer (to) from Capital Improvement Fund	116,624	149,469	147,023	0	0	0	0
	Transfer (to) from Hotel/Motel Tax Fund	0	81,000	130,880	145,445	100,000	100,000	160,000
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	(359,680)	0	0
	Transfer (to) from Greenspace Fund	(22,000)	0	(35,000)	0	(35,000)	0	0
	Transfer (to) from E911 Fund	(265,000)	(220,000)	(225,000)	(200,000)	(250,000)	(200,000)	(250,000)
	Transfer (to) Children/Youth Services Fund	0	(450,000)	(400,000)	(300,000)	(400,000)	(225,000)	(300,000)
	TOTAL OTHER	233,161	(7,353)	76,713	81,965	(449,420)	81,090	81,360
	From (To) Fund Balance	(925,392)	522,884	(1,001,933)	(655,403)	1,294,500	(130,950)	701,980
	GENERAL FUND OTHER REVENUE - TOTAL	(692,231)	515,531	(925,220)	(573,438)	845,080	(49,860)	783,340
	GENERAL FUND TOTAL REVENUES	17,382,878	17,788,452	17,494,151	18,180,415	18,815,000	18,809,240	20,092,960

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GENERAL FUND EXPENDITURE ESTIMATE DETAIL

Adopted Budget
FY 2012-2013

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
ADOPTED 2012-2013 BUDGET ESTIMATE

Mission Statement:

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

Citizen Satisfaction Survey responses:

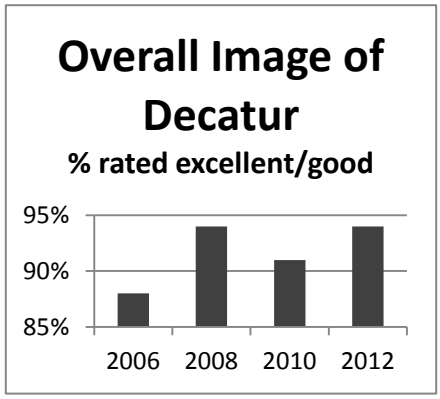
Overall image or reputation of Decatur
2006: 88% rated as *excellent/good*
2008: 94% rated as *excellent/good*
2010: 91% rated as *excellent/good*
2012: 94% rated as *excellent/good*

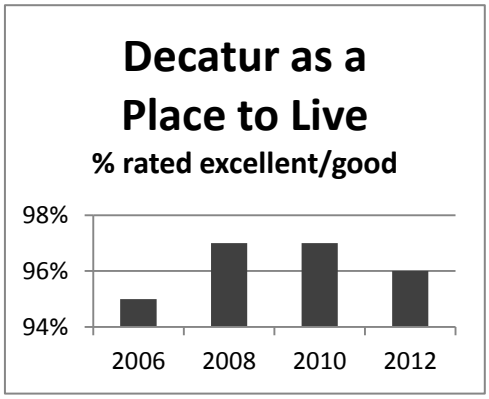
In the last 12 months, have you attended a meeting of local elected officials or other local public meeting?
2006: 32% *had attended once or more*
2008: 39% *had attended once or more*
2010: 32% *had attended once or more*
2012: 36% *had attended once or more*

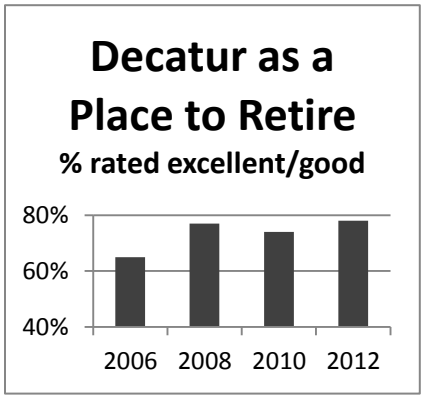
Citizen Satisfaction Survey responses:

Decatur as a place to live
2006: 95% rated as *excellent/good*
2008: 97% rated as *excellent/good*
2010: 97% rated as *excellent/good*
2012: 96% rated as *excellent/good*

Decatur as a place to retire
2006: 65% rated as *excellent/good*
2008: 77% rated as *excellent/good*
2010: 74% rated as *excellent/good*
2012: 78% 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
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	REVISED BUDGET ESTIMATE 2011-12	TOTAL BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	27,300	27,300	25,200	23,100
512200	Social Security (FICA)	1,700	1,700	1,600	1,432
512300	Medicare	400	400	390	335
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,500	3,000	2,500	2,400
	TOTAL PERSONNEL SERVICES	**31,900**	**32,400**	**29,690**	**27,267**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	18,000	16,000	18,500	10,437
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	67,000	62,000	7,000	2,000
523202	Telephone	0	0	0	0
523300	Advertising	3,500	3,500	3,500	3,218
523400	Printing and Binding	2,000	2,000	2,500	1,616
523450	Signs	0	0	0	0
523600	Dues and Fees	10,000	10,000	11,500	9,108
523700	Education and Training	5,000	5,000	5,000	11,690
523701	Business Meetings	9,000	8,000	9,000	4,881
	TOTAL OTHER SERVICES AND CHARGES	**114,500**	**106,500**	**57,000**	**42,951**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	500	500	500	42
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	2,500	2,000	2,500	2,323
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531111	Computer Equipment	3,000	0	0	0
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	5,000	3,000	5,000	2,580
531400	Books and Periodicals	0	200	200	56
531500	Supplies-Purchased for Resale	0	300	500	0
531600	Small Equipment	0	0	0	0
531700	Uniforms and Protective Equipment	0	1,240	0	0
	TOTAL SUPPLIES	**11,000**	**7,240**	**8,700**	**5,001**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**157,400**	**146,140**	**95,390**	**75,219**

GENERAL GOVERNMENT DEPARTMENT
ADOPTED 2012-2013 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*
2012: 87% 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*
2012: 94% 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*
2012: 84% rated as *excellent/good*

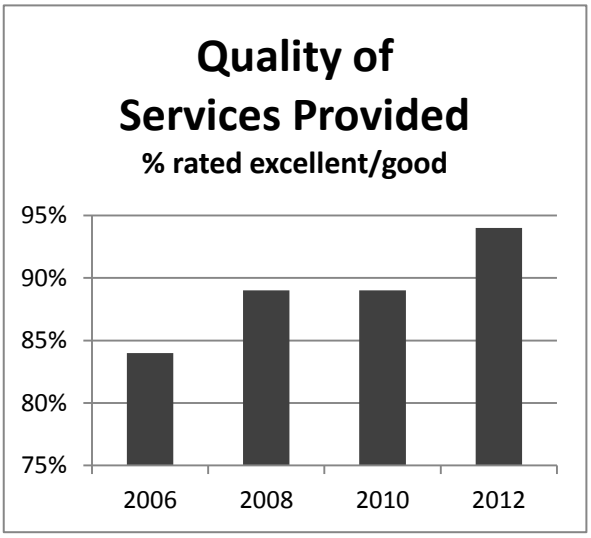
Performance Measures:

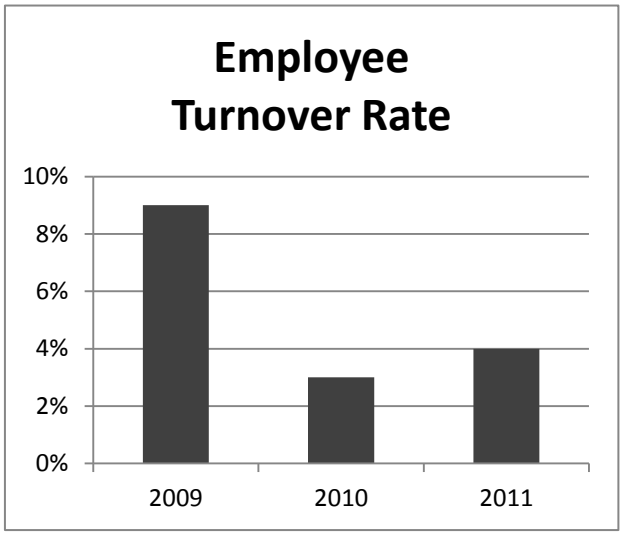
Number of employees* per 1,000 residents
FY 2009: 15.86
FY 2010: 14.19
FY 2011: 12.40

* Count does not include public safety positions

Employee turnover rate
FY 2009: 9%
FY 2010: 3%
FY 2011: 4%

Total hours that employees received training by Emergency Management staff
FY 2009: 225.5
FY 2010: 375.5
FY 2011: 588





GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

	CITY MANAGER'S OFFICE 1320	ADMIN SERVICES 1510	CITY ATTORNEY 1530	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
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	1
Resource Conservation Coordinator	1	0	0	1	1	1
Personnel Director	0	1	0	1	1	1
Personnel Specialist	0	1	0	1	1	1
Payroll & Benefits Coordinator	0	1	0	1	1	0
Office Manager	1	0	0	1	0	0
Administrative Assistant	0	0	0	0	1	1
TOTAL REGULAR CLASSES	6	4	0	10	10	9
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
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	1320 CITY MANAGER	1510 ADMIN SERVICES	1530 CITY ATTORNEY	REVISED ESTIMATE 2011-12	BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	652,770	396,600	256,170	0	608,000	638,580	594,325
511200	Temp Salaries and Wages	159,880	151,380	8,500	0	152,500	159,880	122,829
511300	Overtime Wages	600	0	600	0	500	0	0
512100	Employer Group Insurance	124,320	79,290	45,030	0	121,100	117,030	97,792
512200	Social Security (FICA)	47,180	31,000	16,180	0	45,800	46,110	34,344
512300	Medicare	11,790	7,950	3,840	0	11,120	11,580	9,498
512400	Retirement Contributions	58,190	35,700	22,490	0	52,500	54,290	48,523
512401	Retirement Contributions-ICMA	43,060	34,960	8,100	0	43,800	43,620	42,328
512600	Unemployment Insurance	770	490	280	0	840	840	304
512700	Workers Compensation	10,000	5,000	5,000	0	10,000	8,000	8,950
	TOTAL PERSONNEL SERVICES	**1,108,560**	**742,370**	**366,190**	**0**	**1,046,160**	**1,079,930**	**958,892**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	250,570	46,100	44,470	160,000	261,000	265,050	208,437
521303	Misc Personal Service 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	50	50	0	0	50	50	4
522202	Repair and Maint-Communication Equip	0	0	0	0	300	300	38
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	50
522205	Repair and Maint-Office Equipment	650	500	150	0	650	650	399
522206	Repair and Maint-Vehicles-Outside Labor	500	500	0	0	1,200	1,200	5,498
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	34
522321	Auto Allowance	4,200	3,700	500	0	4,250	4,200	3,269
522500	Other Contractual Services	76,000	1,000	75,000	0	76,500	1,000	605
523101	Insurance-Awards	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0
523202	Telephone	200	100	100	0	850	850	21
523300	Advertising	1,040	1,000	40	0	540	1,000	120
523400	Printing and Binding	4,500	4,000	500	0	3,500	4,500	3,112
523600	Dues and Fees	18,000	14,000	4,000	0	14,000	18,000	10,874
523700	Education and Training	45,000	35,000	10,000	0	62,500	36,200	38,051
523701	Business Meetings	33,000	26,000	7,000	0	26,000	27,050	16,031
523800	Licenses	0	0	0	0	50	50	0
	TOTAL OTHER SERVICES AND CHARGES	**433,710**	**131,950**	**141,760**	**160,000**	**451,390**	**360,100**	**286,544**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	100	100	26
531102	Supplies-Janitorial	200	200	0	0	200	200	113
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	3,700	3,000	700	0	5,000	3,700	2,889
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,000	1,500	500	0	1,500	2,500	2,147
531108	Supplies-Tires and Batteries	500	500	0	0	500	500	0
531109	Supplies-Vehicles and Equipment	1,500	1,500	0	0	1,500	3,000	4,122
531111	Computer Equipment	4,500	3,000	1,500	0	6,990	9,500	11,371
531112	Computer Software	1,000	500	500	0	1,000	1,000	211
531113	Office Equipment and Furniture	0	0	0	0	0	0	0
531115	Supplies- Batteries	0	0	0	0	0	0	0
531270	Gasoline	4,000	4,000	0	0	2,500	3,000	1,565
531300	Food-Subsistence and Support	2,450	2,000	450	0	3,400	2,200	3,514
531400	Books and Periodicals	2,200	1,600	600	0	1,500	2,600	1,100
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	800	800	0	0	700	800	698
531700	Uniforms and Protective Equipment	2,000	2,000	0	0	1,000	2,000	208
	TOTAL SUPPLIES	**24,950**	**20,700**	**4,250**	**0**	**25,890**	**31,100**	**27,964**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,567,220**	**895,020**	**512,200**	**160,000**	**1,523,440**	**1,471,130**	**1,273,400**

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COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
ADOPTED 2012-2013 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 *very likely*
2010: 65% rated as *very likely*
2012: 70% 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*
2012: 91% rated as *excellent/good*

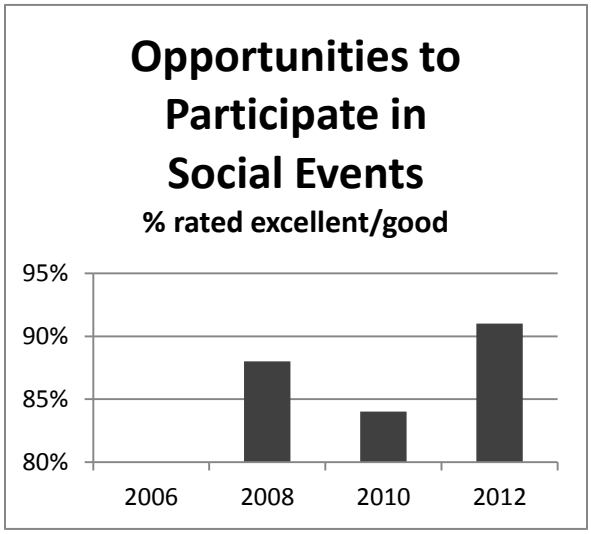
Opportunities to shop
2006: 61% rated as *excellent/good*
2008: 74% rated as *excellent/good*
2010: 63% rated as *excellent/good*
2012: 70% rated as *excellent/good*

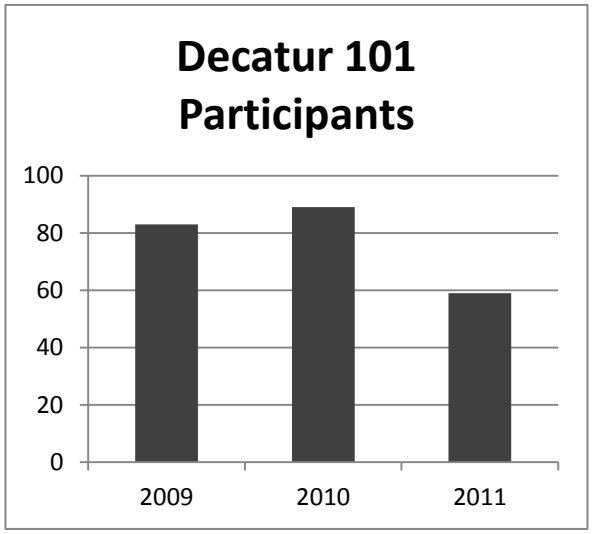
Performance Measures:

Total Views on The Decatur Minute
2009: 58,705
2010: 53,686
2011: 82,548

Number of MLK, Jr. Service Day Volunteers
Calendar Year 2010: 1,200
Calendar Year 2011: 1,200
Calendar Year 2012: 1,210

Number of Decatur 101 participants
2009: 83
2010: 89
2011: 59





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	DOWNTOWN DEV 7550	MARKETING 1570	PARKING MGT. 3230	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
REGULAR JOB CLASSES							
Assistant City Manager	1	0	0	0	1	1	1
Assistant Director Community & Economic Development	0	0	0	0	0	1	1
Deputy Director Community & Economic Development	1	0	0	0	1	0	0
Development Services Coordinator	0	0	0	0	0	1	1
Economic Development Coordinator	0	1	0	0	1	0	0
Volunteer Coordinator	1	0	0	0	1	1	1
Special Events Coordinator	0	1	0	0	1	1	1
Public Information Officer	0	0	1	0	1	0	0
Administrative Assistant	0	0	0	0	0	1	1
Office Manager	1	0	0	0	1	0	0
PALS Supervisor	0	0	0	0	0	0	2
Parking Manager	0	0	0	1	1	1	0
TOTAL REGULAR CLASSES	4	2	1	1	8	7	8
OTHER JOB CLASSES							
P/T Parking Attendant	0	0	0	5	5	5	3
TOTAL OTHER CLASSES	0	0	0	5	5	5	3

COMMUNITY and ECONOMIC DEVELOPMENT DEPARTMENT
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	7510 ADMINI-STRATION	7550 DOWNTOWN DEVELOPMENT	1570 MARKETING AND PR	3230 PARKING MANAGEMENT	REVISED ESTIMATE 2011-12	BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	393,050	305,050	0	42,160	45,840	333,500	330,500	322,999
511200	Temp Salaries and Wages	169,900	7,500	90,100	9,100	63,200	181,670	133,300	145,284
511300	Overtime Wages	0	0	0	0	0	20	0	608
512100	Employer Group Insurance	89,930	45,240	22,350	11,160	11,180	73,920	73,920	73,910
512200	Social Security (FICA)	33,060	19,380	5,590	2,610	5,480	32,050	28,750	30,349
512300	Medicare	7,740	4,530	1,320	610	1,280	7,510	6,750	7,111
512400	Retirement Contributions	35,380	27,460	0	3,790	4,130	29,410	28,090	26,398
512401	Retirement Contributions-ICMA	16,210	8,100	8,110	0	0	14,460	14,640	11,424
512600	Unemployment Insurance	910	280	140	70	420	840	840	0
512700	Workers Compensation	10,300	3,520	2,400	880	3,500	12,000	9,900	9,866
	TOTAL PERSONNEL SERVICES	**756,480**	**421,060**	**130,010**	**70,380**	**135,030**	**685,380**	**626,690**	**627,950**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	100,470	31,610	15,000	49,000	4,860	68,010	73,560	73,118
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	0
522204	Repair and Maint-Machines and Tools	2,000	0	0	0	2,000	1,000	2,000	1,966
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	0
522310	Rental of Land & Buildings	31,000	18,000	0	0	13,000	33,000	33,000	25,525
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	5,990
522500	Other Contractual Services	182,250	1,250	60,000	96,000	25,000	142,380	151,700	159,038
523101	Insurance-Awards	0	0	0	0	0	6,560	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0
523201	Postage	25,300	100	200	25,000	0	25,200	25,400	19,452
523202	Telephone	300	300	0	0	0	300	300	100
523300	Advertising	15,000	0	10,000	5,000	0	10,300	13,000	6,825
523400	Printing and Binding	8,350	100	2,000	6,000	250	9,650	9,700	8,003
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	6,500	400	3,000	2,800	300	5,350	6,300	6,084
523700	Education and Training	9,500	1,500	4,500	3,000	500	7,780	8,200	2,157
523701	Business Meetings	2,550	500	250	600	1,200	5,350	2,550	4,337
523800	Licenses	200	0	0	200	0	200	200	211
523910	Freight	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**390,520**	**60,760**	**94,950**	**187,600**	**47,210**	**322,180**	**333,010**	**312,807**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	50	50	0	0	0	180	50	77
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	4,100	4,000	0	0	100	4,600	5,600	4,303
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	6
531107	Supplies-Specialized Dept	59,650	150	30,000	22,000	7,500	12,080	15,650	16,115
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	200	0	423
531111	Computer Equipment	2,000	1,000	0	0	1,000	5,110	5,700	0
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	610	0	362
531300	Food-Subsistence and Support	500	0	500	0	0	640	500	655
531400	Books and Periodicals	300	0	100	200	0	200	300	0
531500	Supplies-Purchased for Resale	5,500	5,500	0	0	0	4,500	5,500	3,999
531600	Small Equipment	0	0	0	0	0	1,950	0	782
531700	Uniforms and Protective Equipment	500	0	0	0	500	750	500	880
	TOTAL SUPPLIES	**72,600**	**10,700**	**30,600**	**22,200**	**9,100**	**30,820**	**33,800**	**27,603**
	CAPITAL OUTLAY								
541100	Capital Outlay-Sites	0	0	0	0	0	0	0	0
541200	Capital Outlay-Site Improvements	0	0	0	0	0	0	0	0
541300	Capital Outlay-Buildings	0	0	0	0	0	0	0	0
541301	Capital Outlay-Building Improvement	0	0	0	0	0	0	0	0
541400	Capital Outlay-Infrastructure	0	0	0	0	0	0	0	0
542100	Capital Outlay-Machinery	0	0	0	0	0	0	0	0
542101	Capital Outlay-Communications Equipment	0	0	0	0	0	0	0	0
542102	Capital Outlay-Office Equipment	0	0	0	0	0	0	0	0
542200	Capital Outlay-Vehicles	0	0	0	0	0	0	0	0
542300	Capital Outlay-Furniture and Fixtures	0	0	0	0	0	0	0	0
542301	Capital Outlay-Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0
542400	Capital Outlay-Computers	0	0	0	0	0	0	0	0
542401	Capital Outlay-Computer Software	0	0	0	0	0	0	0	0
542500	Capital Outlay-Miscellaneous Equipment	0	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,219,600**	**492,520**	**255,560**	**280,180**	**191,340**	**1,038,380**	**993,500**	**968,360**

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ACTIVE LIVING DIVISION
ADOPTED 2012-2013 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*
2012: 86% 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*
2012: 45% *had participated at least once*

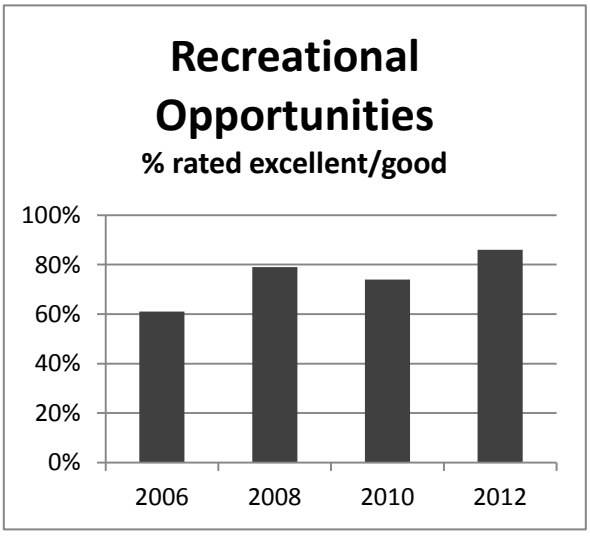
In the last 12 months, have you visited a neighborhood or City park?
2006: 82% *had visited at least once*
2008: 87% *had visited at least once*
2010: 88% *had visited at least once*
2012: 90% *had visited at least once*

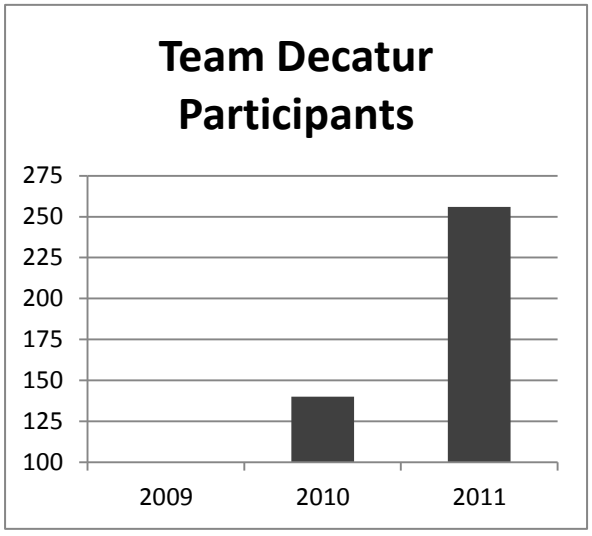
Performance Measures:

Total park acres per 1,000 residents
FY 2009: 5.69
FY 2010: 5.71
FY 2011: 5.59

Total attendance at McKoy Pool during pool season
Summer 2009: 20,243
Summer 2010: 21,480
Summer 2011: 19,586

Total *Team Decatur* participants
FY 2009: N/A
FY 2010: 140
FY 2011: 256





ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	FACILITIES 6130	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
REGULAR JOB CLASSES									
Active Living 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	1
Administrative Assistant	1	0	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	2	2	2	0	1	0	7	7	7
OTHER JOB CLASSES									
Aquatics Director	0	0	0	1	0	0	1	1	1
Site Leader P/T	0	0	1	0	0	0	1	1	1
Program Leader P/T	0	2	3	0	2	0	7	5	5
Specialized Instructor	0	1	7	10	0	0	18	18	18
Receptionist P/T	3	0	0	0	0	0	3	3	3
Front Desk Attendant	0	0	0	10	0	0	10	10	10
TOTAL OTHER CLASSES	3	3	11	21	2	0	40	38	38

ACTIVE LIVING DIVISION
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	391,600	131,780	95,700	114,100	0
511200	Temp Salaries and Wages	298,440	34,320	48,540	109,230	42,150
511300	Overtime Wages	20	0	0	20	0
512100	Employer Group Insurance	78,550	22,530	22,370	22,450	0
512200	Social Security (FICA)	42,550	10,300	8,640	13,900	2,630
512300	Medicare	10,160	2,410	2,160	3,300	630
512400	Retirement Contributions	35,250	11,860	8,620	10,270	0
512600	Unemployment Insurance	490	140	140	140	0
512700	Workers Compensation	15,000	3,000	3,500	5,000	1,000
	TOTAL PERSONNEL SERVICES	**872,060**	**216,340**	**189,670**	**278,410**	**46,410**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	40,110	10,030	60	5,690	0
521301	Instructor Fees	13,830	0	0	13,830	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	51,500	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	2,060	180	600	240	400
522500	Other Contractual Services	186,780	0	4,760	7,880	172,100
523101	Insurance-Awards	0	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	300	0	0	0	0
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	17,340	11,600	1,550	4,000	0
523450	Signs	1,800	0	0	150	750
523500	Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	4,620	540	470	1,960	1,130
523700	Education and Training	9,300	2,150	3,990	650	600
523701	Business Meetings	13,700	1,650	2,900	7,350	0
523800	Licenses	200	0	0	200	0
523911	Bank Charges	20,500	20,500	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**393,260**	**53,850**	**14,330**	**64,290**	**176,660**
	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	67,000	1,200	29,640	18,520	4,190
531108	Supplies-Tires and Batteries	1,840	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	2,400	0	0	0	0
531112	Computer Software	1,580	0	0	0	0
531114	Outdoor Furniture and Fixtures	4,050	0	0	0	4,050
531115	Batteries	0	0	0	0	0
531270	Gasoline	3,470	0	0	0	0
531300	Food-Subsistence & Support	13,370	1,660	1,160	9,500	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	52,810	450	37,080	12,150	1,600
	TOTAL SUPPLIES	**160,760**	**9,960**	**68,170**	**43,110**	**11,040**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**1,426,080**	**280,150**	**272,170**	**385,810**	**234,110**

