BUDGET

Fiscal Year July 1, 2013 to June 30, 2014



City of Decatur®

James A. Baskett, Mayor
Kecia A. Cunningham, Mayor pro tem
Fred C. Boykin, Commissioner
Scott S. Drake, Commissioner
Patricia M. Garrett, Commissioner



BUDGET

Fiscal Year July 1, 2013 to June 30, 2014

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City of Decatur

FISCAL YEAR 2013-2014
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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, 2012.

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 20, 2013**

Subject: **2012 - 2013 Revised Budget Estimates**
2013 - 2014 Proposed Budget Estimates

Following for your consideration are the 2012-2013 Revised Budget Estimates and the 2013-2014 Proposed Budget Estimates. It is recommended that public hearings be scheduled for June 3, 2013 and June 17, 2013. You will be asked to take final action on June 17, 2013. In addition to public hearings, there will be an inaugural Budget Expo on Wednesday, May 29, 2013 from 5:30pm - 7:30pm at the Decatur Recreation Center for anyone in the community who wants to attend to learn more about the revised and proposed budgets in an informal setting. The City will also use the Open City Hall forum to encourage comments via the City's website. Copies of the budget will also be available on the City's website, at City Hall and at the Decatur Library.

It is recommended that the overall millage rate remain at 13 mills, which includes the present general fund operating millage at 10.20 mills, the capital improvement millage at 1 mill; the debt service millage at 1.42 mills; and, retaining the downtown development authority millage rate at 0.38 mills.

Introduction

The past year has seen some definite improvement and stabilization in the overall economy. During the past five 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. 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 2012-2013 Revised Budget Estimates and the 2013-2014 Proposed Budget Estimates were prepared with the knowledge that the economy has shown signs of improvement; that financial markets are beginning to provide funds for private sector capital investment; and, that employment trends are on the upswing. We also recognize that the recovery is still not fully realized and there remains cautiousness about future economic prosperity.

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 citizens' vision for the future.

In order to produce the 2013-2014 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 part of the budget process, one for each of the four principles articulated in the 2010 Strategic Plan and one team to focus on an additional principle that supports the City of Decatur's organizational commitment to exceptional public service based on innovation, professional expertise and creativity.

It was anticipated that it will take us three complete budget cycles before the vision-based budgeting was fully implemented. There are three main elements – a descriptive narrative, an identification of quantitative measures that relate the activities and financial resources directly to the community's goals and lastly a qualitative analysis to determine if we are making a difference. In the 2011-2012 budget documents, the first phase, a descriptive narrative and some quantitative baseline measures were added to describe how the budget supported the strategic plan principles. In the 2012-2013 budget we added broad organization-wide budgets to show how each principle is supported financially. Finally, this year we have begun to add qualitative accountability measures to determine how well the City contributed to improvements in the quality of life for our community. Next year we plan to add an additional element that compares Decatur's measures to ten other communities from across the United States.

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 and desirability, long-term growth management strategy and dedication to superior services have resulted in the City generally maintaining its property values over time. The post-appeals 2012 real property digest experienced a small decline of 2% from the original published 2012 values. Currently, the 2013 digest reflects a rebound in new construction and renovation while reevaluation reflects incorporation of the reduction in the digest due to appeals in 2012. The 2013 digest is still significantly higher than the 2008 digest which is when the economic recession began. Our experience with construction permitting in the current year indicates that values should continue to be strong for 2014.

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.

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 from Standard & Poor's and a Moody's rating of Aa2.

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 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. Initial digest information was not received until May 16, 2013. After appeals were heard, the 2012 real property values decreased approximately 2%.

The revenue estimates used in the 2013-2014 Proposed Budget are based on an estimated overall digest growth rate of three percent from the post-appeals 2012 real property values used by the City to bill the 2013 first installment for property taxes due June 1, 2013. The 2013 real property values appear to have increased by approximately 2.5% from the post-appeals 2012 digest used to bill the first installment of 2013 taxes. This is due entirely to the addition of new value to the digest.

Based on our discussions with Decatur real estate professionals and monthly reports of actual real estate sales, combined with the activity we have seen in our development permitting, we believe the existing real estate property values in the 2013 digest are understated by the DeKalb County Board of Tax Assessors. However, we believe our conservative revenue projections based on the post-appeal 2012 digest are valid.

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 visit as a destination for entertainment and recreation. In the 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 2013-2014 Proposed Budget Estimates fully funds authorized positions and does not anticipate any lay-offs or furloughs for City employees and does not anticipate reductions in, or elimination of, City-provided services.

The 2013-2014 Proposed Budget Estimates provides funding for a 2.5% merit adjustment for employees who are still below the maximum in their salary range but there is no recommendation for a general merit salary adjustment. The cost of the merit adjustment is estimated to be around $83,000.

The 2013-2014 Proposed Budget Estimates incorporates the addition of the Design, Environment and Construction Division in Public Works; the addition of one crew worker position in Buildings Maintenance; the transition of the part-time accounting clerk to full-time in January, 2014; a supplement for three firefighters who will be taking on life safety and buildings inspection responsibilities; the transition of one part-time Site Director in Children and Youth Services to full-time; and, the transition of the Volunteer Coordinator to the Lifelong Communities Program Coordinator. The cost for these requests, including salaries and benefits, is estimated at $205,000.

The City's group insurance health care premiums will increase approximately 5% in July, 2013. Last year the City changed 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 collaboration with Blue Cross/Blue Shield has been helpful to the City in launching the wellness initiative.

The base level of employee health care premiums will increase 5% effective with the first pay period in July, 2013. However, employees who participate in the new wellness program can reduce their premiums by up to 25%. To date 117 out of 182 eligible employees have signed up. To participate, the employee must not use tobacco products and must agree to provide a baseline wellness assessment of blood sugar, cholesterol levels, blood pressure and body mass. Discounts are given for maintaining scores in the normal range for each area. An additional discount is available for participation in wellness events and activities throughout the year (walking clubs, Weight Watchers, yoga, Lunch and Learns, etc.). In addition, the City is sponsoring a three month tobacco-cessation program for employees who want to quit. The estimated cost of the wellness discounts is $67,000. We believe that this investment will be recouped over time by reduced future premium increases, less use of sick leave and increased employee productivity. Including the premium increase, the wellness initiative and the smoking cessation program, the City's overall health care costs are budgeted to increase 8% in the 2013-2014 Proposed Budget Estimates.

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 six years, fluctuating between 7.76% - 9.07% of payroll, with the required employer contribution for fiscal year 2013-2014 remaining at 9% of payroll or approximately $928,000. 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 Social Security and 8% for general employees who participate in Social Security.

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, athletic field maintenance and swimming pool management. These contracts are managed and supervised closely to assure that costs are less than or equal to what they 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 have emerged 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 City's 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's healthy fund balance position has allowed us to maintain or slightly reduce millage rates as well as provide 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 been purposely 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; although, by the end of the budget year, the transfer has generally not been needed. Last year the City was able to add approximately $683,920 to the general fund balance, resulting in a balance of $9,044,056 as of June 30, 2012. This amount represents approximately 49% of the 2012-2013 Revised General Fund expenditures.

The 2012-2013 Proposed General Fund budget anticipated using $701,980 of the general fund balance to provide enough revenue to cover 2012-2013 Proposed General Fund expenditures. Due to a slight reduction in expenditures, it is estimated that the use of general fund balance will be $638,000, resulting in an estimated total fund balance of approximately $8,406,000 as of June 30, 2013, or 42% of 2012-2013 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 $654,100 be allocated from fund balance for use in the 2013-2014 Proposed Budget. In addition, consistent with the City's financial policies which provides that fund balance may be used for one-time capital expenses, it is recommended that $3,000,000 be transferred to the 2013 URA Fund for construction of the Beacon Municipal Center. The estimated general fund balance at June 30, 2014 would be reduced to approximately $4,752,000, or 23% of 2013-2014 Proposed General Fund expenditures.

Homestead Option Sales Tax (HOST)

In 1997, DeKalb County voters approved 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 first distributions were made 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 July, 2011, the Georgia Supreme Court found that the agreement between the Cities and DeKalb County was unconstitutional.

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. HOST proceeds for fiscal year 2012-2013 were $3,662,000. We anticipate receiving at least $3,000,000 as part of the 2013-2014 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 was 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 City's 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, although that number has been reduced slightly due to a federal sequestration order. Fire Station No. 1 and the Decatur Recreation Center are completed; and, the

combined City of Decatur/City Schools of Decatur public works facility is under construction and will be completed by the end of 2013.

In April 2013, the City Commission authorized issuance of $29,290,000 of revenue bonds through the City's Urban Redevelopment Agency for construction of improvements to the Beacon Municipal Center which will include a significant upgrade to the City's stormwater system, office space for the central administrative functions of the City Schools of Decatur, a new Police Department, renovations and new space for the Ebster Recreation Center and improvements to Ebster Pool and bathhouse. Construction is underway and it is anticipated that the City Schools will take occupancy in Spring, 2014 and that the City functions will take occupancy in Summer, 2014.

With the completion of the Beacon Municipal Center, all major City facilities will have been upgraded or built within the last ten years.

An in-depth narrative description of the City's current capital improvement program can be found starting on page 107.

Accomplishments

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

The Decatur Housing Authority completed Phase 2 of the redevelopment of the Allen Wilson Terrace providing 80 units of senior apartment housing in the multi-story Oliver Building which awarded an Earth Craft multi-family designation for incorporating the latest energy efficiency practices. Currently Phase 3 consisting of 71 units of apartments and townhouses is under construction.

In cooperation with the Urban Redevelopment Agency and the Decatur Downtown Development Authority, the Callaway property in downtown Decatur is under contract to be purchased from DeKalb County. It is anticipated that this site will be re-developed in 2016 once the County has vacated the premises.

The City significantly invested in technology upgrades including providing free Wi-Fi access in the central business district, in the Oakhurst business district and in City parks. In addition, the City transitioned to a hosted environment (the "Cloud") for its internal technology needs.

Accolades included being designated as a Bronze Bicycle Friendly Community by the Bicycle League of America; the City's square was named one of America's 15 Most Beautiful Town Squares by TravelandLeisure.com; Decatur was named a "Dynamic Locale for Walkable Living" by Where to Retire Magazine; Livability.com: "America's Best Places to Live and Visit" named Decatur No. 1 in its Top 10 Foodie Cities 2013; and we received the Atlanta Regional Commission's 2012 "Great Place" award.

Future Challenges

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 to five years, local government revenue would be at risk. Provisions of the legislation went into effect March 1, 2013, so it is still too early to know the full effect of HB 386.

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.

E-911 and Children and Youth Services operations are accounted for in separate funds and are subsidized by the General Fund. The primary source of funding for E-911 services has been a monthly assessment on land line and cell phones. The decreased number of land line based telelphones has significantly affected this revenue. Children and Youth Services is primarily funded by user fees and previous accumulated fund balance. It is anticipated that increased subsidies from the General Fund may be necessary in next year’s budget for both operations.

While the economy has strengthened and we see renewed interest in development and redevelopment projects, there remains some uneasiness about the future, particularly about long the economic recovery might last. Good stewardship of the City’s assets will continue to be a priority.

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. The basic information we have indicates that the proposed millage rates will not result in a millage rate that exceeds the “roll-back” rate. 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 3, 2013 and on Monday, June 17, 2013.

We will also be offering a Budget Expo on Wednesday, May 29, 2013 from 5:30pm – 7:30pm for persons interested in learning more about the City’s budget but who may not want to attend a formal public hearing and we will be using Open City Hall to provide a web-based alternative to solicit comments.

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. To that end the 2012-2013 Revised Budget Estimates and the 2013-2014 Proposed Budget Estimates include funding for a number of programs and projects that should position the City well for the future.

The 2013-2014 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. Below is a summary of property tax millage rates since 2008 and the recommended 2013 millage rates:

	2008 Levy	2009 Levy	2010 Levy	2011 Levy	2012 Levy	2013 Levy
General Fund	10.215	10.215	10.215	10.20	10.20	10.20
General Fund Cap. Improv.	1.00	1.00	1.00	1.10	1.00	1.00
Bond Fund	1.44	1.44	1.44	1.32	1.42	1.42
Downtown Dev. Authority	.38	.38	.38	.38	.38	.38
TOTAL:	13.035	13.035	13.035	13.00	13.00	13.00

Completion of the 2012-2013 Revised Budget Estimates and 2013-2014 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 Budget & Performance Measurement Manager Meredith Roark.

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



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City of Decatur®

Budget Narrative

Budget FY 2013-2014

FISCAL YEAR 2013-2014
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 service-based economy is primarily centered on local professional offices, the court system and legal services and restaurants and retail shops. 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, active living, children and youth services, 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 office, retail, restaurant and residential uses designed to encourage walking and an active lifestyle for all ages. 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 in mid-rise condominiums have helped create a new type of neighborhood providing 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 options.

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 public transit, the city supports and encourages a wide variety of alternative transportation options

including walking, bicycling, the Clifton Corridor shuttle to Emory University and a new internal shuttle for senior citizens.

Decatur's tree-lined streets, strong sense of community, high quality services and nationally recognized public school system continue to draw residents to the city. The City of Decatur has evolved into a vibrant, small urban city that values its history and enjoys the sophistication and excitement similar to 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 reside and work in the same community.

History



Decatur was incorporated on December 10, 1823, and named after Stephen Decatur, a U.S. Naval hero. Commodore Decatur died 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 and is six miles east of Atlanta's central business district.

The courthouse square in downtown Decatur is located on a rise of land where two Native American 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 connected to the surrounding traditional, historic single-family neighborhoods by a network of sidewalks and bicycle lanes.

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. Jim Baskett was elected as Mayor in 2013. He served as Mayor pro tem/Vice-Chair from 2002 to 2012 and has been a member of the City Commission since 1995. Kecia Cunningham was elected by her fellow commissioners to serve as Mayor pro tem in 2013. She was first elected to the City Commission in 1999. The other Commissioners are Fred Boykin, Scott Drake 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, Active Living Board and the Lifelong Community Advisory 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 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 and updated during the 2010 Strategic Planning process. To support the vision, the City Commission holds an annual working retreat 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 to 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. At the end of the 10 year scope of work covered by the plan, over 80% of the goals and tasks were accomplished.

In April 2010, the city kicked off the planning process to create the 2010 Strategic Plan to cover the next decade of the City's future. 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 important goals and issues. 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 represented a broad representation by age, gender, race and geographical location so that 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.

Using this information, a plan was crafted that contained goals and tasks grouped into four primary principles that captured their vision for our community. These principles are:

Principle A: Manage Growth While Retaining Character
Principle B: Encourage a Diverse and Engaged Community
Principle C: Serve as Good Stewards of the Environment and Community Resources
Principle D: Support a Safe, Healthy, Lifelong Community

In order to further explore themes that surfaced during the Round Table 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 discussed 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 that guide the ongoing work of the City Commission, city staff and community partners.



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 seven 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 last citizen survey was conducted in February and March 2012 to gauge satisfaction with the community and local government services. This was the city's fourth citizen survey. The full report is posted, along with the results from previous surveys, on the city's website at www.decaturga.com.

Performance measures are reviewed by an interdepartmental committee on a monthly basis to recognize successful processes and identify 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 work groups 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 formally presented to the City Commission on the third Monday in May. The operating budget includes the proposed expenditures and the revenues 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, provides copies to the local library 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 A.

Vision Based Budgeting

As we move forward with the 2010 Strategic Plan, the annual budget is the primary implementation tool to make the community's vision come to life. The 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 encourages 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.

The city has continued to accomplish many tasks that support the goals of this principle while looking towards the future. City departments continue to ensure that a high quality of life for residents is maintained while encouraging appropriately scaled development, creating a vibrant downtown and protecting the historic character of the city ensures that Decatur remains a thriving and successful city.

The downtown commercial business district and the courthouse square have been a focal point for improvement this year. The new lawn installed last fall has greatly improved the look and feel of the downtown square. Public works cleaned and painted the bandstand and has continued to install and maintain bicycle racks, benches, and recycling/litter receptacles. The Police Department has two officers assigned to patrol both the downtown and the Oakhurst commercial districts. The PALS are an integral part of the support team and they continue to ensure that parking regulations are enforced and

that customers and business people can park, conduct business, shop, and dine in the city. The continued repair and replacement of sidewalks within and leading to the commercial districts ensures that those districts remain pedestrian friendly.

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 Revenue and Licensing & Inspections divisions continue to help businesses open in Decatur while collecting revenue to support city operations. The Licensing & Inspections division reviews and issues building permits for commercial tenant build-outs in close collaboration with the Fire Marshall to ensure that building and life safety codes are met and that a high level of construction quality is supported in Decatur. Decatur's contract with SafeBUILT has reaped many rewards including timely and thorough inspections with professional and highly certified staff.

The Community and Economic Development (CED) department works to recruit new businesses to the City and supports existing businesses to assure that they thrive. CED staff worked closely with local retail and restaurant owners to create and implement a successful 'buy local' campaign. "Keep it Indie-Catur" is so well branded that the logo can be seen on nearly every storefront window. CED staff continues to provide support to building owners and businesses to lease commercial spaces and works closely with the Decatur Tourism Bureau to create retail and dining campaigns that will bring visitors to the unique, locally owned retail shops and restaurants for which Decatur is known. Festivals and events continue to draw thousands of visitors to the city who then also enjoy shopping and dining, thus expanding the customer base for our local businesses.

The Planning division has been looking at the city's existing zoning and preservation ordinances to strategize best practices for maintaining the historic character of the residential neighborhoods in Decatur while still allowing growth and new construction. The citizen-based Zoning Task Force, appointed by the City Commission and staffed by the Planning Director, tackled tough zoning and compliance issues listed as tasks in the 2010 Strategic Plan. Changes to the ordinance included appropriate scale for accessory buildings and dwelling units, refinement of transitional building heights between residential and commercial properties, commercial parking requirements and updating the light manufacturing ordinances. The result was an amendment to the zoning ordinance that was well received by the businesses and residents of the city. Next year, the Planning division will work on organizing a Unified Development Code that will promote environmentally sustainable development regulations. The Planning division has also been working

closely with CED on three new large mixed-use developments that will bring new residents, quality design and additional retail, restaurant and office space to Decatur through the redevelopment of existing surface parking lots.

The identification and protection of Decatur's historic resources continues to be an important part of the city's functions. The newly created position of Cemetery Specialist was staffed this past year and its role is to ensure that the cemetery is preserved and maintained as an important historic cultural landscape in Decatur and Georgia. The Planning division continues to staff the Historic Preservation Commission, organize the Old House Fair and Design Awards, as well as oversee four local historic districts. This year, two new National Register Districts will be proposed - one funded by a grant received from the State Historic Preservation Division and one completed as a student project by the preservation graduate program at Georgia State University.

FY 2012-2013 Accomplishments:

- Expanded the scope of the Downtown Decatur Special Pedestrian Area (Task 1C)
- Installed new bicycle racks, benches, and waste and recycling bins that enhance the commercial districts (Task 1 E and 1F)
- Improved landscaping and physical appearance of the Square (Task 1E)
- Continued with sidewalk repair and replacement, crosswalk installation and signalization ensuring pedestrian safety and comfort (Task 1D)
- Used mini street sweeper to pick up debris and dedicated maintenance staff for the Square (Task 1E)
- Hired a consultant to develop a recruitment strategy to court new businesses to Decatur (task 2A)
- Created the shop local campaign "Keep it Indie-Catur" that has been fully branded and marketed to all the businesses in the Decatur-Atlanta community (Task 2B)
- Completed development and maintenance of online business license webpage (Goal 2)
- In December 2012 the City Commission adopted the recommendations of the Zoning Task Force that addressed design and scale of live-work housing and accessory dwelling units, as well as parking requirements for existing commercial buildings (Task 3A, 3B, 3D, 3E)
- Established two new breweries and a distillery in areas identified for Light Manufacturing (Task 2C)
- Submitted two National Register Districts including the West Clairemont Residential District and the Northeast Decatur Residential District (Goal 4)
- Held the 5th Decatur Old House Fair doubling attendance to nearly 500. Held 14th annual Decatur Design Awards (Task 4E)
- Completed the renovation and preservation of Fire Station 1 at the LEED Platinum Certification level (Goal 4)
- Completed the renovation and preservation of the Decatur Recreation Center (Goal 4)
- Restored cemetery gazebo, conducted repairs on historic markers in the old cemetery section and hosted statewide municipal cemetery conference (Goal 4)

BY THE NUMBERS

New Business Licenses Issued
FY10-11 – 96
FY11-12 – 117

New Jobs Created
FY10-11 – 179
FY11-12 – 353

FY 2013-2014 New Projects, Programs & Policies:

- Install street furniture including 2 new benches and 10 additional bicycle racks as well as 2 picnic tables (Task 1F)
- Fill vacancies in the Police Department so that additional officers can be re-assigned to patrol the commercial districts and to the traffic units to ensure the safety of residents and visitors (Goal 1)
- Train PALS in crossing guard skills for festival and events, graffiti removal and expanded ambassador duties (Goal 1)
- Implement retail and restaurant recruitment strategies to attract types of businesses identified as needed. Train CED staff to negotiate successful partnerships with desired businesses (Task 1D)
- Refine and expand "Keep it Indie-Catur" program (2B)
- Direct development for the Trinity Triangle, Callaway Building site, and the Avondale Marta site (Goal 1 and 3, Tasks 3B, 3C)
- Purchase Kubota utility vehicle to improve trash pick up capabilities (Goal1)
- Hire consultants to develop and write a Unified Development Code which will include updating the historic preservation ordinance (Goal 3 and 4)
- Hire an intern shared by the Revenue Division and Community & Economic Development to complete projects that relate to supporting local businesses (Goal 2)

Principle A Financial Support:

Department	Amount
Governmental Control	$38,130
General Government	$279,520
Community & Economic Development	$523,610
Active Living	$240,390
Children & Youth Services	$37,110
Administrative Services	$302,640
Fire	$175,820
Police	$504,740
E-911	$18,290
Public Works	$277,330
Design, Environment & Construction	$331,620
Solid Waste	$335,590
Stormwater	$586,650
TOTAL:	**$3,651,440**

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. We want to nurture a community where visitors and residents of all backgrounds feel safe and welcome. 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 continues to be a key component of City of Decatur operations from providing first class services to creating citizen engagement opportunities. Events like the annual Touch-A-Truck event offer an opportunity for various departments to collaborate by giving residents a chance to see and touch the specialized equipment that keep our streets safe and clean. Several city departments work together to support the City Schools of Decatur through the Safe Routes to School initiative and Community Helper curriculum. The Active Living division will continue to develop programs targeted at the active adult and senior population in support of our lifelong community effort. With the completion of the new Decatur Recreation Center, multi-purpose rooms are now available to host community meetings, neighborhood gatherings and expanded programs to engage a wide range of interests and age groups. The City offers a variety of ways for residents to participate through boards, task force groups, event committees and neighborhood associations.

The Community and Economic Development (CED) department continues to take the lead on encouraging a diverse and engaged community, while collaborating with other city departments, nonprofit organizations, neighborhood groups and businesses. This process will be guided by the newly established Lifelong Community Advisory Board. The board will report to the City Commission regarding programs and goals to help citizens stay in their homes and participate in the community as they age in place, along with providing guidance and assistance with implementing the recommendations to promote positive outcomes from the 2010 Decatur Strategic Plan. In order to have broader input on development of the first annual "Community Connection" event, it was deferred until the board is in place and can collaborate on planning the event. The utilization of the knowledge and experience of the new board members will provide for the creation of a more compelling event.

The city is further supporting the Lifelong Community initiative by hiring a part-time Volunteer Coordinator to recruit and manage volunteers for the growing number of festivals and special events. The former Volunteer! Decatur Coordinator position has been reconfigured into a Lifelong Community Program Coordinator position to leverage existing programs, such as the annual Martin Luther King Jr. Service Project and A Season of Giving/Christmas Decatur, develop new initiatives and to target vulnerable populations, including immigrants and people with disabilities. The Lifelong Community Program Coordinator will focus on these efforts and work with the new Lifelong Community Advisory Board to cultivate other strategies that will enable our older population to stay in the community and age in place.

CED constantly strives to keep the community involved, informed and entertained. It has expanded the popular Decatur 101 program to include an "encore" class in the fall for former Decatur 101 graduates. The spring session has been extended to include two additional classes - a class session to that allows more time for emergency management and as well as planning & development issues and a class presented by City Schools of Decatur on the work of the school system. Class members are also invited to a special work session with the City Commission at the end of the course to give them a chance to ask questions of the commissioners. The city is also planning to upgrade video broadcasting equipment for streaming video to allow "Town Hall" type meetings with commissioners, as well as broadcast meetings of boards and commissions such as the Planning

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

Commission and Zoning Board of Appeals. Open City Hall will be expanded to include crowd-sourcing and gathering ideas related to a variety of topics including "Celebrate the Arts."

A new Smart Phone App is in the preliminary development stage for visitors and residents to access information about shops, restaurants and the arts in partnership with the Downtown Development Authority, the Decatur Tourism Bureau and the Decatur Arts Alliance. Further implementation of the Cultural Arts Master Plan will include an extension of the "Celebrate the Arts" campaign to include interactive art projects and investment in public art. The Sidewalk Saturday partnership with the Decatur Arts Alliance brings a wide variety of artists and performers to the sidewalks in downtown Decatur and in Oakhurst's Harmony Park. The artists, storytellers, musicians, chalk artists, dancers, visual artists, spoken word artists and many more audition to participate and are paid an hourly stipend. The city's collection of artwork is in the process of being cataloged to create a virtual, on-line art gallery that will make this extensive collection more accessible to the public.