ACTIVE LIVING DIVISION
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2011-12	BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	50,020	0	395,650	372,830	368,764
511200	Temp Salaries and Wages	64,200	0	270,960	301,130	317,492
511300	Overtime Wages	0	0	150	0	28
512100	Employer Group Insurance	11,200	0	71,910	73,750	70,318
512200	Social Security (FICA)	7,080	0	41,500	41,810	40,382
512300	Medicare	1,660	0	9,820	9,790	9,464
512400	Retirement Contributions	4,500	0	31,670	31,700	31,118
512600	Unemployment Insurance	70	0	490	490	0
512700	Workers Compensation	2,500	0	18,500	14,490	14,626
	TOTAL PERSONNEL SERVICES	**141,230**	**0**	**840,650**	**845,990**	**852,191**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	30	24,300	29,850	29,360	27,716
521301	Instructor Fees	0	0	20,000	20,000	19,894
521302	Official Fees	0	0	430	180	800
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	22,890	22,890	22,028
522202	Repair and Maint-Communication Equip	0	0	0	0	0
522203	Repair and Maint-Landscape	0	51,500	50,000	50,000	42,166
522204	Repair and Maint-Machines and Tools	0	0	0	0	3,344
522205	Repair and Maint-Office Equipment	0	0	200	0	194
522206	Repair and Maint-Vehicles-Outside Labor	0		2,500	0	763
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	10,250	8,150	6,612
522321	Auto Allowance	640	0	2,140	2,300	344
522500	Other Contractual Services	340	1,700	177,770	173,660	191,924
523101	Insurance-Awards	0	0	0	0	0
523201	Postage	0	0	100	100	0
523202	Telephone	0	300	300	300	276
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	190	0	21,660	12,240	14,410
523450	Signs	900	0	1,800	1,800	3,389
523500	Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	520	0	4,950	4,500	3,482
523700	Education and Training	410	1,500	7,740	9,300	1,730
523701	Business Meetings	1,800	0	12,450	12,450	11,124
523800	Licenses	0	0	200	200	0
523911	Bank Charges	0	0	20,000	12,500	14,166
	TOTAL OTHER SVCS. AND CHARGES	**4,830**	**79,300**	**385,230**	**359,930**	**364,363**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	500	1,500	0
531102	Supplies-Janitorial	0	0	400	400	167
531103	Supplies-Landscape Maintenance	200	0	1,990	1,990	814
531104	Supplies-Misc. Maintenance	0	0	0	0	1,000
531105	Supplies-Office	0	0	5,500	5,000	6,376
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	13,450	0	67,320	64,020	50,530
531108	Supplies-Tires and Batteries	0	1,840	1,280	1,280	251
531109	Supplies-Vehicles and Equipment	0	320	2,500	320	1,929
531110	Communication Equipment	0	0	150	150	0
531111	Computer Equipment	0	2,400	5,700	5,700	4,563
531112	Computer Software	0	1,580	1,580	1,580	120
531114	Outdoor Furniture and Fixtures	0	0	6,950	7,950	3,601
531115	Batteries	0	0	0	0	0
531270	Gasoline	0	3,470	3,920	3,470	4,131
531300	Food-Subsistence & Support	650	100	10,230	10,020	9,357
531400	Books and Periodicals	0	0	400	400	0
531500	Supplies-Purchased for Resale	2,440	0	2,850	2,440	3,936
531600	Small Equipment	500	0	2,040	2,040	944
531700	Uniforms and Protective Equipment	1,530	0	50,160	46,910	41,287
	TOTAL SUPPLIES	**18,770**	**9,710**	**163,470**	**155,170**	**129,005**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**164,830**	**89,010**	**1,389,350**	**1,361,090**	**1,345,560**

CHILDREN AND YOUTH SERVICES
ADOPTED 2012-2013 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*
2012: 96% 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*
2012: 87% rated as *excellent/good*

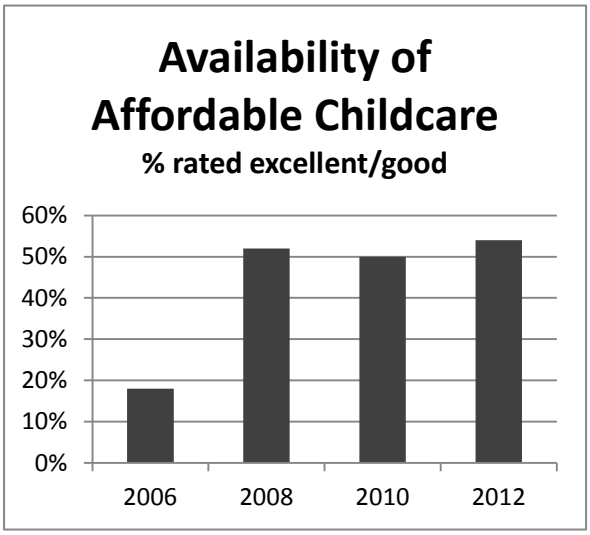
Availability of affordable, quality childcare
2006: 18% rated as *excellent/good*
2008: 52% rated as *excellent/good*
2010: 50% rated as *excellent/good*
2012: 54% rated as *excellent/good*

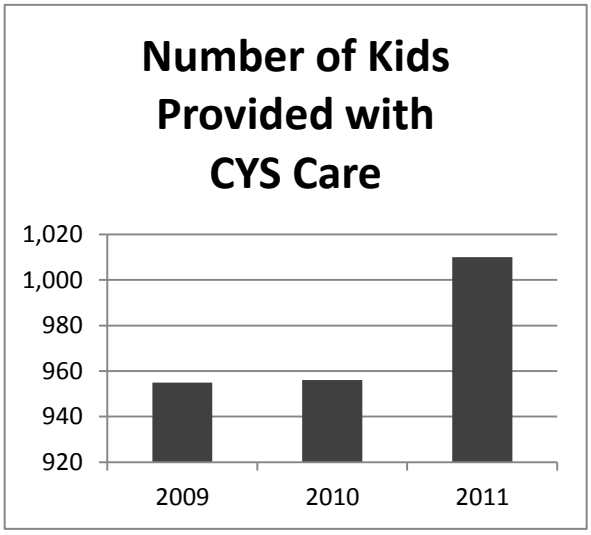
Performance Measures:

Number of children/youth provided with care
FY 2009: 955
FY 2010: 956
FY 2011: 1,010

Number of homeless children provided with care
FY 2009: N/A
FY 2010: 39
FY 2011: 31

Percentage of subsidized summer camp spots
FY 2009: N/A
FY 2010: 31%
FY 2011: 17%





CHILDREN AND YOUTH SERVICES DIVISION PERSONNEL SUMMARY

	CHILD/YOUTH SERVICES 6133/6135	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
REGULAR JOB CLASSES				
Children & Youth Services Director	1	1	1	1
Assistant CYS Director	1	1	1	1
Program Supervisor	1	1	1	0
Program Assistant	0	0	0	1
Site Director	6	6	6	5
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	10	10	10	9
OTHER JOB CLASSES				
Academic Building Coordinators	7	7	7	7
Academic Tutors	24	24	24	24
Administrative Assistant	0	0	1	1
Administrative Consultant	1	1	1	1
Afterschool Counselor	35	35	32	32
CIT Coordinator	0	0	1	1
Family Liaison	1	1	1	1
Instructor	34	34	46	46
Junior Counselor	3	3	3	3
Lead Counselor	4	4	4	4
Site Director P/T	1	1	1	1
Summer Camp Counselor	21	21	25	25
Summer Camp Director	0	0	2	2
Tech Support Staff	1	1	1	1
Technology Instructor	7	7	7	7
Technology Specialist	1	1	1	1
TOTAL OTHER CLASSES	140	140	157	157

* For budget estimate detail, see page 134.

PLANNING, ZONING & INSPECTIONS DIVISION
ADOPTED 2012-2013 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 land use, planning & zoning
2006: 51% rated as *excellent/good*
2008: 62% rated as *excellent/good*
2010: 58% rated as *excellent/good*
2012: 63% 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*
2012: 81% rated as *excellent/good*

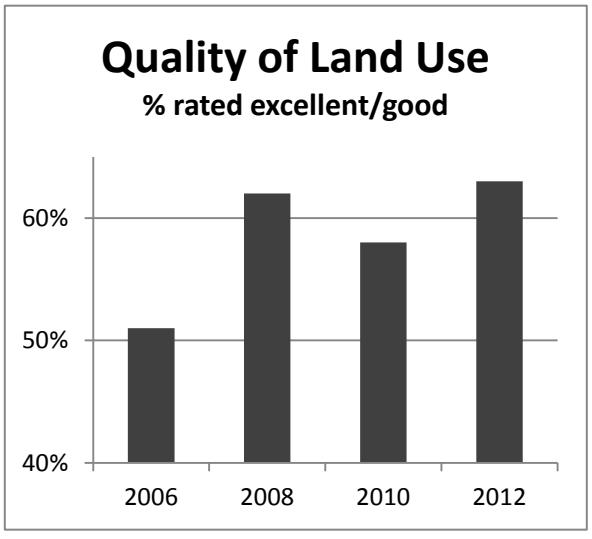
Respondents who live in single family detached dwellings
2006: 47%
2008: 56%
2010: 54%
2012: 52%

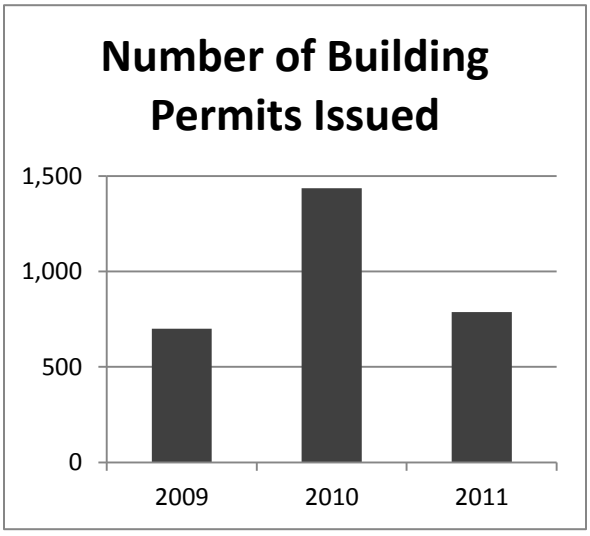
Performance Measures:

Number of building permits issued
Calendar Year 2009: 700
Calendar Year 2010: 1,436
Calendar Year 2011: 787

Value of construction permitted by City of Decatur
Calendar Year 2009: $38,242,085
Calendar Year 2010: $52,385,450
Calendar Year 2011: $78,054,448

Number of variance requests heard/granted by the Zoning Board of Appeals
Calendar Year 2009: 39/34
Calendar Year 2010: 33/28
Calendar Year 2011: 54/49





PLANNING, ZONING & INSPECTIONS DIVISION PERSONNEL SUMMARY

	ADMIN 7310	LICENSE/ INSPECTIONS 7200	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
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
Planning Fellow	1	0	1	0	0
TOTAL OTHER CLASSES	2	0	2	1	1

PLANNING, ZONING and INSPECTIONS DIVISION
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	7310 DEVELOP. ADMIN.	7200 LICENSE & INSP.	REVISED ESTIMATE 2011-12	BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	155,370	69,130	86,240	165,000	183,520	185,863
511200	Temp Salaries and Wages	64,680	64,680	0	45,000	30,000	35,442
511300	Overtime Wages	0	0	0	1,000	3,890	1,507
512100	Employer Group Insurance	33,760	22,410	11,350	42,000	42,040	39,365
512200	Social Security (FICA)	13,650	8,300	5,350	13,100	13,490	13,344
512300	Medicare	3,190	1,940	1,250	3,090	3,150	3,121
512400	Retirement Contributions	13,990	6,230	7,760	14,200	15,600	15,340
512600	Unemployment Insurance	280	210	70	280	280	0
512700	Workers Compensation	4,000	2,000	2,000	6,500	5,500	5,553
	TOTAL PERSONNEL SERVICES	**288,920**	**174,900**	**114,020**	**290,170**	**297,470**	**299,535**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	580,860	176,000	404,860	377,420	305,000	526,590
521301	Instructor Fees	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	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	710	150	560
522206	Repair and Maint-Vehicles-Outside Labor	500	0	500	200	500	130
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	30,290	20,000	23,518
523101	Insurance-Awards	0	0	0	0	0	0
523106	Insurance-Performance Bond	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	39
523202	Telephone	200	100	100	200	200	5
523300	Advertising	850	750	100	500	750	400
523400	Printing and Binding	6,500	3,000	3,500	6,500	6,500	3,270
523450	Signs	200	200	0	300	200	1,633
523600	Dues and Fees	1,000	800	200	1,400	1,000	972
523700	Education and Training	6,800	6,000	800	6,250	6,800	2,057
523701	Business Meetings	6,400	6,000	400	6,400	6,400	5,656
523702	Attendance Fees	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**623,460**	**213,000**	**410,460**	**430,170**	**347,500**	**564,831**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	0	0	0	30	30	8
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	1,300	0	1,300	2,500	2,100	1,633
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	0	0	0	0	0
531108	Supplies-Tires and Batteries	200	0	200	320	200	0
531109	Supplies-Vehicles and Equipment	900	0	900	300	900	484
531111	Computer Equipment	1,000	1,000	0	3,900	480	0
531112	Computer Software	0	0	0	0	0	0
531115	Batteries	0	0	0	0	0	80
531270	Gasoline	0	0	0	500	2,000	285
531300	Food-Subsistence and Support	700	700	0	700	700	859
531400	Books and Periodicals	700	500	200	500	500	235
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	250	0	250	250	250	30
531700	Uniforms and Protective Equipment	200	0	200	200	200	130
	TOTAL SUPPLIES	**5,250**	**2,200**	**3,050**	**9,200**	**7,360**	**3,743**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**917,630**	**390,100**	**527,530**	**729,540**	**652,330**	**868,109**

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ADMINISTRATIVE SERVICES DEPARTMENT
ADOPTED 2012-2013 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:

Value of services for taxes paid
2006: 63% rated as *excellent/good*
2008: 64% rated as *excellent/good*
2010: 64% rated as *excellent/good*
2012: 73% rated as *excellent/good*

Years of residency in the City of Decatur
2006: 56% *of residents had been for 5 years or less*
2008: 50% *of residents had been for 5 years or less*
2010: 48% *of residents had been for 5 years or less*
2012: 44% *of residents had been for 5 years or less*

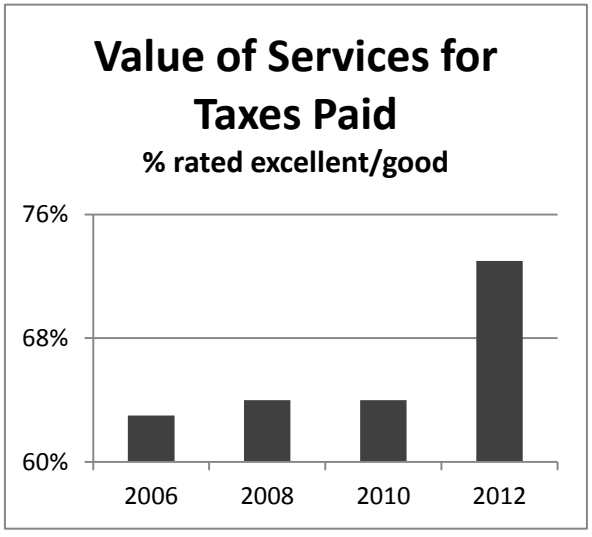
Quality of Municipal Court services
2006: 67% rated as *excellent/good*
2008: 78% rated as *excellent/good*
2010: 76% rated as *excellent/good*
2012: 74% rated as *excellent/good*

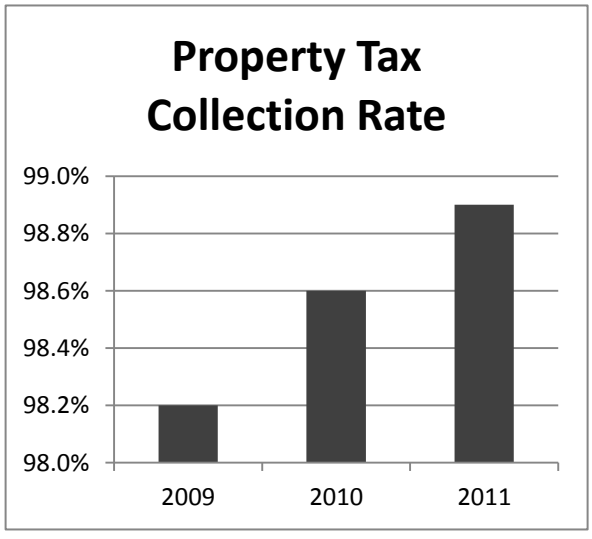
Performance Measures:

Property tax collection rate for prior year as of the following April 1st
FY 2009: 98.2%
FY 2010: 98.6%
FY 2011: 98.9%

Number of workers compensations claims per 10,000 population served
FY 2009: 20
FY 2010: 16
FY 2011: 35

Number of citations & summons processed per Court Clerk
FY 2009: N/A
FY 2010: N/A
FY 2011: 3,135





ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ACCOUNTING 1512	REVENUE COLLECTIONS 1514	RECORDS 1580	MUNICIPAL COURT 2650	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
REGULAR JOB CLASSES							
Revenue and Technology Director	0	1	0	0	1	1	1
Bookkeeper	0	0	0	0	0	1	1
Accounts Payable Officer	1	0	0	0	1	0	0
City Clerk	1	0	0	0	1	1	1
Revenue Officer	0	2	0	0	2	2	2
Senior Revenue Officer	0	0	0	0	0	1	1
Revenue Supervisor	0	1	0	0	1	0	0
Chief Court Clerk	0	0	0	1	1	0	0
Court Clerk	0	0	0	2	2	2	2
Court Clerk Assistant	0	0	0	0	0	1	1
TOTAL REGULAR CLASSES	2	4	0	3	9	9	9
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	0.5
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	11.5

ADMINISTRATIVE SERVICES DEPARTMENT
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1400 CITY ELECTION	1580 RECORDS MANAGEMENT	1535 INFORMATION TECHNOLOGY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	410,320	100,120	179,100	0	0	0
511200	Temp Salaries and Wages	210,300	24,000	2,900	0	23,400	0
511300	Overtime Wages	36,800	2,500	9,300	0	0	0
512100	Employer Group Insurance	100,590	22,390	44,690	0	0	0
512200	Social Security (FICA)	40,810	7,850	11,940	0	970	0
512300	Medicare	9,560	1,850	2,800	0	230	0
512400	Retirement Contributions	37,010	9,010	16,200	0	0	0
512600	Unemployment Insurance	1,330	210	280	0	70	0
512700	Workers Compensation	13,160	3,700	4,000	0	460	0
574000	Bad Debt Expense	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**859,880**	**171,630**	**271,210**	**0**	**25,130**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	229,220	133,870	48,880	0	2,000	7,500
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	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	4,000	1,500	1,050	0	150	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	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	256,750	20,000	37,000	0	48,000	151,250
523101	Insurance-Awards	5,000	0	0	0	0	0
523102	Insurance-Legal Liability	46,850	0	0	0	0	0
523104	Insurance-Property	66,400	0	0	0	0	0
523105	Insurance-Vehicles	96,000	0	0	0	0	0
523106	Insurance-Performance Bond	200	0	0	0	0	0
523107	Insurance-Commercial Excess Liability	20,000	0	0	0	0	0
523201	Postage	28,000	0	0	0	0	0
523202	Telephone	210,600	200	400	0	0	0
523300	Advertising	3,050	250	2,800	0	0	0
523400	Printing and Binding	6,150	500	4,350	0	300	0
523600	Dues and Fees	4,800	2,500	950	0	400	0
523700	Education and Training	22,000	10,000	5,000	0	1,500	0
523701	Business Meetings	3,500	2,500	0	0	0	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	29,000	7,000	22,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,054,760**	**178,320**	**122,470**	**0**	**52,350**	**158,750**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	5,000	0	0	0	0	0
531102	Supplies-Janitorial	370	100	70	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	16,500	5,000	6,000	0	500	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	700	500	200	0	0	0
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0
531111	Computer Equipment	36,600	1,500	1,000	0	0	29,100
531112	Computer Software	40,280	500	0	0	0	39,780
531113	Supplies-Office Equipment and Furniture	2,000	0	1,000	0	0	0
531115	Supplies-Batteries	0	0	0	0	0	0
531210	Water and Sewer	50,000	0	0	0	0	0
531215	Stormwater Utility	190,950	0	0	0	0	0
531220	Natural Gas	45,000	0	0	0	0	0
531230	Electricity	251,000	0	0	0	0	0
531231	Street Lighting	270,000	0	0	0	0	0
531270	Gasoline	0	0	0	0	0	0
531300	Food-Subsistence and Support	1,250	500	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	130	100	30	0	0	0
531700	Uniforms and Protective Equipment	2,500	500	500	0	0	0
	TOTAL SUPPLIES	**913,610**	**9,200**	**9,530**	**0**	**700**	**68,880**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,828,250**	**359,150**	**403,210**	**0**	**78,180**	**227,630**

ADMINISTRATIVE SERVICES DEPARTMENT
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNIC. COURT SERVICES	REVISED ESTIMATE 2011-12	BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	0	0	131,100	397,500	411,750	450,400
511200	Temp Salaries and Wages	0	0	160,000	200,000	206,140	180,796
511300	Overtime Wages	0	0	25,000	42,370	33,800	65,957
512100	Employer Group Insurance	0	0	33,510	93,570	94,510	88,562
512200	Social Security (FICA)	0	0	20,050	39,590	39,190	42,606
512300	Medicare	0	0	4,680	9,280	9,170	9,964
512400	Retirement Contributions	0	0	11,800	33,950	34,970	36,289
512600	Unemployment Insurance	0	0	770	1,260	1,330	0
512700	Workers Compensation	0	0	5,000	16,500	13,450	10,712
574000	Bad Debt Expense	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**0**	**391,910**	**834,020**	**844,310**	**885,286**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	500	0	36,470	248,830	233,700	190,497
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	0	150	150	0
522205	Repair and Maint-Office Equipment	0	1,000	300	3,470	3,490	3,475
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	100	135
522320	Rental of Equipment and Vehicles	0	23,000	0	23,300	23,000	19,838
522321	Auto Allowance	0	0	200	0	200	0
522500	Other Contractual Services	0	0	500	248,640	281,460	257,028
523101	Insurance-Awards	5,000	0	0	3,370	3,000	0
523102	Insurance-Legal Liability	46,850	0	0	44,630	48,000	45,679
523104	Insurance-Property	66,400	0	0	60,340	60,000	57,521
523105	Insurance-Vehicles	96,000	0	0	91,520	87,500	83,382
523106	Insurance-Performance Bond	200	0	0	200	200	200
523107	Insurance-Commercial Excess Liability	20,000	0	0	18,820	30,000	28,373
523201	Postage	0	28,000	0	25,000	30,000	23,279
523202	Telephone	0	210,000	0	213,400	213,800	203,395
523300	Advertising	0	0	0	4,310	3,000	2,425
523400	Printing and Binding	0	0	1,000	5,180	5,930	4,313
523600	Dues and Fees	0	0	950	2,900	4,100	1,458
523700	Education and Training	0	0	5,500	20,300	21,800	10,420
523701	Business Meetings	0	0	1,000	2,900	2,900	1,143
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	0	0	0	28,000	18,500	25,650
	TOTAL OTHER SVCS. AND CHARGES	**234,950**	**262,000**	**45,920**	**1,045,300**	**1,070,870**	**958,213**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	5,000	0	0	0
531102	Supplies-Janitorial	0	0	200	470	270	269
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	0	2,500	2,500	15,000	19,500	17,718
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	0	0	2,350	150	67
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	500	500	40
531111	Computer Equipment	0	0	5,000	51,540	43,350	45,307
531112	Computer Software	0	0	0	49,780	57,000	23,889
531113	Supplies-Office Equipment and Furniture	0	0	1,000	3,310	1,500	2,275
531115	Supplies-Batteries	0	0	0	0	600	0
531210	Water and Sewer	0	50,000	0	53,000	47,500	46,217
531215	Stormwater Utility	0	190,950	0	190,580	191,400	190,950
531220	Natural Gas	0	45,000	0	42,000	60,000	48,267
531230	Electricity	0	251,000	0	250,500	246,000	242,619
531231	Street Lighting	0	270,000	0	270,000	239,000	248,858
531270	Gasoline	0	0	0	350	500	410
531300	Food-Subsistence and Support	0	0	250	750	750	635
531400	Books and Periodicals	0	0	400	1,130	1,330	572
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	0	0	0	180	180	230
531700	Uniforms and Protective Equipment	0	0	1,500	2,000	2,000	921
	TOTAL SUPPLIES	**0**	**809,450**	**15,850**	**933,440**	**911,530**	**869,243**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**234,950**	**1,071,450**	**453,680**	**2,812,760**	**2,826,710**	**2,712,741**

FIRE AND RESCUE DEPARTMENT
ADOPTED 2012-2013 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*
2012: 96% rated as *excellent/good*

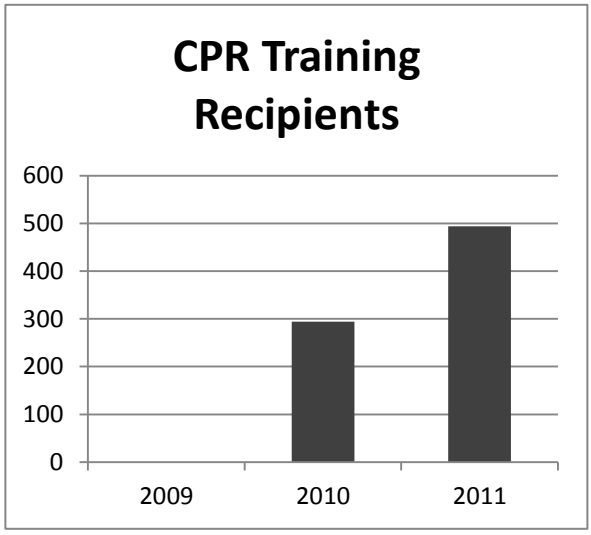
Quality of Fire Prevention and Education
2006: 75% rated as *excellent/good*
2008: 88% rated as *excellent/good*
2010: 83% rated as *excellent/good*
2012: 87% rated *as excellent/good*

Performance Measures:

Total Fire & EMS calls responded to
FY 2009: 2,879
FY 2010: 2,840
FY 2011: 2,539

Number of participants in CPR training
FY 2009: N/A
FY 2010: 294
FY 2011: 494





FIRE AND RESCUE DEPARTMENT PERSONNEL SUMMARY

	FIRE 3500	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	0	0
Assistant Fire Chief	0	0	1.5	2
Fire Station Captain	4	4	4	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	39	39.5	39

FIRE and RESCUE DEPARTMENT
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	3500 FIRE & RESCUE	REVISED ESTIMATE 2011-12	FIRE BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	2,170,500	2,170,500	2,150,000	2,155,000	2,141,041
511200	Temp Salaries and Wages	0	0	0	0	1,763
511300	Overtime Wages	200,000	200,000	191,000	200,000	172,320
511400	Special Events Overtime	0	0	0	0	0
512100	Employer Group Insurance	432,110	432,110	395,000	416,120	400,969
512200	Social Security (FICA)	0	0	0	0	0
512300	Medicare	34,370	34,370	34,200	34,150	30,097
512400	Retirement Contributions	195,350	195,350	184,000	180,600	170,282
512600	Unemployment Insurance	2,800	2,800	3,010	3,010	0
512700	Workers Compensation	49,000	49,000	56,000	50,000	47,714
	TOTAL PERSONNEL SERVICES	**3,084,130**	**3,084,130**	**3,013,210**	**3,038,880**	**2,964,186**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	43,320	43,320	21,120	27,120	22,911
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	2,000	2,000	500	3,000	1,557
522202	Repair and Maint-Communication Equip	21,010	21,010	13,320	15,320	9,182
522204	Repair and Maint-Machines and Tools	5,900	5,900	4,540	10,540	179
522205	Repair and Maint-Office Equipment	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	16,300	16,300	25,100	13,100	21,919
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	7,080	7,080	7,000	6,000	3,700
522321	Auto Allowance	500	500	500	500	7
522500	Other Contractual Services	1,000	1,000	0	0	0
523101	Insurance-Awards	1,000	1,000	500	1,500	0
523102	Insurance-Legal Liability	0	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0	0
523201	Postage	200	200	200	200	24
523202	Telephone	3,250	3,250	3,560	3,560	3,411
523300	Advertising	50	50	100	100	25
523400	Printing and Binding	2,300	2,300	2,000	2,000	1,889
523600	Dues and Fees	3,490	3,490	3,360	3,360	2,213
523700	Education and Training	15,320	15,320	15,520	14,020	13,998
523701	Business Meetings	3,500	3,500	3,500	3,500	5,327
523800	Licenses	100	100	100	100	0
	TOTAL OTHER SVCS. AND CHARGES	**126,320**	**126,320**	**100,920**	**103,920**	**86,342**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	1,000	1,000	2,900	1,000	212
531102	Supplies-Janitorial	6,300	6,300	6,300	6,300	5,908
531103	Supplies-Landscape Maintenance	500	500	500	500	90
531104	Supplies-Misc. Maintenance	6,400	6,400	6,500	6,500	3,896
531105	Supplies-Office	3,500	3,500	3,500	3,500	3,481
531106	Supplies-Pesticides and Herbicides	0	0	0	0	17
531107	Supplies-Specialized Dept	24,960	24,960	24,730	24,730	23,704
531108	Supplies-Tires and Batteries	4,200	4,200	4,700	4,200	2,699
531109	Supplies-Vehicles and Equipment	13,800	13,800	13,800	13,800	16,102
531110	Communications Equipment	0	0	0	0	0
531111	Computer Equipment	2,020	2,020	8,740	6,740	2,726
531112	Computer Software	6,300	6,300	7,000	10,000	10,622
531113	Office Equipment and Furniture	0	0	0	0	0
531115	Supplies - Batteries	1,200	1,200	1,200	1,200	1,317
531270	Gasoline	40,000	40,000	30,000	30,000	28,873
531300	Food-Subsistence & Support	2,700	2,700	3,800	2,700	2,864
531400	Books and Periodicals	8,500	8,500	2,500	6,500	2,004
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	20,160	20,160	14,980	16,680	25,602
531700	Uniforms and Protective Equipment	26,400	26,400	32,600	26,400	28,681
	TOTAL SUPPLIES	**167,940**	**167,940**	**163,750**	**160,750**	**158,799**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,378,390**	**3,378,390**	**3,277,880**	**3,303,550**	**3,209,327**

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POLICE DEPARTMENT
ADOPTED 2012-2013 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 Police services
2006: 84% rated as *excellent/good*
2008: 92% rated as *excellent/good*
2010: 89% rated as *excellent/good*
2012: 89% rated as *excellent/good*

Quality of Crime Prevention
2006: 73% rated as *excellent/good*
2008: 78% rated as *excellent/good*
2010: 79% rated as *excellent/good*
2012: 86% rated as *excellent/good*

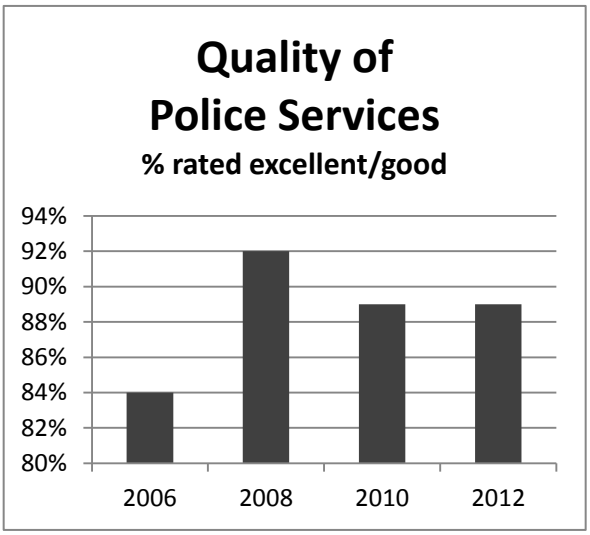
Feeling of safety in Downtown Decatur after dark
2006: 79% rated feeling *"very" or "somewhat" safe*
2008: 76% rated feeling *"very" or "somewhat" safe*
2010: 76% rated feeling *"very" or "somewhat" safe*
2012: 80% rates feeling *"very" or "somewhat" safe*

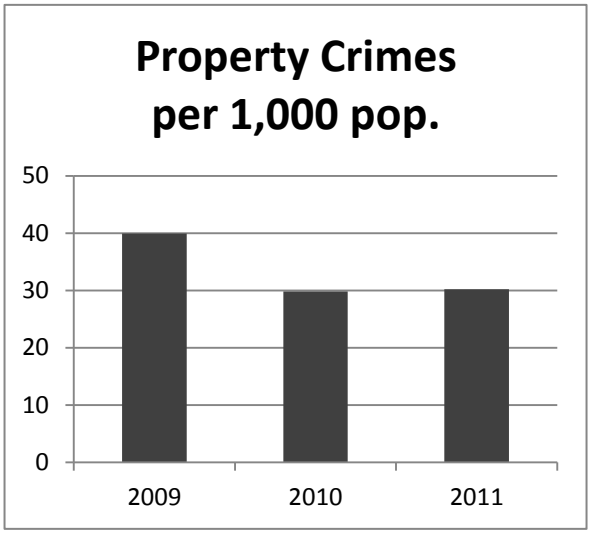
Performance Measures:

Number of alarms responded to
FY 2009: 2,739
FY 2010: 2,353
FY 2011: 2,167

UCR Part I property crimes per 1,000 population
FY 2009: 39.93
FY 2010: 29.84
FY 2011: 30.20

Total number of calls received in E911 Dispatch Center
FY 2009: 93,420
FY 2010: 87,640
FY 2011: 90,105





POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGT 3210	E 911* 3800	UNIFORM PATROL 3223	CID 3221	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
REGULAR JOB CLASSES							
Police Chief	1	0	0	0	1	1	1
Deputy Police Chief	1	0	0	0	1	1	1
Police Captain	3	0	0	0	3	3	3
Police Lieutenant	1	0	3	0	4	4	4
Police Sergeant	0	0	6	1	7	6	6
Police Investigator†	0	0	0	5	5	5	4
CID Evidence Technician	0	0	0	1	1	1	1
Police Officer, MPO	0	0	24	0	24	25	26
Community Relations Specialist	0	0	0	0	0	1	1
Support Services Technician	1	0	0	0	1	1	1
Communications Officer	0	11	0	0	11	11	11
Administrative Assistant	1	0	0	0	1	1	1
TOTAL REGULAR CLASSES	8	11	33	7	59	60	60
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	0
School Crossing Guard††	0	0	25	0	25	21	21
Background Investigator	0	0	1	0	1	1	1
Fingerprint Examiner	0	0	0	1	1	1	0
TOTAL OTHER CLASSES	0	0	27	1	28	24	22

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

††The Police Department currently is allocated 23 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 25.

* For E-911 Fund budget estimate detail, see page 136.

POLICE DEPARTMENT
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2011-12	BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	2,688,180	573,210	398,240	1,716,730	2,456,000	2,666,950	2,538,001
511200	Temp Salaries and Wages	284,900	21,000	31,200	232,700	252,320	231,670	178,854
511300	Overtime Wages	225,000	25,000	20,000	180,000	272,000	180,000	179,370
511400	Special Events Overtime	102,500	7,500	15,000	80,000	82,500	102,500	101,619
512100	Employer Group Insurance	538,660	90,320	78,580	369,760	495,520	516,340	477,105
512200	Social Security (FICA)	20,580	6,150	0	14,430	22,740	25,600	16,211
512300	Medicare	46,870	8,610	6,230	32,030	43,900	45,700	40,102
512400	Retirement Contributions	241,950	51,600	35,840	154,510	208,400	226,710	199,281
512600	Unemployment Insurance	11,050	560	490	10,000	13,190	5,110	(10)
512700	Workers Compensation	51,000	9,500	7,500	34,000	62,300	54,000	53,793
	TOTAL PERSONNEL SERVICES	**4,210,690**	**793,450**	**593,080**	**2,824,160**	**3,908,870**	**4,054,580**	**3,784,324**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	165,300	148,300	3,000	14,000	114,000	115,600	100,341
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	7,000	7,500	6,008
522202	Repair and Maint-Communication Equip	18,200	2,200	3,000	13,000	18,100	17,700	13,448
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	2,750	1,000	1,000	750	2,350	2,350	945
522206	Repair and Maint-Vehicles-Outside Labor	34,400	3,000	6,400	25,000	41,900	34,400	29,268
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	16,000	17,000	10,255
522321	Auto Allowance	1,600	600	0	1,000	600	1,600	361
522500	Other Contractual Services	49,000	29,000	6,000	14,000	58,700	48,700	38,003
523101	Insurance-Awards	150	150	0	0	0	0	15,676
523102	Insurance-Legal Liability	19,280	3,470	3,310	12,500	19,280	18,220	17,337
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	1,100	400	200	500	1,100	1,100	254
523202	Telephone	500	500	0	0	500	500	0
523300	Advertising	3,000	0	0	3,000	0	0	0
523400	Printing and Binding	5,100	1,000	600	3,500	4,100	5,100	2,337
523600	Dues and Fees	2,750	1,600	500	650	2,750	2,750	1,726
523700	Education and Training	50,500	7,500	11,000	32,000	49,000	43,000	37,341
523701	Business Meetings	6,000	4,000	500	1,500	5,000	6,000	1,434
523800	Licenses	550	150	0	400	550	550	431
	TOTAL OTHER SVCS. AND CHARGES	**384,680**	**222,870**	**38,510**	**123,300**	**340,930**	**322,070**	**275,163**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	700	0	200	500	700	700	299
531102	Supplies-Janitorial	1,050	750	100	200	800	800	769
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	600	1,000	404
531105	Supplies-Office	17,800	17,800	0	0	15,800	17,800	14,613
531106	Supplies-Pesticides and Herbicides	200	100	0	100	110	100	0
531107	Supplies-Specialized Dept	47,500	4,500	7,000	36,000	41,500	43,500	41,753
531108	Supplies-Tires and Batteries	21,300	1,800	4,500	15,000	21,300	21,300	21,325
531109	Supplies-Vehicles and Equipment	48,500	2,000	10,000	36,500	47,500	48,500	43,393
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	33,500	8,500	8,000	17,000	33,000	33,000	21,129
531112	Computer Software	20,200	0	600	19,600	6,100	6,100	21,344
531113	Office Equipment and Furniture	3,000	1,000	1,000	1,000	2,000	2,000	885
531114	Outdoor Equipment and Furniture	0	0	0	0	0	0	0
531115	Supplies- Batteries	1,200	0	200	1,000	1,450	850	1,994
531270	Gasoline	116,500	14,000	17,500	85,000	97,000	98,000	89,436
531300	Food-Subsistence & Support	6,200	5,000	200	1,000	5,700	6,200	5,284
531400	Books and Periodicals	4,600	3,000	600	1,000	4,600	4,600	2,440
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	710	700	133
531700	Uniforms and Protective Equipment	40,500	7,000	7,500	26,000	35,200	40,200	35,653
	TOTAL SUPPLIES	**364,450**	**65,450**	**58,100**	**240,900**	**314,070**	**325,350**	**300,854**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	105,000	0	0	105,000	97,770	97,000	93,088
	TOTAL CAPITAL OUTLAY	**105,000**	**0**	**0**	**105,000**	**97,770**	**97,000**	**93,088**
	TOTAL DIVISION EXPENDITURES	**5,064,820**	**1,081,770**	**689,690**	**3,293,360**	**4,661,640**	**4,799,000**	**4,453,430**

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PUBLIC WORKS DEPARTMENT
ADOPTED 2012-2013 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*
2012: 91% rated as *excellent/good*

Quality of Code Enforcement
2006: 48% rated as *excellent/good*
2008: 58% rated as *excellent/good*
2010: 54% rated as *excellent/good*
2012: 51% rated as *excellent/good*

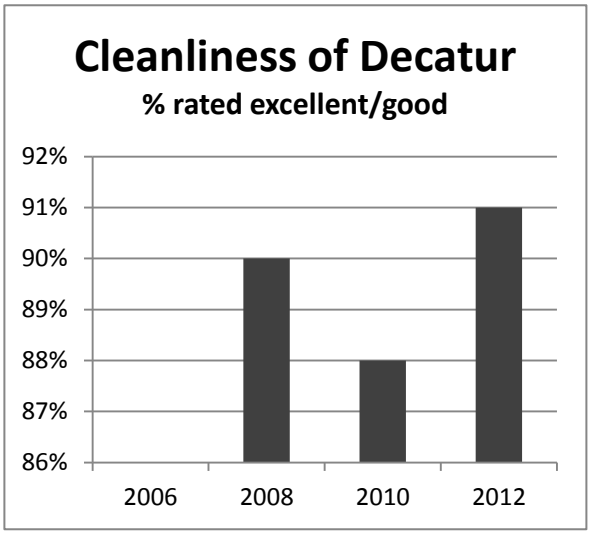
Quality of Garbage Collection
2006: 85% rated as *excellent/good*
2008: 90% rated as *excellent/good*
2010: 88% rated as *excellent/good*
2012: 91% rated as *excellent/good*

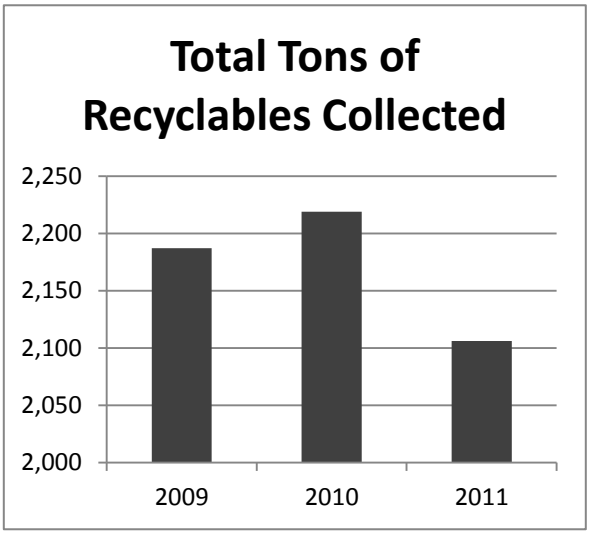
Performance Measures:

Total acres of invasive plants removed
FY 2009: 20
FY 2010: 12
FY 2011: 14

Number of demolitions completed to bring properties into code compliance
FY 2009: 0
FY 2010: 2
FY 2011: 0

Total tons of recyclable materials collected
FY 2009: 2,187
FY 2010: 2,219
FY 2011: 2,106





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 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
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	0	0	0	0	0	0	1
Crew Worker	0	0	5	5	2	0	0	0	12	12	12
Equipment Operator	0	0	0	2	2	0	0	0	4	4	3
Building Specialist	0	0	2	0	0	0	0	0	2	2	2
Lead Auto 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	0	0	0	0	0	0	0	0	0	1	2
Office Manager	1	0	0	0	0	0	0	0	1	0	0
Sanitation Equipment Operator II	0	5	0	0	0	0	0	0	5	5	5
Sanitation Equipment Operator I	0	7	0	0	0	0	0	0	7	7	7
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
Cemetery Specialist	0	0	0	0	1	0	0	0	1	1	0
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 138.

PUBLIC WORKS DEPARTMENT
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	4510 ADMIN.	1565 BUILDING MAINTENANCE	1566 GROUNDS MAINTENANCE	4900 MOTOR MAINT & SUPPLY	4950 CEMETERY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	1,275,010	146,140	383,990	296,840	139,360	217,920
511200	Temp Salaries and Wages	82,400	0	39,000	37,000	500	5,900
511300	Overtime Wages	68,800	0	15,000	8,000	22,000	23,000
512100	Employer Group Insurance	334,910	22,590	100,480	89,120	33,540	66,820
512200	Social Security (FICA)	88,420	9,060	27,160	21,200	10,040	15,280
512300	Medicare	20,680	2,120	6,350	4,960	2,350	3,570
512400	Retirement Contributions	114,750	13,150	34,560	26,720	12,540	19,620
512401	Retirement Contributions-ICMA	8,100	8,100	0	0	0	0
512600	Unemployment Insurance	2,380	140	770	630	210	490
512700	Workers Compensation	36,200	4,000	10,500	9,000	3,700	6,500
	TOTAL PERSONNEL SERVICES	**2,031,650**	**205,300**	**617,810**	**493,470**	**224,240**	**359,100**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	42,380	10,720	7,130	3,800	7,650	4,270
522110	Solid Waste Disposal	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	44,600	0	40,000	0	1,100	1,500
522202	Repair and Maint-Communication Equip	1,170	200	300	270	200	100
522203	Repair and Maint-Landcape	113,100	0	0	108,600	0	4,500
522204	Repair and Maint-Machines and Tools	4,500	0	500	2,500	700	500
522205	Repair and Maint-Office Equipment	1,400	200	200	0	0	200
522206	Repair and Maint-Vehicles-Outside Labor	10,500	400	3,000	4,300	1,000	1,000
522310	Rental of Land & Buildings	81,330	0	81,330	0	0	0
522320	Rental of Equipment and Vehicles	2,600	0	400	600	1,400	200
522321	Auto Allowance	0	0	0	0	0	0
522322	Other Rentals	600	0	0	0	600	0
522500	Other Contractual Services	126,800	4,500	96,000	14,200	5,000	2,000
523101	Insurance-Awards	7,500	0	2,500	2,500	0	2,500
523102	Insurance-Legal Liability	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0
523202	Telephone	400	100	200	50	0	50
523300	Advertising	1,000	0	200	100	0	0
523400	Printing and Binding	1,490	140	250	0	500	100
523500	Travel-Subsistence & Support	0	0	0	0	0	0
523600	Dues and Fees	2,760	2,000	600	50	0	0
523700	Education and Training	18,250	6,500	3,650	2,100	4,000	1,000
523701	Business Meetings	3,300	1,000	2,000	0	100	0
523800	Licenses	190	0	100	20	70	0
	TOTAL OTHER SVCS. AND CHARGES	**463,870**	**25,760**	**238,360**	**139,090**	**22,320**	**17,920**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	20,000	0	20,000	0	0	0
531102	Supplies-Janitorial	38,250	100	30,000	7,250	100	800
531103	Supplies-Landscape	41,750	0	0	40,000	0	1,750
531104	Supplies-Misc. Maintenance	200	0	0	0	200	0
531105	Supplies-Office	4,550	3,500	0	0	0	800
531106	Supplies-Pesticides and Herbicides	1,900	0	250	1,000	0	650
531107	Supplies-Specialized Dept	18,400	1,200	4,000	3,000	4,200	5,000
531108	Supplies-Tires and Batteries	5,950	600	2,000	1,700	400	500
531109	Supplies-Vehicles and Equipment	22,700	800	3,000	9,000	1,000	2,100
531110	Communications Equipment	750	250	300	0	100	0
531111	Computer Equipment	4,700	2,000	200	0	1,500	500
531112	Computer Software	2,900	400	0	0	500	2,000
531113	Supplies - Office Equip & Furniture	0	0	0	0	0	0
53114	Supplies - Outdoor furniture	0	0	0	0	0	0
531115	Supplies-Batteries	0	0	0	0	0	0
531270	Gasoline	55,000	3,000	18,000	15,000	6,000	10,000
531300	Food-Subsistence and Support	3,540	2,500	0	240	200	600
531400	Books and Periodicals	900	200	100	0	350	50
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	11,950	0	2,500	3,300	3,900	2,000
531700	Uniforms and Protective Equipment	17,600	200	6,000	6,100	1,500	2,900
	TOTAL SUPPLIES	**251,040**	**14,750**	**86,350**	**86,590**	**19,950**	**29,650**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,746,560**	**245,810**	**942,520**	**719,150**	**266,510**	**406,670**

PUBLIC WORKS DEPARTMENT
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	4910 CENTRAL SUPPLY ADMIN	4911 CENTRAL SUPPLY INVENTORY	7450 CODES ENF	REVISED ESTIMATE 2011-12	BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	45,380	0	45,380	1,172,310	1,236,670	1,178,937
511200	Temp Salaries and Wages	0	0	0	83,180	82,980	82,908
511300	Overtime Wages	800	0	0	66,800	66,800	77,716
512100	Employer Group Insurance	11,180	0	11,180	309,100	313,950	278,251
512200	Social Security (FICA)	2,870	0	2,810	85,270	85,930	80,858
512300	Medicare	670	0	660	20,000	20,110	18,942
512400	Retirement Contributions	4,080	0	4,080	101,520	105,150	95,809
512401	Retirement Contributions-ICMA	0	0	0	7,680	7,680	7,235
512600	Unemployment Insurance	70	0	70	2,380	2,380	0
512700	Workers Compensation	1,250	0	1,250	41,080	36,210	31,379
	TOTAL PERSONNEL SERVICES	**66,300**	**0**	**65,430**	**1,889,320**	**1,957,860**	**1,852,035**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	4,900	0	3,910	32,640	32,640	29,046
522110	Solid Waste Disposal	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	2,000	0	0	44,390	44,100	44,639
522202	Repair and Maint-Communication Equip	0	0	100	770	1,170	39
522203	Repair and Maint-Landcape	0	0	0	114,100	109,600	113,709
522204	Repair and Maint-Machines and Tools	0	0	300	3,900	4,500	3,080
522205	Repair and Maint-Office Equipment	0	0	800	1,600	1,600	353
522206	Repair and Maint-Vehicles-Outside Labor	800	0	0	9,360	10,500	7,584
522310	Rental of Land & Buildings	0	0	0	25,500	20,240	46,363
522320	Rental of Equipment and Vehicles	0	0	0	1,900	2,600	1,443
522321	Auto Allowance	0	0	0	0	0	0
522322	Other Rentals	0	0	0	600	600	560
522500	Other Contractual Services	4,600	0	500	122,600	126,850	109,244
523101	Insurance-Awards	0	0	0	10,000	7,500	2,804
523102	Insurance-Legal Liability	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0
523202	Telephone	0	0	0	300	300	0
523300	Advertising	700	0	0	650	1,000	40
523400	Printing and Binding	0	0	500	1,090	1,340	223
523500	Travel-Subsistence & Support	0	0	0	0	0	0
523600	Dues and Fees	10	0	100	3,310	2,760	2,298
523700	Education and Training	0	0	1,000	15,200	16,200	4,925
523701	Business Meetings	0	0	200	2,750	3,300	1,457
523800	Licenses	0	0	0	200	200	21
	TOTAL OTHER SVCS. AND CHARGES	**13,010**	**0**	**7,410**	**390,860**	**387,000**	**367,827**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	20,000	20,000	14,019
531102	Supplies-Janitorial	0	0	0	38,410	38,210	60,527
531103	Supplies-Landscape	0	0	0	46,700	41,750	7,858
531104	Supplies-Misc. Maintenance	0	0	0	100	200	0
531105	Supplies-Office	0	0	250	5,570	5,300	6,142
531106	Supplies-Pesticides and Herbicides	0	0	0	1,970	2,150	2,486
531107	Supplies-Specialized Dept	1,000	0	0	17,800	18,400	25,686
531108	Supplies-Tires and Batteries	250	0	500	7,050	5,150	23,755
531109	Supplies-Vehicles and Equipment	800	5,000	1,000	24,060	23,100	44,242
531110	Communications Equipment	0	0	100	700	450	3,699
531111	Computer Equipment	500	0	0	7,790	6,050	5,317
531112	Computer Software	0	0	0	1,000	1,000	0
531113	Supplies - Office Equip & Furniture	0	0	0	0	0	0
53114	Supplies - Outdoor furniture	0	0	0	0	0	0
531115	Supplies-Batteries	0	0	0	1,270	0	1,112
531270	Gasoline	1,000	0	2,000	54,300	55,000	96,323
531300	Food-Subsistence and Support	0	0	0	4,070	3,340	11,409
531400	Books and Periodicals	0	0	200	410	900	43
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	0	0	250	12,450	11,950	15,216
531700	Uniforms and Protective Equipment	400	0	500	17,600	17,600	14,206
	TOTAL SUPPLIES	**3,950**	**5,000**	**4,800**	**261,250**	**250,550**	**332,039**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**83,260**	**5,000**	**77,640**	**2,541,430**	**2,595,410**	**2,551,901**

PUBLIC WORKS DEPARTMENT - ENGINEERING SERVICES
ADOPTED 2012-2013 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*
2012: 56% 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*
2012: 60% rated as *excellent/good*

Quality of Street repair
2006: 37% rated as *excellent/good*
2008: 50% rated as *excellent/good*
2010: 44% rated as *excellent/good*
2012: 50% rated as *excellent/good*

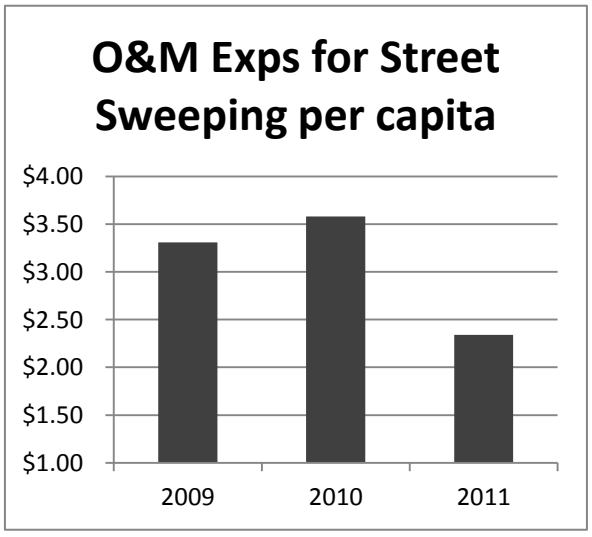
Performance Measures:

Linear feet of sidewalk installed or repaired
FY 2009: 7,000 linear feet
FY 2010: 275 linear feet
FY 2011: 5,280 linear feet

Number of potholes repaired
FY 2009: 38
FY 2010: 35
FY 2011: 33

Operations & Maintenance expenditures for street sweeping per capita
FY 2009: $3.31
FY 2010: $3.58
FY 2011: $2.34





City of Decatur

PUBLIC WORKS DEPARTMENT - ENGINEERING SERVICES PERSONNEL SUMMARY

	ADMIN 1575	STREETS 4220	STORMWATER 505*	TOTAL 2012-2013	TOTAL 2011-2012	TOTAL 2010-2011
REGULAR JOB CLASSES						
Senior Engineer	1	0	0	1	1	1
Stormwater Management Engineer	0	0	1	1	1	1
Project Civil Engineer	0	0	1	1	0	0
Engineering Inspector	1	0	0	1	1	1
Crew Supervisor	0	1	1	2	2	2
Crew Worker	0	3	2	5	5	5
Equipment Operator	0	2	1	3	3	3
Environmental Specialist	0	0	0	0	1	1
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	2
TOTAL OTHER CLASSES	1	1	0	2	2	2

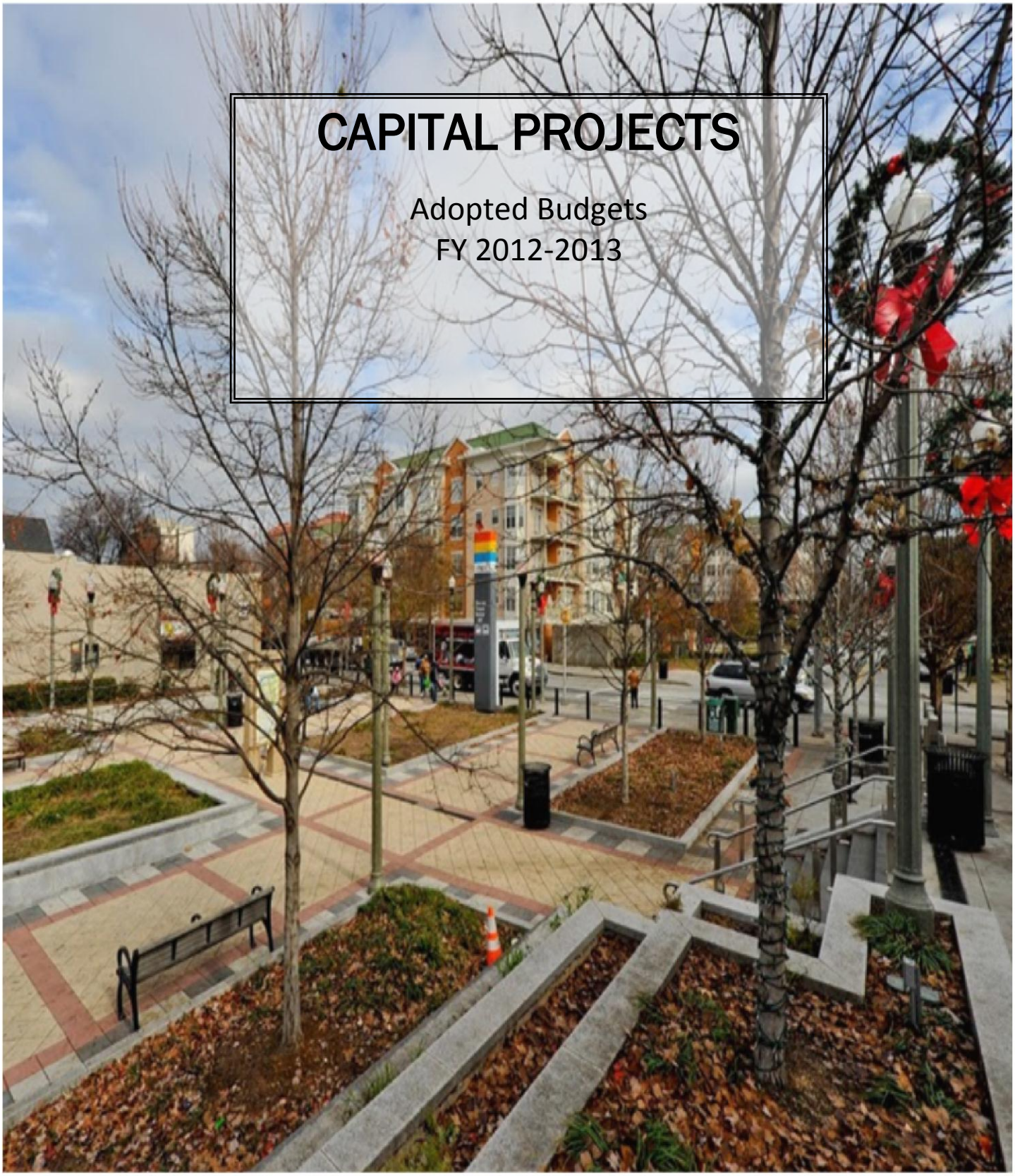
* For Stormwater Utility Fund budget estimate detail, see page 140.