FY 2012-2013 Accomplishments:

- Established a Lifelong Community Advisory Board (Task 5A)
- Hired part-time volunteer coordinator to recruit special event volunteers to allow the current Volunteer! Decatur coordinator to focus on Lifelong Community initiatives (Task 5A, Task 5E, Task 6B, Task 7A)
- Completed upgrade to wireless network and offered free service in parks and other public spaces (Task 6A)
- Expanded Decatur 101 to include two additional classes in the spring session and an encore session in the fall for former graduates (Task 7C)
- CED partnered with Decatur Arts Alliance on the Sidewalk Saturday program to provide free street entertainment on Saturday afternoons (Task 8A and Task 8C)
- Began cataloging of city-owned artwork to create a virtual art gallery (Task 8A and Task 8C)
- Installed new "artistic" bicycle racks in downtown (Task 8C)
- Opened a new shared space for the Visitor's Center and the Decatur Arts Alliance (Goal 8)
-

FY 2013-2014 New Projects, Programs & Policies:

- Lifelong Community Advisory Board to coordinate the first annual "Community Connection" event (Task 5A, Task 5E, Task 6B, Task 7B)
- Support and expand current Lifelong Community Programs, such as the Martin Luther King Jr. Service Project, A Season of Giving/Christmas Decatur, and GO60+ Shuttle for residents aged 60 and older through partnerships between city departments, nonprofit organizations, neighborhood groups, and businesses (Task 5A, Task 5E, Task 6B, Task 7A)
- Develop a new Smart Phone App for visitors and residents to obtain information about shops, restaurants and the arts (Task 8D)
- Upgrade equipment for streaming video of City Commission meetings (Task 6A)

BY THE NUMBERS

Decatur 101 Graduates
2000-2013 - 811

Visitors to Decatur Visitors Tent & Visitors Center
Since April 2012 – 3,000

Gender Diversity at Decatur Events in 2012
Male – 35%; Female – 65%

- Expand Open City Hall to include crowdsourcing and the ability to gather ideas on a variety of topics (Task 6A)
- Extend the "Celebrate the Arts" campaign (Task 8A and Task 8C)

Principle B Financial Support:

Department	Amount
Governmental Control	$38,130
General Government	$279,520
Community & Economic Development	$532,440
Active Living	$234,800
Children & Youth Services	$37,110
Administrative Services	$303,240
Fire	$175,820
Police	$507,740
E-911	$18,290
Public Works	$138,670
Design, Environment & Construction	$30,900
Solid Waste	$112,860
Stormwater	$586,650
TOTAL:	**$2,996,170**

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 our resources by using our sustainability model to guide our efforts. The City has adopted the definition of "sustainability" as "meeting the needs of the present without compromising the ability of future generations to meet their own needs." The City's model includes four categories: Environmental, Economic, Organizational/Institutional, and Community and the stated goals and tasks within Principle C speak to each category. Additionally, in 2012 the City adopted the Environmental Sustainability Plan to directly address Task 12A of the Decatur Strategic Plan. It provides a detailed outline of how Decatur will meet the environmental challenges we face today, and help us prepare for hurdles we might face in the future. 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 operating revenue because the City currently has no access to sales tax revenue for that purpose. Currently revenue from residential property taxes represents 85% of the City's tax digest while commercial properties make-up 15% of the tax digest. Decatur has a high percentage of tax-exempt property located within the city limits, particularly within the downtown business district including government, non-profits and institutional facilities which restricts 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.

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 2010 strategic plan includes "Task 9B: Explore annexation options in partnership with the City Schools of Decatur that expand the property tax base and enhance school operations." The process began in Fall 2012 and included publication of a set of draft maps of potential annexation areas; posting of maps, a property tax calculator spreadsheet and a "Questions and Answers" document to the City's website; notification letters mailed to every property owner and resident in the draft annexation areas to inform them about the issue; a public meeting on October 22, 2012 where over 50 interested persons asked questions and/or made comments; acceptance of petitions both for and against annexation; and, a work session on December 3, 2013. In addition, staff members attended neighborhood meetings, met with concerned parties, including the school system, and responded to numerous telephone calls and emails.

At the December 3, 2012 City Commission Work Session, a report was presented to the City Commission recommending annexation of two areas that included primarily commercial properties. Based on the City Commission's objectives, public comment and a cost/benefit analysis, the City Commission adopted a resolution asking the General Assembly to adopt annexation legislation. During the 2013 General Assembly session, the City was unable to secure a sponsor for the proposed legislation.

Through the budgeting process, costs are reviewed as well as revenue. Enterprise funds and fees are used to accurately capture and pay for the costs of services. The Licensing & Inspections, Active Living and Children & Youth Services 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 cover the operating cost of providing sanitation service. Conservative revenues combined with prudent expenditures ensure Decatur's long term financial sustainability.

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 design that support the community's vision. The newly created Design, Environment & Construction division works as a one stop shop for all construction related activities and strives to provide maximum efficiency for all plan submittals and

permits making Decatur an accessible and responsive place for quality development. In addition, this division works to ensure that the quality of construction meets code standards which in turn helps maintain and improve property values. To aid the achievement of this goal, the City began work on two storm water infrastructure projects in 2013. This work should alleviate urban flooding in the downtown areas and protect public health and safety by making roads safer during storms and reducing flood risk to properties. There would be no new development in Decatur if it was not an attractive and safe place to live thanks to the Police, Fire and Public Works departments.

Partnerships and collaboration are one of the keys to Decatur's success. Several of the popular events hosted in the City of Decatur are undertaken through external organizations such as: the Decatur Arts Alliance for the Decatur Arts Festival; the Decatur Book Festival committee; and, the Decatur Business Association which hosts the Beach Party, Concerts on the Square and the Blue Sky Concert series. We partner with the Decatur Preservation Alliance and DeKalb History Center to produce the Old House Fair and Martin Luther King, Jr. Service Project. The MLK Jr. Service Project makes it possible for seniors to remain in their homes in Decatur neighborhoods and to continue to contribute to the rich history and diversity of the community. For many years, the MLK Jr. Service project has worked to provide weatherization services in addition to home repairs, helping to reduce energy bills while making seniors' homes more comfortable and safe.

Efforts by the Fire Department have provided new resources for our community by engaging citizens and local organizations. In partnership with the Decatur Cooperative Ministry (DCM), Decatur Emergency Assistance Ministry (DEAM,) and City Schools of Decatur, the Fire Department's year-round food drive successfully coordinated donation points throughout city facilities, at first aid tents during city events, and in schools during the holiday seasons. Clairemont Elementary and the College Heights Early Childhood Learning Center locations collected 1,046 pounds of food to help the Decatur community. Working with the Kaiser Permanente Pharmacy and the Clairemont Oaks Assisted Living high rise, the Fire Department's Cabinet Cleanout helped senior citizens safely dispose of 27 lbs. of unused pharmaceuticals, helping prevent seniors from taking expired or unneeded medications. Using a grant from FEMA, the Fire Department expanded its hazard prevention and education practices by making home safety visits to 700 residences, as well as installing 604 residential carbon monoxide detectors and smoke alarms. Additional citizen education and involvement includes the 28 graduates of the volunteer Fire-CAPS Academy (Citizens Assisting Public Safety) who can assist with emergency response to medical incidents, fire scenes, fallen trees, downed power lines and other public safety incidents.

One of the city's long standing partnerships is with the City Schools of Decatur (CSD). By working together, the city and schools stretch the taxpayer's dollar to provide a higher level of service at a lower cost. CYS and Active Living share classrooms and playing fields with the school to provide after school care, camps and athletic programs. The new Decatur Recreation Center provides an excellent opportunity for further collaboration. The two organizations also worked together to consolidate some office supply purchasing; and in the near future, the city and CSD will co-locate several offices in facilities at the Public Works headquarters and the Beacon Municipal Complex.

BY THE NUMBERS

Homestead Exemptions Totals (2012)

27% - Residential properties with no exemptions

55% - Residential properties with only the basic exemption

12% - Residents with senior exemptions

6% - Residents with income-based exemptions

Community based agriculture is an important part of the City of Decatur. Initiatives have originated from various sources including non-profits, the City of Decatur, City Schools of Decatur, places of worship, and even groups of interested neighbors. The City partners with community non-profits to support a variety of agricultural projects and programs like: the Global Growers Network of Refugee Family Services to manage Decatur's Kitchen Garden; the Wylde Center to manage Sugar Creek Garden; and DeKalb County Extension Service for areas of Scott Garden. Since its opening in 2012, Decatur's Kitchen Garden has been hard at work developing infrastructure projects such as water supply, produce cleaning stations, fencing, and electricity. More than 30 refugee families, from at least six culture groups, have joined together to grow healthy vegetables for their families and the local community. Tanyard Creek Garden was the first neighborhood led garden to be developed on city-property in 2011. The garden is managed entirely by neighbors who have turned the site into a lovely gathering place with over 25 well maintained plots.

Decatur strives to be a leader in creating policies and programs that help support a sustainable future. These efforts are now guided by the Decatur Environmental Sustainability Plan, adopted by the City Commission in June 2012. The plan outlines goals and tasks which require participation of individuals, businesses, and institutions in addition to the local government.

Internally, city staff are trained on policies that affect their daily routine such as the Lights Out Policy and an Anti-Idling Policy which states that City fleet vehicles will not be parked with the engine operating for more than two minutes unless it is essential for performance of work. Code officials are trained on the Residential and Commercial energy code to ensure facilities are properly installing energy efficiency measures. In 2013, Decatur moved its software applications and other data to an off-site data center, sometimes referred to as "the cloud." This change has many operational benefits such as reduced costs for hardware replacement, but also helps to reduce the City's energy consumption, as data centers can provide more efficient and effective cooling for servers.

Community level sustainability programs offered by the city include: Electronics Recycling Day; residential and commercial recycling service; home energy workshops and rebates (2011); transportation projects that support alternative methods of transportation; and, invasive plant removal and tree plantings on city property. In 2012, the city began work on an Urban Forest Management Plan to inventory and assess the city's tree canopy. It will be completed by July 2013 and will include recommendations how to best preserve and enhance the city's tree canopy

FY 2012-2013 Accomplishments:

- City Commission adopted a resolution asking the General Assembly to allow annexation of two predominantly commercial areas (Task 9B)
- Refined the Vision Based Budgeting Process and introduced the Budget Expo for residents (Task 10C)
- Opened up 2 new multiuse rooms in the LEED certified Decatur Recreation Center (Task 11B, 12D)
- Adopted the Environmental Sustainability Plan (Task 12A)
- Drafted an Urban Forest Master Plan (Task 13A)
- Allen Wilson Terrace storm sewer improvements constructed (Task 13B)
- North McDonough Street storm sewer improvements constructed (Task 13B)
- Public Works Facility under construction (Task 11B, 12D)
- Decatur's Kitchen Garden substantial infrastructure developed (Task 12C)
- Offered first Pharmaceuticals Disposal Days (Task 12J)

- Allen Wilson Terrace storm sewer improvements constructed (Task 13B)
- North McDonough Street storm sewer improvements constructed (Task 13B)
- Public Works Facility under construction (Task 11B, 12D)
- Decatur's Kitchen Garden substantial infrastructure developed (Task 12C)
- Offered first Pharmaceuticals Disposal Days (Task 12J)

- Work initiated on creating a Unified Land Development Ordinance (Task 12B)
- Installed new energy efficient ball field lights at Oakhurst and McKoy fields (Task 10A)

FY 2013-2014 New Projects, Programs & Policies:

- Public Works Facility construction finalized (Task 11B, 12D)
- Beacon Municipal Complex construction begins (Task 11B, 12D)
- Beacon Muncipal storm sewer improvements begin (Task 13B)
- Offer incentives for home energy efficiency improvements (Task 12A)
- Install electric vehicle charging stations on city property (Task 12G)
- Create comprehensive policy for installing recycling bins in public spaces (Task 12A)
- Launch a green restaurant certification program (Task 13C)
- Research options for including sustainability in the Unified Land Development Ordinance (Task 12B)

Principle C Financial Support:

Department	Amount
Governmental Control	$38,130
General Government	$279,520
Community & Economic Development	$346,670
Active Living	$314,880
Children & Youth Services	$37,110
Administrative Services	$1,207,610
Fire	$351,640
Police	$275,370
E-911	$18,290
Public Works	$1,109,330
Design, Environment & Construction	$1,966,900
Solid Waste	$790,030
Stormwater	$1,407,970
TOTAL:	**$8,143,450**

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 citizens to walk and ride bicycles is a key component of maintaining the sense of community that residents have come to expect from the City of Decatur. The City of Decatur earned bronze level bicycle friendly community recognition in 2012 and also produced a bike sustainability map to show citizens the safest bicycle routes in the city. New artistic bike racks are being installed throughout the city and Active Living staff members meet monthly with the Bike Decatur Group to discuss ways to continue improving non motorized mobility options in Decatur. The Engineering Division oversaw the construction of bike lanes on Commerce Drive between West Trinity Avenue and Howard Street and the installation of sidewalks in the Westchester neighborhood. The Police Department sponsored bicycle registration programs in order to help citizens track down lost bicycles. The Police Department also introduced more traffic control tools such as roadside speed detection devices, two additional patrol bicycles and purchased the traffic-unit motorcycle. In the upcoming year, the department will be enforcing a new city ordinance which prevents motorists from passing other vehicles by entering the bike lanes. In response to input from the 2010 Strategic Plan and senior citizen focus groups, the Community and Economic Development Department has started a shuttle van pilot project, the GO60+ Shuttle, to provide Oakhurst residents aged 60 and over an opportunity to get to the downtown Decatur commercial district for services such as grocery stores, pharmacies, medical and dental offices, the public library and government offices.

The Zoning Ordinance Update Task Force and the Planning Division worked together to recommend modifications to the zoning ordinances to allow shared parking and expand the downtown special pedestrian area which will contribute to making Decatur a more walkable place. They also recommended allowing accessory dwelling units or garage apartments to provide an affordable housing option for more residents. The City Commission adopted those changes in December 2012.

The City of 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 for our retail and restaurant customers. A program has been designed and an RFP is ready to be issued to upgrade metered parking to provide more efficient management of on-street parking and expand payment options for customer convenience. This is the first phase with future plans to include coordination of information with private parking decks to allow the city to direct customers to available parking.

Decatur strives to be the best at creating programs that support a safe, healthy and active lifestyle. The Children and Youth Services division offers nationally accredited after school programs where physical activity and nutrition programs are highlighted. In 2012 CYS partnered with Active Living to offer indoor tennis programs to Whiz Kids program participants. CYS and Active Living jointly moved into the completed Decatur Recreation Center in early 2013. The new recreation center features upgraded activity rooms and a new walking track which are already being used by the public on a daily basis. In the Summer 2012, adult fitness equipment was installed in Glenlake Park with a plan to introduce similar equipment to Oakhurst Park in 2013. Personnel staff created an internal wellness initiative in 2012 that included an employee wellness event, lunch and learn workshops, flu shots for employees, and the *Walking Works* program. During Walking Works, employees are provided with a pedometer and encouraged to log their steps each day in order to shine a spotlight on the benefits of exercise and maintaining a healthy workforce. Active Living followed this example and created a program where citizens are invited to walk with employees during the workday.

Decatur Emergency Services remain committed to preparedness and ensuring the continuation of services to the community. The Fire Department has partnered with the MLK project to provide free carbon monoxide and smoke detectors to all residents served. The Fire Department received its "First Responder" medical license in the

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

last fiscal year which allows firefighters to provide a higher level of medical service to the community. They readily share this knowledge by providing free CPR and first aid training to Decatur residents. Firefighters collected over 1,800 pounds of food during their continuous food drive to share with the community. The Fire Department serves as a station for the senior's car fit program wherein the firefighters help seniors by working with them to make sure that they "fit" their vehicles properly for maximum comfort and safety.

The Police Department provides support for a wide range of programs designed to inform citizens and encourage interaction between the public and police officers. Programs like the Junior Police Academy, the Citizen Public Safety Academy (now in its 21st year), and the Citizens Assisting Public Safety (C.A.P.S) program are all designed to create a better understanding of police work and develop stronger partnerships between citizens and the police officers who work to keep our community safe. Additionally, the Police Department offers a wide-range of programs to keep citizens informed and provide information and education on staying safe. The Bicycle Registration program helps the department track registered bicycles by serial numbers. Over 115 bicycles were registered in 2012 and the department worked with the Active Living division to provide bicycle training courses as part of the registration program. Pedestrian safety continues to be a priority. The department continues to stress crosswalk enforcement and expand efforts to educate pedestrians and bicyclists about traffic regulations and safety. Specialized training focused on our senior population helps them avoid identity theft and focuses on safety issues within their home or assisted living facility. The Police Department partners with assisted living facilities in the city to provide these programs through the year.

The Police Department provides a School Resource Officer to support City Schools of Decatur. In 2012, this officer provided a special Gang Resistance Education and Training (G.R.E.A.T.) to middle school students. The City of Decatur Police Department will continue to collaborate with the Decatur Housing Authority to host National Night Out, an annual event that is held across the country.

BY THE NUMBERS

Team Decatur Participants
2010-2011 – 138
2011-2012 – 256
2012-2013 – 159

Community CPR Participants
2010-2011 – 413
2011-2012 – 245
2012-2013 – 240

FY 2012-2013 Accomplishments:

- City of Decatur achieved Bike Friendly Community- Bronze Level designation (Task 14C)
- The Active Living division continued to support the Safe Routes to School - Bike Training, Bike Derby, International Walk to School Day, GA Walk to School Day (Task 14B)
- Safe Routes to School was expanded to Renfroe Middle School and St. Thomas More Catholic School in the 2011-12 school year and continues to gain momentum (Task 16F)
- Team Decatur won the "Most Fit City" award at the Kaiser Permanente Challenge (Task 16B)
- The Police Department continued to enforce panhandling ordinance and educated drivers and pedestrians on crossing safety and laws (Goal 16)
- The Fire Department provided free CPR and First Aid training to citizens and the Seniors Car Fit Program (Task 16B)
- The Fire Department received its First Responder (Basic Life Support) medical license (Task 16B)
- Shuttle pilot project underway to bring Oakhurst neighborhood

residents aged 60 and over to downtown Decatur (Task 14A)

- Prepared to issue an RFP (Request for Proposals) to upgrade metered parking in Downtown Decatur (Task 14I)
- Attending regular Decatur Housing Authority meetings and looking at housing development options (Task 15D)
- Included a diversity of healthy snacks in the afterschool program (Task 16C)
- City Commission approved accessory dwellings ordinance and shared parking ordinance. (Task 15B, 14H))
- Initiated an Internal Wellness program (Task 16F)
- Bike Suitability Map was completed and is being distributed to the community (Task 14C)
- "Walking at Work" program expanded to include community members (Task 16B)

FY 2013-2014 New Projects, Programs & Policies:

- Developing a speed limit master plan which includes reviewing existing conditions to determine appropriate and consistent speed limits for all city streets to increase safety and make walking and biking more desirable (Task14A)
- Continue redevelopment of the Beacon Municipal Complex (Task 16E)
- Purchase two additional police patrol bicycles (Task 16F)
- Developing recommendation for multi-use trail segments on Olympic Place to connect residents, including school age children, to nearby schools and Oakhurst Village (Task 16A)
- Sharrows on East and West Ponce de Leon Avenue will be expanded to several city streets connecting downtown and Oakhurst Village to bicycle lanes and PATH routes in the City of Atlanta (Task 14A)

Principle D Financial Support:

Department	Amount
Governmental Control	$38,130
General Government	$349,400
Community & Economic Development	$260,000
Active Living	$615,880
Children & Youth Services	$1,803,670
Administrative Services	$445,980
Fire	$2,497,990
Police	$3,485,020
E-911	$686,010
Public Works	$970,670
Design, Environment & Construction	$2,018,650
Solid Waste	$790,030
Stormwater	$58,660
TOTAL:	**$14,020,090**

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



Support an innovative and creative work environment that attracts the best employees, provides them with the tools needed to perform their work 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, management and teamwork skills as part of their daily responsibilities. The Personnel Department is continuing to work with individual departments to restructure job descriptions to assure that we attract employees who reflect this commitment to high performance. The ADP recruitment module allows all job applications to be completed online and gives supervisors and department heads access to review applications 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 continues to encourage growth and development for all employees by investing in and providing a wide variety of training and professional development opportunities. Many departments and divisions are encouraging all staff members to attend at least one professional conference each year.

Compensation is another important part of retaining the best and brightest employees. The city conducts bi-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. Furthermore, the department looks for benefit options like flexible spending accounts and supplemental life insurance policies that can be offered to 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 has implemented a holistic employee wellness plan to encourage employees to develop more healthy lifestyles. Various seminars and training sessions are held to cover topics such as personal finance, nutrition and retirement planning. Premiums paid by employees for health care are discounted based on demonstrated commitment to a healthier lifestyle.

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 is routine. Inter-departmental teams work on projects varying from training and technology to performance measurement and budget narrative writing. This approach encourages team work among employees from different departments and offers another opportunity to nurture young leaders.

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

The city is continuing its commitment to being good stewards of its 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 that also contained no material weaknesses or deficiencies. All employees understand the importance of maintaining city resources including buildings, equipment and vehicles and using them appropriately. The Public Works and the Fire Departments are utilizing internal staff to provide service and to make small repairs to vehicles and equipment in an effort to conserve city resources.

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

FY 2012-2013 Accomplishments:

- Public Works worked with the Personnel Department to develop High Performance Organization (HPO) job descriptions for several vacant full-time positions in the Drainage, Cemetery Operations, Grounds Maintenance and Building Maintenance Divisions. Most vacancies were filled with previous employees, three of whom were from the summer work program with Decatur High School **(**Goal I)
- Fire Department improved recruit training program through the hiring of two new firefighters. Recruits attended 90-day extensive basic firefighter training at the Georgia Fire Academy where they received National Professional Qualification and State Certification (Goal I)
- Developed and implemented the Employee Wellness Plan and started the Walking Works program as a kickoff to increase employee participation and engagement (Goal II)
- Fire Department required all staff in leadership positions to obtain management training and offered the same training to all other staff (Goal II)
- Several departments and divisions were able to send staff members to at least one professional conference. Several team members attended as presenters, served on panel discussion groups and participated as members of high level regional policy committees (Goal II)
- Provided specialized training to Building Maintenance staff to more efficiently clean and maintain LEED certified buildings (Goal II)
- Fire Department purchased new self contained breathing apparatus (SCBA's), thermal imaging cameras for all front line apparatus and new rescue vehicle to accommodate medical supplies and obtained Medical First Responder license from the State (Goal III)
- Funded seasonal plantings in sidewalk planters downtown, hanging baskets and holiday lighting displays to enliven the city's public square and public sidewalks as well as funded the refurbishment of the courthouse lawn (Goal IV)
- Completed renovations to Fire Station #1 to include a large meeting/training room and better overnight accommodations for Fire personnel (Goal IV)
- Completed renovations to the Decatur Recreation Center which allowed for improved coordination between Active Living and Children & Youth Services Divisions (Goal IV)

BY THE NUMBERS

Total Amount of Online Payments Received and Processed
2010-2011 - $324,174.16
(includes Revenue and Court)
2011-2012 - $1,386,300
(includes Revenue, Court, Active Living &CYS)

Wellness Program Participants
2012-2013 – 122

- Earned GFOA's Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting Award (Goal V)
- Fire Department staff completed service and small repairs to trucks and equipment, saving thousands of dollars in repair costs (Goal V)
- Upgraded to latest version of RecTrac (10.3), allowing for improved web appearance and user-friendliness for customers for online recreation registration (Goal VI)
- Monitored and improved the city's website, blog sites, Open City Hall site and introduced live streaming video of city commission meetings to expand citizens' opportunities to stay informed and participate (Goal VI)
- Upgraded computer systems to Virtual Office Advantage and phone systems to Voice Over IP (VOIP) (Goal VI)
- Implemented an improved master buying contract for the purchase of office supplies in coordination with the administrative professionals committee (Goal III)

FY 2013-2014 New Projects, Programs & Policies:

- Develop an expanded orientation program for new employees to incorporate elements of the Decatur 101 curriculum (Goal I)
- Continue to 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)
- Develop and coordinate and Employee Education Fair to encourage employees to seek higher education opportunities (Goal II)
- Implement the tobacco cessation program as part of the Employee Wellness Plan to assist eligible employees in becoming tobacco free (Goal II)
- Create and facilitate annual employee training on topics such as workers compensation, supervisory skills and sexual harassment to inform employees and ensure compliance city-wide (Goal II)
- Create and facilitate 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)
- Purchase new front line fire apparatus and portable radio and lighting equipment to ensure better safety features for Fire personnel (Goal III)
- Continue to follow an ongoing replacement schedule for park benches, picnic tables, litter cans, and playground mulch (Goal IV)
- Upgrade holiday decorations by replacing one-third of oldest wreaths each year for the next three years with new ones and expand funding to include decorations for all public buildings (Goal IV)
- Develop a request for proposals to rebid a comprehensive maintenance program for all downtown landscaping to include planter islands, MARTA plaza, sidewalk planters, courthouse lawn and landscaping at City Hall (Goal IV)
- Finish developing and begin implementing a records management plan with assistance from the Carl Vinson Institute of Government (Goal V)
- Audit and improve current registration system for Children & Youth Services by pursuing staff training to improve use or selecting and implementing new software (Goal VI)
- Conduct an internal branding audit and provide employee training on the appropriate use of the city's logo/brand (Goal VI)

Principle E Financial Support:

Department	Amount
Decatur 101 for employees	$1,000
ADP HR & Payroll system	$75,000
Participation in ICMA Center for Performance Measurement	$6,500
IT Support & Equipment	$410,890
Utilities	$828,000
Audit & other financial services	$125,000
Janitorial supplies	$48,900
Postage	$67,400
Telephones	$272,700
GIS	$85,000
Insurance Premiums	$224,800
Administrative Duties	$3,631,510
Training	$248,940
TOTAL:	**$6,025,640**

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

Gina Amos
Shirley Baylis
Jennings Bell*
Kris Boyett
Regina Brewer*
Nancy Brune
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Lee Ann Harvey
Tim Hatcher
David Hipple
Connie Jacobs
Charlie Jones
Tim Karolyi
Joy Knight
Rick Logan
John Madajewski
Russ Madison
Lyn Menne
Claire Miler
David Ratledge
Zack Ray
Scott Richards
Tanya Sims
Tylas Stephens
Lena Stevens
Teresa Taylor
Amanda Thompson
Tammy Washington
Toni Washington
Greg White*
Lee Williams
Yui Young*

* Team Captain



City of Decatur®

Summary of Fund Budgets

Budget FY 2013-2014

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
Fund Balance Summary - All Funds

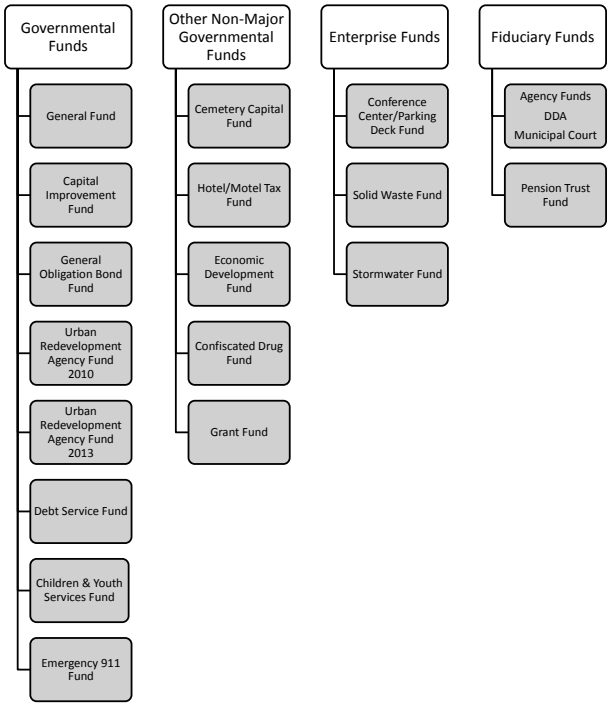
								Totals
Fund Balance, beginning of year	***$8,406,056***	***$33,061,495***	***$177,902***	***$6,418,802***	***$161,632***	***$461,550***	***$6,694,408***	***$54,758,664***
	General Fund	**Capital Project Funds**	**Non-Major Governmental Funds**	**Debt Service Fund**	**E911 Fund**	**Children & Youth Services Fund**	**Enterprise Funds**	**Total Revenues**
REVENUES								
Taxes	15,532,600	1,135,000	465,000	1,825,000	0	0	0	$18,957,600
Licenses and permits	920,400	0	0	0	0	0	0	$920,400
Fines and forfeitures	1,360,000	0	0	0	0	0	0	$1,360,000
Interest income	500	35,500	20	5,000	0	0	0	$41,020
Charges for services	1,487,150	0	80,000	0	510,000	1,100,000	3,301,100	$4,868,250
Intergovernmental	423,840	3,553,140	0	0	0	0	0	$3,976,980
Contributions	106,500	0	0	0	0	111,870	0	$106,500
Miscellaneous	5,000	1,137,400	10,000	108,300	0	0	0	$1,260,700
Transfers	(2,836,300)	0	0	0	0	0	0	($2,836,300)
Total Revenues	**$16,999,690**	**$5,861,040**	**$555,020**	**$1,938,300**	**$510,000**	**$1,211,870**	**$3,301,100**	**$28,655,150**
	General Fund	**Capital Project Funds**	**Non-major Governmental Funds**	**Debt Service Fund**	**E911 Fund**	**Children & Youth Services Fund**	**Enterprise Funds**	**Total Expenditures**
EXPENDITURES								
Personnel Services	14,204,760	0	0	0	741,030	1,293,480	1,366,940	$15,571,700
Other Services and Charges	4,300,290	597,500	4,500	5,000	104,950	323,220	1,248,500	$6,155,790
Supplies	2,046,440	313,700	0	0	31,100	230,660	361,400	$2,721,540
Capital Outlay	102,300	36,174,650	40,000	0	9,000	0	1,600,000	$37,916,950
Indirect Costs	0	0	0	0	0	0	513,700	$513,700
Debt Services	0	2,690,260	0	0	0	0	0	$2,690,260
Lease Payments	0	0	0	0	28,600	10,300	0	$0
Depreciation/Amortization	0	0	0	0	0	0	515,000	$515,000
OPEB Costs	0	0	0	0	0	0	115,000	$115,000
Bond Principal and Interest	0	0	0	2,009,850	0	0	0	$2,009,850
Transfers	0	0	0	0	0	0	0	$0
Total Expenditures	**$20,653,790**	**$39,776,110**	**$44,500**	**$2,014,850**	**$914,680**	**$1,857,660**	**$5,720,540**	**$68,209,790**
Excess (deficinecy) of revenues over (under) expenditures	($3,654,100)	($33,915,070)	$510,520	($76,550)	($404,680)	($645,790)	($2,419,440)	($39,554,640)
Other Financing Sources (Uses)								
Proceeds from Capital Lease	0	1,700,000	0	0	0	0	1,400,000	$3,100,000
Transfers In	0	9,499,330	0	0	260,000	300,000	344,900	$9,844,230
Transfers Out	0	(6,326,180)	515,800	0	0	0	132,900	$6,974,880
Reserved for Bond Projects	0	0	0	0	0	0	0	$0
Use of Reserves	0	0	0	0	0	0	0	$0
Total Other financing Sources	$0	$4,873,150	515,800	$0	$260,000	$300,000	$1,877,800	19,919,110
Fund Balance, end of year	***$4,751,956***	***$4,019,575***	***$172,622***	***$6,342,252***	***$16,952***	***$115,760***	***$5,910,968***	***$21,173,374***

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2008-2009	ACTUAL EXPENDITURE 2009-2010	ACTUAL EXPENDITURE 2010-2011	ACTUAL EXPENDITURE 2011-2012	BUDGET ESTIMATE 2012-2013	REVISED ESTIMATE 2012-2013	BUDGET ESTIMATE 2013-2014
DEPARTMENT							
GOVERNMENTAL CONTROL	130,699	105,041	75,219	131,661	157,400	169,100	152,500
GENERAL GOVERNMENT	962,140	1,269,489	1,273,400	1,436,708	1,567,220	1,564,870	1,397,610
COMMUNITY & ECONOMIC DEVELOPMENT	1,026,031	916,553	968,360	1,000,682	1,219,600	1,136,510	1,733,360
PLANNING, ZONING AND INSPECTIONS	492,717	448,767	868,109	725,269	917,630	907,520	
ADMINISTRATIVE SERVICES	2,756,570	2,550,668	2,712,741	2,674,187	2,828,250	2,853,410	2,972,380
POLICE	4,456,998	4,483,831	4,453,430	4,540,666	5,064,820	4,853,280	5,047,420
FIRE	3,502,127	3,153,240	3,209,327	3,220,957	3,378,390	3,397,210	3,516,440
PUBLIC WORKS	2,452,636	2,521,391	2,551,901	2,620,083	2,746,560	2,680,500	2,773,330
PUBLIC WORKS - ENGINEERING	627,890	684,469	687,368	671,807	787,010	723,320	
DESIGN, ENVIRONMENT & CONSTRUCTION							1,544,800
ACTIVE LIVING	1,380,644	1,360,701	1,345,560	1,394,445	1,426,080	1,442,470	1,515,950
CHILDREN & YOUTH SERVICES	0	0	0	0	0	0	0
NON-DEPARTMENT EXPENSES	0	0	35,000	36,366	0	0	0
MISCELLANEOUS & TRANSFER ACCOUNTS	0	0	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	**17,788,452**	**17,494,151**	**18,180,415**	**18,452,830**	**20,092,960**	**19,728,190**	**20,653,790**
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	4,860,613	4,160,954	826,478	1,113,737	3,315,450	2,539,160	3,402,390
GENERAL OBLIGATION BOND FUND (310)**			2,521,878	4,034,036	2,244,080	1,529,700	1,434,700
URBAN REDEVELOPMENT AGENCY 2010 BONDS FUND (340)			2,019,654	3,342,084	10,193,260	8,215,260	5,808,270
URBAN REDEVELOPMENT AGENCY 2013 BONDS FUND (345)						11,123,690	28,392,050
DEBT SERVICE FUND (410)	1,445,626	2,911,936	3,484,716	3,524,349	3,614,550	9,783,400	2,014,850
CHILDREN & YOUTH SERVICES FUND (225)*	1,446,635	1,378,693	1,333,299	1,551,104	1,866,040	1,779,710	1,857,660
EMERGENCY TELEPHONE (E911) (240)	700,880	774,136	834,094	762,419	924,730	876,400	914,680
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	7,900	26,972	25,209	15,794	25,000	27,000	40,000
HOTEL MOTEL TAX FUND (275)	65,000	87,314	339,507	266,451	410,000	480,000	485,800
ECONOMIC DEVELOPMENT FUND (260)	67,847	16,280	23,105	19,550	18,000	17,990	2,000
CONFISCATED DRUG FUND (210)	6,725	3,093	21,750	0	2,500	0	2,500
COMMUNITY GRANTS FUND (220)	9,626	109,118	223,474	337,393	0	93,000	0
GREENSPACE TRUST FUND (230)***	21,942	44,128	0				
CONFERENCE CTR/PARKING DECK FUND (555)	349,908	324,691	313,598	457,726	640,000	710,500	375,000
SOLID WASTE ENTERPRISE (540-4520)	2,011,898	2,150,959	2,325,401	2,211,145	2,688,990	2,120,880	2,233,230
STORMWATER UTILITY FUND (505)	640,913	712,745	982,806	1,413,911	2,550,290	1,458,210	2,616,310
OTHER FUNDS TOTAL EXPENDITURES	**11,635,513**	**12,701,018**	**15,274,971**	**19,049,698**	**28,492,890**	**40,754,900**	**49,579,440**
TOTAL EXPENDITURES	**29,423,965**	**30,195,169**	**33,455,386**	**37,502,527**	**48,585,850**	**60,483,090**	**70,233,230**

*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

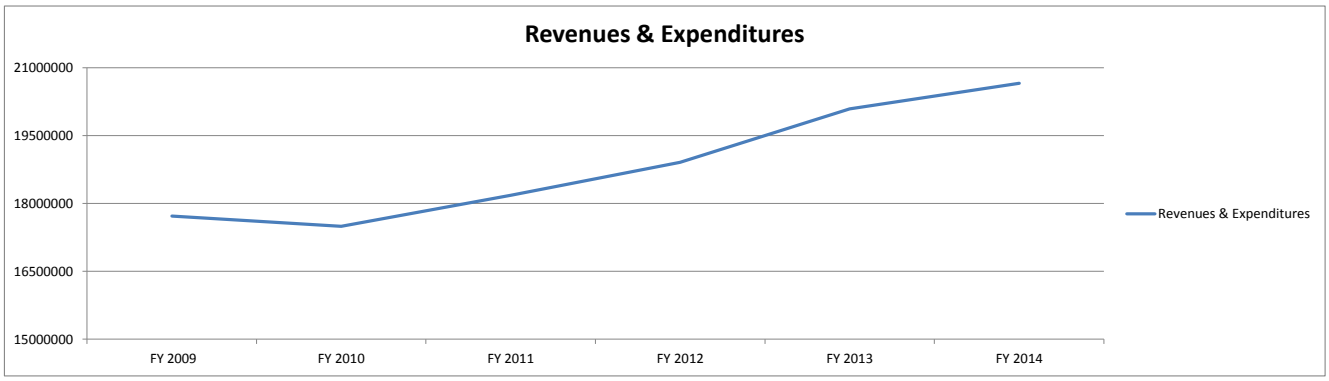


CITY OF DECATUR
2013-2014 ADOPTED BUDGET
Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance:						*$8,406,056*
	FY 09-10 ACTUAL	**FY 10-11 ACTUAL**	**FY 11-12 ACTUAL**	**FY 12-13 ADOPTED**	**FY 12-13 REVISED**	**FY 13-14 PROPOSED**
REVENUES						
Taxes	$15,010,913	$14,673,271	$14,764,203	$15,029,600	$15,033,100	$15,532,600
Licenses and permits	$479,823	$730,412	$851,745	$771,800	$893,970	$920,400
Fines and forfeitures	$1,224,411	$1,386,149	$1,520,633	$1,575,000	$1,030,000	$1,360,000
Interest income	$12,553	$7,250	$70	$2,000	$100	$500
Charges for services	$1,320,609	$1,477,229	$1,516,955	$1,450,900	$1,441,350	$1,487,150
Intergovernmental	$289,327	$352,597	$273,280	$382,320	$349,790	$423,840
Contributions	$65,297	$99,556	$87,860	$98,000	$76,500	$106,500
Miscellaneous	$16,439	$27,389	$22,698	$0	$44,800	$5,000
Transfers In	$76,713	$81,965	$99,307	$81,360	$220,580	($2,836,300)
Current Year Revenues	**$18,496,084**	**$18,835,818**	**$19,136,750**	**$19,390,980**	**$19,090,190**	**$16,999,690**
Fund balance appropriation - Use of Reserves	($1,001,933)	($655,403)	($683,920)	$701,980	$638,000	$3,654,100
Total Revenues	**$17,494,151**	**$18,180,415**	**$18,452,830**	**$20,092,960**	**$19,728,190**	**$20,653,790**
EXPENDITURES						
Governmental Control	$105,041	$75,219	$131,661	$157,400	$169,100	$152,500
General Government	$1,269,489	$1,273,400	$1,436,708	$1,567,220	$1,564,870	$1,397,610
Community and Economic Development	$916,553	$968,360	$1,000,682	$1,219,600	$1,136,510	$1,733,360
Planning, Zoning & Inspections	$448,767	$868,109	$725,269	$917,360	$907,520	
Administrative Services	$2,550,668	$2,712,741	$2,674,187	$2,828,250	$2,853,410	$2,972,380
Police	$4,483,831	$4,453,430	$4,540,666	$5,064,820	$4,853,280	$5,047,420
Fire	$3,153,240	$3,209,327	$3,220,957	$3,378,390	$3,397,210	$3,516,440
Public Works	$2,521,391	$2,551,901	$2,620,083	$2,746,560	$2,680,500	$2,773,330
Public Works - Engineering	$684,469	$687,368	$671,807	$787,010	$723,320	
Design, Environment & Construction*						$1,544,800
Active Living**	$1,360,701	$1,345,560	$1,394,445	$1,426,080	$1,442,470	$1,515,950
Non-department expenses	$0	$35,000	$36,366	$0	$0	$0
Miscellaneous & transfer accounts	$0	$0	$0	$0	$0	$0
Total Expenditures	**$17,494,151**	**$18,180,415**	**$18,452,830**	**$20,092,690**	**$19,728,190**	**$20,653,790**
Estimated Ending Fund Balance:						*$4,751,956*

* Design, Environment & Construction created in 2013.

** 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 p ossible 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 an ticipated that just over $3 million will be used in 2014. This will result in a fund balance of $4,751,956 which is 23% of the City's opera ting 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

2012-2013 REVISED GENERAL FUND BUDGET ESTIMATE

The 2012-2013 Revised Estimate is $364,770 less than the approved 2012-2013 Budget Estimate, a 1.8% decrease. While full-time and part-time personnel, group insurance, retirement contributions and computer equipment were reduced there were increases in overtime costs, professional services, contractual services, telecommunications and electric utilities. Specifically, professional services and telecommunications costs increased in the revised budget as a result of expenses related to the physical move of the Police, E911 and Courts to temporary facilities. Specialized consultants were used to plan and coordinate the move of the E911 center to avoid any downtime of this critical operation. The Police Department's temporary location cannot use the City's internal fiber network so additional Internet and telephone connectivity costs will be incurred while in the temporary location. The revised budget was adjusted for overtime needed in the Police Department due to police officer vacancies which existed earlier in the fiscal year. Close to twenty-five percent of the Police Department overtime is reimbursed to the City for special events. Contractual services increased $34,120 including an additional $12,000 for increased records management services. The Police Department move resulted in the need to destroy and/or archive many records offsite. Contractual services increased $8,000 in the revised budget for the new contract between the City and Brightlan, the public wifi service provider. Rate increases and upgrades resulted in the payroll services contract increasing close to $7,000. Increases in electric utility rates and facility expansions resulted in a budget increase of about $6,000 for city-facility electricity and street lighting.

The 2012-2013 Revised General Fund revenue estimates decrease from the approved 2012-2013 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $440,000 or 2% lower than the approved 2012-2013 revenue estimates. Real estate property taxes are decreased by $193,500 which reflects the value of appeals to the 2012 tax digest. The 2012 billed digest is about 2% lower than the certified digest due to assessment changes. Other unanticipated decreases include $470,000 in court fines and forfeitures because the Police traffic enforcement unit was not in operation during a period when we were recruiting to fill vacancies and because court was not in session for approximately 2 months while transitioning to interim space. In addition, electric franchise fees are reduced $76,000 due to mild weather according to Georgia Power. There are increases in other revenue categories including an increase of $114,000 in construction permits and an increase of $105,000 in intangible taxes. Most other revenue categories remain flat or increase slightly.

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. In particular, the transfer from the hotel/motel tax fund increases $37,000 reflecting the high occupancy of the Marriott Courtyard and collection of revenues for a full fiscal year.

Although expenditures decreased $364,770, the reduction in revenues results in an estimated use of fund balance. The 2012-2013 Adopted General Fund anticipated using $700,000 in fund balance. In the 2012-2013 Revised General Fund we estimate that we will use $638,000 from fund balance. This will result in a fund balance of approximately $8,406,056 or 41% of the 2013-2014 Adopted General Fund budget expenditures.

2013-2014 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2013-2014 Adopted General Fund Budget Estimate is $560,830 or 2.8% more than the initial 2012-2013 Proposed General Fund Budget Estimate and $925,600 or 4.7% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $805,040 in the 2013-2014 Adopted General Fund Budget Estimate over the 2012-2013 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $619,050 and part-time salaries increase $88,100. The majority of this increase is due to full funding for all authorized positions, with lesser amounts for a budgeted 2.5% merit increase for regular, full-time employees whose salaries are not at the top of the salary range and the addition of 1.5 positions. Public Works-Building Maintenance adds a new full-time crew worker to provide janitorial services to the newly renovated and expanded Decatur Recreation Center. In addition to adding more square footage, the facility's expanded hours have resulted in more space to keep clean for longer periods of time. An additional crew worker is needed to accommodate the janitorial demands of the facility. The City currently employs a part-time Accounting Clerk at 30 hours per week. The adopted budget provides funding to move this position to full-time status in January 2014, assuming the City's financial condition remains strong. With the addition of accounting requirements and multiple bond issues, the City's complex finances require professional, full-time attention. Adjustments to temporary and part-time positions include the addition of a part-time volunteer coordinator, increased hourly wage for the Archivist position and a contract with DeKalb County Sheriff's deputies for courtroom security. The current Volunteer Coordinator will transition to the Lifelong Communities Program Coordinator who will focus on aging in place initiatives. The Lifelong Community Program Coordinator will focus on these efforts and work with the new Lifelong Community Advisory Board to cultivate other strategies that will enable our older population to stay in the community and age in place. The increase in the Archivist hourly wage is an attempt to offer a wage that is competitive with the market. The Sheriff's deputies are able to provide courtroom security at a level and a cost that cannot be provided with existing City of Decatur Police personnel.

The general fund budget for health insurance increases $149,280 or 8%. This increase is the result of a 5% health premium increase and cost of a new, citywide wellness program. While employee deductions have been increased based on the overall premium increase, employees who participate in the new wellness program will be able to reduce their premiums by up to 25%. To date 117 out of 182 City employees (64%) have enrolled in the wellness program which officially starts July 1. The estimated cost for the reduction in employee premiums is $67,000. Studies consistently show that investment in employee wellness pays off with healthier, more productive employees. The health insurance plan remains unchanged and the base premiums are calculated with employee premiums funding 20% of the overall cost and the city paying the remaining 80%. Early retirees (pre-65) are offered a high deductible health insurance plan. There is no change to the city's 9% contribution to the retirement system as the City's retirement program remains stable.

The City estimates full funding for all positions in the adopted 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 2012-2013 Revised General Fund Budget are estimated at approximately $8.09 million as compared to approximately $8.71 million in the 2013-2014 Adopted General Fund Budget, a difference of $619,050.

The 2013-2014 estimates include merit increases of up to 2.5% for all eligible full-time employees whose salaries are not at the top of the salary range. The cost of the merit increase is approximately $71,000 in the General Fund Budget and $11,500 in other funds for a total of $82,500.

Other expenditures include safety equipment for fire and police personnel, turf and park maintenance, invasive plant control, online business license information and alcoholic beverage licensing, AEDs for city facilities, community-wide Active Living programs including Team Decatur, improvements to bathrooms in city parks, an adult basketball league, creative business recruitment strategy, the Fire CAPS program and continued emphasis on pedestrian and bicycle safety and environmental initiatives.

2013-2014 ADOPTED GENERAL FUND BUDGET REVENUES

The 2013-2014 Adopted General Fund revenue estimates are $966,380 higher than the revised 2012-2013 General Fund revenue estimates. Estimates of revenue from real property taxes for the 2013-2014 Adopted General Fund are based on an estimated 3% increase in the real property digest for 2013 and maintaining the general fund millage rate at 10.20 mills. The 2013-2014 Adopted General Fund real property tax estimate is $438,500 higher than revised 2012-2013. The collection rate for 2013 second installment taxes is budgeted at 98% by June 30th which is consistent with prior years at the same point in time. The collection rate for the 2014 first installment billing is budgeted at 97%. By the next fiscal year, 2014-2015, the City will have collected over 99% of the taxes billed. The total estimate for real property tax revenue is $10,880,000 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 $280,000 is anticipated in fines and forfeitures. Fines and forfeitures dropped 45% in the revised 2012-2013 budget estimate but current indications show this revenue rebounding.

An additional $74,050 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, senior shuttle operation, and new holiday decorations.

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 2013-2014 Proposed General Fund estimate shows a $260,000 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 2013-2014, there is a transfer from the General Fund to the Children and Youth Services Fund of $300,000.

In April 2013, the city's Urban Redevelopment Agency issued over $32,000,000 in bonds for the Beacon Municipal Complex. A transfer of $3,000,000 from the General Fund to the Urban Redevelopment Agency Fund is budgeted for the Beacon project costs.

Enterprise Funds

The City Commission was also asked to adopt 2012-2013 Revised and 2013-2014 Adopted 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 2012-2013 Revised Budget includes a transfer of $131,460 from the Hotel/Motel Tax Fund to cover maintenance costs. The 2012-2013 Revised Budget includes $435,500 in expenditures which includes improvements to the courthouse lawn and parking-related equipment. New hotel ownership and a new management agreement for the conference center have a continued impact on the revenues and expenditures. The 2013-2014 Adopted Budget revenues include a transfer of $132,900 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 $100,000 for painting of the parking deck lobby areas and the addition of parking deck lighting.

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 $231,000 will be made from the 2012-2013 Revised Solid Waste Fund to the 2012-2013 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 $244,000 will be made from the 2013-2014 Adopted Solid Waste Fund to the 2013-2014 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 2013-2014 Adopted Budget estimate, the 2013 recommended user fees for various sanitation services were calculated earlier this year and the City Commission adopted the following schedule of fees:

- Increased the annual assessment from $233 to $235 for residential properties to cover the fixed costs of sanitation service (personnel, benefits, equipment, yard waste collection, recycling, etc.).
- Increased per cubic yard charge for dumpster service from $3.99 to $4.05.
- Increased the annual assessment from $700 to $705 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 $1,050 to $1,060 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 2013-2014 are estimated to be $2,321,100 and expenses prior to non-operating expenses like depreciation are estimated to be $2,257,230.

The Solid Waste Fund includes the purchase of a 32 cubic yard rear loader for residential 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 construction of downtown storm drainage improvements in conjunction and construction of neighborhood storm drainage improvements. In fiscal year 2012-2013, two stormwater infrastructure projects were started which will provide relief from flooding in the downtown areas. The current stormwater utility charge is $6.25 per month ($75 annually) per Equivalent Residential Unit (ERU).