PUBLIC WORKS DEPARTMENT - ENGINEERING SERVICES
2012-2013 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2012-13	1575 ENGINEERING ADMIN	4220 STREETS	REVISED ESTIMATE 2011-12	BUDGET ESTIMATE 2011-12	AUDIT 2010-11
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	390,770	170,170	220,600	351,000	379,000	370,986
511200	Temp Salaries and Wages	20,420	16,100	4,320	13,400	6,720	3,911
511300	Overtime Wages	5,000	0	5,000	5,000	5,000	8,704
512100	Employer Group Insurance	100,510	33,680	66,830	90,480	94,430	87,169
512200	Social Security (FICA)	25,810	11,550	14,260	22,650	24,460	23,042
512300	Medicare	6,040	2,700	3,340	5,310	5,710	5,389
512400	Retirement Contributions	35,170	15,320	19,850	30,130	32,220	30,586
512600	Unemployment Insurance	840	350	490	840	840	5,180
512700	Workers Compensation	10,500	4,500	6,000	12,550	11,160	9,664
	TOTAL PERSONNEL SERVICES	**595,060**	**254,370**	**340,690**	**531,360**	**559,540**	**544,631**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	18,500	13,490	5,010	12,150	12,150	8,957
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	900	500	400	500	500	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	400	400	30
522205	Repair and Maint-Office Equipment	400	400	0	400	400	204
522206	Repair and Maint-Vehicles-Outside Labor	3,500	500	3,000	3,520	3,500	8,215
522210	Repair and Maint-Infrastructure	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	2,400
522320	Rental of Equipment and Vehicles	4,000	3,400	600	900	600	0
522321	Auto Allowance	0	0	0	0	0	22
522500	Other Contractual Services	42,600	0	42,600	46,100	42,600	41,966
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	0
523202	Telephone	600	600	0	500	500	388
523300	Advertising	500	500	0	500	500	260
523400	Printing and Binding	700	700	0	700	700	363
523450	Signs	42,000	0	42,000	21,300	23,300	19,806
523600	Dues and Fees	500	500	0	500	500	307
523700	Education and Training	12,700	4,000	8,700	4,500	8,500	3,193
523701	Business Meetings	200	200	0	250	200	59
523800	Licenses	100	100	0	100	100	50
	TOTAL OTHER SVCS. AND CHARGES	**127,250**	**24,940**	**102,310**	**92,370**	**94,500**	**86,220**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	600	400	200	950	250	661
531103	Supplies-Landscape Maintenance	200	0	200	200	200	135
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	3,500	3,500	0	1,500	2,500	669
531106	Supplies-Pesticides and Herbicides	200	0	200	200	200	299
531107	Supplies-Specialized Dept	22,500	500	22,000	21,000	22,500	18,126
531108	Supplies-Tires and Batteries	3,000	500	2,500	3,500	3,000	2,335
531109	Supplies-Vehicles and Equipment	8,000	2,000	6,000	7,000	8,000	15,412
531110	Communications Equipment	500	200	300	200	500	50
531111	Computer Equipment	1,500	1,500	0	1,500	1,000	0
531112	Computer Software	1,000	1,000	0	500	1,000	0
531113	Office Equipment and Furniture	500	500	0	500	500	0
531115	Supplies - Batteries	500	200	300	500	500	495
531270	Gasoline	12,500	2,500	10,000	11,900	12,500	10,375
531300	Food - Subsistence and Support	1,600	1,600	0	1,900	1,600	1,693
531400	Books and Periodicals	200	200	0	200	200	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	5,100	1,600	3,500	10,100	5,100	3,837
531700	Uniforms and Protective Equipment	3,300	300	3,000	3,300	3,300	2,431
	TOTAL SUPPLIES	**64,700**	**16,500**	**48,200**	**64,950**	**62,850**	**56,517**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION	**787,010**	**295,810**	**491,200**	**688,680**	**716,890**	**687,368**

CAPITAL PROJECTS

Adopted Budgets
FY 2012-2013



FISCAL YEAR 2012-2013
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 2012. 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. Many of the sidewalk improvements are designed to enhance the City's popular Safe Routes to Schools program. 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. Agnes Scott College also funded new flashing beacons at a new, highly-visible crosswalk on East College Avenue.

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 improve water quality, help reduce downstream flooding and allow 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 was completed 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. The budget for the first phase of improvements was $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 was the general contractor for the Phase 1 improvements.



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 Architect Brian Randall of Decatur. The general contractor was Ward General Contractors of Kennesaw.

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.

Fire Station No. 1

A full restoration and small addition to Decatur's Fire Station No. 1 at 230 East Trinity Place were completed in late spring of 2012. 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.



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, gray water and rainwater harvesting systems to reduce water usage, and other energy saving features. The Fire Station No. 1 improvements were designed by Smith Dalia Architects of Atlanta. The general contractor is D.A. Edwards and Company of Atlanta.

PROJECTS UNDERWAY

Decatur Recreation Center

Construction has begun on a full renovation of the Decatur Recreation Center. The present building was completed in the mid-1950's. The building has been 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.



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. The general contractor is Ward General Contractors of Kennesaw. Construction is expected to be finished at the end of 2012. Construction funding is being provided by the Capital Projects Bond Fund, Urban Redevelopment Authority bonds issued in December, 2010, and HOST revenues.

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 PENDING

Public Works Building

Construction of improvements to the City's Public Works facility is expected to begin in the fall of 2012. 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 has been completed.



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 will include space for the City Schools of Decatur's facilities maintenance staff. Funding will be provided by Urban Redevelopment Authority bonds issued in December, 2010 and HOST revenues. The architecture firm of Stevens & Wilkinson of Atlanta is designing the improvements.

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 began in September, 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. Design is funded through the MARTA offset program. About $3.7 million in construction funding has been secured through the Georgia Department of Transportation's Transportation Enhancement Program and the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program. A design team led by Development Planning and Engineering, Inc. of Buford and including Alta Planning and Design of Charlotte has been retained to design the improvements.

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 2013-FY 2017 Capital Improvement Program

The FY 2013-FY 2017 capital improvement program totals $31,337,020. A summary of the plan is as follows:

	FY 2013 Adopted	FY 2014 Proposed	FY 2015 Proposed	FY 2016 Proposed	FY 2017 Proposed	Total
Capital Improvements Fund	$1,465,540	$1,028,200	$1,086,700	$3,724,000	$3,123,850	$10,428,290
HOST projects	$1,166,000	$3,541,600	$4,242,470	$1,865,100	$1,524,265	$12,339,435
Solid Waste Fund	$155,800	$166,500	$212,200	$232,100	$217,100	$983,700
Stormwater Fund	$1,906,000	$442,500	$376,000	$276,000	$375,500	$3,376,000
E911 Fund	$30,100	$11,300	$10,000	$10,000	$30,000	$91,400
Children & Youth Services Fund	$9,800	$9,800	$9,800	$9,800	$0	$39,200
GO Bond/URA funds	$11,543,430	$4,330,000	$545,000	$0	$0	$16,418,430
Totals	$16,276,670	$9,529,900	$6,482,170	$6,117,000	$5,270,715	$43,676,455

The projects included in the FY 2013-FY 2017 Capital Improvement Program are listed on the following pages:

Capital Improvements Fund Capital:

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
CITYWIDE					
Telephone System Upgrade	150,000				
Fiber Network Installation	100,000	100,000	100,000	100,000	100,000
Network Upgrade	25,000				
Wireless Network Upgrade/Refresh	40,000	40,000	40,000	40,000	40,000
North McDonough Streetscapes - Phase IV	75,000	53,000	885,000	885,000	
CCC Ped Safety & Bike Lane Improvements	100,000	100,000	359,000	1,703,000	1,700,000
Wayfinding System				5,000	5,000
Outdoor Tornado Siren System				60,000	
CITYWIDE:	**$490,000**	**$140,000**	**$140,000**	**$2,793,000**	**$1,845,000**
FACILITIES MAINTENANCE UPKEEP					
City Hall Interior paint					80,000
City Hall Carpet					65,000
Bandstand Painting	14,000				
Ebster Pool Liner Replacement		35,000			
Glenlake Pool Liner Replacement			65,000		
FACILITIES UPKEEP:	**$14,000**	**$35,000**	**$65,000**	**$0**	**$145,000**
CITY MANAGER'S OFFICE					
Emergency Management Vehicle	9,000	9,000	9,000		
City Manager's Vehicle			7,500	7,500	7,500
CMO:	**$9,000**	**$9,000**	**$16,500**	**$7,500**	**$7,500**
COMMUNITY & ECONOMIC DEV					
Smart Parking Meters System	44,000	44,000	44,000	44,000	44,000
PALS Electric Truck	8,200	8,500	5,000	5,000	5,000
PZI Truck				5,000	5,000
CED:	**$52,200**	**$52,500**	**$49,000**	**$54,000**	**$54,000**
ACTIVE LIVING					
Recreation Software	25,000	25,000	25,000	25,000	
Athletic Field Lighting	85,000	85,000	85,000	85,000	85,000
Playground Equipment	25,000	25,000	25,000	25,000	25,000
AL:	**$135,000**	**$135,000**	**$135,000**	**$135,000**	**$110,000**
ADMINISTRATIVE SERVICES					
CSI SmartFusion	20,000				
Great Plains Server Rebuild	25,000				
AS:	**$45,000**	**$0**	**$0**	**$0**	**$0**

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
FIRE					
Rescue/Medical Vehicle	12,800	12,800	12,800		
Quint Fire Truck	96,740				
Fire Chief vehicle	5,100	5,100	5,100		5,500
Fire Staff Vehicle	9,100	9,100	9,100		
New Fire Truck - Engine		110,000	110,000	110,000	110,000
Air Light/Haz Mat Truck					67,500
Outside Storage Buildings	28,000				
FIRE:	**$151,740**	**$137,000**	**$137,000**	**$120,000**	**$183,000**
POLICE					
2010 Admin Vehicle	8,500				
2010 Admin Vehicle	8,600				
2011 Admin Vehicle	8,800	8,800	8,800		
2012 Admin Vehicle	7,400	7,400	7,400		
2013 Admin Vehicle		10,000	10,000	10,000	
2014 Admin Vehicle			10,500	10,500	10,500
2015 Admin Vehicle				11,000	11,000
2016 Admin Vehicle					11,600
Prisoner Transport Van with Insert		15,000	15,000	15,000	
Heavy Duty Truck		10,500	10,500	10,500	
Animal Control Truck					7,500
Police Motorcycle	15,000				
Mobile Command Trailer Upgrades				5,000	5,000
License Plate Reader system			8,500	8,500	8,500
Firearms Replacement				30,000	
Digital Radio Upgrade					131,000
POLICE:	**$48,300**	**$51,700**	**$70,700**	**$100,500**	**$185,100**
PUBLIC WORKS					
Cemetery Management Software					
Cemetery Marker Restoration	10,000	10,000	10,000	10,000	12,000
Cemetery Pickup Dump		10,000	10,000	10,000	10,000
Buildings Pickup				7,250	7,250
Buildings Superintendent			7,500	7,500	7,500
2 cargo vans - $25,000 each	15,500	15,500	15,500		
Admin Vehicle	9,000	9,000	9,000		
Zero Turn Mower	7,000				
Grounds Tractor					10,000
Grounds Mini Sweeper	10,300				
Grounds Pickup	7,500	7,500	7,500		
Grounds Pickup					8,250
Grounds Tractor				6,250	6,250
PW:	**$59,300**	**$52,000**	**$59,500**	**$41,000**	**$61,250**

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
ENGINEERING					
Roadway Patching & Repair	100,000	125,000	125,000	125,000	160,000
Sidewalk Installation & Repair	150,000	150,000	150,000	150,000	175,000
Project Repaving	70,000				
Asphalt Roller			10,000	10,000	10,000
Traffic Calming Improvements	120,000	120,000	120,000	150,000	150,000
Streets Dump Truck Replacement	21,000	21,000			
Streets Pickup Truck Replacement 2005 F250				8,500	8,500
Streets Pickup Truck Replacement 2005 F250				8,500	8,500
Streets Backhoe Replacement 2001				12,000	12,000
Streets Bobcat Replacement 1996			9,000	9,000	9,000
ENG:	**$461,000**	**$416,000**	**$414,000**	**$473,000**	**$533,000**
CAPITAL IMPROVEMENT FUND TOTAL:	**$1,465,540**	**$1,028,200**	**$1,086,700**	**$3,724,000**	**$3,123,850**

HOST Funded Capital:

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
HOST					
Scott Park Garden Shed	20,000				
Public Art	10,000				
Greenspace	50,000				
URA Debt Service	416,000	381,600	847,970	851,600	849,265
Decatur Recreation Center	670,000				
Public Works Facility		2,000,000			
Beacon Project		850,000	2,750,000		
Future Projects		310,000	572,500	897,500	645,000
CCC Pedestrian/Bike Improvements			72,000	116,000	
E911 Fund					30,000
HOST:	**$1,166,000**	**$3,541,600**	**$4,242,470**	**$1,865,100**	**$1,524,265**

Solid Waste Fund Capital:

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
SOLID WASTE FUND					
6 cubic yard rear loader	20,000	20,000	20,000	20,000	20,000
2010 Front loader	38,800	38,800	38,800		
2007 Peterbilt Appliance/Compost Collection	20,000				
2012 Front Loader	40,000	40,000	40,000	40,000	40,000

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
2013 Front Loader		35,700	35,700	35,700	35,700
2014 Front Loader			35,700	35,700	35,700
2015 Front Loader				35,700	35,700
4 Kubota Residential Collection Vehicles	22,000	22,000	22,000		
Carboard Baler			10,000	10,000	10,000
Styrofoam Densifier		10,000	10,000	10,000	10,000
5 Kubota Residential Collection Vehicle				30,000	30,000
Environmental Upgrades	15,000			15,000	
SOLID WASTE:	**$155,800**	**$166,500**	**$212,200**	**$232,100**	**$217,100**

Stormwater Fund Capital:

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
STORMWATER FUND					
Vacuum Jetter	11,000				
Drainage Pickup Truck Replacement F250		8,500	8,500	8,500	
Drainage Pickup Truck Replacement F250			8,500	8,500	8,500
Drainage Pickup Truck Replacement F150					8,000
Drainage Mini-excavator New		9,000	9,000	9,000	9,000
Stormwater Master Plan	175,000	175,000			
Peavine extension	320,000				
Phase V Storm Sewer	1,050,000				
Upland Road System Repair $380/lf					
Master Plan Infrastructure Improvements	250,000	250,000	250,000	250,000	250,000
Hazard Mitigation	100,000		100,000		100,000
STORMWATER:	**$1,906,000**	**$442,500**	**$376,000**	**$276,000**	**$375,500**

Emergency Telephone (E911) System Fund Capital:

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
E911 FUND					
Dictaphone Recording System	11,300	11,300	10,000	10,000	10,000
Netclock Timestamping System	8,000				
ACU-100 Interface Radio Unit	10,800				
E911 System Upgrade and Replacements					20,000
E911:	**$30,100**	**$11,300**	**$10,000**	**$10,000**	**$30,000**

Children & Youth Services Fund Capital:

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
CHILDREN & YOUTH SVCS FUND					
Activity Bus	9,800	9,800	9,800	9,800	
CYS:	**$9,800**	**$9,800**	**$9,800**	**$9,800**	**$0**

General Obligation Bond & URA Funds Capital:

Description of Request	FY 2012-13 Adopted Capital	FY 2013-14 CIP Estimate	FY 2014-15 CIP Estimate	FY 2015-16 CIP Estimate	FY 2016-17 CIP Estimate
GO BONDS					
Oakhurst Streetscapes - Phases 1 & 2	1,038,530	625,000			
Downtown Streetscapes - Phase V	531,930	500,000			
Decatur Recreation Center	187,440				
Greenspace	202,640				
Sidewalk Construction	163,090				
McDonough & Candler Railroad Crossings	59,800	1,000,000	545,000		
GO Bonds:	**$2,183,430**	**$2,125,000**	**$545,000**	**$0**	**$0**
URA FUND					
Fire Station No. 1					
Decatur Recreation Center	3,360,000				
Public Works Facility	6,000,000	2,205,000			
URA:	**$9,360,000**	**$2,205,000**	**$0**	**$0**	**$0**
TOTAL:	**$11,543,430**	**$4,330,000**	**$545,000**	**$0**	**$0**

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CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2007-08	CAPITAL IMP. FUND ACTUAL 2008-09	CAPITAL IMP. FUND ACTUAL 2009-10	CAPITAL IMP. FUND ACTUAL 2010-11	CAPITAL IMP. FUND ESTIMATE 2011-12	CAPITAL IMP. FUND REVISED 2011-12	CAPITAL IMP. FUND ESTIMATED 2012-13
	BEGINNING FUND BALANCE	17,736,286	16,541,464	13,011,086	10,244,770	2,263,172	2,517,411	5,220,431
	REVENUES							
311200	Taxes	1,043,396	1,083,940	1,183,526	1,138,822	1,257,000	1,300,000	1,300,000
311300	Homeowner's Tax Relief Grant	36,566	38,457	0	0	0	0	0
313300	Homestead Option Sales Tax (HOST)				0		3,068,960	2,400,000
361000	Interest	741,186	208,069	38,989	15,443	1,000	10,000	10,000
334100	Intergovernmental	1,486,519	113,247	307,817	81,787	250,000	275,000	175,000
371200	Gifts & Contributions	47,795	35,992	0	0	0	0	0
389000	Miscellaneous	0	0	0	0	0	1,320	0
393150	Bond Expense Reimbursement	0	0	0	0	0	0	0
383010	Insurance Claims/Losses	0	0	11,330	5,288	0	0	0
	Total Revenue	**3,355,462**	**1,479,704**	**1,541,662**	**1,241,340**	**1,508,000**	**4,655,280**	**3,885,000**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	39,951	6,979	19,737	27,709	20,000	45,000	40,000
522200	Repairs & Mnt.	0	0	0	0	0	0	10,000
522201	R&M Bldg and Fixed Equipment	8,615	0	0	3,250	0	0	14,000
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522210	R&M Infrastructure	25,000	37,722	170,804	72,506	100,000	35,000	170,000
522310	Rental of Land/Bldgs	24,089	34,757	34,246	0	0	0	0
522320	Rental of Equipment and Vehicles	0	856	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	18,065	0	10,351	27,175	0	29,110	25,000
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	1,075	617	0	0	0	0
523300	Advertising	0	0	170	0	0	150	150
523400	Printing & Binding	33	0	0	0	0	0	0
523450	Signs	0	722	0	0	0	0	0
523600	Dues & Fees	259	306	14	0	0	7,000	0
523700	Education & Training	329	0	3	0	0	0	0
523701	Business Meetings	0	279	107	1,675	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	4,753	4,232	4,246	2,276	5,000	2,500	2,500
	Total Services	**121,093**	**86,929**	**240,295**	**134,591**	**125,000**	**118,760**	**261,650**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	5,436	297	0	0	0	0	0
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	10,050	1,733	170	0	0	0	0
531107	Specialized Departmental Supplies	3,000	0	0	0	200,000	180,000	0
531110	Communications Equipment	0	325	0	0	60,000	0	150,000
531111	Computer Equipment	0	95,950	0	28,384	32,700	40,000	25,000
531112	Computer Software	45,900	0	0	27,349	114,500	17,000	120,000
531113	Off Eqp Furnishings	3,388	0	10,113	0	0	0	0
531114	Outdoor Furn and Equipment	26,552	83,431	10,573	15,023	358,000	25,000	32,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	0	373	389	0	0	0	0
531600	Small Equipment	0	0	0	5,470	0	0	0
	Total Supplies	**94,326**	**182,110**	**21,245**	**76,226**	**765,200**	**262,000**	**327,000**
	CAPITAL OUTLAY							
541100	Sites	1,544,490	455,141	121,462	0	0	0	0
541200	Site Improvements	1,176,200	1,614,110	2,084,973	1,970	0	0	10,000
541300	Buildings	145,402	1,703,081	0	0	0	0	48,000
541301	Building Improvements	75,058	124,158	442,130	107,767	0	0	0
541400	Infrastructure	698,046	156,971	605,812	86,167	250,000	275,000	945,000
542100	Machines, Motors & Power Tools	0	0	5,924	0	0	0	0
542101	Communications Equipment	184,386	48,450	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	199,625	59,556	133,632	62,165	150,200	150,000	102,700
542301	Outdoor Furniture & Equipment	0	9,415	107,764	0	0	0	1,015,000
542401	Computer Systems Software	0	10,895	0	0	0	0	0
542500	Miscellaneous Equipment	0	0	0	0	0	0	0
	Land Other Than ROW	0	0	0	0	0	0	50,000
	Total Capital Outlay	**4,023,207**	**4,181,776**	**3,501,698**	**258,068**	**400,200**	**425,000**	**2,170,700**
	DEBT SERVICES							
581100	Principal-Bonds	95,000	100,000	105,000	110,000	115,000	115,000	120,000
581200	Principal-Capital Leases	216,441	159,390	166,295	132,848	204,000	140,000	320,000
582100	Interest-Bonds	52,296	100,878	96,968	95,013	88,600	88,600	84,100
582200	Interest-Capital Leases	66,140	49,530	29,453	19,733	22,000	21,150	32,000
	Cost of Issuance Long Term Debt	0	0	0	0	0	0	0
	Total Non-operating	**429,877**	**409,798**	**397,716**	**357,594**	**429,600**	**364,750**	**556,100**
	Total Expenditures	**4,668,503**	**4,860,613**	**4,160,954**	**826,478**	**1,720,000**	**1,170,510**	**3,315,450**

CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2007-08	CAPITAL IMP. FUND ACTUAL 2008-09	CAPITAL IMP. FUND ACTUAL 2009-10	CAPITAL IMP. FUND ACTUAL 2010-11	CAPITAL IMP. FUND ESTIMATE 2011-12	CAPITAL IMP. FUND REVISED 2011-12	CAPITAL IMP. FUND ESTIMATED 2012-13
	OTHER USES							
611100	Transfer (to) from General Fund	116,624	(149,469)	(147,023)	0	0	0	0
391340	Transfer (to) from Urban Redevelopment Authority Fund	0	0	0	(20,240)	(125,000)	(461,750)	(1,086,000)
391310	Transfer (to) from GO Bond Fund	0	0	0	(8,121,981)	(158,150)	(350,000)	0
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	30,000	30,000	18,000
392100	Sale of Fixed Assets	0	0	0	0	0	0	0
393501	Proceeds from Capital Leases	234,843	0	0	0	0	0	1,295,000
393100	Issuance of Long-term Debt	0	0	0	0	0	0	0
	Premium on Bond Issuance	0	0	0	0	0	0	0
	Prior Period Adjustment	0	0	0	0	0	0	0
612280	CSOD Portion of Bond Proceeds	0	0	0	0	0	0	0
	Total Other Uses	**118,219**	**(149,469)**	**(147,023)**	**(8,142,221)**	**(253,150)**	**(781,750)**	**227,000**
	ENDING FUND BALANCE	16,541,464	13,011,086	10,244,770	2,517,411	1,798,022	5,220,431	6,016,981
	To Designated Fund Balance	1,015,915	518,017	481,563	705,249	481,000	705,000	705,000
	To Reserved Fund Balance	0	313,205	440,026	394,622	440,030	394,600	394,600
	For Capital Bond Projects	13,858,427	11,418,963	8,241,389	0	0	0	0
	For HOST Projects			0	0	0	2,613,510	3,847,510
	To Undesignated Fund Balance	1,667,122	(879,199)	(634,407)	335,748	(265,150)	2,703,291	796,550
	ENDING UNDESIGNATED FUND BALANCE	1,640,100	760,901	1,081,792	1,417,540	876,992	4,120,831	4,917,381
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing				46,076	635,200	149,220	407,900
	GMA Annual Lease Payments				(214,491)	(270,200)	(141,360)	(239,800)

Capital Projects Fund – Capital Improvement (350)
2011-2012 REVISED and 2012-2013 ADOPTED BUDGET ESTIMATES

FY 2011-12 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
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
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) ($21,000)	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/Air Packs ($200,000)	Reduced repair costs and increased safety and reliability for firefighters
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 ($6,000) (531111)	One-time cost-increased efficiency of Motor Maintenance operation and less time spent on problem diagnosis
Parking: PALS Pickup Truck (2nd of 3 Lease Payments) ($8,200)	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 (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 ($17,300) (531111)	One-time cost-fewer resources spent on server maintenance and repair
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
Intersection Improvements MARTA Offset $250,000 (541400)	One-time cost-nominal impact on operating budget