Revenue from fees for the 2012-2013 Revised Storm Water Utility is $980,000 and expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be $1,458,210. Revenue from fees for the 2013-2014 Adopted Storm Water Utility is $980,000 and expenses are estimated to be $2,616,310. In the revised budget, $500,000

is budgeted for the initial stormwater improvements at N. McDonough and Maple Streets. In the adopted budget, $1,400,000 is budgeted to replace downtown Decatur's main storm sewer system including N. McDonough Street, E. Maple Street, Church Street and E. Trinity Place. This project also includes replacing an old private storm drainage system that runs under several properties on the east side of lower Church Street. Expenses exceeding revenues will be covered by accumulated fund balance.

A transfer of $257,500 will be made from the 2012-2013 Revised Storm Water Utility Fund to the 2012-2013 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $269,700 will be made from the 2013-2014 Adopted Storm Water Fund to the 2013-2014 Adopted General Fund Budget for the same purpose. At the end of the 2013-2014 fiscal year, it is anticipated that the Storm Water Utility Fund will have a fund balance of approximately $3,780,000.

OTHER FUNDS

The City Commission will also be asked to adopt 2012-2013 Revised and 2013-2014 Adopted Budgets for the Capital Improvement Fund, the 2007 General Obligation Bond Fund, the 2010 and 2013 Urban Redevelopment Agency Funds, 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.

Capital Improvement Fund

The 2012-2013 Revised Capital Improvement Fund budget includes $1,100,000 in tax revenue; $175,000 in intergovernmental revenue; $10,000 in interest revenue; and, $32,100 from an insurance claim reimbursement. The intergovernmental revenue is for designing the North McDonough Streetscapes and Clairemont/Church/Commerce intersection improvements as well as funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program. Upon the conclusion of the HOST lawsuit with DeKalb County, the City started receiving HOST sales tax revenue directly from the State Department of Revenue in fiscal year 2011-2012. In 2012-2013, the City received $3,662,885 which is included in the 2012-2013 Revised Capital Improvement Fund budget.

Examples of capital outlay projects in the 2012-2013 Revised Capital Improvement Fund Budget Estimate include:

- Athletic field lights-McKoy and Oakhurst Parks.
- Scoreboard at McKoy Park.
- Playground Equipment.
- Bandstand Painting.
- Fire Rescue Medical Vehicle.
- Zero Turn Mower.
- Cemetery Marker Restoration.
- Network Upgrade to Hosted Environment (Cloud).
- Wireless Network Upgrade.
- Telephone System upgrade.
- Sidewalk Construction & Repair.
- Traffic Calming Devices.
- Street patching, repair and paving.
- Fire Engine Order.
- Rent for Temporary Police/E911 Facilities.
- Public Safety Vehicles.

The 2012-2013 Revised Capital Improvements Fund budget includes expenditures $448,100 for debt service to cover payments for previously purchased equipment. HOST funds are designated for $10,000 of public art, $100,000 for rights-of-way acquisition related to replacing and upgrading traffic signal devices and a $1,086,000 transfer to the 2010 Urban Redevelopment Agency Fund for debt service and Decatur Recreation Center construction costs.

The 2012-2013 Revised Capital Improvement Fund budget includes a transfer of $493,000 to the 2010 Urban Redevelopment Agency Fund for the URA debt service payments. Another $950,000 is budgeted to be transferred to the 2010 URA Fund for the Decatur Recreation Center construction related costs.

The 2013-2014 Adopted Capital Improvement Fund budget includes $1,135,000 in tax revenue; $100,000 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 $3,000,000.

Examples of capital outlay projects in the 2013-2014 Adopted Capital Improvement Fund Budget Estimate include:

- Playground Equipment.
- Scott Park Garden Shed.
- Pool Mechanical Equipment.
- Mobile Lift for Decatur Recreation Center.
- Cemetery Dump Truck.
- Fire/Public Works Storage Facility.
- Zero Turn Mower.
- Smart Parking Meter System.
- Video Streaming Cameras/Equipment.
- Tax Software Upgrade.
- Fiber Network Upgrade.
- Sidewalk Construction & Repair.
- Traffic Calming Devices.
- Street patching, repair and paving.
- Fire Portable Radios.
- Public Works VHF Radio System.
- Purchasing Management Software.
- Fuel System Vehicle Kits.
- Public Works and Public Safety Vehicles.

The 2013-2014 Adopted Capital Improvements Fund budget includes expenditures of $651,690 for debt service. From the HOST proceeds, there is a transfer of $877,530 to the 2010 Urban Redevelopment Agency Fund for debt service on the 2010 URA bonds and $1,620,000 for the Public Works facility construction costs. There is a transfer from the HOST proceeds to the 2013 Urban Redevelopment Agency Fund for debt service on the 2013 bonds in the amount of $707,890 and another $3,000,000 for the Beacon Complex construction costs. Other HOST funded projects include the Scott Park Garden Shed ($35,000), Beacon Complex Sign ($75,000), Public Art ($10,000), Greenspace ($50,000) and Rights-of-Way Acquisition for replacing and upgrading traffic signal devices ($100,000). $1.7 million is shown as proceeds from capital leases. This is for the Fire Engine, Parking Meters and Fiber Network Upgrade projects that are anticipated to be financed through direct leases.

It is recommended that the levy for capital improvement purposes remain at 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 that are being financed primarily through a 2007 GO Bond issue.

The 2012-2013 Revised General Obligation Bond Fund budget includes $3,700 in interest revenue.

The 2012-2013 projects include Oakhurst Streetscapes, Downtown Streetscapes – Phase V, greenspace acquisition, sidewalk improvements and intersection improvements, and Decatur Recreation Center. The 2012-1013 Revised General Obligation Bond Fund project expenditures total $1,529,700.

The 2013-2014 Adopted General Obligation Bond Fund budget includes $5,000 in interest revenue.

The 2013-2014 projects include Oakhurst Streetscapes and sidewalk construction. The 2013-2014 Proposed General Obligation Bond Fund expenditures total $439,700.

2010 Urban Redevelopment Agency Fund

The 2010 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 2012-2013 Revised 2010 Urban Redevelopment Agency Fund budget includes $10,500 in Interest revenue and $340,350 for the federal rebate on the interest paid on the bonds.

The 2012-2013 Revised 2010 Urban Redevelopment Agency Fund budget includes $7,382,000 in project expenditures for Fire Station #1, Decatur Recreation Center and the Public Works facility. There is $833,260 budgeted for debt service on the 2010 bonds. HOST proceeds are budgeted as a transfer from the Capital Improvements Fund for the debt service and Decatur Recreation Center construction costs.

The 2013-2014 Adopted Urban Redevelopment Agency Fund budget includes $10,500 in interest revenue and $310,740 for the federal rebate on the interest paid by the City on the bonds. This amount is less than the 2012-2013 Revised Budget due to decreases because of federal sequestration.

Expenditures for 2013-2014 Adopted Urban Redevelopment Agency Fund budget includes $4,620,000 in project expenditures for the Public Works facility. The debt service payments in 2013-2014 total $1,188,270, prior to the interest rebate, and will be paid with HOST funds transferred from the Capital Improvements Fund.

2013 Urban Redevelopment Agency Fund

The 2013 Urban Redevelopment Agency Fund was added in the revised budget for 2012-2013 to account for the revenue bonds that were issued by the Urban Redevelopment Agency of the City of

Decatur in April 2013. The revenue from these bonds is being used for construction and renovation of the Beacon Municipal Complex.

The 2012-2013 Revised 2013 Urban Redevelopment Agency Fund budget includes $8,990,000 in project related expenditures for the renovation and construction of the Beacon Municipal Complex. Bond proceeds are reflected in two bond series, Series 2013A and 2013B. Series 2013A totals $26,597,090 and includes financing of the City portions of the project. Series 2013B totals $5,968,350 and includes financing for the City Schools of Decatur portion of the project.

The 2013-2014 Adopted 2013 Urban Redevelopment Agency Fund budget includes $27,441,750 in project related expenditures. Revenues are estimated to include $10,000 in interest income and $142,400 from the City Schools of Decatur for the school system's debt service payment. Debt service totals $707,900 for the Series 2013A bonds and $142,400 for the Series 2013B bonds which is the financial responsibility of the school system. A transfer of $3,000,000 will be made from the General Fund Balance and a transfer of $3,090,010 will be made from the HOST proceeds in the Capital Improvements Fund for the capital construction costs.

Cemetery Capital Improvement Fund

The 2012-2013 Revised Cemetery Capital Improvement Fund reflects revenues of $75,000 which is mainly revenue from sales of lots. 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 $27,000 for maintenance and repair and professional services, including repairs to the Cemetery pond.

The 2013-2014 Adopted Budget includes $80,000 in revenues from lot sales. Proposed expenditures include a well and aerator for the Cemetery pond. In order to fund the total project budget for Cemetery improvements, a transfer was 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 2012-2013 and 2013-2014, 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 2012-2013 Revised Debt Service Fund Budget shows $1,800,000 in tax revenue to retire debt on the 2007 general obligation bond issue. There is also $2,500 in interest income. There is a $1,400,550 interest payment and a $475,000 principal payment for the bonded debt. At June 30, 2013 it is estimated that there will be approximately $1,004,013 in fund balance for the City's capital improvement bonds.

The 2013-2014 Adopted Debt Service Fund Budget shows revenues of $1,825,000 in tax revenue to retire debt on the bond issue. There is also $5,000 in interest income. There is a $1,381,550 interest payment and a $520,000 principal payment for bonded debt included in the 2013-2014 Adopted Debt Service Fund Budget. At June 30, 2014 it is estimated that there will be approximately $927,462 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. In December 2012, the City issued $5,400,000 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. In 2012-2013, the school system will pay $1,700,000 in principal and $73,410 in interest. In 2013-2014, the school system will pay $108,300 in interest.

It is recommended that the levy for debt service be remain at 1.42 mills.

Economic Development Fund

The 2012-2013 Revised Economic Development Fund Budget shows $7,500 in revenues, all of which is earmarked for the Tree Bank Account, and $17,990 in expenditures. The balance in the tree bank as of June 30, 2012 was $46,043. At the end of fiscal year 2012-2013, the unencumbered Economic Development fund balance will be approximately $66 and the Tree Bank Account balance will be $51,753.

The 2013-2014 Adopted Economic Development Fund Budget shows tree bank contributions of $10,000. There are expenditures of $2,000 for tree plantings. The balance in the tree bank as of June 30, 2014 is estimated to be $59,753. The unencumbered Economic Development fund balance will be approximately $66.

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 to be paid directly from the State to the City. The City is required to maintain a separate Emergency Telephone System Fund to account for the revenues from E-911 fees and to account for the expenditures for provision of the service. Therefore, all E-911 fees and all E-911 expenditures are accounted for in this fund. Because it costs the City more to provide E-911 services than is collected through fees, a transfer from the General Fund covers the balance.

Revenue for the 2012-2013 Revised Emergency Telephone System Fund is $510,000 and expenditures are estimated to be $876,400. Revenue for the 2013-2014 Adopted Emergency Telephone System Fund is $510,000 and expenditures are estimated to be $914,680. Expenditures in the 2013-2014 Adopted Emergency Telephone System Fund include the purchase of a map interface for the CAD/GIS. The first payment for the new E911 call handling system is included in the 2013-2014 adopted budget. The budget also includes training for emergency medical dispatch and the annual fee for the Smart911 system.

A transfer of $250,000 will be made to the 2012-2013 Revised Emergency Telephone System Fund from the 2012-2013 Revised General Fund Budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of $260,000 is estimated from the 2013-2014 Adopted General Fund Budget to the 2013-2014 Proposed 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 2012-2013 Revised Children and Youth Services Fund is $1,211,870 and expenditures are estimated to be $1,779,710. A transfer of $225,000 will be made from the 2012-2013 Revised General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. This is $75,000 less than the original 2012-2013 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $461,550.

Revenue for the 2013-2014 Adopted Children and Youth Services Fund is $1,211,870 and expenditures are estimated to be $1,855,660. A transfer of $300,000 is budgeted from the 2013-2014 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 $117,760. The 2013-2014 Adopted Children and Youth Services Fund budget includes an additional full-time site director for the Decatur Recreation Center after-school site.

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.

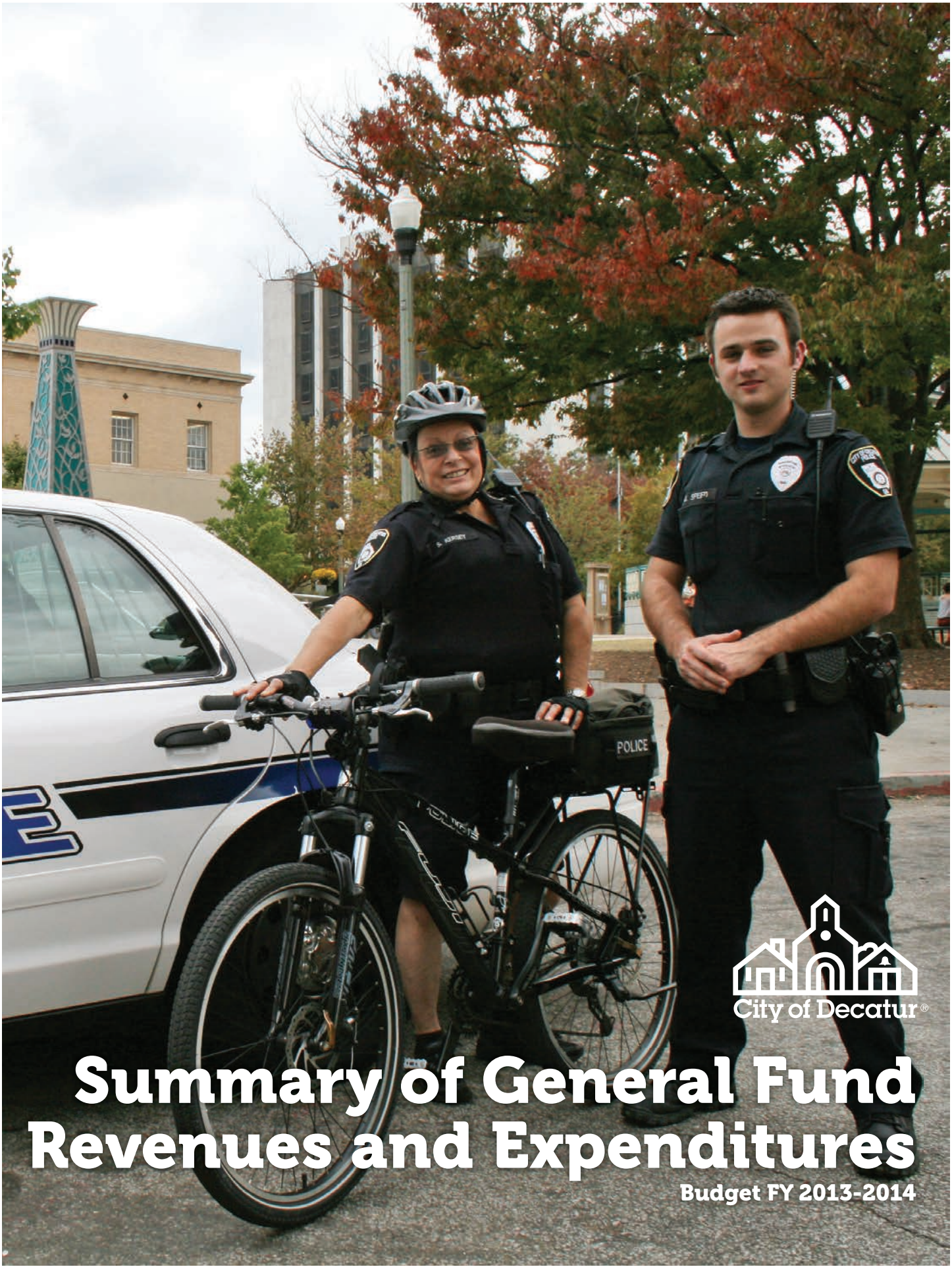
The 2012-2013 Revised Confiscated Drug Fund Budget shows revenues of $20 and expenditures of $0. It is estimated that the fund balance at June 30, 2013 will be $12,019. The 2013-2014 Adopted Confiscated Drug Fund Budget Estimate shows revenues of $20 and expenditures of $2,500. It is estimated that the fund balance at June 30, 2014 will decrease to $9,539.

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 2012-2013 Revised Hotel/Motel Tax Fund Budget shows revenues of $460,000 and expenditures of $151,460 for the support of the Decatur Tourism Bureau; a $131,460 transfer to the Conference Center Fund; and a $197,080 transfer to the General Fund.

The 2013-2014 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of $465,000. Expenditures include $152,900 for the support of the Decatur Tourism Bureau; a $132,000 transfer to the Conference Center Fund; and a transfer of $200,000 to the General Fund.



City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2013-2014

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. The majority of revenues are collected directly by the Revenue division of the Administrative Services Department.

Taxes: Taxes are the city's largest revenue category, accounting for $15,532,600 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: Taxes on real property 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 2011 collection rate for real property taxes was 99.9% within 12 months of the 2nd installment billing. The 2012 digest dropped 2% below the certified digest due to appeals and assessment changes. This resulted in a reduction to the revised real property taxes of $193,500. It is anticipated that the 2013 tax digest will increase at least 3% which will result in an increase of $438,500. No millage increase is recommended.

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 or Title Ad Valorem Tax (TAVT) 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 $400,000 annually or 2% of operating revenues. Revenue from alcohol sales has increased 127% since fiscal year 2006 and was not negatively impacted during the economic downturn.

The resolution of the HOST lawsuit between the City of Decatur 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 years 2012 and 2013, this amount totaled $3,068,960 and $3,662,885, respectively.

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. In fiscal year 2013, the electric franchise was $76,000 less than budgeted due to mild temperatures according to Georgia Power.

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. Due to enhanced collection efforts, the fiscal year 2013 revised revenues are expected to increase $35,000 over the original budget. The city anticipates revenue of $462,000 from occupation taxes in fiscal year 2014.

Hotel/Motel Taxes: State law allows hotel/motel taxes to be collected and distributed to the City's tourism bureau, conference center/parking deck fund and general fund. This revenue source has increased close to 50% since fiscal year 2010 and is anticipated to be $465,000 in fiscal year 2014. The hotel/motel tax is 7% of the taxable room rental revenue.

General Fund Revenue Summary

Construction Permits: From fiscal years 2008 to 2009, the revenue from construction permits dropped by 50% to around $300,000. Revenues have rebounded and reached $669,650 at the end of fiscal year 2012. Slight increases are anticipated through the current year and fiscal year 2014 based on anticipated development projects.

Fines from Code Violations: The city will collect close to $800,000 in code violations which are mostly traffic related. The temporary suspension of the traffic unit and the court office move, resulted in a $470,000 reduction in code violation fines for fiscal year 2013. It is anticipated that these revenues will return to normal levels in fiscal year 2014. During the latter part of fiscal year 2011, the city implemented new court-related fines to make them consistent with similar fines in metro-Atlanta 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 Decatur Recreation Center re-opened in February 2013 and facility activity is high. It is anticipated that revenues for programming and facility rental will increase in fiscal year 2014.

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 2013, the single-family residential fee increased from $233 to $235 per unit. Commercial rates were also increased in 2013. The rate for 95 gallon carts increased from $700 to $705 per cart for weekly service, a .70% increase. The annual charge for 3 cubic yard containers was increased from $1,050 to $1,060, a .90 percent increase. The per cubic yard fee for dumpsters increased from $3.99 to $4.05, a 1.5% increase. The Solid Waste fund will collect over $2.3 million in residential and commercial sanitation fees and solid waste bag sales. Sanitation fees are billed in April for the calendar year service and due in June of each year. The residential fee is included on the tax bill and commercial sanitation fees are billed separately. The collection rate for 2011 was 99.1% by October 2012.

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. The stormwater fee is included on the tax bill.

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

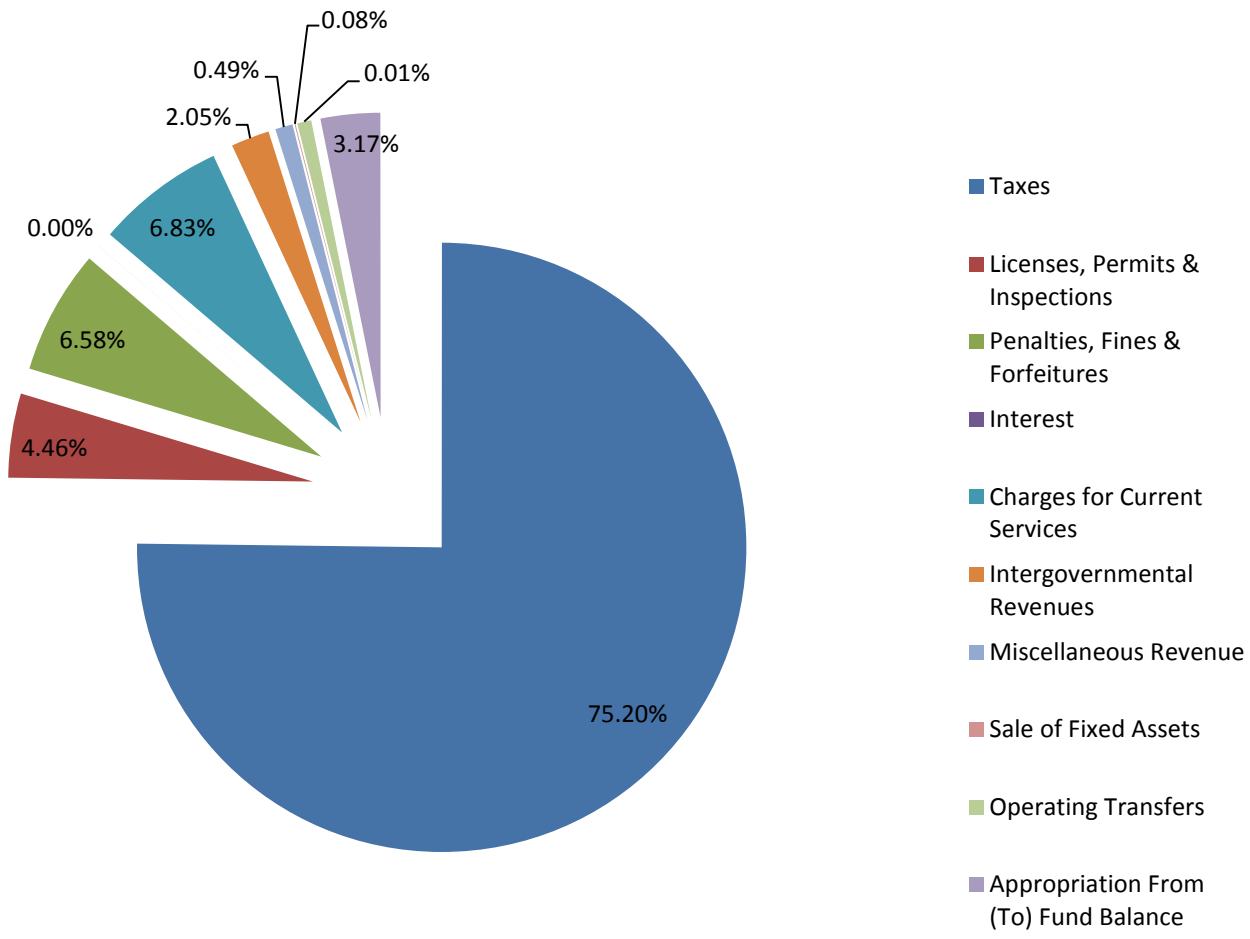


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CITY OF DECATUR
2013-2014 ADOPTED BUDGET
General Fund - Summary of Revenues

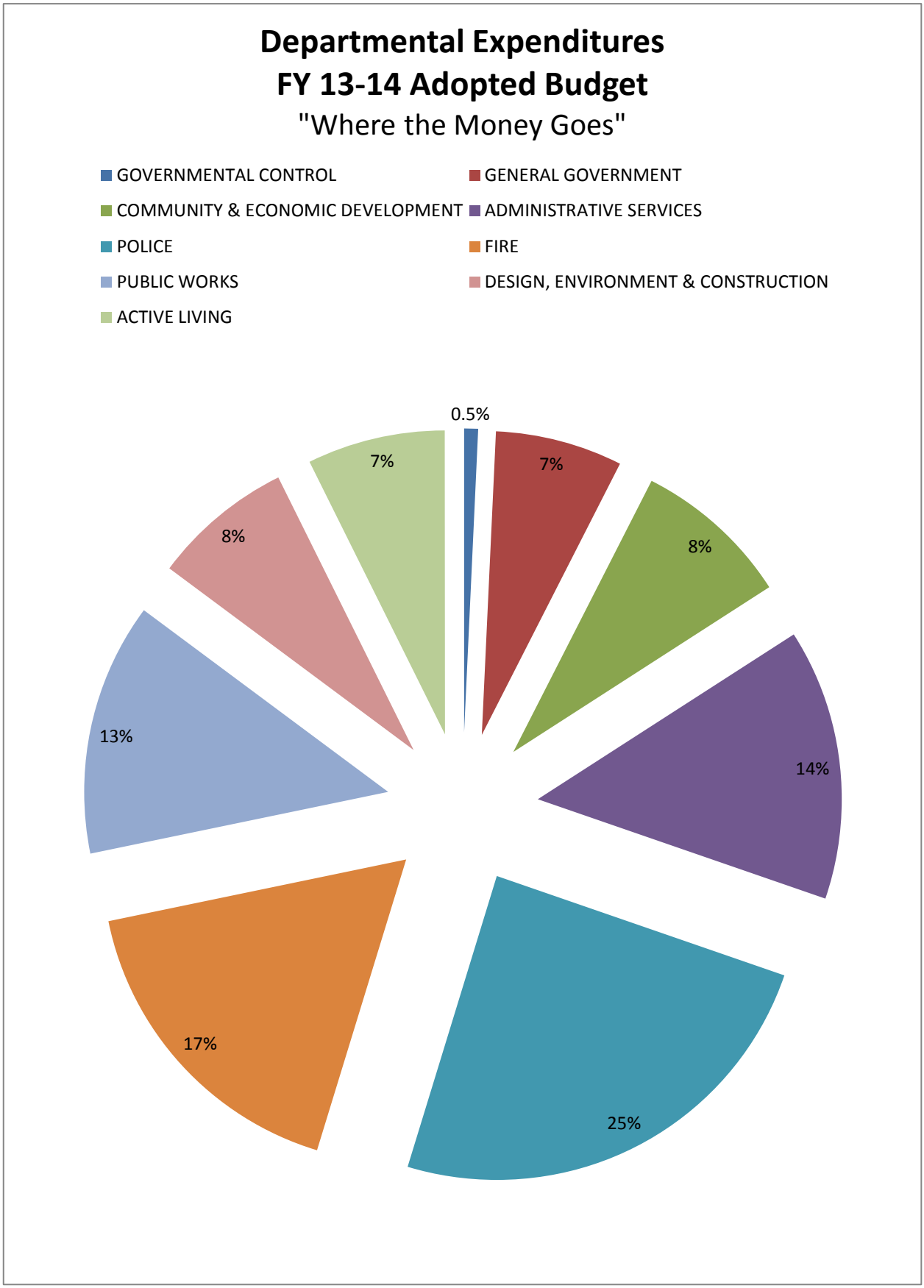
		ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	BUDGET ESTIMATE 2012-2013	REVISED ESTIMATE 2012-2013	BUDGET ESTIMATE 2013-2014
311110	PUBLIC UTILITY TAXES	219,354	148,181	161,488	144,092	145,000	180,000	180,000
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	9,821,030	10,930,968	10,284,795	10,405,109	10,635,000	10,441,500	10,880,000
311300	HOMEOWNERS TAX RELIEF GRANT	392,823	0	0	0	0	0	0
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	490,314	445,242	530,415	495,906	520,600	515,600	510,600
311400	BUSINESS PERSONAL PROPERTY TAXES	167,908	188,808	203,957	181,093	178,000	212,000	215,000
311600	OTHER TAXES	226,129	155,364	214,722	245,499	220,000	340,000	340,000
311700	FRANCHISE TAXES	1,364,341	1,377,174	1,466,051	1,509,648	1,559,000	1,469,000	1,495,000
314000	SALES & EXCISE TAXES	298,938	311,235	354,490	391,058	385,000	390,000	400,000
316100	OCCUPATIONAL TAXES	383,515	387,814	420,468	424,905	427,000	462,000	462,000
316200	OTHER TAXES - INSURANCE	1,015,655	1,006,126	976,886	906,893	900,000	963,000	990,000
319100	PENALTY & INTEREST	297,344	457,179	347,396	368,031	315,000	315,000	315,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	141,803	146,954	164,823	182,095	171,000	178,300	178,300
322100	CONSTRUCTION PERMITS & FEES	298,760	332,869	565,590	669,650	600,800	715,670	742,100
330000	GRANT REVENUE - INTERGOVERNMENTAL	320,870	289,327	352,597	273,280	382,320	349,790	423,840
351000	PENALTIES & FINES	510,648	767,232	1,038,753	1,152,602	1,260,000	715,000	1,045,000
361000	INTEREST	86,250	12,553	7,250	70	2,000	100	500
371500	PRIVATE GRANTS	5,500	0	0	0	0	0	0
341000	MISCELLANEOUS FEES	11,332	20,969	199,995	185,998	189,000	183,700	184,000
342000	PUBLIC SAFETY FEES & CHARGES	63,920	166,101	115,269	151,086	128,000	133,750	128,750
343000	STREETS AND SIDEWALKS FEES & CHARGES	527,093	569,489	577,877	582,738	580,000	550,000	575,000
347000	RECREATION FEES	392,192	449,849	504,477	501,795	473,500	473,500	499,000
349000	CHARGES FOR OTHER SERVICES	89,000	114,201	79,611	95,338	80,400	100,400	100,400
371000	GIFTS & CONTRIBUTIONS	6,129	7,335	19,321	21,852	15,000	21,500	21,500
381000	USE OF PROPERTY	70,018	57,962	80,235	66,008	83,000	55,000	85,000
389000	MISCELLANEOUS REVENUES	12,056	16,439	27,389	22,698	0	44,800	5,000
	GENERAL FUND CURRENT REVENUE	17,272,921	18,419,371	18,753,853	19,037,443	19,309,620	18,869,610	19,835,990
	FIXED ASSETS	17,817	0	2,520	26,567	10,000	10,000	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Downtown Dev. Auth. Fund	0	0					
	Operating Transfer from Solid Waste Fund	152,930	193,640	203,000	149,830	209,960	231,000	244,000
	Operating Transfer from Storm Water Utility Fund	261,430	265,170	231,000	247,210	251,400	257,500	269,700
	Operating Transfer from (To) Capital Improvement Fund	149,469	147,023	0	(4,691)	0	0	0
	Transfer from (to) Greenspace Fund	0	(35,000)	0	0	0	0	0
	Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	0	0	0	(3,000,000)
	Transfer (to) from E911 Fund	(220,000)	(225,000)	(200,000)	(200,000)	(250,000)	(250,000)	(260,000)
	Transfer (to) from Hotel/Motel Tax Fund	81,000	130,880	145,445	105,391	160,000	197,080	200,000
	Transfer (to) from Children & Youth Services Fund	(450,000)	(400,000)	(300,000)	(225,000)	(300,000)	(225,000)	(300,000)
	TOTAL OTHER	(7,353)	76,713	81,965	99,307	81,360	220,580	(2,836,300)
	From (To) Fund Balance	522,884	(1,001,933)	(655,403)	(683,920)	701,980	638,000	3,654,100
	GENERAL FUND OTHER REVENUE - TOTAL	515,531	(925,220)	(573,438)	(584,613)	783,340	858,580	817,800
	GENERAL FUND TOTAL REVENUES	17,788,452	17,494,151	18,180,415	18,452,830	20,092,960	19,728,190	20,653,790

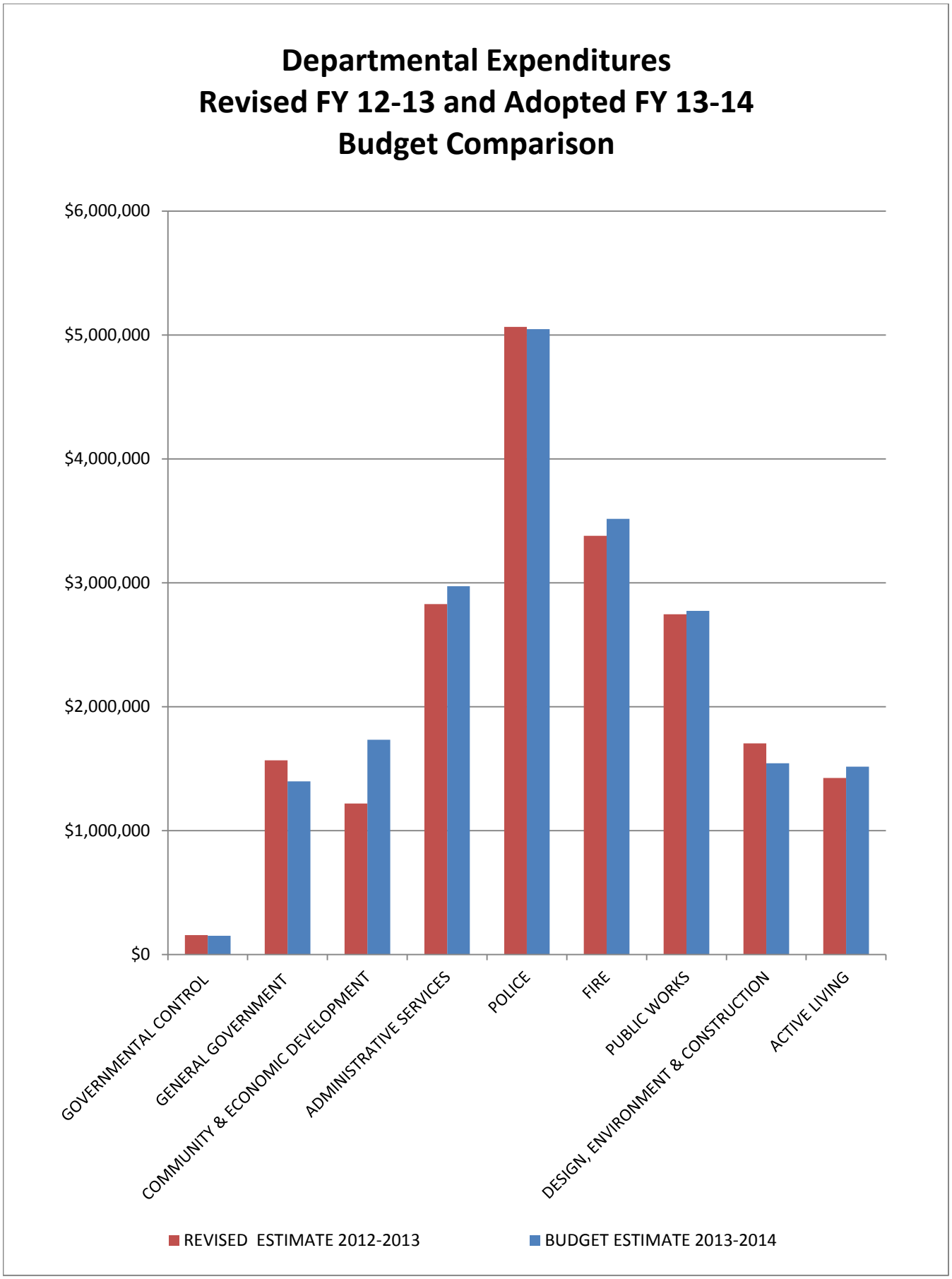
General Fund Revenues
FY 13-14 Adopted Budget
"Where the Money Comes From"



CITY OF DECATUR
2013-2014 ADOPTED BUDGET
Summary of Expenditures - General Fund

	ACTUAL EXPENDITURE 2008-2009	ACTUAL EXPENDITURE 2009-2010	ACTUAL EXPENDITURE 2010-2011	ACTUAL EXPENDITURE 2011-2012	BUDGET ESTIMATE 2012-2013	REVISED ESTIMATE 2012-2013	BUDGET ESTIMATE 2013-2014
DEPARTMENT							
GOVERNMENTAL CONTROL	130,699	105,041	75,219	131,661	157,400	169,100	152,500
GENERAL GOVERNMENT	962,140	1,269,489	1,273,400	1,436,708	1,567,220	1,564,870	1,397,610
COMMUNITY & ECONOMIC DEVELOPMENT	1,026,031	916,553	968,360	1,000,682	1,219,600	1,136,510	1,733,360
PLANNING, ZONING AND INSPECTIONS	492,717	448,767	868,109	725,269	917,630	907,520	
ADMINISTRATIVE SERVICES	2,756,570	2,550,668	2,712,741	2,674,187	2,828,250	2,853,410	2,972,380
POLICE	4,456,998	4,483,831	4,453,430	4,540,666	5,064,820	4,853,280	5,047,420
FIRE	3,502,127	3,153,240	3,209,327	3,220,957	3,378,390	3,397,210	3,516,440
PUBLIC WORKS	2,452,636	2,521,391	2,551,901	2,620,083	2,746,560	2,680,500	2,773,330
PUBLIC WORKS - ENGINEERING	627,890	684,469	687,368	671,807	787,010	723,320	
DESIGN, ENVIRONMENT & CONSTRUCTION							1,544,800
ACTIVE LIVING	1,380,644	1,360,701	1,345,560	1,394,445	1,426,080	1,442,470	1,515,950
CHILDREN & YOUTH SERVICES	0	0	0	0	0	0	0
NON-DEPARTMENT EXPENSES	0	0	35,000	36,366	0	0	0
MISCELLANEOUS & TRANSFER ACCOUNTS	0	0	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	17,788,452	17,494,151	18,180,415	18,452,830	20,092,960	19,728,190	20,653,790


Departmental Expenditures
FY 13-14 Adopted Budget
"Where the Money Goes"
GOVERNMENTAL CONTROL
GENERAL GOVERNMENT
COMMUNITY & ECONOMIC DEVELOPMENT
ADMINISTRATIVE SERVICES
POLICE
FIRE
PUBLIC WORKS
DESIGN, ENVIRONMENT & CONSTRUCTION
ACTIVE LIVING
0.5%
7%
8%
14%
25%
17%
13%
8%
7%

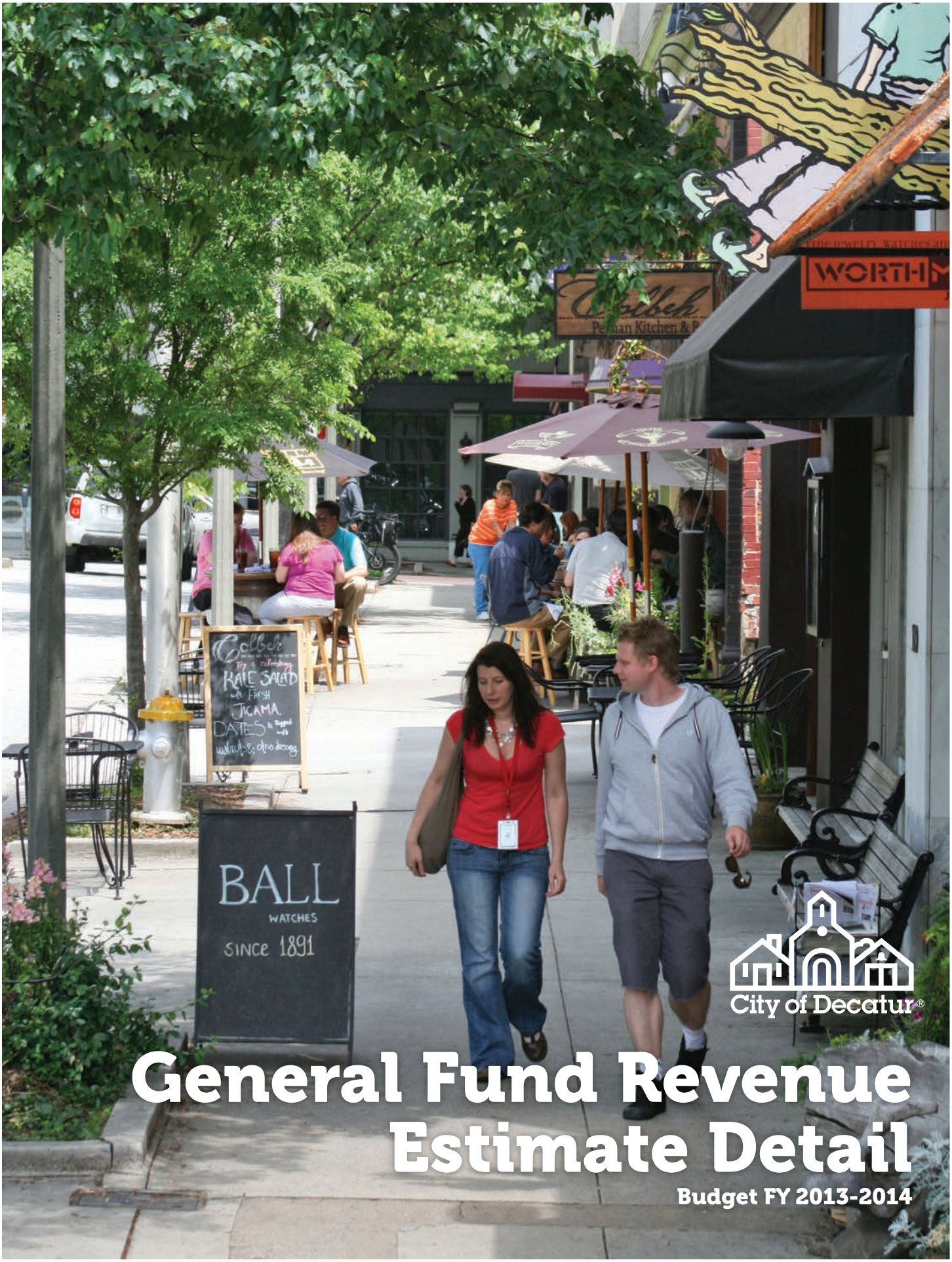

Departmental Expenditures
Revised FY 12-13 and Adopted FY 13-14
Budget Comparison
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
GOVERNMENTAL CONTROL
GENERAL GOVERNMENT
COMMUNITY & ECONOMIC DEVELOPMENT
ADMINISTRATIVE SERVICES
POLICE
FIRE
PUBLIC WORKS
DESIGN, ENVIRONMENT & CONSTRUCTION
ACTIVE LIVING
REVISED ESTIMATE 2012-2013
BUDGET ESTIMATE 2013-2014

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
Personnel Position Summary

	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 13-14 Changes	FY 2013-2014
Governmental Control					
City Manager's Office (1320)	6	6	6	(2.00)	4
	6	6	6	(2.00)	4
Community & Economic Development					
Administration (7510)	4	4	4		4
Economic Development (7550)	2	2	2		2
Planning (7410)	4	4	4	(3.00)	1
Marketing/PR (1570)	0	0	1		1
Parking Management (3230)	2	1	1		1
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	7	7	7		7
Children & Youth Services (6135)	9	10	10	1.00	11
	28	28	29	(2.00)	27
Administrative Services					
Administration (1510)	4	4	4		4
Accounting (1512)	2	2	2	1.00	3
Revenue Collections (1514)	4	4	4		4
Municipal Court (2650)	3	3	3		3
	13	13	13	1.00	14
Emergency Services					
Police (3210, 3800, 3223, 3221)	60	60	59		59
Fire & Rescue (3500)	39	39.5	39		39
	99	99.5	98		98
Public Works Services					
Administration (4510)	2	2	2	1.00	3
Solid Waste (540-4520)	14	14	14		14
Facilities Maintenance (1565, 1566)	17	17	17	1.00	18
Cemetery (4950)	6	6	6		6
Motor Maintenance (4900)	3	3	3		3
Central Supply (4910, 4911)	1	1	1		1
Codes Enforcement (7450)	1	1	1		1
Design, Environment & Construction (1575, 4220, 7200, 505-4320)	15	15	15	3.00	18
	59	59	59	5.00	64
TOTAL Full-time Positions	**205**	**205.5**	**205**	**2.00**	**207**



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City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2013-2014

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	BUDGET ESTIMATE 2012-2013	BUDGET ESTIMATE 2013-2014
311110	PUBLIC UTILITY TAXES						
311110	Utility Property Taxes	219,354	148,181	161,488	144,092	145,000	180,000
	PUBLIC UTILITY TAXES	219,354	148,181	161,488	144,092	145,000	180,000
311190	PAYMENT IN LIEU OF TAXES						
311191	Philips Towers	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
	PAYMENT IN LIEU OF TAXES - TOTAL	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES						
311206	2006 & Prior Year Taxes	1,085	0	0	0	0	0
311207	2007 Taxes & Prior Year Taxes	82,449	53,823	8,364	0	0	0
311208	2008 Taxes & Prior Year Taxes	5,129,039	142,434	61,105	0	0	0
311209	2009 Taxes & Prior Year Taxes	4,608,457	5,725,210	153,441	38,370	5,000	0
311210	2010 Taxes	0	5,009,501	4,998,940	70,033	20,000	5,000
311211	2011 Taxes	0	0	5,062,946	5,281,206	60,000	10,000
311202	2012 Taxes	0	0	0	5,004,051	5,450,000	65,000
311203	2013 Taxes			0	11,448	5,100,000	5,600,000
311204	2014 Taxes	0	0	0	0	0	5,200,000
	PROPERTY TAXES - TOTAL	9,821,030	10,930,968	10,284,795	10,405,109	10,635,000	10,880,000
311300	HOMEOWNERS TAX RELIEF GRANT						
311300	Homeowners Tax Relief Grant	392,823	0	0	0	0	0
	HOMEOWNERS TAX RELIEF GRANT - TOTAL	392,823	0	0	0	0	0
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES						
311310	Motor Vehicle Tax	489,728	444,682	529,807	493,998	520,000	510,000
311350	Railroad Equipment Tax	586	560	609	1,908	600	600
	MOTOR VEHICLE TAXES - TOTAL	490,314	445,242	530,415	495,906	520,600	510,600
311400	BUSINESS PERSONAL PROPERTY TAXES						
311407	2007 Taxes	328	0	0	5,074	0	0
311408	2008 Taxes & Prior Years	167,471	2,938	2,011	597	0	0
311409	2009 Taxes	109	185,870	6,429	1,250	0	0
311410	2010 Taxes & Prior Years	0	0	195,516	7,883	0	0
311411	2011 Taxes	0	0	0	166,289	8,000	0
311402	2012 Taxes	0	0	0	0	170,000	10,000
311403	2013 Taxes	0	0	0	0	0	205,000
	BUSINESS PERSONAL PROPERTY - TOTAL	167,908	188,808	203,957	181,093	178,000	215,000
311600	OTHER TAXES						
311600	Intangibles Tax	191,853	129,182	173,856	199,740	180,000	285,000
311601	Property Transfer Tax	34,276	26,181	40,867	45,760	40,000	55,000
	OTHER TAXES - TOTAL	226,129	155,364	214,722	245,499	220,000	340,000
311700	FRANCHISE TAXES						
311710	Electric Franchise	828,397	834,510	913,792	994,987	1,000,000	950,000
311730	Natural Gas Franchise	144,278	138,839	144,311	144,994	145,000	142,000
311740	Video Service Franchise	2,914	16,639	63,583	32,457	64,000	64,000
311750	Cable Franchise	240,786	240,080	220,652	238,233	240,000	240,000
311760	Telephone Franchise	147,966	147,106	123,713	98,978	110,000	99,000
	FRANCHISE TAXES - TOTAL	1,364,341	1,377,174	1,466,051	1,509,648	1,559,000	1,495,000
314000	SALES & EXCISE TAXES						
314200	Beer & Wine Sales	140,186	195,449	202,176	220,536	210,000	220,000
314300	Liquor Sales	158,752	115,786	152,314	170,521	175,000	180,000
	SALES & EXCISE TAXES - TOTAL	298,938	311,235	354,490	391,058	385,000	400,000
316100	OCCUPATIONAL TAXES						
316100	Business & Occ. Licenses	255,291	233,285	265,741	276,320	270,000	275,000
316101	Professional Taxes	79,074	101,255	109,990	99,991	110,000	140,000
316102	Insurance Occupation Taxes	49,150	53,274	44,736	48,594	47,000	47,000
	OCCUPATIONAL TAXES - TOTAL	383,515	387,814	420,468	424,905	427,000	462,000
316200	OTHER TAXES - INSURANCE						
316200	Insurance Premiums Tax	1,015,655	1,006,126	976,886	906,893	900,000	990,000
316201	Railroad Equipment Co.						
	OTHER TAXES - TOTAL	1,015,655	1,006,126	976,886	906,893	900,000	990,000