FY 2011-12 HOST ITEMS	IMPACT ON OPERATING BUDGET
Transfer to URA Fund for Debt Service ($461,750)	N/A – one-time cost

FY 2012-13 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living/Children & Youth Services: Recreation Registration Software (1st of 4 Lease Payments) ($25,000)	Not known if annual support will be higher or lower than support for existing recreation registration software
Active Living: Athletic Field Lights-McKoy and Oakhurst (1st of 7 Payments) ($85,000) (542301)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Building Maintenance: Bandstand Painting ($14,000) (522201)	N/A – one-time cost
Building Maintenance: Two Maintenance Cargo Vans @ $25,000 Each (1st of 3 Lease Payments) ($15,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Cemetery: Cemetery Marker Restoration ($10,000)	Ongoing program – decrease in annual maintenance costs associated with aging headstones
Emergency Management: Replacement Vehicle (1st of 3 Lease Payments) ($9,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Dump Truck Replacement (3rd of 4 Lease Payments) ($21,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Sidewalk Construction and Repair ($150,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Engineering: Traffic Calming Devices ($120,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
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: Paving Projects ($70,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure.
Fire: Quint Fire Truck (7th of 7 Lease Payments) ($96,740)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Chief Vehicle (2nd of 4 Lease Payments) ($5,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Engine-order in 12-13, purchase in 13-14	No impact on 12-13 budget. Lease payments will being in 13-14.
Fire: Fire/Public Works Storage Building ($28,000) (541300)	One-time costs-eliminate need for storage building rental
Fire: Fire Rescue Medical Vehicle (1st of 3 Lease Payments) ($12,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Admin Vehicle (1st of 3 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement Pickup Truck (1st of 3 Lease Payments) (7,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Zero Turn Mower ($7,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Mini Sweeper (5th of 5 Lease Payments) ($10,300)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parking: PALS Pickup Truck (3rd of 3 Lease Payments) ($8,200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parking: Smart Parking Meter System (1st of 5 Lease Payments) ($44,000)	Ongoing program-decrease personnel costs with increased automation
Police: Admin Vehicle (1st of 3 Lease Payments) ($8,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2012-13 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Police: Admin Vehicle (3rd of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($8,600)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($7,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Motorcycle Replacement ($15,000) (542200)	One-time cost-eliminate monthly lease payments
Public Works: Replacement Vehicle (1st of 3 Lease Payments) ($9,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Telephone System Replacement ($150,000)	One-time cost-anticipate reduction in annual maintenance fee
Technology: SmartFusion CSI Software Upgrade ($20,000) (531112)	One-time cost-increased staff efficiencies
Technology: Great Plains server re-build ($25,000) (531111)	One-time cost-reduction in technical support costs
Technology: Wireless Network Upgrade (1st of 5 Lease Payments) ($40,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (1st of 5 Lease Payments) ($100,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Network Upgrade to hosted environment ($25,000) (522500)	One-time cost-reduction in premise-based IT expenses including computers, servers and backup appliances

FY 2012-13 HOST ITEMS	IMPACT ON OPERATING BUDGET
Community & Economic Development: Public Art ($10,000) (541200)	One-time cost-nominal impact on operating budget
Active Living: Scott Park Garden Shed ($20,000) (541300)	One-time cost-may reduce costs because gardening equipment may be stored in a secured facility
General Government: Greenspace ($50,000) (542500)	One-time cost-nominal impact on operating budget

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

	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 ACTUAL 2010-11	CEMETERY CAP. IMP. FUND ESTIMATE 2011-12	CEMETERY CAP. IMP. FUND REVISED 2011-12	CEMETERY CAP. IMP. FUND ESTIMATE 2012-13
BEGINNING FUND BALANCE	84,839	240,992	281,513	320,553	27,353	40,843	20,843
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	3,500	500	0	0	0	0
Lot Sales	153,550	43,600	56,300	55,200	50,000	45,000	55,000
State Grants	0	0	3,677	0	0	0	0
Loss Reimbursement	2,603	1,321	49	10,299	0	0	0
Gifts and Contributions	0	0	5,486	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	0	10,359	10,000	5,000	10,000
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	0	7,900	26,972	12,350	15,000	30,000	15,000
Claims, Losses	0	0	0	2,500	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	7,900	26,972	25,209	25,000	35,000	25,000
To Capital Imp Fund	0	0	0	0	30,000	30,000	18,000
To Stormwater Fund	0	0	0	0	0	0	12,000
To GO Bond Fund	0	0	0	320,000	0	0	0
To (From) Fund Balance	156,153	40,521	39,040	(279,710)	(5,000)	(20,000)	0
ENDING FUND BALANCE	240,992	281,513	320,553	40,843	22,353	20,843	20,843

GENERAL OBLIGATION BOND FUND (310)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

		GENERAL OBLIGATION BOND FUND ESTIMATE 2010-11	GENERAL OBLIGATION BOND FUND ACTUAL 2010-11	GENERAL OBLIGATION BOND FUND ESTIMATE 2011-12	GENERAL OBLIGATION BOND FUND REVISED 2011-12	GENERAL OBLIGATION BOND FUND ESTIMATE 2012-13
	BEGINNING FUND BALANCE	0	0	6,585,789	6,195,390	2,182,690
	REVENUES					
	Taxes	0	0	0	0	0
361000	Interest	15,300	14,596	15,000	10,000	10,000
334100	Intergovernmental	375,120	261,808	400,000	0	1,200,000
389000	Miscellaneous	0	0	0	0	0
	Total Revenue	**390,420**	**276,404**	**415,000**	**10,000**	**1,210,000**
	EXPENDITURES					
521200	Professional Services	144,000	0	95,500	500	2,000
522200	Repairs & Mnt.	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	500	0	0	0	0
522202	R&M Communications Equipment	200	173	150	0	150
522210	R&M Infrastructure	0	0	0	0	0
522310	Rental of Land/Bldgs	42,500	20,763	44,000	44,770	45,500
522320	Rental of Equipment and Vehicles	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0
522500	Other Contractual Services	3,000	13,649	3,000	500	3,000
523103	Insurance - Misc	0	0	0	0	0
523202	Telephone	2,000	0	2,000	200	2,000
523300	Advertising	500	160	500	0	500
523400	Printing & Binding	500	31	500	200	500
523450	Signs	500	0	500	0	500
523600	Dues & Fees	700	0	250	0	250
523700	Education & Training	500	0	500	0	500
523701	Business Meetings	500	0	500	250	500
523800	Licenses	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0
	Total Services	**195,400**	**34,776**	**147,400**	**46,420**	**55,400**
	SUPPLIES					
531101	Bldg. & Fixed Eqp	1,500	0	500	500	500
531103	Landscape Supplies	0	0	0	0	0
531105	Office Supplies	1,000	0	500	600	500
531107	Specialized Departmental Supplies	0	0	0	0	0
531110	Communications Equipment	0	0	0	0	0
531111	Computer Equipment	3,000	2,128	2,400	1,000	2,400
531112	Computer Software	1,000	0	500	100	500
531113	Off Eqp Furnishings	0	0	0	0	0
531114	Outdoor Furn and Equipment	500	0	0	0	0
531300	Food-Subsistence & Support	700	0	700	0	700
531400	Books & Periodicals	750	0	500	500	500
531600	Small Equipment	150	0	150	0	150
	Total Supplies	**8,600**	**2,128**	**5,250**	**2,700**	**5,250**
	CAPITAL OUTLAY					
541100	Sites	7,530	7,530	0	6,580	0
541200	Site Improvements	899,610	1,301,989	489,220	509,850	0
541300	Buildings	74,310	0	0	0	0
541301	Building Improvements	220,930	131,295	3,556,500	3,547,590	187,440
541400	Infrastructure	1,177,700	1,044,160	728,135	728,140	1,995,990
	Total Capital Outlay	**2,380,080**	**2,484,974**	**4,773,855**	**4,785,580**	**2,183,430**
	Total Expenditures	**2,584,080**	**2,521,878**	**4,926,505**	**4,834,700**	**2,244,080**
	OTHER USES					
	Transfer (to) General Fund	0	(166,638)	0	(158,000)	(170,000)
	Transfer from Capital Improvements Fund	191,850	0	158,150	350,000	0
	Transfer from Cemetery Capital Fund	320,000	320,000	0	0	0
	Transfer from Tree Bank/Economic Dvlpt Fund	60,000	60,000	0	0	0
	Transfer from Stormwater Utility	105,520	105,520	0	620,000	0
	Transfer Fund Balance from Capital Improvements Fun	8,102,079	8,121,981	0	0	0
	Total Other Uses	**8,779,449**	**8,440,863**	**158,150**	**812,000**	**(170,000)**
	Ending Fund Balance	**6,585,789**	**6,195,390**	**2,232,434**	**2,182,690**	**978,610**

URBAN REDEVELOPMENT AGENCY FUND (340)
2012-2012 Revised and 2012-2013 Adopted Budget Estimates

		URBAN REDEVELOPMENT AGENCY FUND ESTIMATE 2010-11	URBAN REDEVELOPMENT AGENCY FUND ACTUAL 2010-11	URBAN REDEVELOPMENT AGENCY FUND ESTIMATE 2011-12	URBAN REDEVELOPMENT AGENCY FUND REVISED 2011-12	URBAN REDEVELOPMENT AGENCY FUND ESTIMATE 2012-13
	BEGINNING FUND BALANCE	0	0	11,026,730	11,771,333	9,121,163
	REVENUES					
	Taxes	0	1,751	0	0	0
361000	Interest	5,000	8,996	10,000	10,500	10,500
334100	Intergovernmental	0	0	341,320	341,300	340,350
389000	Miscellaneous	0	0	0	0	0
	Total Revenue	**5,000**	**10,747**	**351,320**	**351,800**	**350,850**
	EXPENDITURES					
521200	Professional Services	44,100	0	107,000	0	0
522200	Repairs & Mnt.	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	0	0	0
522202	R&M Communications Equipment	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0
522310	Rental of Land/Bldgs	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0
523103	Insurance - Misc	0	0	0	0	0
523202	Telephone	0	0	0	0	0
523300	Advertising	140	140	0	0	0
523400	Printing & Binding	0	0	0	0	0
523450	Signs	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0
523700	Education & Training	0	0	0	0	0
523701	Business Meetings	0	0	0	0	0
523800	Licenses	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0
	Total Services	**44,240**	**140**	**107,000**	**0**	**0**
	SUPPLIES					
531101	Bldg. & Fixed Eqp	0	0	0	0	0
531103	Landscape Supplies	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	0	0	0
531110	Communications Equipment	0	0	0	0	0
531111	Computer Equipment	0	0	0	0	0
531112	Computer Software	0	0	0	0	0
531113	Off Eqp Furnishings	0	0	0	0	0
531114	Outdoor Furn and Equipment	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0
531400	Books & Periodicals	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0
	Total Supplies	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
541100	Sites	1,550,000	1,100,000	0	0	0
541200	Site Improvements	0	0	0	0	0
541300	Buildings	0	0	0	0	0
541301	Building Improvements	896,840	648,983	5,515,270	2,637,860	9,360,000
	Total Capital Outlay	**2,446,840**	**1,748,983**	**5,515,270**	**2,637,860**	**9,360,000**
	DEBT SERVICES					
581100	Principal-RZEDB Series A	0	0	0	0	0
582100	Interest-RZEDB Series A	0	0	758,500	758,450	756,350
581100	Principal-Series B	0	0	17,000	16,910	17,920
582100	Interest-Series B	0	0	50,500	50,500	58,990
584000	Cost of Issuance Long Term Debt	247,190	270,530	0	0	0
	Total Non-operating	**247,190**	**270,530**	**826,000**	**825,860**	**833,260**
	Total Expenditures	**2,738,270**	**2,019,654**	**6,448,270**	**3,463,720**	**10,193,260**
	OTHER USES					
	Transfer from General Fund	0	0	359,680	0	0
	Transfer from Stormwater Utility	0	0	0	0	0
	Transfer from Capital Improvements Fund	0	20,240	125,000	461,750	1,086,000
	Transfer from Host Proceeds	0	0	0	0	0
393100	Proceeds from debt issuance series A	12,760,000	12,760,000	0	0	0
393100	Proceeds from debt issuance series B	1,000,000	1,000,000	0	0	0
	Total Other Uses	**13,760,000**	**13,780,240**	**484,680**	**461,750**	**1,086,000**
	Ending Fund Balance	**11,026,730**	**11,771,333**	**5,414,460**	**9,121,163**	**364,753**

FISCAL YEAR 2012-2013
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, 2011, the City had just over $53,000,000 in debt outstanding. The majority of the debt, $32,615,000, 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. In December 2010, the City issued $13,760,000 in recovery zone economic development bonds to cover the cost of construction of improvements to the Decatur Recreation Center, Fire Station #1 and the Decatur Public Works facility. An additional $3,300,000 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 $3,585,000 for the renovation and addition of City Hall and capital leases for equipment.

City Direct Debt June 30, 2011	
General Obligation debt	$32,615,000
Revenue Bonds	$13,760,000
Capital Leases	$231,000
Notes Payable	$3,300,000
Certificates of Participation	$3,585,000
Total direct debt	$53,491,000

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 2.9% of total assessed property value which is well within the legal debt limit.

A summary of scheduled debt service payments for FY 2012-2013 is provided below:

	12-13 Payments			
	Interest	Principal	Ending Balance	Final Maturity
General Obligation Bonds (Debt Service Fund)	1,400,544	475,000	32,140,000	2037
School Sales Tax Notes (Debt Service Fund)	34,000	1,700,000	1,600,000	2013
Certificates of Participation (Capital Improvements Fund)	84,000	120,000	3,465,000	2026
Urban Redevelopment Agency Revenue Bonds (URA Fund)	815,000	18,000	13,742,000	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)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

	DEBT SERVICE FUND ACTUAL 2007-08	DEBT SERVICE FUND ACTUAL 2008-09	DEBT SERVICE FUND ACTUAL 2009-10	DEBT SERVICE FUND ACTUAL 2010-11	DEBT SERVICE FUND ESTIMATE 2011-12	DEBT SERVICE FUND REVISED 2011-12	DEBT SERVICE FUND ESTIMATE 2012-13
BEGINNING FUND BALANCE	1,830,543	1,640,972	1,217,827	6,214,225	4,604,725	4,657,895	2,756,745
REVENUES							
Taxes-Conference Center	508,576	522,448	0	0	0	0	0
Taxes-Capital Bond	1,155,855	1,187,383	1,790,673	1,822,659	1,632,000	1,555,500	1,568,000
Interest	29,798	12,650	57,930	7,727	16,000	4,000	10,000
Miscellaneous-School	0	0	59,000	98,000	66,000	66,000	34,000
EXPENDITURES							
Capital Bond Principal	0	0	275,000	355,000	440,000	440,000	475,000
School Bond Principal	0	0	1,000,000	1,600,000	1,600,000	1,600,000	1,700,000
Capital Bond Interest	1,353,661	1,440,986	1,437,444	1,431,456	1,418,150	1,418,150	1,400,550
School Bond Interest	0	0	59,220	98,000	66,000	66,000	34,000
General Services	140	4,640	140,272	260	5,000	2,500	5,000
OTHER USES							
Transfer to (from) Enterprise Fund	530,000	700,000	0	0	0	0	0
Proceeds from debt issuance	0	0	5,900,000	0	0	0	0
Premium on debt issuance	0	0	100,731	0	0	0	0
Total Expenditures	1,883,801	2,145,626	2,911,936	3,484,716	3,529,150	3,526,650	3,614,550
To Fund Balance	(189,572)	(423,145)	4,996,398	(1,556,330)	(1,815,150)	(1,901,150)	(2,002,550)
ENDING FUND BALANCE CONF CENTER	258,496	80,944	0	1	0		
ENDING FUND BALANCE	1,382,476	1,217,827	6,214,225	4,657,895	2,789,575	2,756,745	754,195
School System Reserve			4,860,239	3,260,239	1,614,239	1,660,239	(39,761)
City Debt Service Reserve			1,353,986	1,397,656	1,175,336	1,096,506	793,956



OTHER FUNDS

Adopted Budgets
FY 2012-2013

CHILDREN & YOUTH SERVICES FUND (235)
EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
SOLID WASTE ENTPRISE FUND (540-4520)
STORMWATER UTILITY FUND (505)

REVISED 2011-2012 and ADOPTED 2012-2013 BUDGET ESTIMATES

2012 Citizen Satisfaction Survey Demographic responses*:

Housing Unit types
One family house detached from other houses: 52%
House attached to one or more houses: 11%
Building with 2+ apartments or condos: 34%
Mobile home: 0%
Other: 3%

Housing Tenure (Rent/Own)
Rented: 36%
Owned: 64%

Monthly Housing Cost
Less than $300: 5%
$300 to $599: 8%
$600 to $999: 24%
$1,000 to $1,499: 21%
$1,500 to $2,499: 25%
$2,500 or more: 17%

2012 Citizen Satisfaction Survey Demographic responses:

Presence of Children in Household
No: 65%
Yes: 35%

Presence of Older Adults in Household
No: 82%
Yes: 18%

Gender
Female: 59%
Male: 41%

Primary Phone type
Cell phone: 37%
Land line: 43%
Both: 20%

* For a more detailed explanation of the demographic responses, see Appendix G – 2012 Citizen Survey Responses.

CHILDREN and YOUTH SERVICES FUND (225)
2012-2012 Revised AND 2012-2013 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2008-09	CYS FUND ACTUAL 2009-10	CYS FUND ACTUAL 2010-11	CYS FUND ESTIMATE 2011-12	CYS FUND REVISED 2011-12	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2012-13
	BEGINNING FUND BALANCE	0	890,483	941,774	675,674	1,025,442			818,712
331100	Federal Grants	0	58,172	0	0	5,890	0	0	0
334100	State Grants	0	55,010	50,983	0	12,990	0	0	0
336000	Local Grants	0	316	0	7,500	0	0	0	0
347200	Recreation Service Fees	642,679	848,119	847,319	974,600	974,600	0	1,000,020	1,000,020
347500	Recreation Sale of Goods	0	0	0	0	0	0	0	0
347900	Other Recreation	321	212	508	0	0	0	0	0
371200	Gifts & Contributions	290,488	18,154	155,837	118,310	118,310	0	118,310	118,310
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**933,488**	**979,984**	**1,054,646**	**1,100,410**	**1,111,790**	**0**	**1,118,330**	**1,118,330**
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	436,464	412,346	362,207	394,290	371,000	195,130	179,030	374,160
511200	Temp Salaries and Wages	379,208	384,378	364,544	592,930	420,000	11,510	578,990	590,500
511300	Overtime Wages	7,713	6,111	6,563	13,910	7,000	0	13,210	13,210
512100	Employer Group Insurance	82,177	91,695	84,074	104,750	107,850	44,760	66,670	111,430
512200	Social Security (FICA)	50,939	49,531	45,366	61,210	48,000	12,820	47,000	59,820
512300	Medicare	11,913	11,584	10,498	14,320	11,550	3,000	11,200	14,200
512400	Retirement Contributions	37,600	35,031	29,609	33,520	31,900	17,570	16,120	33,690
512600	Unemployment Insurance	0	5,152	2,467	700	700	280	590	870
512700	Workers Compensation	20,480	17,643	19,597	22,700	25,480	6,200	17,640	23,840
	TOTAL PERSONNEL SERVICES	**1,026,494**	**1,013,470**	**924,924**	**1,238,330**	**1,023,480**	**291,270**	**930,450**	**1,221,720**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	20,222	52,019	26,828	49,480	29,180	62,120	180	62,300
521301	Instructor Fees	46,740	37,000	37,673	62,450	47,000	0	55,870	55,870
521302	Official Fees	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	265	195	400	400	400	0	400
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	65,413	59,379	64,568	65,490	65,490	65,490	0	65,490
522320	Rental of Equipment and Vehicles	10,711	7,910	9,118	9,340	9,340	7,340	2,500	9,840
522321	Auto Allowance	1,517	305	451	2,330	2,330	2,270	1,270	3,540
522500	Other Contractual Services	84,475	48,740	74,158	123,360	87,360	44,400	51,350	95,750
523101	Insurance-Awards	0	1,201	0	0	0	0	0	0
523201	Postage	20	11	73	940	940	950	0	950
523202	Telephone	6,409	4,458	4,870	5,600	5,600	6,250	0	6,250
523300	Advertising	0	0	512	0	0	0	0	0
523400	Printing and Binding	4,200	504	1,082	9,200	3,050	8,750	450	9,200
523450	Signs	0	44	0	300	300	300	0	300
523500	Subsistence & Support	0	0	0	0	0	0	0	0
523600	Dues and Fees	2,258	115	607	1,580	1,580	1,350	200	1,550
523700	Education and Training	18,937	15,218	22,516	32,630	32,630	18,400	20,810	39,210
523701	Business Meetings	3,488	4,007	3,715	8,200	3,000	8,200	0	8,200
523800	Licenses	1,860	935	806	6,150	1,500	0	8,650	8,650
523911	Bank Charges	429	12,274	14,731	12,000	24,000	26,000	0	26,000
	TOTAL OTHER SVCS. AND CHARGES	**266,679**	**244,383**	**261,903**	**389,450**	**313,700**	**252,220**	**141,280**	**393,500**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	0	(150)	423	870	870	200	670	870
531103	Supplies-Landscape Maintenance	0	0	0	150	150	150	0	150
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	6,711	5,851	5,849	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	36,183	63,430	40,600	2,000	62,570	64,570
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	0	0
531110	Communication Equipment	0	306	0	0	0	0	0	0
531111	Computer Equipment	37,533	8,125	18,599	20,800	31,450	8,200	18,550	26,750
531112	Computer Software	8,001	2,560	4,253	6,000	2,580	0	5,040	5,040
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0
531270	Gasoline	0	40	0	1,100	1,100	1,100	0	1,100
531300	Food-Subsistence & Support	41,474	59,276	59,964	85,970	85,970	3,530	102,640	106,170
531400	Books and Periodicals	5,870	1,670	1,144	4,650	4,650	0	5,110	5,110
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	217	20	137	2,440	2,440	100	5,220	5,320
531700	Uniforms and Protective Equipment	13,381	11,667	19,920	20,230	20,230	400	19,040	19,440
	TOTAL SUPPLIES	**153,462**	**120,839**	**146,472**	**211,640**	**196,040**	**21,680**	**218,840**	**240,520**

CHILDREN and YOUTH SERVICES FUND (225)
2012-2012 Revised AND 2012-2013 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2008-09	CYS FUND ACTUAL 2009-10	CYS FUND ACTUAL 2010-11	CYS FUND ESTIMATE 2011-12	CYS FUND REVISED 2011-12	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2012-13
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**49,000**	**48,860**	**0**	**0**	**0**
	NON-OPERATING EXPENDITURES								
581200	Principal-Capital Leases	0	0	0	9,800	9,800	0	9,800	9,800
582200	Interest-Capital Leases	0	0	0	500	500	0	500	500
	TOTAL NON-OPERATING EXPENDITURES	**0**	**0**	**0**	**10,300**	**10,300**	**0**	**10,300**	**10,300**
	TOTAL EXPENDITURES	**1,446,635**	**1,378,693**	**1,333,299**	**1,898,720**	**1,592,380**	**565,170**	**1,300,870**	**1,866,040**
	NON-OPERATING REVENUE								
393501	Capital Lease Proceeds	0	0	0	49,000	48,860	0	0	0
	TOTAL NON-OPERATING REVENUE	**0**	**0**	**0**	**49,000**	**48,860**	**0**	**0**	**0**
	Balance		(398,709)	(278,654)	(749,310)	(431,730)			(747,710)
	To(From) Prior Years Transfer Reserve	(200,000)		0	(146,000)	0			0
391100	Transfers In from General Fund	450,000	400,000	300,000	400,000	225,000			300,000
	Final (Cost)/Gain			83,668	(203,310)	(206,730)			(447,710)
	Transfers in from Grants Fund	953,630	50,000	62,322					
	Ending Reserved Fund Balance	890,483	941,774	1,025,442	326,364	818,712	(565,170)	(182,540)	371,002

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

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

		E-911 FUND ACTUAL 2007-08	E-911 FUND ACTUAL 2008-09	E-911 FUND ACTUAL 2009-10	E-911 FUND ACTUAL 2010-11	E-911 FUND ESTIMATE 2011-12	E-911 FUND REVISED 2011-12	E-911 FUND ESTIMATE 2012-13
	BEGINNING FUND BALANCE	195,149	307,590	381,348	406,930	293,790	330,931	304,911
	REVENUES							
342500	E911 Phone Line Fees	181,985	189,726	225,028	257,481	225,000	260,000	260,000
342550	E911 Wireless Fees	400,933	364,912	349,691	300,614	325,000	300,000	300,000
342560	E911 Wireless Reserve	0	0	0	0	0	0	0
	TOTAL REVENUES	**582,918**	**554,638**	**574,719**	**558,095**	**550,000**	**560,000**	**560,000**
	EXPENDITURE OBJECTS							
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	403,723	362,395	431,587	468,528	454,020	438,500	457,360
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	89,464	74,045	85,840	65,820	80,000	45,500	80,000
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	74,762	81,910	100,815	102,469	115,300	110,600	122,760
512200	Social Security (FICA)	29,799	26,209	31,165	32,359	33,110	30,000	33,310
512300	Medicare	6,969	6,222	7,307	7,568	7,740	7,020	7,790
512400	Retirement Contributions	32,574	29,769	33,824	36,974	38,590	37,300	41,160
512401	Retirement Contributions-ICMA	0	0	0	0	0	0	0
512600	Unemployment Insurance	6	0	0	1,628	770	770	770
512700	Workers Compensation	17,197	13,671	8,798	10,899	11,500	12,880	12,000
	TOTAL PERSONNEL SERVICES	**654,494**	**594,220**	**699,335**	**726,245**	**741,030**	**682,570**	**755,150**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	12,319	17,381	17,576	17,902	28,200	22,000	32,800
521310	Wireless Collection Fees	28,923	28,080	28,705	22,176	35,000	25,000	35,000
522200	Repairs and Maintenance	0	0	0	0	500	0	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	400	0	400
522202	Repair and Maint-Communication Equip	16,546	22,727	23,545	18,004	35,000	30,000	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	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	30	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	213	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	3,810	0	0	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	250	250	250
523202	Telephone	1,037	384	245	0	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	264	170	120	759	1,380	1,000	1,380
523700	Education and Training	3,259	1,763	3,163	6,319	8,000	6,500	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	**66,188**	**70,506**	**73,353**	**65,373**	**109,930**	**85,950**	**114,530**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	128	0	0	0	1,700	700	1,700
531102	Supplies-Janitorial	0	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	0	100
531105	Supplies-Office	0	0	7	0	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	99	140	108	1,000	1,000	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	2,876	1,164	231	1,339	2,000	2,000	3,400
531111	Computer Equipment	0	4,169	170	856	2,000	2,000	2,000
531112	Computer Software	0	26,355	900	6,442	9,000	9,000	21,900
531113	Office Equipment and Furniture	0	4,332	0	1,284	2,000	2,000	2,000
531270	Gasoline	0	0	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books and Periodicals	670	35	0	44	1,500	500	3,850
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	9	0	0	0	200	200	200
531700	Uniforms and Protective Equipment	0	0	0	0	0	0	0
	TOTAL SUPPLIES	**3,684**	**36,154**	**1,448**	**10,073**	**19,600**	**17,500**	**36,250**