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	BUDGET ESTIMATE 2012-2013	BUDGET ESTIMATE 2013-2014
319100	PENALTY & INTEREST						
319110	Penalty & Interest - Real Property	294,584	449,461	333,568	342,490	300,000	300,000
319120	Penalty & Interest - Personal Property	2,760	7,645	13,828	25,541	15,000	15,000
319900	Redemptions on Tax Payments	0	73	0	0	0	0
	PENALTY & INTEREST - TOTAL	297,344	457,179	347,396	368,031	315,000	315,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS						
321110	Beer Licenses	28,888	25,923	30,525	46,238	45,000	45,000
321120	Wine Licenses	27,133	28,314	30,465	20,438	20,000	22,000
321130	Liquor Licenses	70,460	66,775	78,575	84,000	80,000	85,000
321135	Server Permits	9,632	20,952	19,395	22,918	20,000	20,000
321500	Film Permits	5,080	4,250	3,800	6,200	5,000	5,000
321550	PSD Permit Fees	0	100	0	1,067	0	0
322000	Non Business License	610	640	2,063	1,235	1,000	1,300
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	141,803	146,954	164,823	182,095	171,000	178,300
322100	CONSTRUCTION PERMITS & FEES						
322120	Building Permits	186,915	236,438	354,316	352,438	325,000	450,000
322130	Plumbing Inspection Fees	36,227	31,886	42,452	52,705	45,000	60,000
322140	Electrical Inspection Fees	0	0	40,976	85,533	75,000	75,000
322160	HVAC Inspection Fees	35,563	32,096	59,630	83,629	80,000	55,000
322190	ROW Permit	18,148	3,755	13,161	580	3,500	0
322210	Zoning & Land Use Application Fees	19,485	25,975	52,804	92,429	70,000	100,000
322230	Sign Permits	1,555	2,495	1,650	2,186	1,800	2,000
322240	Special Events Permit Fee	250	50	100	150	0	0
322250	Logo Licensing Fees	0	0	500	0	500	100
323100	Pen. & Int. on Licenses	618	174	0	0	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	298,760	332,869	565,590	669,650	600,800	742,100
	INTERGOVERNMENTAL						
336000	State Grants	0	1,317	55,997	0	0	0
337200	DDA Management Services Agreement	320,870	288,010	296,600	273,280	382,320	423,840
	INTERGOVERNMENTAL - TOTAL	320,870	289,327	352,597	273,280	382,320	423,840
341000	MISCELLANEOUS FEES						
341322	TreePlan Review Fees	(100)	(1,625)	90	7,750	500	2,000
341400	Copying Charges	5,668	7,744	16,808	3,051	1,500	2,000
341910	Election Fees	0	998	0	537	0	500
341930	Maps & Publications Charges	5,189	5,491	6,603	12,271	7,500	7,500
341940	Reimbursement for Capital Construction Management	0	0	166,638	160,128	170,000	170,000
341990	Other Fees	576	8,361	9,857	2,261	9,500	2,000
	MISCELLANEOUS FEES - TOTAL	11,332	20,969	199,995	185,998	189,000	184,000
342000	PUBLIC SAFETY FEES & CHARGES						
342140	Police Background Check Fee	4,955	6,550	8,535	11,371	8,500	8,500
342150	CPR-Non-Resident Fee	396	725	520	200	750	500
342200	Fire Alarm Fees	2,492	1,330	2,590	2,200	2,000	2,000
342215	Other Revenues - Fire	0	0	290	150	0	0
342220	Fire Report Copies	185	110	130	272	150	150
342315	Fingerprinting Charges	1,568	1,315	75	55	0	0
342900	Other Public Safety Fees	3,082	4,784	7,608	3,588	4,000	5,000
342905	Public Safety OT Reimbursements	26,974	47,592	53,415	79,617	65,000	65,000
342910	Recycling Income - Fire Station #1	138	128	98	0	100	100
342915	CSOD Resource Officer	21,304	90,667	35,975	43,725	41,000	41,000
342920	School Crossing Guard	2,828	12,900	6,034	9,909	6,500	6,500
	PUBLIC SAFETY FEES & CHARGES	63,920	166,101	115,269	151,086	128,000	128,750
	STREETS & SIDEWALKS FEES & CHARGES						
343100	Street, Sidewalk & Curb Repair	0	850	0	0	0	0
343910	Parking Meter Fees	527,093	568,639	575,877	582,738	580,000	575,000
343925	Easement Fees	0	0	2,000	0	0	0
	STREETS & SIDEWALKS FEES & CHARGES	527,093	569,489	577,877	582,738	580,000	575,000
347000	RECREATION FEES						
347200	Recreation Service Fees	382,216	441,791	493,549	489,564	465,000	490,000
347500	Recreation Sale of Goods	9,576	8,780	10,541	11,490	8,500	9,000
347900	Other Recreation	400	(722)	387	740	0	0
	RECREATION FEES - TOTAL	392,192	449,849	504,477	501,795	473,500	499,000

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	BUDGET ESTIMATE 2012-2013	BUDGET ESTIMATE 2013-2014
349000	CHARGES FOR OTHER SERVICES						
349100	Cemetery Service Fees	88,550	113,746	79,286	94,968	80,000	100,000
349300	Return Check Fees	450	455	325	370	400	400
	CHARGES FOR OTHER SERVICES - TOTAL	89,000	114,201	79,611	95,338	80,400	100,400
351000	PENALTIES & FINES						
351170	Fines from Code Viol.	385,752	671,630	961,982	881,571	990,000	800,000
351180	Redlight Violations	48,237	0	0	0	0	0
351400	Court Hearing Reschedule Fees	0	0	0	115,729	145,000	100,000
351930	Parking Violations	76,658	95,602	76,771	155,302	125,000	145,000
	PENALTIES & FINES - TOTAL	510,648	767,232	1,038,753	1,152,602	1,260,000	1,045,000
361000	INTEREST						
361000	Interest on Investments	86,250	12,553	7,250	70	2,000	500
	INTEREST - TOTAL	86,250	12,553	7,250	70	2,000	500
371000	GRANT REVENUE						
371500	Private Grants	5,500	0	0	0	0	0
	GRANT REVENUE - TOTAL	326,370	289,327	352,597	273,280	382,320	423,840
371000	GIFTS & CONTRIBUTIONS						
371200	Gifts & Contributions	6,129	7,335	19,321	21,852	15,000	21,500
	GIFTS & CONTRIBUTIONS - TOTAL	6,129	7,335	19,321	21,852	15,000	21,500
381000	USE OF PROPERTY						
381010	Bandstand Rentals	16,779	11,844	16,059	11,363	17,000	15,000
381020	Recreation Facilities Rentals	22,918	12,550	29,473	30,809	32,000	40,000
381030	Facilities Leases	30,321	33,568	34,703	23,836	34,000	30,000
	USE OF MONEY & PROPERTY - TOTAL	70,018	57,962	80,235	66,008	83,000	85,000
389000	MISCELLANEOUS REVENUES						
383010	Insurance Reimbursement	6,559	19,760	27,278	16,066	0	0
389000	Misc. Revenues	4,897	(3,321)	0	6,531	0	5,000
389001	Cemetery Lot Sales	600	0	0	101	0	0
389005	Logo Licensing Sales	0	0	111	0	0	0
	MISCELLANEOUS REVENUES - TOTAL	12,056	16,439	27,389	22,698	0	5,000
	GENERAL FUND CURRENT REVENUE	17,272,921	18,419,371	18,753,853	19,037,443	19,309,620	19,835,990
392100	FIXED ASSETS						
392100	Sale of General Fixed Assets	17,817	0	2,520	26,567	10,000	10,000
393501	Proceeds from Capital Leases	0	0		0	0	0
	FIXED ASSETS - TOTAL	17,817	0	2,520	26,567	10,000	10,000
	TRANSFERS & OTHER						
	Operating Transfer from Solid Waste Fund	152,930	193,640	203,000	149,830	209,960	244,000
	Operating Transfer from Storm Water Utility Fund	261,430	265,170	231,000	247,210	251,400	269,700
	Operating Transfer (to) from Capital Improvement Fund	149,469	147,023	0	(4,691)	0	0
	Transfer (to) from Hotel/Motel Tax Fund	81,000	130,880	145,445	105,391	160,000	200,000
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	0	(3,000,000)
	Transfer (to) from Greenspace Fund	0	(35,000)	0	0	0	0
	Transfer (to) from E911 Fund	(220,000)	(225,000)	(200,000)	(200,000)	(250,000)	(260,000)
	Transfer (to) Children/Youth Services Fund	(450,000)	(400,000)	(300,000)	(225,000)	(300,000)	(300,000)
	TOTAL OTHER	(7,353)	76,713	81,965	99,307	81,360	(2,836,300)
	From (To) Fund Balance	522,884	(1,001,933)	(655,403)	(683,920)	701,980	3,654,100
	GENERAL FUND OTHER REVENUE - TOTAL	515,531	(925,220)	(573,438)	(584,613)	783,340	817,800
	GENERAL FUND TOTAL REVENUES	17,788,452	17,494,151	18,180,415	18,452,830	20,092,960	20,653,790



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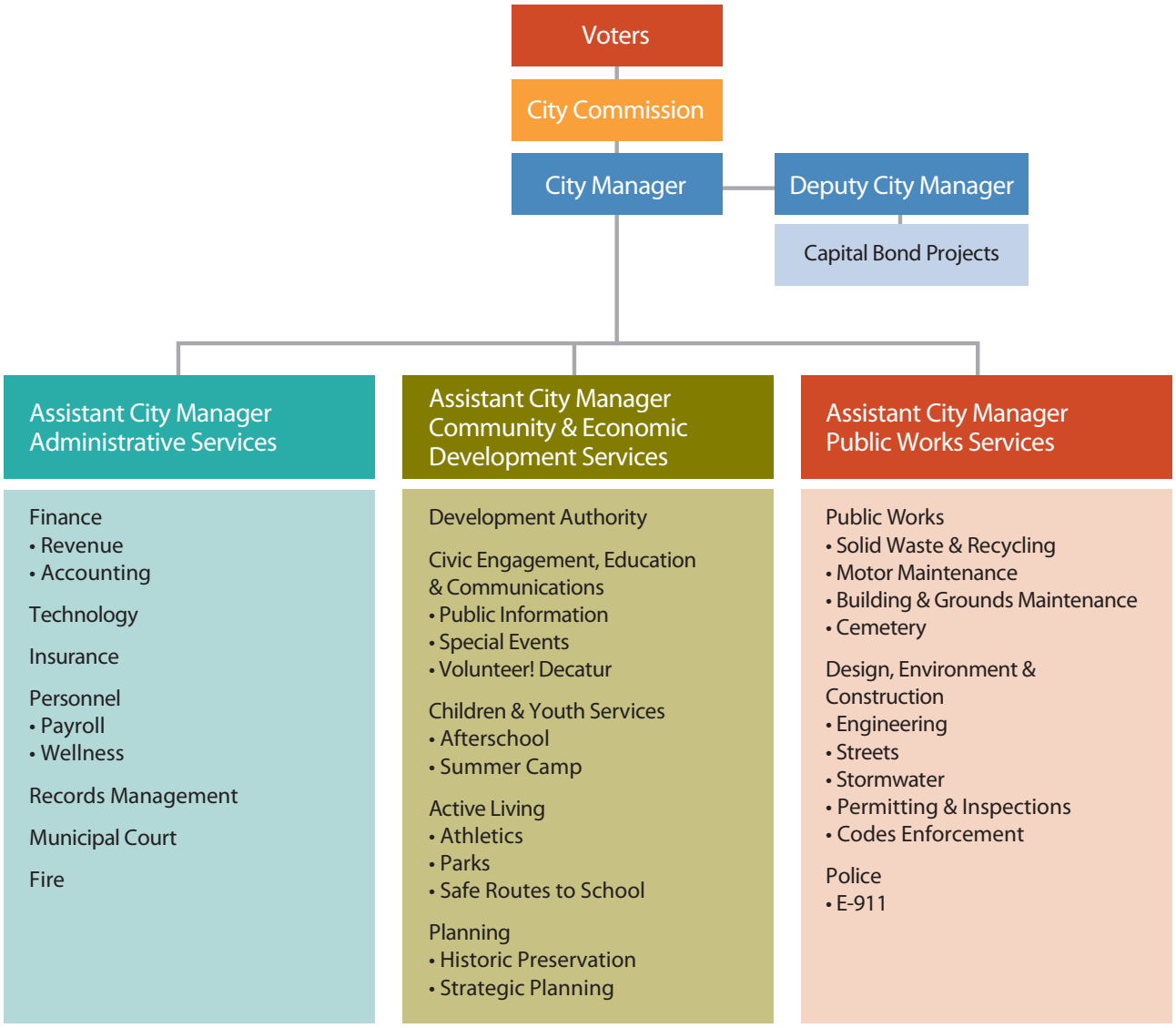


City of Decatur®

General Fund Expenditure Estimate Detail

Budget FY 2013-2014

City Organization



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 Economic Development
1570 Communications & Civic Engagement
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 DIVISION
7410 Planning

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

PUBLIC WORKS DEPARTMENT
4510 PW Administration
1565 Building Maintenance
1566 Grounds Maintenance
4900 Motor Maintenance
4910 Central Supply-Administration
4950 Cemetery

SOLID WASTE DIVISION
540-4520 Solid Waste Fund

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION
1575 DE&C Administration
4220 Streets
505-4320 Stormwater Utility Fund
7200 Permits and Inspections
7450 Codes Enforcement

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

GOVERNMENTAL CONTROL DEPARTMENT
ADOPTED 2013-2014 BUDGET ESTIMATE

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

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:

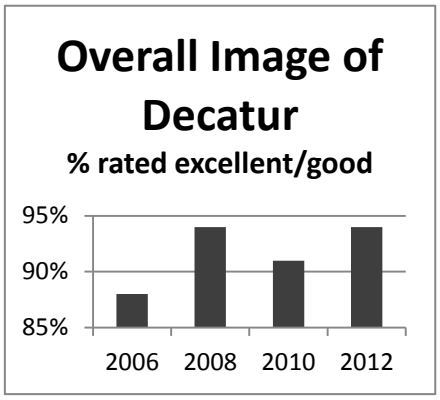
Overall image or reputation of Decatur
2006: 88% rated as *excellent/good*
2008: 94% rated as *excellent/good*
2010: 91% rated as *excellent/good*
2012: 94% rated as *excellent/good*

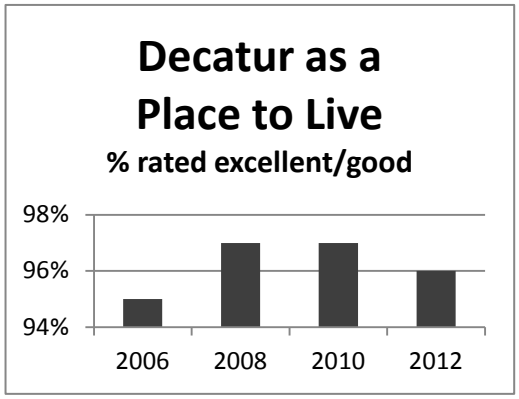
In the last 12 months, have you attended a meeting of local elected officials or other local public meeting?
2006: 32% *had attended once or more*
2008: 39% *had attended once or more*
2010: 32% *had attended once or more*
2012: 36% *had attended once or more*

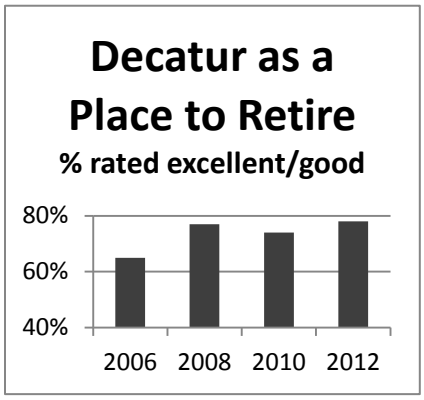
Citizen Satisfaction Survey responses:

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

GOVERNMENTAL CONTROL DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	REVISED BUDGET ESTIMATE 2012-13	TOTAL BUDGET ESTIMATE 2012-13	AUDIT 2011-12
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	27,300	26,100	27,300	26,250
512200	Social Security (FICA)	1,700	1,700	1,700	1,628
512300	Medicare	400	400	400	381
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,500	2,500	2,500	3,258
	TOTAL PERSONNEL SERVICES	**31,900**	**30,700**	**31,900**	**31,516**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	15,000	22,500	18,000	18,975
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	50,000	52,000	67,000	47,500
523202	Telephone	0	0	0	0
523300	Advertising	3,000	3,500	3,500	3,693
523400	Printing and Binding	0	2,000	2,000	8,318
523450	Signs	0	0	0	0
523600	Dues and Fees	33,200	35,000	10,000	8,452
523700	Education and Training	5,000	8,000	5,000	3,419
523701	Business Meetings	7,000	5,000	9,000	4,047
	TOTAL OTHER SERVICES AND CHARGES	**113,200**	**128,000**	**114,500**	**94,404**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	400	500	500	433
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,500	1,200	2,500	777
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531111	Computer Equipment	1,000	4,200	3,000	0
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	4,500	4,500	5,000	3,062
531400	Books and Periodicals	0	0	0	0
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	0	0	0	0
531700	Uniforms and Protective Equipment	0	0	0	1,468
	TOTAL SUPPLIES	**7,400**	**10,400**	**11,000**	**5,740**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**152,500**	**169,100**	**157,400**	**131,661**

GENERAL GOVERNMENT DEPARTMENT
ADOPTED 2013-2014 BUDGET ESTIMATE

The **General Government Department** manages daily operations of the city including, capital improvements, departmental performance, personnel services and the budgeting process. Staff ensures that policies of the City Commission are carried out effectively, at the lowest possible cost, and are legally sound.

Mission Statement:

*Our mission is to work with the citizens of Decatur to meet the needs of the community while serving all with respect and integrity. We strive to do so with **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*

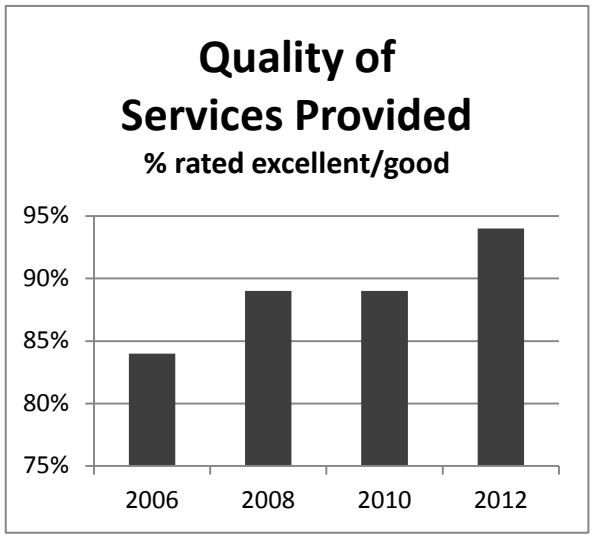
Quality of Emergency Preparedness services provided by the City of Decatur
2006: N/A
2008: 68% rated as *excellent/good*
2010: 81% rated as *excellent/good*
2012: 84% rated as *excellent/good*

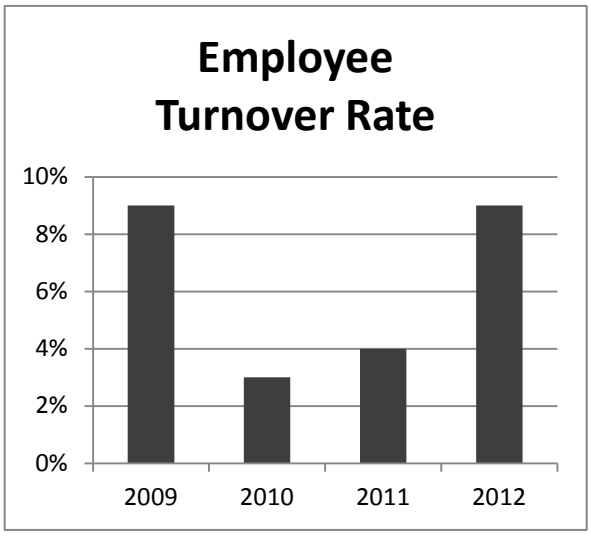
Performance Measures:

Average years of municipal service by employees
FY 2010: 10.40
FY 2011: 10.90
FY 2012: 11.30

Employee turnover rate
FY 2009: 9%
FY 2010: 3%
FY 2011: 4%
FY 2012: 9%

Total hours that employees received training by Emergency Management staff
FY 2010: 375.5
FY 2011: 588
FY 2012: 590





GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

	CITY MANAGER'S OFFICE 1320	ADMIN SERVICES 1510	CITY ATTORNEY 1530	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
REGULAR JOB CLASSES						
City Manager	1	0	0	1	1	1
Deputy City Manager	1	0	0	1	1	1
Assistant City Manager	0	1	0	1	2	2
Budget & Performance Measurement Manager	1	0	0	1	0	0
Assistant to the City Manager	0	0	0	0	1	1
Resource Conservation Coordinator	0	0	0	0	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	1
Office Manager	1	0	0	1	0	0
Administrative Assistant	0	0	0	0	1	1
TOTAL REGULAR CLASSES	4	4	0	8	10	10
OTHER JOB CLASSES						
City Attorney	0	0	1	1	1	1
Graduate Intern	1	0	0	1	1.2	1.2
TOTAL OTHER CLASSES	1	0	1	2	2.2	2.2

GENERAL GOVERNMENT DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	1320 CITY MANAGER	1510 ADMIN SERVICES	1530 CITY ATTORNEY	REVISED ESTIMATE 2012-13	BUDGET ESTIMATE 2012-13	AUDIT 2011-12
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	526,990	265,010	261,980	0	619,000	652,770	589,892
511200	Temp Salaries and Wages	172,330	167,330	5,000	0	180,800	159,880	137,779
511300	Overtime Wages	1,000	0	1,000	0	2,550	600	664
512100	Employer Group Insurance	107,940	59,840	48,100	0	124,290	124,320	103,025
512200	Social Security (FICA)	39,700	22,700	17,000	0	49,880	47,180	35,843
512300	Medicare	10,170	6,270	3,900	0	11,750	11,790	9,747
512400	Retirement Contributions	32,220	9,220	23,000	0	55,900	58,190	50,744
512401	Retirement Contributions-ICMA	44,110	35,610	8,500	0	46,700	43,060	45,079
512600	Unemployment Insurance	650	350	300	0	750	770	304
512700	Workers Compensation	10,000	5,000	5,000	0	9,600	10,000	10,861
	TOTAL PERSONNEL SERVICES	**945,110**	**571,330**	**373,780**	**0**	**1,101,220**	**1,108,560**	**983,936**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	248,000	43,000	45,000	160,000	272,310	250,570	285,825
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	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	650	500	150	0	650	650	399
522206	Repair and Maint-Vehicles-Outside Labor	200	200	0	0	200	500	52
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	42
522321	Auto Allowance	4,200	3,700	500	0	4,200	4,200	3,821
522500	Other Contractual Services	81,500	1,500	80,000	0	83,000	76,000	63,616
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	300	200	52
523300	Advertising	800	750	50	0	1,040	1,040	100
523400	Printing and Binding	7,750	7,250	500	0	6,500	4,500	1,846
523600	Dues and Fees	22,000	18,000	4,000	0	15,500	18,000	12,185
523700	Education and Training	40,000	30,000	10,000	0	37,500	45,000	45,300
523701	Business Meetings	30,500	20,000	10,500	0	22,500	33,000	22,181
523800	Licenses	0	0	0	0	0	0	21
	TOTAL OTHER SERVICES AND CHARGES	**435,850**	**125,050**	**150,800**	**160,000**	**443,750**	**433,710**	**435,441**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	100	100	26
531102	Supplies-Janitorial	100	100	0	0	200	200	68
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	2,700	2,100	600	0	4,500	3,700	3,452
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	3,000	2,000	1,000	0	1,450	2,000	419
531108	Supplies-Tires and Batteries	200	200	0	0	0	500	397
531109	Supplies-Vehicles and Equipment	1,000	1,000	0	0	500	1,500	750
531111	Computer Equipment	2,500	1,000	1,500	0	5,480	4,500	5,611
531112	Computer Software	400	0	400	0	400	1,000	0
531113	Office Equipment and Furniture	0	0	0	0	500	0	0
531115	Supplies- Batteries	0	0	0	0	0	0	0
531270	Gasoline	2,000	2,000	0	0	1,800	4,000	2,197
531300	Food-Subsistence and Support	2,650	2,200	450	0	2,450	2,450	2,982
531400	Books and Periodicals	1,600	1,000	600	0	1,700	2,200	663
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	200	200	0	0	200	800	24
531700	Uniforms and Protective Equipment	200	200	0	0	620	2,000	742
	TOTAL SUPPLIES	**16,650**	**12,100**	**4,550**	**0**	**19,900**	**24,950**	**17,330**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,397,610**	**708,480**	**529,130**	**160,000**	**1,564,870**	**1,567,220**	**1,436,708**



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COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
ADOPTED 2013-2014 BUDGET ESTIMATE

The **Community & Economic Development Department** is responsible for economic development initiatives, community engagement and education, special events and strategic planning. The department works to actively market the City and recruit new businesses and help existing businesses thrive.

Mission Statement:

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

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*

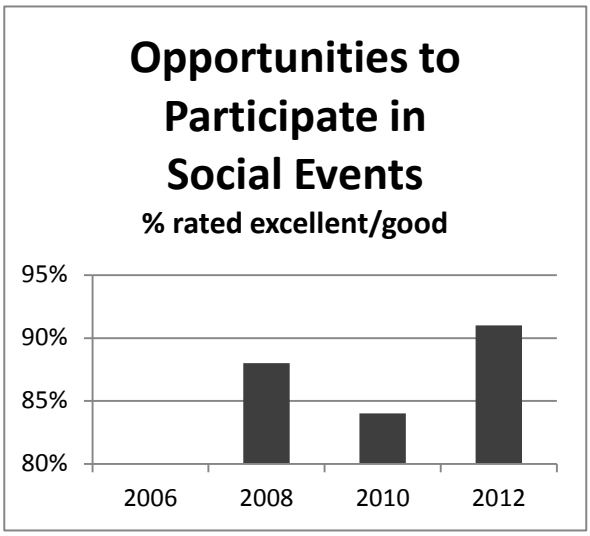
Opportunities to shop
2006: 61% rated as *excellent/good*
2008: 74% rated as *excellent/good*
2010: 63% rated as *excellent/good*
2012: 70% rated as *excellent/good*

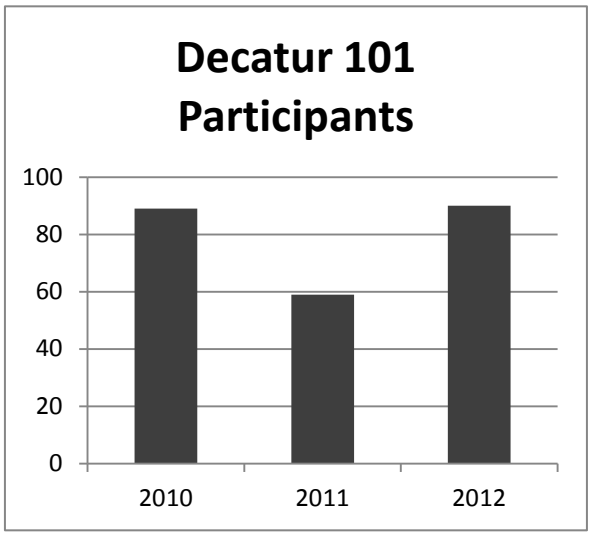
Performance Measures:

Total Views on *The Decatur Minute* blog
2010: 53,686
2011: 82,548
2012: 82,565

Number of MLK, Jr. Service Day Volunteers
Calendar Year 2011: 1,200
Calendar Year 2012: 1,210
Calendar Year 2013: 1,100

Number of Decatur 101 participants
2010: 89
2011: 59
2012: 90





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON. DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMMUNICATIONS 1570	PARKING MGMT. 3230	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
REGULAR JOB CLASSES								
Assistant City Manager	1	0	0	0	0	1	1	1
Chief, Division of Community, Education & Civic Engagement	1	0	0	0	0	1	0	0
Deputy Director Community & Economic Development	0	0	0	0	0	0	1	0
Assistant Director Community & Economic Development	0	0	0	0	0	0	0	1
Planning Director	0	0	1	0	0	1	1	1
Development Services Coordinator	0	0	0	0	0	0	0	1
Economic Development Coordinator	0	1	0	0	0	1	1	0
Volunteer Coordinator	0	0	0	0	0	0	1	1
Lifelong Communities Program Coordinator	1	0	0	0	0	1	0	0
Special Events Coordinator	0	1	0	0	0	1	1	1
Public Information Officer	0	0	0	1	0	1	1	0
Administrative Assistant	0	0	0	0	0	0	0	1
Office Manager	1	0	0	0	0	1	1	0
Parking Manager	0	0	0	0	1	1	1	1
TOTAL REGULAR CLASSES	4	2	1	1	1	9	9	8
OTHER JOB CLASSES								
Historic Preservation Planner	0	0	1	0	0	1	1	1
Planning Fellow	0	0	1	0	0	1	1	0
P/T Special Events Volunteer Coordinator	1	0	0	0	0	1	0	0
P/T Parking Attendant	0	0	0	0	5	5	5	5
TOTAL OTHER CLASSES	1	0	2	0	5	8	7	6

COMMUNITY and ECONOMIC DEVELOPMENT DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	7510 ADMINI-STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMT	3230 PARKING MGMT	REVISED ESTIMATE 2012-13	BUDGET ESTIMATE 2012-13	AUDIT 2011-12
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	495,900	326,330	0	73,450	47,060	49,060	353,400	393,050	330,969
511200	Temp Salaries and Wages	238,760	16,000	104,960	50,800	4,000	63,000	178,000	169,900	176,706
511300	Overtime Wages	0	0	0	0	0	0	100	0	18
512100	Employer Group Insurance	120,180	48,400	23,900	23,960	11,960	11,960	78,770	89,930	72,181
512200	Social Security (FICA)	44,350	21,200	5,900	7,700	2,900	6,650	33,020	33,060	31,264
512300	Medicare	10,400	4,950	1,400	1,800	700	1,550	7,820	7,740	7,323
512400	Retirement Contributions	44,650	29,400	0	6,600	4,200	4,450	31,900	35,380	27,995
512401	Retirement Contributions-ICMA	17,050	8,500	8,550		0	0	17,000	16,210	12,264
512600	Unemployment Insurance	1,120	350	100	200	70	400	840	910	0
512700	Workers Compensation	12,300	3,500	2,400	2,000	900	3,500	9,040	10,300	13,033
	TOTAL PERSONNEL SERVICES	**984,710**	**458,630**	**147,210**	**166,510**	**71,790**	**140,570**	**709,890**	**756,480**	**671,754**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	310,200	30,600	55,000	180,000	42,000	2,600	90,990	100,470	62,292
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipm	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	200	2,000	1,072
522205	Repair and Maint-Office Equipment	150	0	0	150	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0	0	200
522310	Rental of Land & Buildings	38,000	25,000	0	0	0	13,000	36,000	31,000	30,048
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0	0	0
522321	Auto Allowance	7,200	7,200	0	0	0	0	7,000	7,000	6,115
522500	Other Contractual Services	232,500	2,000	84,000	20,000	96,500	30,000	147,400	182,250	143,998
523101	Insurance-Awards	0	0	0	0	0	0	2,500	0	6,555
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0	0
523201	Postage	41,950	100	150	0	41,700	0	47,100	25,300	19,498
523202	Telephone	650	300	0	350	0	0	100	300	0
523300	Advertising	15,050	0	8,500	750	5,800	0	15,300	15,000	2,542
523400	Printing and Binding	8,350	100	2,000	3,000	3,000	250	3,750	8,350	8,400
523450	Signs	200	0	0	200	0	0	200	100	100
523600	Dues and Fees	7,650	150	3,600	800	2,800	300	6,300	6,500	4,133
523700	Education and Training	17,800	3,000	5,000	6,000	3,500	300	8,300	9,500	6,991
523701	Business Meetings	8,000	500	1,500	4,000	800	1,200	3,300	2,550	6,026
523800	Licenses	200	0	0	0	200	0	700	200	248
523910	Freight	0	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**687,900**	**68,950**	**159,750**	**215,250**	**196,300**	**47,650**	**369,140**	**390,520**	**298,217**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	0	0	0	0	0	0	50	50	164
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	4,450	3,700	0	650	0	100	4,200	4,100	4,696
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	51,700	200	32,500	0	15,000	4,000	45,650	59,650	11,060
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0	90
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	100	0	334
531111	Computer Equipment	0	0	0	0	0	0	1,000	2,000	5,769
531113	Supplies - Office Equipment	0	0	0	0	0	0	0	0	0
531114	Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531230	Electricity	0	0	0	0	0	0	0	0	0
531270	Gasoline	0	0	0	0	0	0	0	0	633
531300	Food-Subsistence and Support	1,150	0	400	700	0	50	350	500	381
531400	Books and Periodicals	500	0	0	500	0	0	30	300	157
531500	Supplies-Purchased for Resale	2,650	2,500	0	0	150	0	5,500	5,500	4,952
531600	Small Equipment	0	0	0	0	0	0	0	0	2,415
531700	Uniforms and Protective Equipment	300	0	0	0	0	300	600	500	61
	TOTAL SUPPLIES	**60,750**	**6,400**	**32,900**	**1,850**	**15,150**	**4,450**	**57,480**	**72,600**	**30,711**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,733,360**	**533,980**	**339,860**	**383,610**	**283,240**	**192,670**	**1,136,510**	**1,219,600**	**1,000,682**



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ACTIVE LIVING DIVISION
ADOPTED 2013-2014 BUDGET ESTIMATE

The **Active Living Division** promotes a healthy and active lifestyle through holistic services and programming. Recreational and educational activities, offered by division staff and community partners, enhance the quality of life for all Decatur residents. Through its programming, the Active Living division helps create a community where residents and visitors can participate in physical activity, regardless of physical limitations, in addition to offering traditional recreation programming.

Mission Statement:

It is the mission of the Decatur Active Living Department to provide physical and educational opportunities that contribute to the quality of life of the citizens of Decatur. Decatur Active Living is committed to enhancing the lives of individuals and families by contributing to the City's economic development, preserving and promoting our greenspaces and celebrating diversity while bringing the community together.

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*

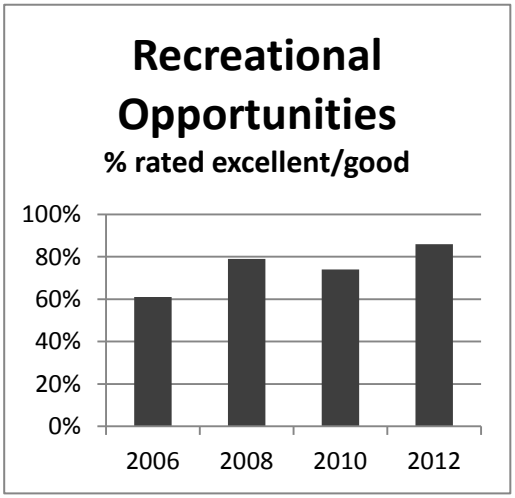
In the last 12 months, have you visited a neighborhood or City park?
2006: 82% *had visited at least once*
2008: 87% *had visited at least once*
2010: 88% *had visited at least once*
2012: 90% *had visited at least once*

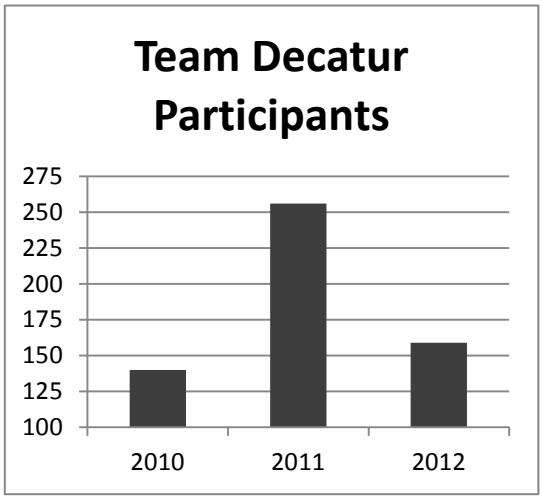
Performance Measures:

Total attendance at McKoy Pool during pool season
Summer 2010: 21,480
Summer 2011: 19,586
Summer 2012: 17,026
(Residents – 60% Non-residents – 40%)

Total attendance at Glenlake Pool during pool season
Summer 2010: 20,317
Summer 2011: 28,519
Summer 2012: 24,939
(Residents – 73% Non-residents – 27%)

Total *Team Decatur* participants
FY 2010: 140
FY 2011: 256
FY 2012: 159





City of Decatur

ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	FACILITIES 6130	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
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	7	5
Specialized Instructor	0	0	18	10	0	0	28	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	2	22	21	2	0	50	40	38

ACTIVE LIVING DIVISION
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	423,030	136,110	98,520	118,400	0
511200	Temp Salaries and Wages	327,080	44,750	52,950	123,030	42,150
511300	Overtime Wages	0	0	0	0	0
512100	Employer Group Insurance	84,010	24,090	23,930	24,010	0
512200	Social Security (FICA)	44,990	10,570	9,560	15,030	2,630
512300	Medicare	10,720	2,470	2,380	3,560	630
512400	Retirement Contributions	36,450	12,250	8,870	10,660	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	**941,770**	**233,380**	**199,850**	**299,830**	**46,410**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	62,090	10,030	60	13,950	0
521301	Instructor Fees	10,170	0	0	10,170	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	17,900	0	0	16,400	1,500
522202	Repair and Maint-Communication Equip	300	0	0	0	0
522203	Repair and Maint-Landscape	52,000	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0
522310	Rental of Land & Buildings	950	0	0	950	0
522320	Rental of Equipment and Vehicles	7,200	7,200	0	0	0
522321	Auto Allowance	2,260	360	600	250	400
522500	Other Contractual Services	186,310	0	5,580	9,880	169,500
523101	Insurance-Awards	3,200	0	0	3,200	0
523201	Postage	0	0	0	0	0
523202	Telephone	0	0	0	0	0
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	18,340	11,600	1,550	5,000	0
523450	Signs	1,800	0	0	150	750
523500	Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	4,630	550	470	1,960	1,150
523700	Education and Training	7,150	2,000	3,990	150	600
523701	Business Meetings	8,200	1,650	2,900	1,850	0
523800	Licenses	200	0	0	200	0
523911	Bank Charges	35,000	35,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**417,880**	**68,390**	**15,150**	**64,110**	**174,080**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	1,650	1,500	0	150	0
531102	Supplies-Janitorial	250	0	0	250	0
531103	Supplies-Landscape Maintenance	1,990	0	0	1,440	350
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	4,590	4,590	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	67,240	2,050	30,090	18,460	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	0	0	0	0	0
531111	Computer Equipment	3,050	0	0	0	150
531112	Computer Software	1,580	0	0	0	0
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	5,050	0	0	0	4,050
531115	Batteries	0	0	0	0	0
531270	Gasoline	3,470	0	0	0	0
531300	Food-Subsistence & Support	10,950	1,660	1,160	7,080	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	49,440	450	37,190	8,700	1,600
	TOTAL SUPPLIES	**156,300**	**10,400**	**68,730**	**37,180**	**11,040**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**1,515,950**	**312,170**	**283,730**	**401,120**	**231,530**

ACTIVE LIVING DIVISION
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2012-13	BUDGET ESTIMATE 2012-13	AUDIT 2011-12
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	70,000	0	411,400	391,600	396,669
511200	Temp Salaries and Wages	64,200	0	294,870	298,440	277,687
511300	Overtime Wages	0	0	550	20	459
512100	Employer Group Insurance	11,980	0	78,550	78,550	70,218
512200	Social Security (FICA)	7,200	0	43,770	42,550	41,160
512300	Medicare	1,680	0	10,390	10,160	9,626
512400	Retirement Contributions	4,670	0	36,880	35,250	33,593
512600	Unemployment Insurance	70	0	490	490	2,050
512700	Workers Compensation	2,500	0	14,400	15,000	20,093
	TOTAL PERSONNEL SERVICES	**162,300**	**0**	**891,300**	**872,060**	**851,555**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	50	38,000	40,110	40,110	25,834
521301	Instructor Fees	0	0	13,830	13,830	12,578
521302	Official Fees	0	0	180	180	210
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	22,890	22,890	21,797
522202	Repair and Maint-Communication Equip	0	300	150	0	0
522203	Repair and Maint-Landscape	0	52,000	39,000	51,500	59,565
522204	Repair and Maint-Machines and Tools	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	194
522206	Repair and Maint-Vehicles-Outside Labor	0	0	20	0	2,515
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	8,150	8,150	8,163
522321	Auto Allowance	650	0	2,060	2,060	305
522500	Other Contractual Services	350	1,000	189,430	186,780	202,009
523101	Insurance-Awards	0	0	0	0	0
523201	Postage	0	0	300	0	0
523202	Telephone	0	0	130	300	401
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	190	0	23,640	17,340	21,326
523450	Signs	900	0	1,800	1,800	450
523500	Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	500	0	4,620	4,620	3,693
523700	Education and Training	410	0	6,260	9,300	3,204
523701	Business Meetings	1,800	0	11,050	13,700	10,405
523800	Licenses	0	0	200	200	21
523911	Bank Charges	0	0	20,500	20,500	21,980
	TOTAL OTHER SVCS. AND CHARGES	**4,850**	**91,300**	**384,320**	**393,260**	**394,651**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	1,500	1,500	0
531102	Supplies-Janitorial	0	0	440	400	13
531103	Supplies-Landscape Maintenance	200	0	1,990	1,990	91
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	0	0	5,800	5,000	7,205
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	12,450	0	72,450	67,000	70,375
531108	Supplies-Tires and Batteries	0	1,840	1,510	1,840	360
531109	Supplies-Vehicles and Equipment	0	320	650	320	3,273
531110	Communication Equipment	0	0	150	150	0
531111	Computer Equipment	0	2,900	2,830	2,400	2,741
531112	Computer Software	0	1,580	1,580	1,580	60
531113	Office Equipment	0	0	3,000	0	0
531114	Outdoor Furniture and Fixtures	1,000	0	4,700	4,050	2,942
531115	Batteries	0	0	0	0	90
531270	Gasoline	0	3,470	3,470	3,470	2,699
531300	Food-Subsistence & Support	650	100	11,380	13,370	8,509
531400	Books and Periodicals	0	0	400	400	253
531500	Supplies-Purchased for Resale	2,440	0	3,440	2,440	3,396
531600	Small Equipment	500	0	1,300	2,040	863
531700	Uniforms and Protective Equipment	1,500	0	50,260	52,810	45,370
	TOTAL SUPPLIES	**18,740**	**10,210**	**166,850**	**160,760**	**148,238**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**185,890**	**101,510**	**1,442,470**	**1,426,080**	**1,394,445**

CHILDREN AND YOUTH SERVICES DIVISION
ADOPTED 2013-2014 BUDGET ESTIMATE*

The **Children & Youth Services (CYS) Division** provides after school and summer camp programming designed to help children and youth develop into healthy, productive, lifelong learners.

Mission Statement:

The mission of the Children and Youth Services 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*

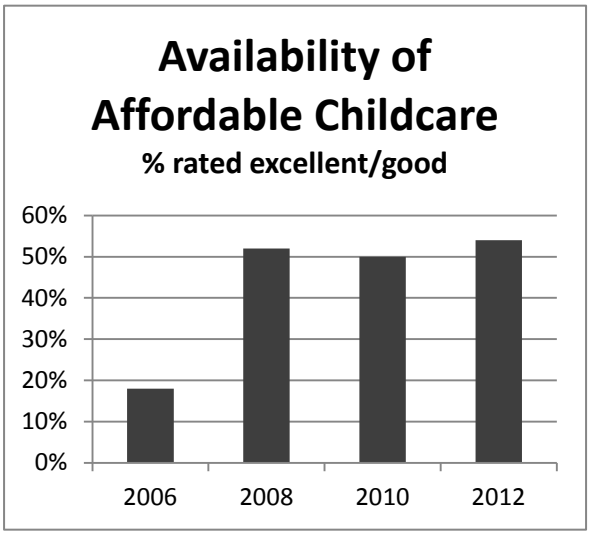
Availability of affordable, quality childcare
2006: 18% rated as *excellent/good*
2008: 52% rated as *excellent/good*
2010: 50% rated as *excellent/good*
2012: 54% rated as *excellent/good*

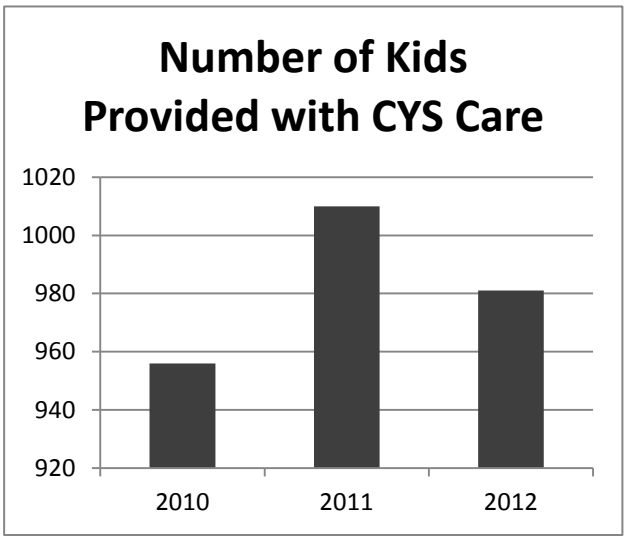
Performance Measures:

Number of children/youth provided with care
FY 2010: 956
FY 2011: 1,010
FY 2012: 981

Number of homeless children provided with care
FY 2010: 39
FY 2011: 31
FY 2012: 6

Percentage of subsidized summer camp spots
FY 2010: 28%
FY 2011: 17%
FY 2012: 25%





CHILDREN AND YOUTH SERVICES DIVISION PERSONNEL SUMMARY

	CHILD/YOUTH SERVICES 6133/6135	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
REGULAR JOB CLASSES				
Children & Youth Services Director	1	1	1	1
Assistant CYS Director	1	1	1	1
Program Supervisor	1	1	1	1
Program Assistant	0	0	0	0
Site Director	7	7	6	6
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	11	11	10	10
OTHER JOB CLASSES				
Academic Building Coordinators	7	7	7	7
Academic Tutors	24	24	24	24
Administrative Assistant	0	0	0	1
Administrative Consultant	0	0	1	1
Afterschool Counselor	35	35	35	32
CIT Coordinator	0	0	0	1
Family Liaison	1	1	1	1
Instructor	34	34	34	46
Junior Counselor	3	3	3	3
Lead Counselor	4	4	4	4
Site Director P/T	0	0	1	1
Summer Camp Counselor	21	21	21	25
Summer Camp Director	0	0	0	2
Tech Support Staff	1	1	1	1
Technology Instructor	7	7	7	7
Technology Specialist	1	1	1	1
TOTAL OTHER CLASSES	138	138	140	157

* For budget estimate detail, see page 138.

ADMINISTRATIVE SERVICES DEPARTMENT
ADOPTED 2013-2014 BUDGET ESTIMATE

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

Mission Statement:

Members of the Administrative Services Department are committed to delivering exceptional services, consistent with the city's vision and values, in finance, human resources, court, records and technology management. We strive to promote a collaborative environment that cultivates progressive thinking, strategic planning and innovative practices.

Citizen Satisfaction Survey responses:

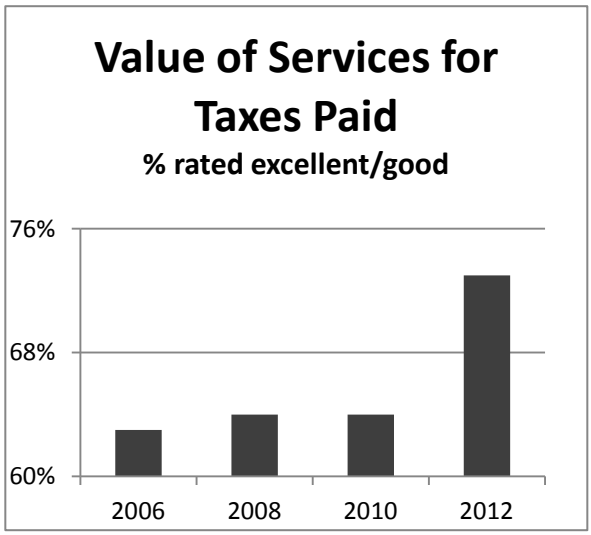
Value of services for taxes paid
2006: 63% rated as *excellent/good*
2008: 64% rated as *excellent/good*
2010: 64% rated as *excellent/good*
2012: 73% rated as *excellent/good*

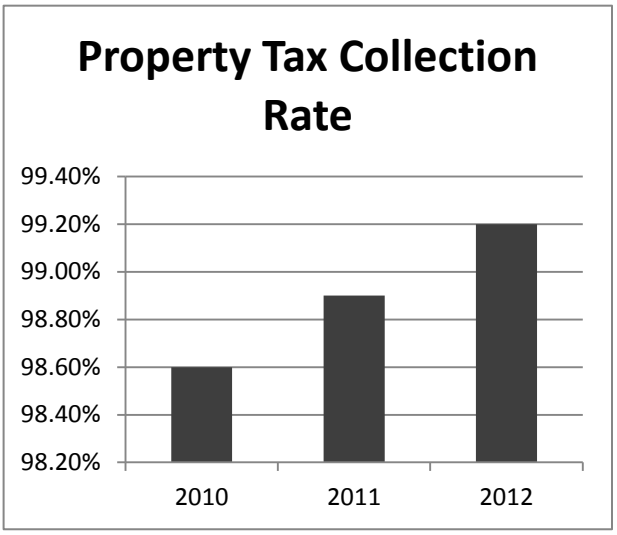
Quality of Municipal Court services
2006: 67% rated as *excellent/good*
2008: 78% rated as *excellent/good*
2010: 76% rated as *excellent/good*
2012: 74% rated as *excellent/good*

Performance Measures:

Property tax collection rate for prior year as of the following April 1st
FY 2010: 98.6%
FY 2011: 98.9%
FY 2012: 99.2%

Number of citations & summons processed per Court Clerk
FY 2010: N/A
FY 2011: 3,135
FY 2012: 4,670





ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ACCOUNTING 1512	REVENUE COLLECTIONS 1514	RECORDS 1580	MUNICIPAL COURT 2650	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
REGULAR JOB CLASSES							
Revenue and Technology Manager	0	1	0	0	1	1	1
Bookkeeper	0	0	0	0	0	0	1
Accounts Payable Officer	1	0	0	0	1	1	0
Accounting Clerk	0.5	0	0	0	0.5	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	0	1
Revenue Supervisor	0	1	0	0	1	1	0
Chief Court Clerk	0	0	0	1	1	1	0
Court Clerk	0	0	0	2	2	2	2
Court Clerk Assistant	0	0	0	0	0	0	1
TOTAL REGULAR CLASSES	2.5	4	0	3	9.5	9	9
OTHER JOB CLASSES							
Accounting Clerk	0.5	0	0	0	0.5	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	0.5	0.5	1	9	11	11.5	11.5