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

		E-911 FUND ACTUAL 2007-08	E-911 FUND ACTUAL 2008-09	E-911 FUND ACTUAL 2009-10	E-911 FUND ACTUAL 2010-11	E-911 FUND ESTIMATE 2011-12	E-911 FUND REVISED 2011-12	E-911 FUND ESTIMATE 2012-13
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	0	0	0	32,404	0	0	10,800
542401	Capital Outlay-Computer Software	0	0	0	0	0	0	8,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**32,404**	**0**	**0**	**18,800**
581200	Lease Payment	11,111	0	0	0	0	0	0
582200	Interest	0	0	0	0	0	0	0
	TOTAL DIVISION EXPENDITURES	**735,477**	**700,880**	**774,136**	**834,094**	**870,560**	**786,020**	**924,730**
	Proceeds from Capital Leases	0	0	0	0	0	0	0
391100	Transfers in	265,000	220,000	225,000	200,000	250,000	200,000	250,000
	From Wireless Reserve	0	0		0			
	Excess (deficiency) of revenues	112,441	73,758	25,582	(75,999)	(70,560)	(26,020)	(114,730)
	ENDING FUND BALANCE	307,590	381,348	406,930	330,931	223,230	304,911	190,181
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing					0	0	0
	GMA Annual Lease Payments					11,300	11,300	11,300

CAPITAL ITEMS:

FY 2012-13 Capital Items
542101: Dictaphone Recording System (2nd of 3 Lease Payments) ($11,300)
542101: Netclock Timestamping System ($8,000)
542401: ACU-1000 Interface Radio Unit ($10,800)

FY 2011-12 Capital Items
542101: Dictaphone Recording System (2nd of 3 Lease Payments) ($11,300)

SOLID WASTE ENTERPRISE FUND (540-4520)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

	EXPENDITURE OBJECTS	SOLID WASTE FUND ACTUAL 2008-09	SOLID WASTE FUND ACTUAL 2009-10	SOLID WASTE FUND ACTUAL 2010-11	SOLID WASTE FUND ESTIMATE 2011-12	SOLID WASTE FUND REVISED 2011-12	SOLID WASTE FUND ESTIMATE 2012-13
	Beginning Fund Balance	(249,658)	(145,423)	(270,906)	(456,116)	(227,166)	(242,716)
	REVENUES						
313010	General Sales and Use Tax	123	105	70	0	60	0
319110	Penalty & Interest	229	0	407	0	0	0
344000	Sanitiation - Commercial						
344119	1999 and Prior Sanitation Service Fees	0	0	0	0	0	0
344110	2000 Sanitation Service Fees	0	0	0	0	0	0
344111	2001 Sanitation Service Fees	0	0	0	0	0	0
344112	2002 Sanitation Service Fees	0	0	0	0	0	0
344113	2003 Sanitation Service Fees	0	0	0	0	0	0
344114	2004 Sanitation Service Fees	0	0	0	0	0	0
344115	2005 and Prior Years Sanitation Service Fees	6,047	22,183	240	0	0	0
344116	2006 Sanitation Service Fees	0	0	0	0	0	0
344117	2007 Sanitation Service Fees	6,841	3,308	1,880	0	0	0
344118	2008 Sanitation Service Fees	134,621	12,577	3,089	0	0	0
344119	2009 Sanitation Service Fees	1,762,878	124,260	5,744	2,500	1,500	0
344120	2010 Sanitation Fees	0	1,699,589	60,864	5,000	5,000	1,000
344121	2011 Sanitation Fees	0	0	1,800,705	105,000	65,000	5,000
344122	2012 Sanitation Fees	0	0	0	1,765,000	1,850,000	65,000
344123	2013 Sanitation Fees		0	0	0	0	1,850,000
	Total Fee Revenue	1,910,387	1,861,918	1,872,521	1,877,500	1,921,500	1,921,000
344130	Scrap Metal Sales	0	0	274	0	580	0
344150-344157	Solid Waste Bag Sales	347,611	351,214	334,520	350,000	330,000	330,000
344160	Recycling Income-Sanitation	2,812	8,586	10,237	10,000	20,000	20,000
344161	Recycling-OCG	188	62	5,192	1,000	3,000	3,000
344190	Other Revenues-Sanitation	4,448	750	1,390	1,000	1,000	1,000
371200	Gifts and Contributions	0	0	0	0	0	0
383010	Insurance Reimbursement	0	0	0	0	0	0
389000	Miscellaneous	320	0	50	0	180	0
392100	Sale of Fixed Assets	0	0	850	0	280	0
	Adjustment for Bad Debt	0	0	0	0	0	0
	TOTAL REVENUES	**2,265,889**	**2,222,634**	**2,225,512**	**2,239,500**	**2,276,540**	**2,275,000**
	EXPENDITURES						
511100	Regular Salaries & Wages	576,176	624,785	626,939	614,230	615,000	645,050
511200	Temp Salaries and Wages	22,239	21,575	20,147	23,000	23,000	23,000
511300	Overtime Wages	52,589	45,419	57,751	55,000	55,000	55,000
512100	Employer Group Insurance	308,998	128,349	136,673	149,000	140,900	157,040
512200	Social Security (FICA)	39,032	46,541	42,556	42,920	43,000	44,830
512300	Medicare	9,129	9,621	9,952	10,100	10,100	10,480
512400	Retirement Contributions	8,156	52,561	50,240	52,210	52,320	58,050
512600	Unemployment Insurance	0	0	0	980	980	980
512700	Workers Compensation	22,080	17,310	10,140	15,000	17,000	16,800
	TOTAL PERSONNEL SERVICES	**1,038,399**	**946,161**	**954,398**	**962,440**	**957,300**	**1,011,230**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	1,689	2,199	2,074	2,300	2,300	5,460
522110	Solid Waste Disposal	303,692	379,312	337,889	405,000	370,000	405,000
522115	Recycling Services	107,804	187,857	187,462	170,000	170,000	200,000
522200	Repairs and Maintenance	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	10	156	0	0	0	0
522202	Repair and Maint-Communication Equip	267	0	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	86	0	0	100	100	100
522206	Repair and Maint-Vehicles-Outside Labor	23,296	10,174	24,815	20,000	20,000	20,000
522310	Rental of Land & Buildings	1,500	1,500	1,500	0	0	18,000
522320	Rental of Equipment and Vehicles	1,340	1,500	1,400	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	672	65	0	2,800	2,800	2,800
523101	Insurance-Awards	6,219	5,814	5,691	2,500	3,500	2,500
523102	Insurance-Legal Liability	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0
523202	Telephone	1,659	1,392	860	1,320	1,450	1,600
523300	Advertising	0	30	30	100	100	100
523400	Printing and Binding	2,772	2,011	922	3,000	3,000	3,000
523500	Travel-Subsistence & Support	0	0	0	0	0	0
523600	Dues and Fees	385	25	131	400	700	400
523700	Education and Training	4,431	1,628	272	4,000	4,000	4,000
523701	Business Meetings	239	0	0	2,700	2,700	2,700
523800	Licenses	28	21	167	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**456,088**	**593,686**	**563,212**	**616,220**	**582,650**	**667,660**

SOLID WASTE ENTERPRISE FUND (540-4520)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

	EXPENDITURE OBJECTS	SOLID WASTE FUND ACTUAL 2008-09	SOLID WASTE FUND ACTUAL 2009-10	SOLID WASTE FUND ACTUAL 2010-11	SOLID WASTE FUND ESTIMATE 2011-12	SOLID WASTE FUND REVISED 2011-12	SOLID WASTE FUND ESTIMATE 2012-13
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	2,812	3,335	3,205	2,500	6,000	3,500
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	50	17	198	200	200	200
531107	Supplies-Specialized Dept	30,161	9,249	11,456	11,000	11,000	11,000
531108	Supplies-Tires and Batteries	40,361	34,335	22,022	44,000	44,000	44,000
531109	Supplies-Vehicles and Equipment	91,060	74,694	64,707	85,000	85,000	85,000
531110	Communications Equipment	0	107	214	0	50	0
531111	Computer Equipment		0	0	0	2,160	500
531112	Computer Software	0	0	0	0	0	0
531115	Supplies - Batteries	1,097	1,290	2,250	1,500	1,500	1,500
531270	Gasoline	60,792	44,706	50,700	70,000	70,000	70,000
531300	Food-Subsistence and Support	1,258	1,344	2,217	1,000	1,500	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	6,398	12,685	11,127	17,050	17,050	17,050
531502	15 Gallon Refuse Bags	36,853	25,541	36,941	42,000	42,000	42,000
531503	33 Gallon Refuse Bags	25,632	26,471	34,469	34,650	34,650	34,650
531600	Small Equipment	538	434	497	500	500	500
531700	Uniforms and Protective Equipment	8,446	6,789	5,564	7,200	7,200	7,200
	TOTAL SUPPLIES	**305,458**	**240,999**	**245,567**	**316,600**	**322,810**	**318,100**
	CAPITAL OUTLAY						
542200	Capital Outlay-Vehicles	26,800	193,706	110,990	100,000	90,980	200,000
	TOTAL CAPITAL OUTLAY	**26,800**	**193,706**	**110,990**	**100,000**	**90,980**	**200,000**
	TOTAL OPERATING EXPENSES	**1,826,744**	**1,974,551**	**1,874,168**	**1,995,260**	**1,953,740**	**2,196,990**
	NON-OPERATING EXPENSES						
561000	Depreciation	143,866	153,332	144,579	155,000	145,000	145,000
	Annual OPEB Cost	0	160,943	129,705	165,000	130,000	130,000
551540	Indirect Costs	152,930	193,640	203,000	233,040	149,830	209,960
574000	Bad Debt Expense	68,087	55,838	(61,078)	0	0	0
581200	Principal-Capital Leases	0	31,511	32,642	35,100	35,100	0
582200	Interest-Capital Leases	4,609	3,517	2,386	4,500	4,500	7,040
982500	GMA Reclassification	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**369,492**	**598,781**	**451,234**	**592,640**	**464,430**	**492,000**
	TOTAL EXPENSES	**2,196,237**	**2,573,332**	**2,325,401**	**2,587,900**	**2,418,170**	**2,688,990**
	NON-OPERATING REVENUE						
393501	Capital Lease Proceeds	26,800	193,706	110,990	100,000	90,980	200,000
982200	Principal to Balance Sheet	0	31,511	32,642	35,100	35,100	0
	TOTAL NON-OPERATING REVENUE	**26,800**	**225,217**	**143,632**	**135,100**	**126,080**	**200,000**
	TOTAL DIVISION	**2,169,437**	**2,348,115**	**2,181,769**	**2,452,800**	**2,292,090**	**2,488,990**
	Retained Earnings	**96,453**	**(125,481)**	**43,742**	**(213,300)**	**(15,550)**	**(213,990)**
	Accumulated Retained Earnings	**(145,423)**	**(270,906)**	**(227,166)**	**(669,416)**	**(242,716)**	**(456,706)**
	GMA LEASE POOL ACTIVITY						
	Proceeds from GMA Capital Lease Financing				100,000	90,980	200,000
	GMA Annual Lease Payments				109,800	89,800	140,800

CAPITAL ITEMS:

542220 Solid Waste: 2012 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (1st of 5 Lease Payments) ($40,000)

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 (3rd of 5 Lease Payments) ($38,800)

542200 2007 Peterbilt Appliance / Compost Collection (5th of 5 Lease Payments) ($20,000)

542200 Solid Waste: Kubota Residential Collection Vehicles (4) (3rd of 5 Lease Payments) (22,000)

STORMWATER UTILITY FUND (505)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2007-08	STORMWATER UTILITY FUND ACTUAL 2008-09	STORMWATER UTILITY FUND ACTUAL 2009-10	STORMWATER UTILITY FUND ACTUAL 2010-11	STORMWATER UTILITY FUND ESTIMATE 2011-12	STORMWATER UTILITY FUND REVISED 2011-12	STORMWATER UTILITY FUND ESTIMATE 2012-13
	BEGINNING FUND BALANCE	3,178,794	3,240,984	3,361,228	3,311,809	3,224,079	3,371,164	2,775,664
	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	0	0	180	0	0	0	0
344144	Stormwater Utility Fees-2004	2,360	0	180	0	0	0	0
344145	Stormwater Utility Fees-2005	8,060	0	225	(75)	0	0	0
344146	Stormwater Utility Fees-2006	2,470	35	1,072	0	0	0	0
344147	Stormwater Utility Fees-2007	75,274	6,781	4,731	1,077	0	0	0
344148	Stormwater Utility Fees-2008	895,686	55,818	11,145	952	0	0	0
344149	Stormwater Utility Fees-2009	0	959,853	(6,829)	(88)	0	0	0
344150	Stormwater Utility Fees-2010	0	0	917,792	56,302	5,000	5,000	0
344151	Stormwater Utility Fees-2011	0	0	0	930,097	60,000	60,000	5,000
344152	Stormwater Utility Fees-2012	0	0	0	0	930,000	930,000	60,000
344153	Stormwater Utility Fees-2013	0	0	0	0	0	0	930,000
344190	Other Revenues	600	100	0	0	0	0	0
	TOTAL REVENUES	**984,450**	**1,022,587**	**928,496**	**988,265**	**995,000**	**995,000**	**995,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	300,856	274,557	322,311	257,019	303,400	213,000	215,010
511200	Temp Salaries and Wages	22,721	19,653	2,588	15,340	4,200	15,000	4,200
511300	Overtime Wages	3,667	3,545	3,325	2,825	5,000	5,000	5,000
512100	Employer Group Insurance	49,786	126,917	55,077	57,842	63,130	60,500	67,100
512200	Social Security (FICA)	18,329	17,009	21,051	16,631	19,370	14,560	18,070
512300	Medicare	4,287	3,978	4,671	3,889	4,530	3,410	4,220
512400	Retirement Contributions	24,664	5,571	24,974	25,250	25,790	18,300	25,400
512600	Unemployment Insurance	(2,930)	0	0	0	420	420	420
512700	Workers Compensation	11,647	9,828	6,581	6,927	8,000	9,500	8,000
	TOTAL PERSONNEL SERVICES	**433,027**	**461,059**	**440,578**	**385,723**	**433,840**	**339,690**	**347,420**
521200	Professional Services	39,557	28,754	41,484	42,490	125,000	125,000	100,000
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522202	Repair and Maintenance-Communications Equip	0	0	0	0	150	150	150
522203	Repair and Maintenance - Landscape	0	0	0	231	0	0	0
522204	Repair and Maintenance-Machines and Tools	245	1,468	(69)	0	1,000	500	1,000
522205	Repair and Maintenance-Office Equipment	45	168	0	204	300	300	300
522206	Repair and Maintenance-Vehicles	1,002	2,604	1,062	862	2,000	1,000	2,000
522210	Repair and Maintenance - Infrastructure	45,296	18,778	28,081	76,485	100,000	100,000	125,000
522310	Rental of Land and Building	1,291	2,400	2,400	2,400	0	0	0
522320	Rental of Equipment and Vehicles	682	385	990	612	1,000	1,000	2,000
522500	Contractual Services	3,900	0	0	2,268	2,000	2,000	177,000
523101	Insurance Awards	0	0	0	0	0	0	0
523201	Postage	0	(6)	0	10	30	30	30
523202	Telephone	1,407	1,131	1,887	1,095	1,300	1,500	1,400
523300	Advertising	0	140	0	0	200	200	200
523400	Printing	2,160	1,224	1,038	343	2,500	1,500	2,500
523450	Signs	0	0	0	0	0	0	0
523600	Dues and Fees	695	598	637	1,015	500	500	500
523700	Education and Training	2,346	687	3,073	576	3,000	1,500	3,000
523701	Business Meetings	17	0	0	9	50	250	50
523800	Licenses	0	81	220	0	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**98,643**	**58,413**	**80,804**	**128,599**	**239,230**	**235,630**	**415,330**
531102	Janitorial & Cleaning Supplies	38	11	26	31	0	30	50
531103	Landscape Maintenance Supplies	16	0	55	37	100	100	100
531105	Office Supplies	1,778	976	503	1,279	1,800	1,800	2,300
531106	Pesticides, Herbicides, Chemicals	162	0	39	39	250	250	250
531107	Specialized Dept Supplies	12,972	9,369	9,547	14,898	15,000	14,400	15,000
531108	Tires and Batteries	1,014	291	448	889	1,000	1,000	1,000
531109	Vehicle and Equipment Maint Supplies	1,420	1,241	4,692	2,677	1,500	1,500	1,500
531110	Communications Equipment	167	0	0	0	200	200	200
531111	Computer Equipment	2,489	1,642	100	0	2,400	3,000	1,400
531112	Computer Software	1,785	0	0	0	3,000	3,000	3,000
531113	Office Equipment and Furniture	12	0	0	0	500	500	500
531115	Batteries	0	158	200	100	200	200	200
531270	Gasoline	10,738	7,675	7,029	7,905	10,000	10,000	10,000
531300	Food-Subsistence and Support	190	30	135	32	200	200	200
531400	Books and Periodicals	0	0	0	0	100	100	100
531600	Small Equipment	4,216	2,571	1,119	690	3,000	3,000	3,000
531700	Uniforms and Protective Equipment	1,622	2,149	1,021	1,220	2,400	2,400	2,400
	TOTAL SUPPLIES	**38,620**	**26,112**	**24,914**	**29,798**	**41,650**	**41,680**	**41,200**
541200	Capital Outlay-Site Improvements			0	0	0	0	0
541400	Capital Outlay-Infrastructure	0	0	0	0	1,000,000	0	1,400,000
542100	Capital Outlay-Machinery	54,975	0	0	0	0	0	0
542500	Capital Outlay - Misc.	0	0	13,445	0	0	0	0
	TOTAL CAPITAL OUTLAY	**54,975**	**0**	**13,445**	**0**	**1,000,000**	**0**	**1,400,000**
	DIVISION TOTAL	**625,265**	**545,584**	**559,741**	**544,120**	**1,714,720**	**617,000**	**2,203,950**

STORMWATER UTILITY FUND (505)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2007-08	STORMWATER UTILITY FUND ACTUAL 2008-09	STORMWATER UTILITY FUND ACTUAL 2009-10	STORMWATER UTILITY FUND ACTUAL 2010-11	STORMWATER UTILITY FUND ESTIMATE 2011-12	STORMWATER UTILITY FUND REVISED 2011-12	STORMWATER UTILITY FUND ESTIMATE 2012-13
	Transfers to GO Bond Fund	0	0	0	105,520	0	620,000	0
	Transfers from Cemetery Capital Improvements Fund			0	0	0	0	(12,000)
	Indirect Costs	260,600	261,430	265,170	231,000	247,210	246,560	251,400
	Depreciation	91,369	91,055	89,608	90,641	150,000	91,500	91,500
	Annual OPEB Cost	0	0	93,437	13,543	94,000	15,000	15,000
	Bad Debt Expense	0	4,274	(16,595)	(2,018)	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	0
582200	Interest-Capital Leases	0	0	0	0	440	440	440
	TOTAL EXPENSES	**977,234**	**902,343**	**991,360**	**982,806**	**2,206,370**	**1,590,500**	**2,550,290**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	54,975	0	0	0	0	0	0
	Capital to Balance Sheet	0	0	13,445	53,897	1,000,000	0	1,400,000
	TOTAL NON-OPERATING REVENUE	**54,975**	**0**	**13,445**	**53,897**	**1,000,000**	**0**	**1,400,000**
	TOTAL DIVISION	**922,259**	**902,343**	**977,915**	**928,909**	**1,206,370**	**1,590,500**	**1,150,290**
	Retained Earnings	62,190	120,244	(49,420)	59,355	(211,370)	(595,500)	(155,290)
	Prior Period Adjustment							
	ENDING FUND BALANCE	3,240,984	3,361,228	3,311,809	3,371,164	3,012,709	2,775,664	2,620,374
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing				0	0	0	0
	GMA Annual Lease Payments				10,995	11,000	11,000	11,000

CAPITAL ITEMS:

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

CONFERENCE CENTER/PARKING DECK FUND (555)
HOTEL/MOTEL TAX FUND (275)
ECONOMIC DEVELOPMENT FUND (260)
CONFISCATED DRUG FUND (210)
COMMUNITY GRANTS FUND (220)

REVISED 2011-2012 and ADOPTED 2012-2013 BUDGET ESTIMATES

2012 Citizen Satisfaction Survey Demographic responses*:

Employment Status
Not currently employed for pay: 29%
Yes, full-time: 60%
Yes, part-time: 11%

Mode of Transportation use for Daily Commute
Motorized vehicle alone: 66%
Motorized vehicle with others: 5%
Public transportation: 10%
Walk: 5%
Bicycle: 1%
Work at home: 12%

Registered to Vote
No: 9%
Yes: 88%
Ineligible to vote: 3%

2012 Citizen Satisfaction Survey Demographic responses:

Age
18 to 24 years: 3%
25 to 34 years: 25%
35 to 44 years: 24%
45 to 54 years: 19%
55 to 64 years: 13%
65 to 74 years: 11%
75 years or older: 6%

Race*
American Indian or Native American: 1%
Asian, Asian Indian or Pacific Islander: 4%
Black or African American: 19%
White: 77%
Other: 4%
* Total may exceed 100% as respondents could select more than one option.

* For a more detailed explanation of the demographic responses, see Appendix G – 2012 Citizen Survey Responses.

CONFERENCE CENTER/PARKING DECK FUND (555)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

	ENTERPRISE FUND ACTUAL 2007-08	ENTERPRISE FUND ACTUAL 2008-09	ENTERPRISE FUND ACTUAL 2009-10	ENTERPRISE FUND ACTUAL 2010-11	ENTERPRISE FUND ESTIMATE 2011-12	ENTERPRISE FUND REVISED 2011-12	ENTERPRISE FUND ESTIMATE 2012-13
REVENUES							
Taxes	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Service Fees	84,369	72,000	72,000	56,519	0	0	0
Monthly Revenue	0	12,093	12,329	24,866	48,000	0	0
Total	84,369	84,093	84,329	81,385	48,000	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Professional Service Fees	19,642	2,200	907	5,723	0	400	0
Technical Services	0	0	0	3,554		0	0
R&M Building/Fixed Equipment	53,492	60,838	34,584	26,002	0	12,000	20,000
Cost of Sales/Svc.	18,809	16,318	15,707	9,825	0	9,500	0
Capital Improvement	0	0	0	0	400,000	175,000	350,000
Insurance-Awards	0	950	5,000	0	0	0	0
Depreciation/Amoritization	372,433	269,601	268,493	268,493	270,000	270,000	270,000
Bond Principal	763,880	765,000	0	0	0	0	0
Bond Interest	51,843	13,133	0	0	0	0	0
Note Payable	0	0	0	0	0	0	0
Note Interest	0	0	0	0	0	0	0
Bond Fees	0	0	0	0	0	0	0
Total	1,280,100	1,128,040	324,691	313,598	670,000	466,900	640,000
OTHER USES							
Transfer to (from)							
Debt Service Fund	(530,000)	(700,000)	0	0	0	0	0
Hotel/Motel Tax Fund	(350,000)	(198,000)	(87,314)	(97,031)	(60,000)	(65,000)	(105,000)
Principal to Balance Sheet	(763,880)	(765,000)	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	0	0	0	0	60,000	65,000	105,000
Sale of General Fixed Assets	0	0	0	0	0	0	0
Total Net Assets	2,715,913	3,334,966	3,181,918	3,046,737	2,317,418	2,579,837	1,939,837

HOTEL/MOTEL TAX FUND (275)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2007-08	HOTEL/MOTEL TAX FUND ACTUAL 2009-10	HOTEL/MOTEL TAX FUND ACTUAL 2010-11	HOTEL/MOTEL TAX FUND ESTIMATE 2011-12	HOTEL/MOTEL TAX FUND REVISED 2011-12	HOTEL/MOTEL TAX FUND ESTIMATE 2012-13
BEGINNING FUND BALANCE	56,634	81,164	81,254	81,254	81,123	41,123
REVENUES						
Taxes	386,360	305,597	339,377	220,000	230,000	370,000
Other	0	0	0	0	0	0
EXPENDITURES						
DCVB	10,000	0	0	0	0	0
Decatur Tourism Bureau	0	87,314	97,032	100,000	105,000	145,000
Transfer to Conference Center Fund	350,000	87,314	97,031	60,000	65,000	105,000
Transfer to General Fund	0	130,880	145,445	100,000	100,000	160,000
Bank Charges	0	0	0	0	0	0
To Fund Balance	26,360	89	(130)	(40,000)	(40,000)	(40,000)
ENDING FUND BALANCE	82,994	81,254	81,123	41,254	41,123	1,123

ECONOMIC DEVELOPMENT FUND (260)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

	ECONOMIC DEV. FUND ACTUAL 2007-08	ECONOMIC DEV. FUND ACTUAL 2008-09	ECONOMIC DEV. FUND ACTUAL 2009-10	ECONOMIC DEV. FUND ACTUAL 2010-11	ECONOMIC DEV. FUND ESTIMATE 2011-12	ECONOMIC DEV. FUND REVISED 2011-12	ECONOMIC DEV. FUND ESTIMATE 2012-13
BEGINNING FUND BALANCE	210,772	184,481	129,701	109,180	34,750	39,700	46,250
REVENUES							
Interest	6,604	1,335	390	95	500	50	100
Intergov't	0	0	0	0	0	0	0
Gifts	0	15,000	0	500	0	0	0
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	(2,895)	(3,268)	(4,631)	13,030	0	24,000	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	30,000	0	0	0	0	0	0
R&M Landscaping	0	32,335	0	6,825	0	1,000	0
Other Contractual Services	0	34,978	16,280	16,280	20,000	16,500	18,000
Insurance-Awards	0	0	0	0	0	0	0
Supplies - Landscape Mnt.	0	534	0	0	0	0	0
Supplies-Outdoor Furniture	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**30,000**	**67,847**	**16,280**	**23,105**	**20,000**	**17,500**	**18,000**
Reserve for Tree Plantings	96,428	63,160	58,529	64,734	1,349	27,734	27,734
Transfer to GO Bond Fund	0	0	0	60,000	0	0	0
To (From) Unreserved Fund Balance	3,709	(18,643)	(15,890)	(15,685)	(19,500)	(16,450)	(17,900)
ENDING FUND BALANCE	184,481	129,701	109,180	39,700	15,250	46,250	28,350
Reserved For Tree Plantings	96,428	63,160	58,529	4,734	1,349	27,734	27,734
Unreserved Fund Balance	88,053	66,541	50,651	34,966	13,901	18,516	616

PUBLIC SAFETY DEPARTMENT DRUG FUND (210)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2007-08	CONFISCATED DRUG FUND ACTUAL 2008-09	CONFISCATED DRUG FUND ACTUAL 2009-10	CONFISCATED DRUG FUND ACTUAL 2010-11	CONFISCATED DRUG FUND ESTIMATE 2011-12	CONFISCATED DRUG FUND REVISED 2011-12	CONFISCATED DRUG FUND ESTIMATE 2012-13
BEGINNING FUND BALANCE	40,118	37,424	36,764	33,716	11,996	11,993	11,503
REVENUES							
Interest	138	99	46	26	30	10	50
Confiscated Currency	5,102	951	0	0	0	0	0
Sale of General Fixed Assets	0	5,015	0	0	0	0	0
EXPENDITURES							
Public Safety	7,934	6,725	3,093	700	2,500	500	2,500
Other Contractual Services	0	0	0	0	0	0	0
Capital Outlay - Computers	0	0	0	21,050	0	0	0
To Fund Balance	(2,694)	(660)	(3,047)	(21,724)	(2,470)	(490)	(2,450)
ENDING FUND BALANCE	37,424	36,764	33,716	11,993	9,526	11,503	9,053

COMMUNITY GRANTS FUND (220)
2011-2012 Revised and 2012-2013 Adopted Budget Estimates

		GRANT FUND ACTUAL 2007-08	GRANT FUND ACTUAL 2008-09	GRANT FUND ACTUAL 2009-10	GRANT FUND ACTUAL 2010-11	GRANT FUND ESTIMATE 2011-12	GRANT FUND REVISED 2011-12	GRANT FUND ESTIMATE 2012-13
	BEGINNING FUND BALANCE	822,887	1,044,293	88,953	64,194	60,694	0	0
	REVENUES							
	Intergovernmental	569,779	7,915	59,359	159,280	400,000	339,000	0
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	12,779	0	25,000	0	0	5,700	0
	21-C Program Fees	249,440	0	0	0	0	0	0
	REVENUE TOTAL	**831,998**	**7,915**	**84,359**	**159,280**	**400,000**	**344,700**	**0**
	EXPENDITURES							
	PERSONNEL SERVICES							
511100	Regular Salaries& Wages	104,465	0	0	11,321	0	0	0
511200	Temp Salaries & Wages	246,401	0	0	0	0	0	0
511300	Overtime - Salaries	172	0	0	0	0	0	0
511300	Group Insurance	18,082	0	0	0	0	0	0
512200	FICA	19,834	0	0	0	0	0	0
512300	Medicare	4,639	0	0	0	0	0	0
512400	Retirement	7,699	0	0	0	0	0	0
512600	Unemployment Insurance	0	0	0	0	0	0	0
512700	Workers' Comp	7,042	0	0	0	0	0	0
			0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**408,332**	**0**	**0**	**11,321**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	50,000	0	21,000	54,043	400,000	339,000	0
521300	Technical Services	0	0	0	41,016	0	0	0
521301	Instruction Fees	20,325	0	0	0	0	0	0
522202	R & M Communication	0	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	304	0	0	0	0	0	0
522500	Other Contractual Services	16,441	7,414	7,125	16,000	0	5,700	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	1,043	727	0	165	0	0	0
523600	Dues & Fees	244	0	0	427	0	0	0
523700	Training Expenses	8,889	0	0	1,375	0	0	0
523701	Business Meetings Expenses	0	0	0	0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**97,246**	**8,141**	**28,125**	**113,026**	**400,000**	**344,700**	**0**
	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	135	0	0	0	0	0
531107	Specialized Departmental Supplies	41,923	1,349	0	0	0	0	0
531109	Supplies - Vehicles	0	0	0	0	0	0	0
531110	Supplies - Communications	0	0	0	0	0	0	0
531111	Supplies - Computer Equip.	28,567	0	0	0	0	0	0
531112	Supplies - Computer Software	6,348	0	0	0	0	0	0
531300	Subsistence & Support	26,863	0	0	0	0	0	0
531400	Educational & Reference Materials	920	0	0	0	0	0	0
531500	Supplies - Resale	0	0	0	0	0	0	0
531600	Small equipment	32	0	0	19,805	0	0	0
531700	Uniforms & Protective Eqp.	360	0	0	17,000	0	0	0
	TOTAL SUPPLIES	**105,014**	**1,484**	**0**	**36,805**	**0**	**0**	**0**
	CAPITAL OUTLAY							
542400	Computers	0	0	30,993	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**30,993**	**0**	**0**	**0**	**0**
	Transfer to Children & Youth Services Fund	0	953,630	50,000	62,322	0	0	0
	Transfer to General Fund	0	0	0	0	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	EXPENDITURE TOTAL	**610,592**	**963,256**	**109,118**	**223,474**	**400,000**	**344,700**	**0**
	To (From) Fund Balance	221,406	(955,341)	(24,759)	(64,193)	0	0	0
	Ending Fund Balance	1,044,293	88,953	64,194	0	60,694	0	0

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APPENDIX A

GLOSSARY

City of Decatur

FISCAL YEAR 2012-2013
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 2012-2013
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.

Process

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

Departments use prior and current year expenditure information to determine the resources necessary to maintain the current level of service. Based on City Commission and community priorities, estimates may be developed for a change in service level. While departments use past expenditures to develop their budgets, the budget process is a form of zero based

budgeting because departments must justify each account request annually (i.e. a budget allocation in one year does not guarantee a continued allocation in the following year.)

Department budget requests are submitted to the City Manager and 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. During this time, vision-based budgeting teams are convened to prepare the narratives and document the resources being allocated towards each strategic plan principle.

Proposed and revised budget documents are presented to the City Commission at the second commission meeting in May. Work sessions are held with the City Commission and public hearings are held prior to the final adoption of the budget in June. Additional public forums occur during March, April and May to provide opportunities for the public to participate in the budgeting process.

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.
Confiscated Drug Fund:	Established to account for the use of confiscated drug money and/or assets by the City's Police Department.
Emergency Telephone System (E911) Fund:	Established to account for funds received for all emergency 911 charges and wireless enhanced charges.
Hotel/Motel Tax Fund:	Established to account for the hotel/motel taxes collected as required by general law.
Children & Youth Services:	Established to account for the collection of participation fees and grants and expenditures related to the City's after-school and summer programs.

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 unassigned, formerly 'unreserved', fund balance between twenty and thirty percent of the operating budget. The City does not budget for contingencies and therefore, must rely on the fund balance for emergency expenditures. In some years, the City may budget to use fund balance for one-time, non-recurring expenditures while remaining within the acceptable level for fund balance.

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

In the fiscal year ending June 30, 2011, the general fund balance totaled $8,360,136 or 44% of the 2011-2012 revised operating budget. This was an increase of $655,403. In the Revised 2011-2012 budget estimates, the City has budgeted to add $130,950 to fund balance and use $701,980 of fund balance in FY 12-13. Fund balance is estimated to be $7,789,106 at the end of FY 12-13 or 38% of the proposed operating budget. The use of fund balance in FY 12-13 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. For internal purposes, city staff developed a fifth principle that recognizes the need for a city organization to support and achieve the other strategic plan principles.

A. Manage Growth While Retaining Character
B. Encourage a Diverse and Engaged Community
C. Serve as Good Stewards of the Environment and Community Resources

D. Support a Safe, Healthy, Lifelong Community
E. Provide the Necessary Support within City Government to Achieve the Vision and Goals of the Community

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

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.

In the fiscal year 2012-2013 budgeting process, the City modified the budget focus group opportunities to include community meetings outside of City Hall and at various times of the day. Special thanks to Seegar Swanson who attended all three community meetings on the budget.

Budget Reporting

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

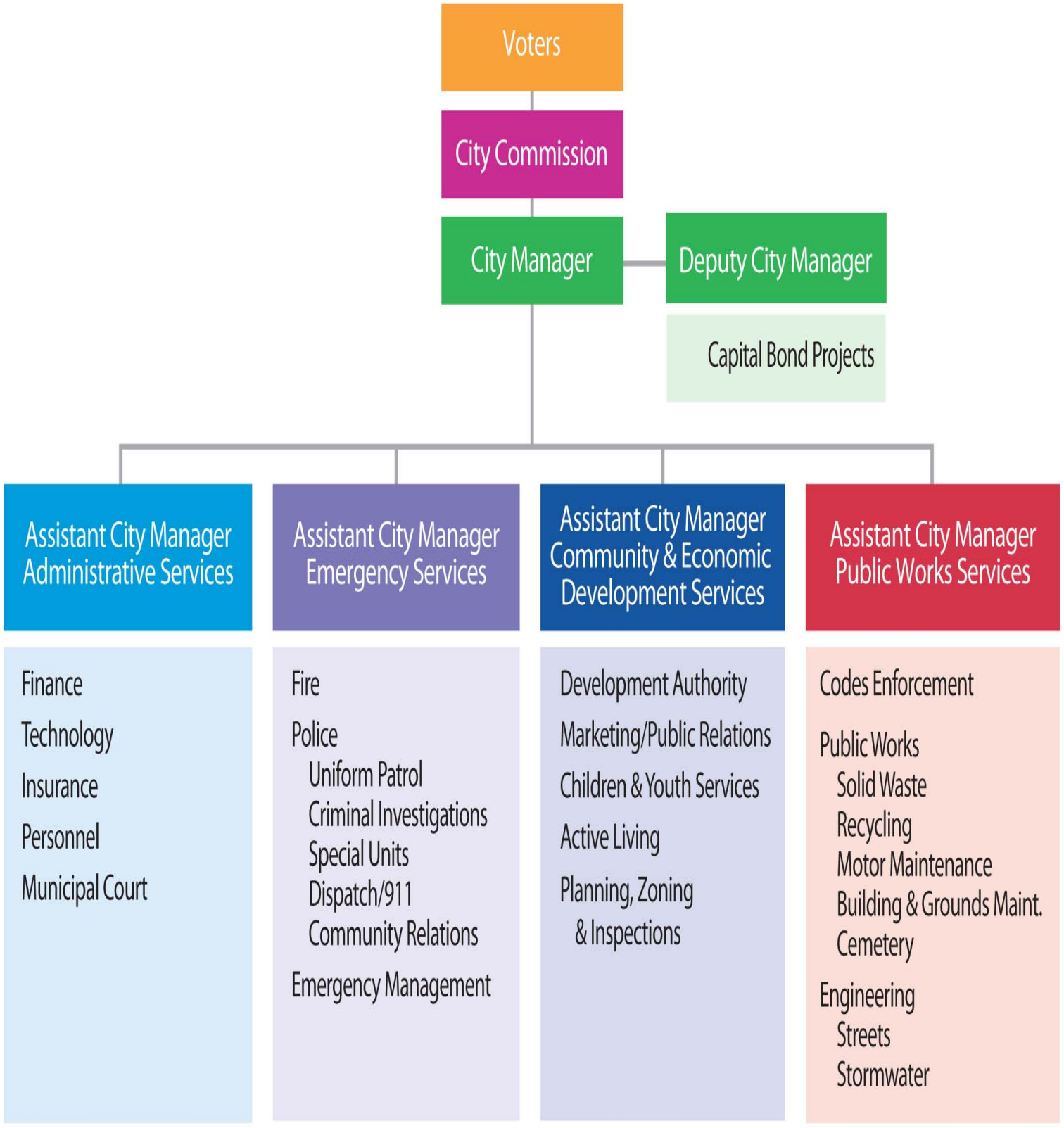


BUDGET SCHEDULE
FISCAL YEAR 2012-2013

January 18	Budget Memo and Schedule to Departments
February 15	Monthly Staff Meeting
March 1	**ALL DEPARTMENT BUDGET REQUESTS DUE BY 5:00 pm**
March 8	**Capital Improvement Program Requests Due**
March 8	Performance Measurement Meeting
March 13	**BUDGET REVIEW MEETING-DEPARTMENT HEADS**
March 14	Community Budget Meeting #1
March 19	City Commission Adopts Billing Ordinance
March 21	Monthly Staff Meeting
March 26	Personnel Estimates Due
April 2	Tax Bill Mailing Deadline
April 2	Revenue Projections Due
April 2	**Revised Budget Changes Due**
April 9	**Draft Proposal to City Manager (tentative)**

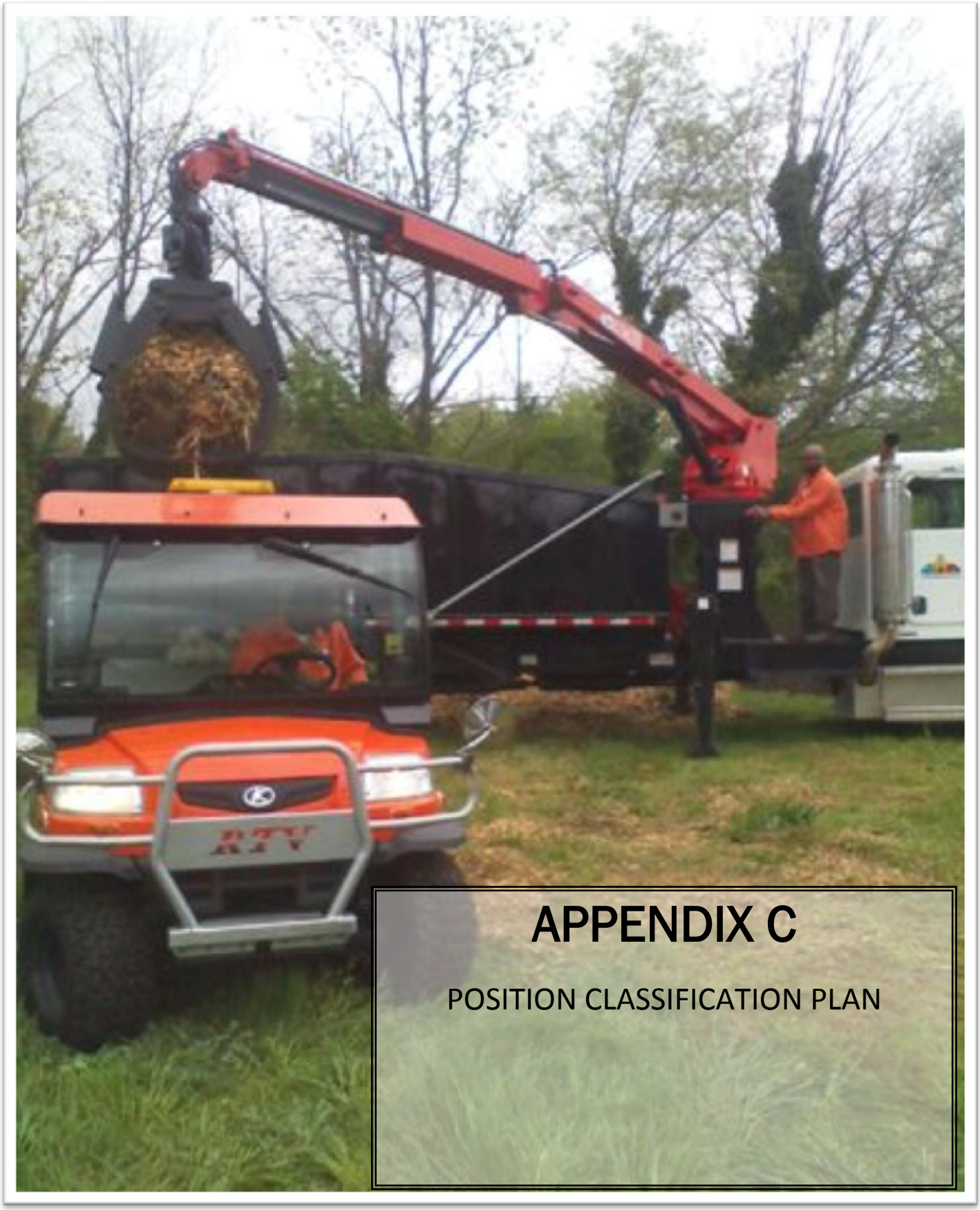
April 10	Community Budget Meeting #2
April 13	**Department Budget Presentations to City Manager**
April 18	Prepare Notice for Decatur FOCUS
April 20	Narrative Components Due
April 20	Preliminary Budget Complete
April 25	Monthly Staff Meeting
May 8	Community Budget Meeting #3
May 16	Public Hearing Announcements to Legal Organ
May 16	Budget delivered in City Commission packet
May 21	**Presentation of Budget to Commission and Adoption of Tentative 2012 Millage Rate**
May 23	Monthly Staff Meeting
May 24, 31 & June 7	Public Hearing Ads Published in Legal Organ
June 4	Work Session and Public Hearing on Budget and Millage Rate
June 11	Public Hearing (if needed)
June 18	**Public Hearing on Budget and Millage Rate, Adoption of FY 2012-2013 Budget and Revised 2011-2012 Budget, and Adoption of Final 2012 Millage Rate**
TBD	**Visioning Team Meetings**

Organizational Chart



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APPENDIX C

POSITION CLASSIFICATION PLAN

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JANUARY 7, 2013

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
01	25,792	41,995	CREW WORKER SANITATION EQUIPMENT OPERATOR I
02	27,040	44,096	----------
03	28,392	46,301	ASST. ACTIVE LIVING PROGRAM SUPERVISOR BUILDING MAINTENANCE SPECIALIST EQUIPMENT OPERATOR SITE DIRECTOR SUPPLY CLERK
04	29,827	48,610	ACCOUNTS PAYABLE OFFICER ADMINISTRATIVE ASSISTANT COMMUNICATIONS OFFICER COURT CLERK REVENUE OFFICER SANITATION EQUIPMENT OPERATOR II SUPPORT SERVICES TECHNICIAN
05	31,346	51,043	AUTOMOTIVE MECHANIC
06	32,906	53,664	FIREFIGHTER I LEAD AUTOMOTIVE MECHANIC OFFICE MANAGER
07	34,570	56,389	CEMETERY SPECIALIST CHIEF COURT CLERK CODES ENFORCEMENT OFFICER CREW SUPERVISOR FIREFIGHTER II PAYROLL & BENEFITS COORDINATOR PERMIT & ZONING TECHNICIAN PERSONNEL SPECIALIST REVENUE SUPERVISOR
08	36,275	59,259	----------
09	38,084	62,275	ACTIVE LIVING PROGRAM SUPERVISOR CHILDREN & YOUTH SERVICES PROGRAM SUPERVISOR FIREFIGHTER/DRIVER POLICE OFFICER

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JANUARY 7, 2013

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
10	39,998	65,437	ASSISTANT TO THE CITY MANAGER BUILDING INSPECTOR ECONOMIC DEVELOPMENT COORDINATOR ENGINEERING INSPECTOR EVIDENCE TECHNICIAN MASTER POLICE OFFICER POLICE INVESTIGATOR PUBLIC INFORMATION OFFICER RESOURCE CONSERVATION COORDINATOR SPECIAL EVENTS COORDINATOR VOLUNTEER COORDINATOR
11	41,995	68,765	----------
12	44,096	72,259	FIRE SERGEANT PARKING MANAGER POLICE SERGEANT PROJECT CIVIL ENGINEER
13	46,301	75,920	FIRE LIEUTENANT POLICE LIEUTENANT
14	48,610	79,768	ASSISTANT ACTIVE LIVING DIRECTOR ASSISTANT CHILDREN & YOUTH SERVICES DIRECTOR CITY CLERK PERSONNEL DIRECTOR REVENUE & TECHNOLOGY DIRECTOR
15	51,043	83,803	FACILITIES SUPERINTENDENT FIRE CAPTAIN POLICE CAPTAIN SANITATION SERVICES SUPERINTENDENT
16	53,664	88,046	ACTIVE LIVING DIRECTOR BUILDING OFFICIAL CHILDREN AND YOUTH SERVICES DIRECTOR
17	56,389	92,498	PLANNING DIRECTOR SENIOR ENGINEER STORMWATER ENGINEER
18	59,259	97,178	DEPUTY DIR. COMMUNITY & ECON. DEVELOPMENT DEPUTY FIRE CHIEF DEPUTY POLICE CHIEF
19	62,275	102,107	FIRE CHIEF POLICE CHIEF
20	65,437	107,286	----------
21	68,765	112,715	ASSISTANT CITY MANAGER

CITY OF DECATUR RANGE STEP TABLE EFFECTIVE JANUARY 7, 2013

RANGE: 01

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: 02

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: 03

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: 04

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: 05

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: 06

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: 07

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

RANGE: 08

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: 09

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

CITY OF DECATUR RANGE STEP TABLE EFFECTIVE JANUARY 7, 2013

RANGE: 10

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: 11

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: 12

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: 13

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: 14

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: 15

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

RANGE: 16

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 17

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

CITY OF DECATUR RANGE STEP TABLE EFFECTIVE JANUARY 7, 2013

RANGE 18

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 19

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	8,509

RANGE 20

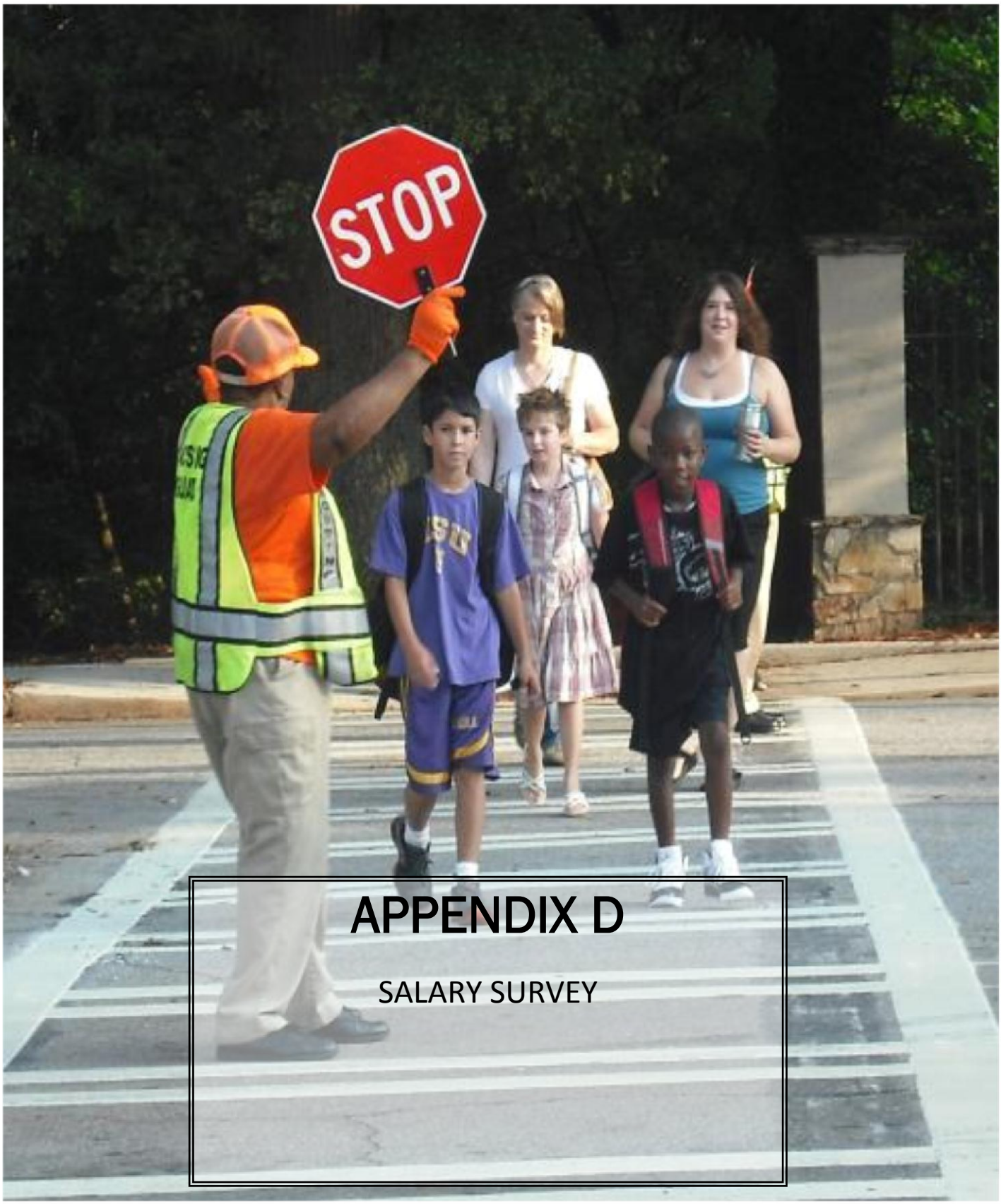
STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046	90,251	92,498	94,806	97,178	99,611	102,107	104,666	107,286
WEEKLY	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	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	2,012.80	2,063.20
HRLY	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	50.32	51.58
MTHLY	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	8,509	8,722	8,941

RANGE 21

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	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	104,666	107,286	109,970	112,715
WEEKLY	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	2,012.80	2,063.20	2,114.80	2,167.60
HRLY	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	50.32	51.58	52.87	54.19
MTHLY	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	8,509	8,722	8,941	9,164	9,393

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APPENDIX D

SALARY SURVEY

2012 SALARY SURVEY

CREW WORKER

City	Min	Max
Decatur Proposed	**25,792**	**41,995**
Woodstock	27,004	41,090
Duluth	26,279	40,715
Decatur Current	**24,544**	**39,998**
Chamblee	28,202	39,483
Alpharetta	23,100	36,960
Peachtree City	22,783	36,688
College Park	24,076	36,636
Roswell	22,839	36,543
Smyrna	23,689	35,533
Douglasville	22,158	33,650
Marietta	22,385	32,999
McDonough	22,237	25,724
Median Salary	**$ 23,395**	**$ 36,662**

EQUIPMENT OPERATOR

City	Min	Max
Duluth	30,421	47,133
Peachtree City	29,165	46,965
Decatur Proposed	**28,392**	**46,301**
Suwanee	28,685	45,896
Woodstock	29,807	45,355
Decatur Current	**27,040**	**44,096**
McDonough	27,030	43,423
College Park	27,872	42,410
Marietta	28,538	41,906
Smyrna	27,878	41,817
Roswell	25,180	40,288
Chamblee	28,202	39,483
Douglasville	25,561	38,989
Median Salary	**$ 28,040**	**$ 42,917**

CODES ENFORCEMENT OFFICER

City	Min	Max
Alpharetta	36,750	66,150
Suwanee	34,866	55,786
Decatur Proposed	**34,570**	**56,389**
Douglasville	36,093	54,862
Roswell	33,744	53,990
Decatur Current	**32,906**	**53,664**
Woodstock	34,567	52,598
Peachtree City	32,192	51,840
College Park	33,879	51,549
McDonough	31,290	50,268
Smyrna	33,463	50,195
Marietta	32,994	48,589
Riverdale	30,135	47,000
Median Salary	**$ 33,064**	**$ 52,219**

ADMINISTRATIVE ASSISTANT

City	Min	Max
Alpharetta	31,500	53,550
Smyrna	33,463	50,195
Duluth	31,943	49,489
Peachtree City	30,641	49,341
College Park	32,264	49,094
Decatur Proposed	**29,827**	**48,610**
Suwanee	30,119	48,190
Woodstock	31,316	47,651
Decatur Current	**28,392**	**46,301**
Riverdale	27,334	42,631
Roswell	26,439	42,303
Marietta	27,159	39,996
Median Salary	**$ 30,641**	**$ 48,190**

2012 SALARY SURVEY

E911 COMMUNICATIONS OFFICER

City	Min	Max
Alpharetta	31,500	53,550
Suwanee	31,625	50,600
Duluth	31,943	49,489
Decatur Proposed	**29,827**	**48,610**
Smyrna	32,064	48,101
College Park	30,728	46,756
Decatur Current	**28,392**	**46,301**
Chamblee	32,693	45,770
Riverdale	26,034	40,601
Median Salary	**$ 31,563**	**$ 47,429**

FIREFIGHTER

City	Min	Max
Alpharetta	36,750	66,150
College Park	39,218	59,675
Smyrna	39,049	58,573
McDonough	34,498	55,420
Peachtree City	34,406	55,402
Decatur Proposed	**32,906**	**53,664**
Marietta	36,483	53,575
Woodstock	34,567	52,598
Decatur Current	**31,346**	**51,043**
Riverdale	30,135	47,000
Median Salary	**$ 34,567**	**$ 55,402**

FIRE LIEUTENANT

City	Min	Max
Marietta	54,955	82,763
College Park	50,503	76,162
Decatur Proposed	**46,301**	**75,920**
Peachtree City	46,269	74,510
Decatur Current	**44,096**	**72,259**
Smyrna	46,031	69,046
McDonough	41,932	67,364
Woodstock	42,117	64,086
Riverdale	40,384	61,449
Median Salary	**$ 45,064**	**$ 70,653**

FIRE CHIEF

City	Min	Max
Roswell	89,532	143,246
Marietta	91,354	137,509
College Park	77,649	118,152
Smyrna	77,449	116,174
Peachtree City	67,524	108,736
McDonough	68,303	107,116
Woodstock	68,330	103,972
Decatur Proposed	**62,275**	**102,107**
Decatur Current	**56,389**	**92,498**
Riverdale	59,665	90,788
Median Salary	**$ 68,330**	**$ 108,736**

2012 SALARY SURVEY

POLICE OFFICER

City	Min	Max
Alpharetta	36,750	66,150
Decatur Proposed	**38,084**	**62,275**
College Park	39,218	59,675
Decatur Current	**36,275**	**59,259**
Suwanee	36,610	58,576
Smyrna	39,049	58,573
Duluth	36,978	57,290
Roswell	36,757	56,690
McDonough	34,498	55,420
Peachtree City	33,822	54,464
Marietta	36,783	53,575
Woodstock	34,567	52,598
Douglasville	34,374	52,249
Chamblee	37,183	52,056
Riverdale	34,696	49,350
Median Salary	**$ 36,750**	**$ 56,690**

POLICE SERGEANT

City	Min	Max
Roswell	45,220	72,352
Decatur Proposed	**44,096**	**72,259**
Suwanee	44,499	71,199
Duluth	44,947	69,637
College Park	45,399	69,081
Decatur Current	**41,995**	**68,765**
Marietta	46,574	68,428
Peachtree City	41,208	66,357
Smyrna	43,238	64,857
Woodstock	42,117	64,086
McDonough	38,034	61,101
Douglasville	39,793	60,485
Chamblee	43,169	60,436
Riverdale	37,544	57,129
Median Salary	**$ 43,169**	**$ 66,357**

POLICE LIEUTENANT

City	Min	Max
Alpharetta	47,250	85,050
Roswell	52,348	83,757
Marietta	54,955	82,763
Suwanee	49,061	78,497
Duluth	49,554	76,775
College Park	50,053	76,162
Decatur Proposed	**46,301**	**75,920**
Peachtree City	45,486	73,247
Decatur Current	**44,096**	**72,259**
Woodstock	46,489	71,068
Smyrna	46,031	69,046
McDonough	41,932	67,364
Chamblee	47,659	66,723
Douglasville	43,871	66,685
Riverdale	40,384	61,449
Median Salary	**$ 46,870**	**$ 72,753**

POLICE CHIEF

City	Min	Max
Roswell	89,532	143,246
Marietta	91,354	137,509
Suwanee	76,108	121,775
Duluth	76,874	119,103
College Park	77,649	118,152
Smyrna	77,449	116,174
Peachtree City	67,524	108,736
Douglasville	71,462	108,622
McDonough	68,309	107,116
Woodstock	68,330	103,972
Decatur Proposed	**62,275**	**102,107**
Chamblee	71,605	100,247
Decatur Current	**56,389**	**92,498**
Riverdale	59,665	90,788
Median Salary	**$ 71,605**	**$ 108,736**

2012 SALARY SURVEY

CITY CLERK

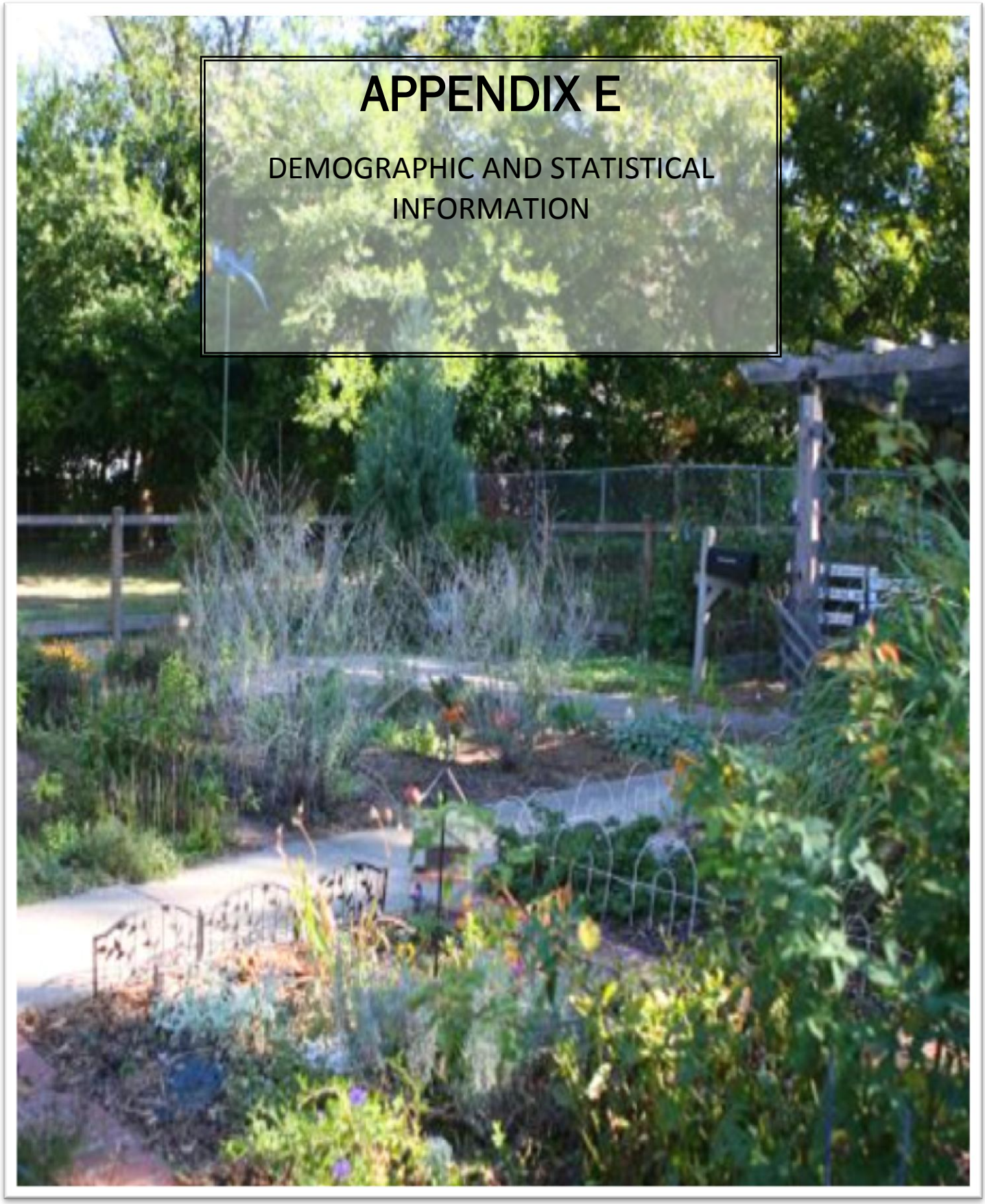
City	Min	Max
Smyrna	71,864	107,796
Duluth	60,233	93,320
College Park	57,943	88,166
Woodstock	56,082	85,335
McDonough	50,969	81,881
Decatur Proposed	**48,610**	**79,768**
Roswell	49,855	79,768
Peachtree City	45,486	73,247
Decatur Current	**44,096**	**72,259**
Riverdale	44,523	67,747
Douglasville	$36,093	$54,862
Median Salary	**$ 50,412**	**$ 80,825**

ASSISTANT CITY MANAGER - PUBLIC WORKS

City	Min	Max
Roswell	89,532	143,246
Marietta	91,354	137,509
Smyrna	77,449	116,174
Suwanee	72,485	115,976
Decatur Proposed	**68,765**	**112,715**
College Park	73,951	112,525
Peachtree City	67,524	108,736
Decatur Current	**62,275**	**102,107**
McDonough	61,953	99,530
Woodstock	61,904	94,194
Chamblee	65,618	91,865
Duluth	49,554	76,775
Median Salary	**$ 67,524**	**$ 108,736**

ASSISTANT CITY MANAGER - ADMINISTRATIVE SERVICES

City	Min	Max
Roswell	89,532	143,246
Marietta	81,578	122,845
Suwanee	72,485	115,976
Decatur Proposed	**68,765**	**112,715**
College Park	73,951	112,525
Peachtree City	67,524	108,736
Smyrna	71,864	107,796
Woodstock	68,330	103,972
Decatur Current	**62,275**	**102,107**
Douglasville	64,818	98,523
Median Salary	**$ 71,864**	**$ 108,736**



APPENDIX E

DEMOGRAPHIC AND STATISTICAL INFORMATION

City of Decatur

Fiscal Year 2012-2013
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.

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

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
2011 assessed valuation:	$1,233,849,000
Net Bonded Debt per capita:	$1,653
Ratio of Net Bonded Debt to Assessed Value:	2.6%
City Bond Rating:	Aa2/AA+

City of Decatur

Fiscal Year 2012-2013
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:	38

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:	16
Acreage in Parks & Playgrounds:	57
Number of Swimming Pools:	3
Number of Tennis Courts:	11
Number of Athletic Fields:	7
Number of Recreation Buildings:	3

Miles of Streets, Sidewalks

Streets paved:	74
Sidewalks paved:	63

Authorized Personnel

	FY 10-11		FY 11-12		FY 12-13	
	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	
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 & Benefits Coordinator	-		1		1	
Administrative Assistant	1		1		-	
Office Manager	-		-		1	
City Attorney		1		1		1
Graduate Intern		2		2		1.2
	9	3	10	3	10	2.2
Administrative Services						
Revenue & Technology Director	1		1		1	
Bookkeeper	1		1		-	
Accounts Payable Officer	-		-		1	
City Clerk	1		1		1	
Payroll Coordinator	1		-		-	
Revenue Officer	2		2		2	
Senior Revenue Officer	1		1		-	
Revenue Supervisor	-		-		1	
Chief Court Clerk	-		-		1	
Court Clerk	2		2		2	
Court Clerk Assistant	1		1		-	
Accounting Clerk		1		1		1
Archivist		1		1		1
Customer Service Clerk		1		1		1
Intern		0.5		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	11.5	9	11.5	9	11.5
Community & Economic Development						
Assistant City Manager	1		1		1	
Assistant Director C&E Development	1		1		-	
Deputy Director C&E Development	-		-		1	
Development Services Coordinator	1		1		-	
Economic Development Coordinator	-		-		1	
Volunteer!Decatur Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Public Information Officer	-		-		1	
Administrative Assistant	1		1		-	
Office Manager	-		-		1	
PALS Manager	1		-		-	
PALS Supervisor	1		-		-	
Parking Manager	-		1		1	
Parking Attendant		5		5		5
	8	5	7	5	8	5
Active Living						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	3		3		3	
Program Assistant	1		1		1	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Site Director		1		1		-
Site Leader		1		1		1
Program Leader		4		4		7
Specialized Instructor		18		18		18
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	7	38	7	38	7	40

Authorized Personnel

	FY 10-11		FY 11-12		FY 12-13	
	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		1	
Program Assistant	1		-		-	
Site Director	5	1	6	1	6	1
Administrative Assistant	1	1	1	1	1	-
Administrative Consultant		1		1		1
Academic Building Coordinator		7		7		7
Academic Tutor		24		24		24
After-School Counselor		32		32		35
Lead Counselor		4		4		4
Summer Camp Director		2		2		-
Summer Camp Counselor		25		25		21
Instructor		46		46		34
CIT Coordinator		1		1		-
Family Liaison		1		1		1
Junior Counselor		3		3		3
Technology Specialist		1		1		1
Technology Instructor		7		7		7
Technology Support Staff		1		1		1
	9	157	10	157	10	140
Planning, Zoning & Inspections						
Planning Director	1		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Planning & Zoning Technician	1		1		1	
Historic Preservation Planner		1		1		1
Planning Fellow		-		-		1
	4	1	4	1	4	1
Police						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	4		4		4	
Police Sergeant	6		6		7	
Police Investigator	4		5		5	
CID Evidence Technician	1		1		1	
Police Officer, MPO	26		25		24	
Communications Officer	11		11		11	
Community Relations Specialist	1		1		-	
Support Services Technician	1		1		1	
Administrative Assistant	1		1		1	
Animal Control Officer		-		1		1
Background Investigator		1		1		1
Fingerprint Examiner		-		1		1
School Crossing Guard		21		21		25
	60	22	60	24	59	28

Authorized Personnel

	FY 10-11		FY 11-12		FY 12-13	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Fire & Rescue						
Fire Chief	1		1		1	
Deputy Fire Chief	-		-		1	
Assistant Fire Chief	2		1.5		-	
Station Captain	3		4		4	
Fire Lieutenant	3		3		3	
Fire Sergeant	3		3		3	
Firefighter-Driver	12		12		12	
Firefighter	15		15		15	
	39		39.5		39	
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		-		-	
Crew Worker	12		12		12	
Equipment Operator	3		4		4	
Building Specialist	2		2		2	
Lead Automotive Mechanic	1		1		1	
Automotive Mechanic	2		2		2	
Administrative Assistant	2		-		-	
Office Manager	-		1		1	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	7		7		7	
Supply Clerk	1		1		1	
Codes Enforcement Officer	1		1		1	
Cemetery Specialist	0		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	-		-		1	
Environmental Specialist	1		1		-	
Engineering Inspector	1		1		1	
Crew Supervisor	2		2		2	
Crew Worker	5		5		5	
Equipment Operator	3		3		3	
Administrative Assistant	1		1		1	
Seasonal Laborer		2		2		2
	15	2	15	2	15	2
TOTAL	**205**	**252.5**	**205.5**	**253.5**	**205**	**241.7**

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APPENDIX F

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

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 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.

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APPENDIX G

2012 CITIZEN SURVEY RESULTS





The National Citizen Survey™

City of Decatur, GA
2012

NATIONAL RESEARCH CENTER INC.
2955 Valmont Road, Suite 300
Boulder, CO 80301
www.n-r-c.com • 303-444-7863

ICMA
777 North Capitol Street NE, Suite 500
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www.icma.org • 202-289-ICMA

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 experienced a good quality of life in the City of Decatur and believed the City was a good place to live. The overall quality of life in the City of Decatur was rated as "excellent" or "good" by 96% of respondents. Almost all reported 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 sense of community, the overall image or reputation of Decatur, the overall appearance, and ease of walking in Decatur. The three characteristics receiving the least positive ratings were employment opportunities, traffic flow on major streets and the amount of public parking.

Ratings of community characteristics were compared to the benchmark database. Of the 31 characteristics for which comparisons were available, 28 were above the national benchmark comparison, two were similar to the national benchmark comparison and one was below.

Residents in the City of Decatur were civically engaged. While 36% had attended a meeting of local elected public officials or other local public meeting in the previous 12 months, 93% had provided help to a friend or neighbor. A majority had volunteered their time to some group or activity in the City of Decatur, which was much higher than the benchmark.

In general, survey respondents demonstrated strong trust in local government. A majority rated the overall direction being taken by the City of Decatur as "good" or "excellent." This was much 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. Nearly all rated their overall impression of employees as "excellent" or "good."

On average, residents gave highly favorable ratings to almost all local government services. City services rated were able to be compared to the benchmark database. Of the 31 services for which comparisons were available, 26 were above the benchmark comparison, four were similar to the benchmark comparison and one was below.

Most ratings tended to be stable or show an upward trend over time.

A Key Driver Analysis was conducted for the City of Decatur which examined the relationships between ratings of each service and ratings of the City of Decatur's services overall. Those key driver services that correlated most strongly with residents' perceptions about overall City service quality have been identified. By targeting improvements in key services, the City of Decatur can focus on the services that have the greatest likelihood of influencing residents' opinions about overall service quality. Services found to be influential in ratings of overall service quality from the Key Driver Analysis were:

- Economic development
- Police services
- Preservation of natural areas
- Public information services
- Recycling

For all key driver services, the City of Decatur was above the benchmark and should continue to ensure high quality performance.

Custom Questions

"Don't know" responses have been removed from the following questions, when applicable.

Custom Question 1	
Currently, healthy trees can be removed from single family residences without a permit or a tree replacement plan. To what extent do you support or oppose amending the City's tree ordinance to require a city-issued permit to remove trees from private property?	Percent of respondents
Strongly support	23%
Somewhat support	32%
Somewhat oppose	22%
Strongly oppose	23%
Total	100%

Custom Question 2	
Do you think that the current level of traffic enforcement by the Decatur Police Department is too little, too much or about right?	Percent of respondents
Too much	8%
About right	75%
Too little	17%
Total	100%

Custom Question 3	
Please indicate the extent you would support or oppose financing that would use tax funds for the renovation of the old Beacon School complex, including construction of a new Decatur Police Department headquarters on West Trinity Place.	Percent of respondents
Strongly support	26%
Somewhat support	51%
Somewhat oppose	14%
Strongly oppose	8%
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	72%	24%	4%	0%	100%
Your neighborhood as a place to live	63%	30%	5%	2%	100%
Decatur as a place to raise children	69%	27%	4%	1%	100%
Decatur as a place to work	46%	35%	16%	3%	100%
Decatur as a place to retire	38%	40%	15%	7%	100%
The overall quality of life in Decatur	58%	38%	3%	1%	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	49%	43%	7%	1%	100%
Openness and acceptance of the community toward people of diverse backgrounds	49%	40%	8%	2%	100%
Overall appearance of Decatur	38%	55%	7%	1%	100%
Cleanliness of Decatur	36%	55%	8%	1%	100%
Overall quality of new development in Decatur	26%	55%	18%	1%	100%
Variety of housing options	17%	54%	26%	3%	100%
Overall quality of business and service establishments in Decatur	38%	53%	8%	1%	100%
Shopping opportunities	21%	49%	26%	4%	100%
Opportunities to attend cultural activities	34%	47%	18%	2%	100%
Recreational opportunities	34%	52%	13%	2%	100%
Employment opportunities	9%	32%	45%	14%	100%
Educational opportunities	44%	42%	12%	2%	100%
Opportunities to participate in social events and activities	43%	48%	9%	0%	100%
Opportunities to participate in religious or spiritual events and activities	42%	46%	11%	1%	100%
Opportunities to volunteer	48%	43%	8%	1%	100%
Opportunities to participate in community matters	46%	42%	11%	1%	100%
Ease of car travel in Decatur	17%	46%	30%	6%	100%
Ease of bus travel in Decatur	21%	42%	27%	11%	100%
Ease of rail or subway travel in Decatur	43%	43%	10%	4%	100%
Ease of bicycle travel in Decatur	22%	47%	23%	8%	100%
Ease of walking in Decatur	50%	42%	7%	2%	100%
Availability of paths and walking trails	26%	43%	25%	6%	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
Traffic flow on major streets	6%	36%	45%	14%	100%
Amount of public parking	10%	28%	43%	19%	100%
Availability of affordable quality housing	9%	36%	44%	11%	100%
Availability of affordable quality child care	9%	46%	33%	12%	100%
Availability of affordable quality health care	20%	53%	23%	4%	100%
Availability of affordable quality food	38%	45%	15%	2%	100%
Air quality	20%	52%	26%	3%	100%
Quality of overall natural environment in Decatur	25%	56%	17%	1%	100%
Overall image or reputation of Decatur	54%	40%	5%	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%	6%	61%	29%	3%	100%
Retail growth (stores, restaurants, etc.)	1%	21%	72%	6%	0%	100%
Jobs growth	21%	55%	23%	0%	1%	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	17%
Minor problem	54%
Moderate problem	26%
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)	46%	43%	7%	3%	1%	100%
Property crimes (e.g., burglary, theft)	23%	49%	14%	13%	1%	100%
Environmental hazards, including toxic waste	48%	39%	9%	3%	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	78%	20%	1%	1%	0%	100%
In your neighborhood after dark	34%	49%	7%	8%	1%	100%
In Decatur's downtown area during the day	78%	20%	1%	1%	0%	100%
In Decatur's downtown area after dark	30%	50%	11%	8%	1%	100%

Question 7: Crime Victim	
During the past 12 months, were you or anyone in your household the victim of any crime?	Percent of respondents
No	92%
Yes	8%
Total	100%

Question 8: Crime Reporting	
If yes, was this crime (these crimes) reported to the police?	Percent of respondents
No	33%
Yes	67%
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 DeKalb County Public Library (in downtown Decatur) or its services	22%	25%	28%	13%	12%	100%
Used Decatur recreation centers	54%	22%	15%	6%	4%	100%
Participated in a recreation program or activity	55%	23%	14%	4%	4%	100%
Visited a neighborhood park or City park	10%	20%	31%	16%	24%	100%
Ridden a local bus within Decatur	71%	11%	8%	3%	8%	100%
Attended a meeting of local elected officials or other local public meeting	64%	29%	6%	1%	1%	100%
Watched a meeting of local elected officials or other City-sponsored public meeting on cable television, the Internet or other media	76%	17%	5%	1%	2%	100%
Read Decatur Focus Newsletter	2%	10%	62%	17%	9%	100%
Visited the City of Decatur Web site (at www.decaturga.com)	18%	23%	42%	13%	5%	100%
Recycled used paper, cans or bottles from your home	9%	4%	6%	9%	72%	100%
Volunteered your time to some group or activity in Decatur	43%	27%	20%	4%	6%	100%
Participated in religious or spiritual activities in Decatur	56%	13%	8%	6%	16%	100%
Participated in a club or civic group in Decatur	70%	14%	10%	2%	5%	100%
Provided help to a friend or neighbor	7%	20%	41%	15%	16%	100%
Visited the Open City Hall online forum	91%	6%	2%	1%	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	34%
Several times a month	17%
Less than several times a month	19%
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%	2%	100%
Fire services	57%	39%	3%	0%	100%
Crime prevention	28%	58%	13%	1%	100%
Fire prevention and education	35%	52%	11%	2%	100%
Municipal courts	11%	63%	19%	6%	100%
Traffic enforcement	18%	47%	29%	6%	100%
Street repair	9%	41%	35%	15%	100%
Street cleaning	20%	51%	25%	4%	100%
Street lighting	17%	55%	22%	6%	100%
Sidewalk maintenance	15%	41%	32%	13%	100%
Traffic signal timing	7%	37%	34%	22%	100%
Bus or transit services	16%	56%	22%	6%	100%
Garbage collection	50%	41%	8%	1%	100%
Recycling	58%	34%	7%	1%	100%
Yard waste pick-up	48%	39%	11%	2%	100%
Storm drainage	12%	48%	30%	11%	100%
City parks	40%	50%	8%	1%	100%
Recreation programs or classes	27%	57%	14%	2%	100%
Recreation centers or facilities	19%	53%	25%	3%	100%
Land use, planning and zoning	14%	49%	29%	8%	100%
Code enforcement (weeds, abandoned buildings, etc.)	9%	42%	33%	15%	100%
Animal control	15%	55%	20%	10%	100%
Economic development	17%	56%	25%	2%	100%
Services to seniors	27%	52%	15%	6%	100%
Services to youth	37%	50%	12%	1%	100%
Services to low-income people	19%	54%	22%	6%	100%
Public library services	42%	47%	9%	1%	100%
Public information services	28%	57%	13%	1%	100%
Public schools	58%	36%	6%	1%	100%
Emergency preparedness (services that prepare the community for natural disasters or other emergency situations)	29%	55%	13%	3%	100%
Preservation of natural areas such as open space, farmlands and greenbelts	19%	50%	27%	5%	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	42%	52%	5%	1%	100%
The Federal Government	6%	39%	40%	14%	100%
The State Government	3%	26%	50%	20%	100%
DeKalb County Government	6%	31%	41%	22%	100%

Question 13: Contact with City Employees	
Have you had any in-person, phone or email 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	46%
Yes	54%
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	43%	43%	11%	3%	100%
Responsiveness	46%	41%	6%	8%	100%
Courtesy	54%	31%	9%	6%	100%
Overall impression	45%	41%	8%	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	24%	49%	21%	7%	100%
The overall direction that Decatur is taking	30%	55%	13%	2%	100%
The job Decatur government does at welcoming citizen involvement	42%	45%	10%	3%	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	78%	18%	2%	2%	100%
Remain in Decatur for the next five years	70%	20%	4%	6%	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	19%
Neutral	53%
Somewhat negative	19%
Very negative	5%
Total	100%

Question 18a: Custom Question 1	
Currently, healthy trees can be removed from single family residences without a permit or a tree replacement plan. To what extent do you support or oppose amending the City's tree ordinance to require a city-issued permit to remove trees from private property?	Percent of respondents
Strongly support	23%
Somewhat support	32%
Somewhat oppose	22%
Strongly oppose	23%
Total	100%

Question 18b: Custom Question 2	
Do you think that the current level of traffic enforcement by the Decatur Police Department is too little, too much or about right?	Percent of respondents
Too much	8%
About right	75%
Too little	17%
Total	100%

Question 18c: Custom Question 3	
Please indicate the extent you would support or oppose financing that would use tax funds for the renovation of the old Beacon School complex, including construction of a new Decatur Police Department headquarters on West Trinity Place.	Percent of respondents
Strongly support	26%
Somewhat support	51%
Somewhat oppose	14%
Strongly oppose	8%
Total	100%

Question D1: Employment Status	
Are you currently employed for pay?	Percent of respondents
No	29%
Yes, full-time	60%
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	66%
Motorized vehicle (e.g., car, truck, van, motorcycle, etc.) with other children or adults	5%
Bus, rail, subway or other public transportation	10%
Walk	5%
Bicycle	1%
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	18%
2 to 5 years	26%
6 to 10 years	21%
11 to 20 years	19%
More than 20 years	16%
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	52%
House attached to one or more houses (e.g., a duplex or townhome)	11%
Building with two or more apartments or condominiums	34%
Mobile home	0%
Other	3%
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	36%
Owned by you or someone in this house with a mortgage or free and clear	64%
Total	100%

Question D6: Monthly Housing Cost	
About how much is the 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	5%
$300 to $599 per month	8%
$600 to $999 per month	24%
$1,000 to $1,499 per month	21%
$1,500 to $2,499 per month	25%
$2,500 or more per month	17%
Total	100%

Question D7: Presence of Children in Household	
Do any children 17 or under live in your household?	Percent of respondents
No	65%
Yes	35%
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	82%
Yes	18%
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	17%
$25,000 to $49,999	14%
$50,000 to $99,999	27%
$100,000 to $149,000	19%
$150,000 or more	22%
Total	100%

Question D10: Ethnicity	
Are you Spanish, Hispanic or Latino?	Percent of respondents
No, not Spanish, Hispanic or Latino	96%
Yes, I consider myself to be Spanish, Hispanic or Latino	4%
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	4%
Black or African American	19%
White	77%
Other	4%
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	25%
35 to 44 years	24%
45 to 54 years	19%
55 to 64 years	13%
65 to 74 years	11%
75 years or older	6%
Total	100%

Question D13: Gender	
What is your sex?	Percent of respondents
Female	59%
Male	41%
Total	100%

Question D14: Registered to Vote	
Are you registered to vote in your jurisdiction?	Percent of respondents
No	9%
Yes	88%
Ineligible to vote	3%
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	14%
Yes	81%
Ineligible to vote	5%
Total	100%

Question D16: Has Cell Phone	
Do you have a cell phone?	Percent of respondents
No	4%
Yes	96%
Total	100%

Question D17: Has Land Line	
Do you have a land line at home?	Percent of respondents
No	46%
Yes	54%
Total	100%

Question D18: Primary Phone	
If you have both a cell phone and a land line, which do you consider your primary telephone number?	Percent of respondents
Cell	37%
Land line	43%
Both	20%
Total	100%

City of Decatur, Georgia

Fiscal Year



2012-2013

Adopted Budget

Praise for Previous Budget Editions

"Every year, the narrative gets better and better."

- Commissioners Boykin, Cunningham, and Garrett, 2011

"The City's budget is an incredible tool."

- Mayor Bill Floyd, 2011

"City staff has crafted an elegant piece of work."

- Mayor pro tem Jim Baskett, 2010

"It's a must read."

- Mary Alice Kemp, former Decatur City Commissioner, 2009