ADMINISTRATIVE SERVICES DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1400 CITY ELECTION	1580 RECORDS MANAGEMENT	1535 INFORMATION TECHNOLOGY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	448,460	121,000	190,350	0	0	0
511200	Temp Salaries and Wages	218,280	11,700	2,900	0	43,680	0
511300	Overtime Wages	42,200	2,000	10,200	0	0	0
512100	Employer Group Insurance	116,560	29,900	47,820	0	0	0
512200	Social Security (FICA)	40,220	8,400	12,080	0	2,710	0
512300	Medicare	9,410	1,960	2,830	0	640	0
512400	Retirement Contributions	40,360	10,890	17,130	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
	TOTAL PERSONNEL SERVICES	**929,980**	**189,760**	**287,590**	**0**	**47,560**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	239,100	146,400	33,000	12,500	9,200	7,500
521303	Misc Personal Service Fees	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	50	0	50	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	4,300	1,500	1,000	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	25,900	0	0	0	0	0
522321	Auto Allowance	500	0	0	0	0	0
522500	Other Contractual Services	279,050	20,000	49,000	0	39,000	170,750
523101	Insurance-Awards	5,000	0	0	0	0	0
523102	Insurance-Legal Liability	49,400	0	0	0	0	0
523104	Insurance-Property	59,700	0	0	0	0	0
523105	Insurance-Vehicles	95,000	0	0	0	0	0
523106	Insurance-Performance Bond	200	0	0	0	0	0
523107	Insurance-Commercial Excess Liability	20,500	0	0	0	0	0
523201	Postage	24,000	0	0	0	0	0
523202	Telephone	250,400	0	400	0	0	0
523300	Advertising	3,400	250	2,800	350	0	0
523400	Printing and Binding	10,000	1,000	7,000	0	0	0
523600	Dues and Fees	4,400	2,500	500	0	500	0
523700	Education and Training	25,500	10,300	5,200	0	4,500	0
523701	Business Meetings	3,850	2,750	100	0	0	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	30,000	15,000	15,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,130,250**	**199,700**	**114,050**	**12,850**	**53,200**	**178,250**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	3,000	0	0	0	0	0
531102	Supplies-Janitorial	300	100	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	13,800	4,200	5,400	0	400	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	21,200	100	600	0	0	19,000
531112	Computer Software	37,000	0	0	0	0	37,000
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	55,000	0	0	0	0	0
531215	Stormwater Utility	193,000	0	0	0	0	0
531220	Natural Gas	35,000	0	0	0	0	0
531230	Electricity	260,000	0	0	0	0	0
531231	Street Lighting	285,000	0	0	0	0	0
531270	Gasoline	100	0	0	0	0	0
531300	Food-Subsistence and Support	1,450	500	700	0	0	0
531400	Books and Periodicals	2,000	650	250	0	700	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	100	100	0	0	0	0
531700	Uniforms and Protective Equipment	2,500	500	500	0	0	0
	TOTAL SUPPLIES	**912,150**	**6,650**	**8,650**	**0**	**1,100**	**56,000**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,972,380**	**396,110**	**410,290**	**12,850**	**101,860**	**234,250**

ADMINISTRATIVE SERVICES DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2012-13	BUDGET ESTIMATE 2012-13	AUDIT 2011-12
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	0	0	137,110	402,100	410,320	373,792
511200	Temp Salaries and Wages	0	0	160,000	177,900	210,300	177,993
511300	Overtime Wages	0	0	30,000	52,000	36,800	40,417
512100	Employer Group Insurance	0	0	38,840	100,580	100,590	91,369
512200	Social Security (FICA)	0	0	17,030	40,030	40,810	36,009
512300	Medicare	0	0	3,980	9,420	9,560	8,340
512400	Retirement Contributions	0	0	12,340	36,400	37,010	31,639
512600	Unemployment Insurance	0	0	770	1,060	1,330	0
512700	Workers Compensation	0	0	5,000	12,520	13,160	17,920
	TOTAL PERSONNEL SERVICES	**0**	**0**	**405,070**	**832,010**	**859,880**	**777,480**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	500	0	30,000	272,070	229,220	252,356
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	0	0	0
522205	Repair and Maint-Office Equipment	0	1,500	300	3,150	4,000	3,271
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	23,500	2,400	26,400	23,000	23,191
522321	Auto Allowance	0	0	500	600	200	361
522500	Other Contractual Services	0	0	300	290,170	256,750	219,499
523101	Insurance-Awards	5,000	0	0	4,500	5,000	365.32
523102	Insurance-Legal Liability	49,400	0	0	47,030	46,850	44,621
523104	Insurance-Property	59,700	0	0	56,860	66,400	60,333
523105	Insurance-Vehicles	95,000	0	0	90,460	96,000	91,514
523106	Insurance-Performance Bond	200	0	0	200	200	200
523107	Insurance-Commercial Excess Liability	20,500	0	0	19,480	20,000	18,820
523201	Postage	0	24,000	0	20,000	28,000	21,448
523202	Telephone	0	250,000	0	255,600	210,600	207,373
523300	Advertising	0	0	0	3,400	3,050	3,790
523400	Printing and Binding	0	0	2,000	8,550	6,150	5,464
523600	Dues and Fees	0	0	900	2,750	4,800	1,326
523700	Education and Training	0	0	5,500	17,500	22,000	15,748
523701	Business Meetings	0	0	1,000	3,600	3,500	1,556
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	0	0	0	30,500	29,000	31,233
	TOTAL OTHER SVCS. AND CHARGES	**230,300**	**299,000**	**42,900**	**1,152,860**	**1,054,760**	**1,002,469**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	3,000	0	5,000	0
531102	Supplies-Janitorial	0	0	200	320	370	347
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	0	1,400	2,400	14,900	16,500	13,083
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	0	0	2,520	700	329
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	30	0	133
531111	Computer Equipment	0	0	1,500	5,700	36,600	46,131
531112	Computer Software	0	0	0	33,600	40,280	22,961
531113	Supplies-Office Equipment and Furniture	0	0	1,000	2,840	2,000	2,307
531115	Supplies-Batteries	0	0	0	0	0	90
531210	Water and Sewer	0	55,000	0	50,000	50,000	58,260
531215	Stormwater Utility	0	193,000	0	192,500	190,950	192,525
531220	Natural Gas	0	35,000	0	33,000	45,000	34,395
531230	Electricity	0	260,000	0	255,000	251,000	220,858
531231	Street Lighting	0	285,000	0	272,000	270,000	299,931
531270	Gasoline	0	0	100	50	0	198
531300	Food-Subsistence and Support	0	0	250	1,450	1,250	694
531400	Books and Periodicals	0	0	400	930	1,330	697
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	0	0	0	150	130	63
531700	Uniforms and Protective Equipment	0	0	1,500	3,550	2,500	1,238
	TOTAL SUPPLIES	**0**	**829,400**	**10,350**	**868,540**	**913,610**	**894,238**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**230,300**	**1,128,400**	**458,320**	**2,853,410**	**2,828,250**	**2,674,187**

FIRE AND RESCUE DEPARTMENT
ADOPTED 2013-2014 BUDGET ESTIMATE

The **Fire & Rescue Department** provides fire suppression, emergency medical and rescue services, hazardous materials emergency response, environmental protection, and fire cause/arson investigation services. The Fire Department responds to all fires, medical calls, accidents and emergencies and enforces fire and life safety code compliance.

Mission Statement:

The mission of the City of Decatur Fire & Rescue Department is to preserve life and property, provide education awareness and enhanced level of customer service to the community to improve the quality of life to the community.

Citizen Satisfaction Survey responses:

Quality of Fire services
2006: 93% rated as *excellent/good*
2008: 97% rated as *excellent/good*
2010: 96% rated as *excellent/good*
2012: 96% rated as *excellent/good*

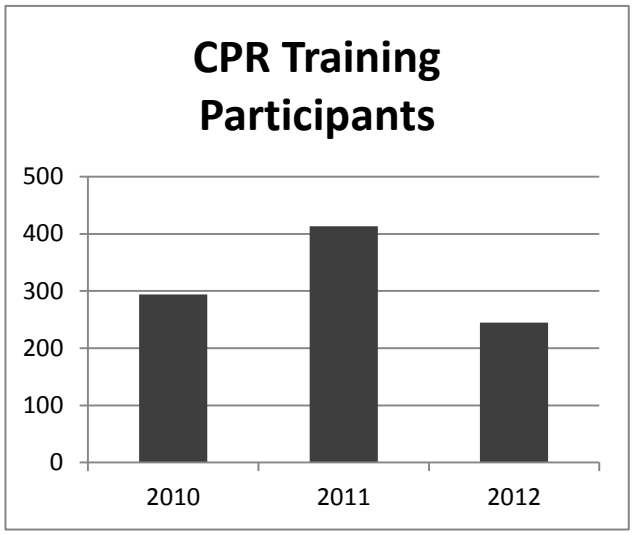
Quality of Fire Prevention and Education
2006: 75% rated as *excellent/good*
2008: 88% rated as *excellent/good*
2010: 83% rated as *excellent/good*
2012: 87% rated *as excellent/good*

Performance Measures:

Total Fire & EMS calls responded to
FY 2010: 2,840
FY 2011: 2,539
FY 2012: 2,818

Number of participants in CPR training
FY 2010: 294
FY 2011: 413
FY 2012: 245





FIRE AND RESCUE DEPARTMENT PERSONNEL SUMMARY

	FIRE 3500	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	0
Assistant Fire Chief	0	0	0	1.5
Fire Station Captain	4	4	4	4
Fire Lieutenant	3	3	3	3
Fire Sergeant	3	3	3	3
Fire Inspector	3	3	0	0
Fire Apparatus Operator	12	12	12	12
Firefighter	12	12	15	15
TOTAL REGULAR CLASSES	39	39	39	39.5

FIRE and RESCUE DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	3500 FIRE & RESCUE	REVISED ESTIMATE 2012-13	FIRE BUDGET ESTIMATE 2012-13	AUDIT 2011-12
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	2,217,950	2,217,950	2,168,000	2,170,500	2,129,700
511200	Temp Salaries and Wages	0	0	0	0	0
511300	Overtime Wages	200,000	200,000	193,000	200,000	175,622
511400	Special Events Overtime	0	0	0	0	0
512100	Employer Group Insurance	461,000	461,000	432,000	432,110	385,708
512200	Social Security (FICA)	0	0	10	0	0
512300	Medicare	32,200	32,200	34,200	34,370	29,061
512400	Retirement Contributions	199,600	199,600	195,350	195,350	179,961
512600	Unemployment Insurance	2,800	2,800	1,000	2,800	0
512700	Workers Compensation	49,000	49,000	47,000	49,000	60,821
	TOTAL PERSONNEL SERVICES	**3,162,550**	**3,162,550**	**3,070,560**	**3,084,130**	**2,960,874**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	69,000	69,000	69,000	43,320	21,444
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	1,500	1,500	3,800	2,000	466
522202	Repair and Maint-Communication Equip	10,500	10,500	9,010	21,010	13,192
522204	Repair and Maint-Machines and Tools	5,400	5,400	4,900	5,900	2,967
522205	Repair and Maint-Office Equipment	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	23,100	23,100	21,580	16,300	24,579
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	4,700	4,700	7,500	7,080	7,214
522321	Auto Allowance	500	500	500	500	328
522500	Other Contractual Services	2,000	2,000	1,300	1,000	0
523101	Insurance-Awards	1,000	1,000	0	1,000	0
523102	Insurance-Legal Liability	0	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0	0
523201	Postage	300	300	260	200	121
523202	Telephone	20,000	20,000	2,300	3,250	3,251
523300	Advertising	100	100	50	50	50
523400	Printing and Binding	2,250	2,250	2,300	2,300	1,976
523600	Dues and Fees	3,350	3,350	1,690	3,490	2,349
523700	Education and Training	15,700	15,700	11,880	15,320	14,721
523701	Business Meetings	3,500	3,500	5,800	3,500	3,288
523800	Licenses	0	0	100	100	0
	TOTAL OTHER SVCS. AND CHARGES	**162,900**	**162,900**	**141,970**	**126,320**	**95,945**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	4,500	4,500	4,400	1,000	824
531102	Supplies-Janitorial	6,500	6,500	7,840	6,300	7,076
531103	Supplies-Landscape Maintenance	500	500	500	500	283
531104	Supplies-Misc. Maintenance	7,560	7,560	6,400	6,400	5,689
531105	Supplies-Office	1,500	1,500	1,700	3,500	3,507
531106	Supplies-Pesticides and Herbicides	0	0	0	0	21
531107	Supplies-Specialized Dept	43,300	43,300	31,960	24,960	25,113
531108	Supplies-Tires and Batteries	4,200	4,200	4,200	4,200	6,986
531109	Supplies-Vehicles and Equipment	13,800	13,800	17,500	13,800	18,080
531110	Communications Equipment	0	0	0	0	0
531111	Computer Equipment	4,400	4,400	4,020	2,020	8,723
531112	Computer Software	6,560	6,560	7,400	6,300	6,840
531113	Office Equipment and Furniture	0	0	0	0	0
531115	Supplies - Batteries	6,500	6,500	2,200	1,200	1,209
531270	Gasoline	35,000	35,000	40,000	40,000	26,625
531300	Food-Subsistence & Support	2,700	2,700	4,000	2,700	4,164
531400	Books and Periodicals	4,000	4,000	2,000	8,500	2,176
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	27,370	27,370	21,160	20,160	14,560
531700	Uniforms and Protective Equipment	22,600	22,600	29,400	26,400	32,262
	TOTAL SUPPLIES	**190,990**	**190,990**	**184,680**	**167,940**	**164,139**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,516,440**	**3,516,440**	**3,397,210**	**3,378,390**	**3,220,957**



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POLICE DEPARTMENT
ADOPTED 2013-2014 BUDGET ESTIMATE

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

Mission Statement:

The mission of the City of Decatur Police Department is to promote the quality of life in Decatur by providing police services with integrity and 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*

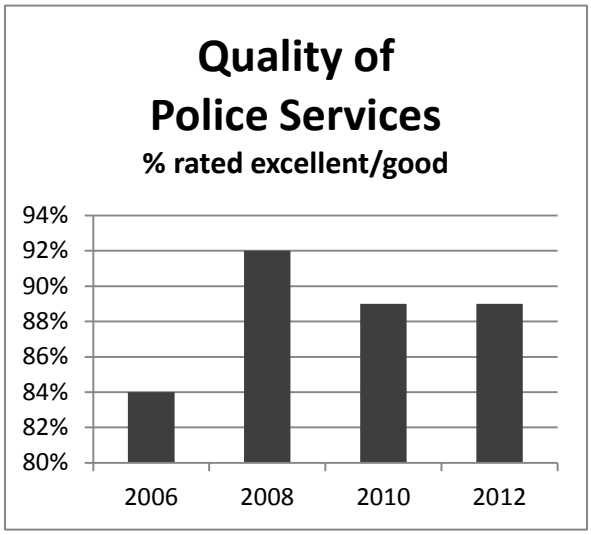
Feeling of safety in Downtown Decatur after dark
2006: 79% rated feeling *"very" or "somewhat" safe*
2008: 76% rated feeling *"very" or "somewhat" safe*
2010: 76% rated feeling *"very" or "somewhat" safe*
2012: 80% rated feeling *"very" or "somewhat" safe*

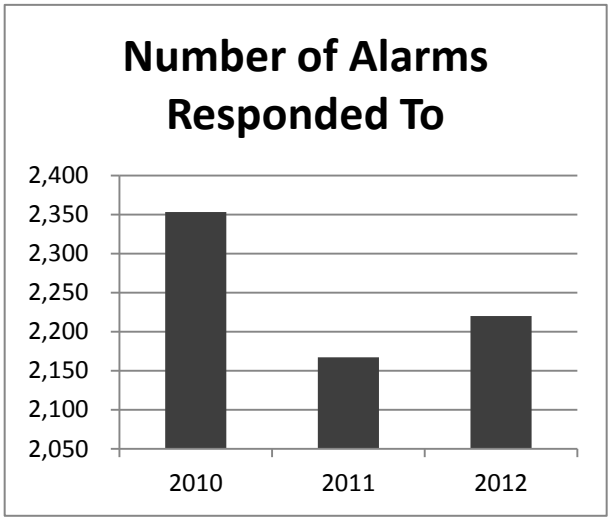
Performance Measures:

Number of alarms responded to
FY 2010: 2,353
FY 2011: 2,167
FY 2012: 2,220

UCR Part I property crimes per 1,000 population
FY 2010: 29.84
FY 2011: 30.20
FY 2012: 30.30

Total number of calls received in E911 Dispatch Center
FY 2010: 87,640
FY 2011: 90,105
FY 2012: 71,250





POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGT 3210	E 911* 3800	UNIFORM PATROL 3223	CID 3221	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
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	5	1	6	7	6
Police Investigator†	0	0	0	5	5	5	5
CID Evidence Technician	0	0	0	1	1	1	1
Police Officer, MPO	0	0	25	0	25	24	25
Community Relations Specialist	0	0	0	0	0	0	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	59	60
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard††	0	0	25	0	25	25	21
Administrative Investigator	1	0	0	0	1	1	1
Fingerprint Examiner	0	0	0	1	1	1	1
TOTAL OTHER CLASSES	1	0	26	1	28	28	24

†Investigator positions are assignments, not permanent positions and are at the same salary range as MPO.
††The Police Department currently is allocated 24 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 25.

* For E-911 Fund budget estimate detail, see page 140.

POLICE DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2012-13	BUDGET ESTIMATE 2012-13	AUDIT 2011-12
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	2,671,200	594,000	365,000	1,712,200	2,422,000	2,688,180	2,438,194
511200	Temp Salaries and Wages	302,200	21,000	31,200	250,000	290,720	284,900	274,185
511300	Overtime Wages	211,500	21,500	20,000	170,000	317,000	225,000	306,643
511400	Special Events Overtime	61,000	6,000	10,000	45,000	45,000	102,500	71,503
512100	Employer Group Insurance	575,650	96,600	83,900	395,150	538,640	538,660	479,115
512200	Social Security (FICA)	22,200	6,300	1,900	14,000	23,820	20,580	19,550
512300	Medicare	43,200	8,900	6,200	28,100	45,830	46,870	41,406
512400	Retirement Contributions	242,660	53,460	35,200	154,000	219,100	241,950	202,396
512600	Unemployment Insurance	12,150	600	550	11,000	5,150	11,050	10,979
512700	Workers Compensation	51,000	9,500	7,500	34,000	49,270	51,000	67,663
	TOTAL PERSONNEL SERVICES	**4,192,760**	**817,860**	**561,450**	**2,813,450**	**3,956,530**	**4,210,690**	**3,911,634**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	157,000	140,000	3,000	14,000	216,220	165,300	112,290
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	4,950	7,500	1,570
522202	Repair and Maint-Communication Equip	18,500	2,500	3,000	13,000	18,200	18,200	14,944
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	2,950	1,200	1,000	750	1,800	2,750	1,225
522206	Repair and Maint-Vehicles-Outside Labor	36,500	3,500	6,500	26,500	38,400	34,400	26,100
522310	Rental of Land & Buildings	4,000	4,000	0	0	4,000	0	0
522320	Rental of Equipment and Vehicles	17,000	14,000	2,000	1,000	17,000	17,000	12,298
522321	Auto Allowance	2,000	1,000	0	1,000	1,600	1,600	0
522500	Other Contractual Services	55,000	35,000	6,000	14,000	59,000	49,000	52,867
523101	Insurance-Awards	3,000	1,000	1,000	1,000	0	150	0
523102	Insurance-Legal Liability	18,560	3,160	2,600	12,800	17,710	19,280	19,084
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	1,100	400	200	500	1,100	1,100	334
523202	Telephone	500	500	0	0	500	500	0
523300	Advertising	1,500	0	0	1,500	3,000	3,000	0
523400	Printing and Binding	5,100	1,000	600	3,500	4,600	5,100	1,829
523600	Dues and Fees	2,750	1,600	500	650	2,750	2,750	1,963
523700	Education and Training	47,500	7,500	8,000	32,000	50,500	50,500	46,291
523701	Business Meetings	6,000	4,000	500	1,500	4,000	6,000	2,633
523800	Licenses	550	150	0	400	550	550	303
	TOTAL OTHER SVCS. AND CHARGES	**387,010**	**226,510**	**35,900**	**124,600**	**445,880**	**384,680**	**293,732**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	700	0	200	500	800	700	0
531102	Supplies-Janitorial	1,300	1,000	100	200	2,050	1,050	1,253
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	500	1,000	0
531105	Supplies-Office	15,000	15,000	0	0	17,820	17,800	13,584
531106	Supplies-Pesticides and Herbicides	100	0	0	100	200	200	9
531107	Supplies-Specialized Dept	56,500	4,500	7,000	45,000	47,500	47,500	31,740
531108	Supplies-Tires and Batteries	21,300	1,800	4,500	15,000	21,300	21,300	21,096
531109	Supplies-Vehicles and Equipment	48,500	2,000	10,000	36,500	48,500	48,500	36,608
531110	Communications Equipment	0	0	0	0	250	0	0
531111	Computer Equipment	27,500	7,500	3,000	17,000	29,500	33,500	22,445
531112	Computer Software	23,200	0	600	22,600	21,980	20,200	0
531113	Office Equipment and Furniture	3,000	1,000	1,000	1,000	1,200	3,000	0
531114	Outdoor Equipment and Furniture	0	0	0	0	0	0	0
531115	Supplies- Batteries	1,300	0	300	1,000	2,200	1,200	1,743
531270	Gasoline	109,500	10,000	14,500	85,000	112,500	116,500	65,427
531300	Food-Subsistence & Support	6,200	5,000	200	1,000	10,200	6,200	5,749
531400	Books and Periodicals	4,600	3,000	600	1,000	2,300	4,600	3,060
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	800	700	112
531700	Uniforms and Protective Equipment	44,950	6,000	7,750	31,200	33,500	40,500	23,143
	TOTAL SUPPLIES	**365,350**	**56,800**	**50,450**	**258,100**	**353,100**	**364,450**	**225,969**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	102,300	0	0	102,300	97,770	105,000	109,331
	TOTAL CAPITAL OUTLAY	**102,300**	**0**	**0**	**102,300**	**97,770**	**105,000**	**109,331**
	TOTAL DIVISION EXPENDITURES	**5,047,420**	**1,101,170**	**647,800**	**3,298,450**	**4,853,280**	**5,064,820**	**4,540,666**



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PUBLIC WORKS DEPARTMENT
ADOPTED 2013-2014 BUDGET ESTIMATE

The **Public Works Department** keeps Decatur beautiful through progressive refuse and recyclables collection, street cleaning services and the careful maintenance of city buildings, grounds and cemetery using well maintained fleet and motorized equipment.

Mission Statement:

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

Citizen Satisfaction Survey responses:

Cleanliness of Decatur
2006: N/A
2008: 90% rated as *excellent/good*
2010: 88% rated as *excellent/good*
2012: 91% rated as *excellent/good*

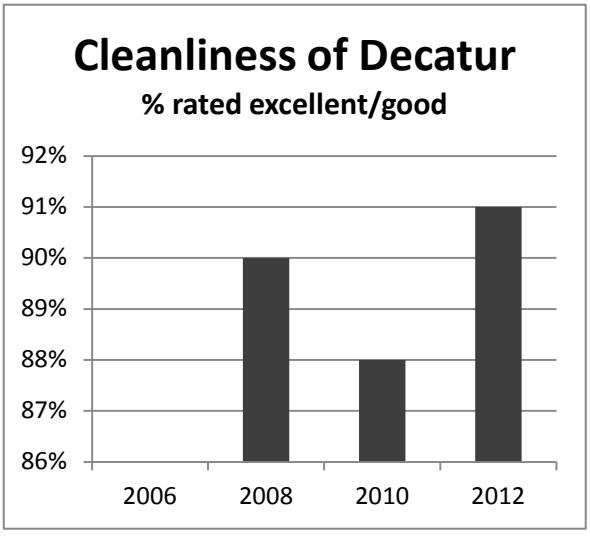
Quality of Garbage Collection
2006: 85% rated as *excellent/good*
2008: 90% rated as *excellent/good*
2010: 88% rated as *excellent/good*
2012: 91% rated as *excellent/good*

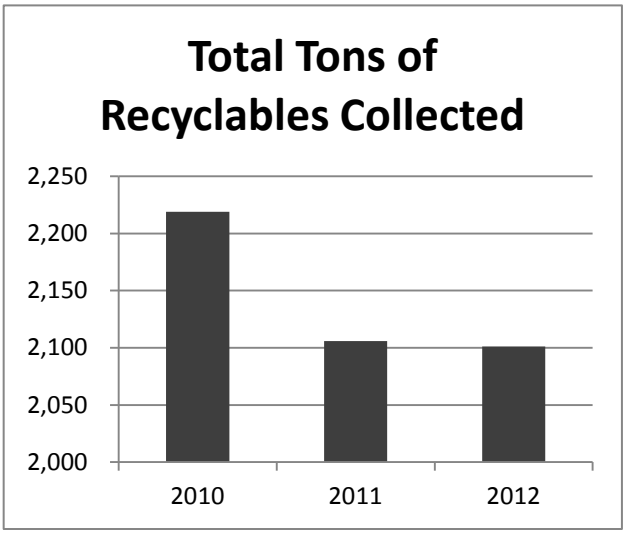
Performance Measures:

Total acres of invasive plants removed
FY 2010: 12
FY 2011: 14
FY 2012: 16

Total tons of recyclable materials collected
FY 2010: 2,219
FY 2011: 2,106
FY 2012: 2,101

Operations & Maintenance expenditures for street sweeping per capita
FY 2010: $3.58
FY 2011: $2.34
FY 2012: $2.48





PUBLIC WORKS DEPARTMENT PERSONNEL SUMMARY

	ADMIN 4510	SOLID WASTE 540*	BLDG MAINT 1565	GROUNDS MAINT 1566	CEMETERY 4950	MOTOR MAINT 4900	CENTRAL SUPPLY 4910	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
REGULAR JOB CLASSES										
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
Resource Conservation Coordinator	1	0	0	0	0	0	0	1	0	0
Sanitation Services Superintendent	0	1	0	0	0	0	0	1	1	1
Facilities Maintenance Superintendent	0	0	1	0	0	0	0	1	1	1
Crew Supervisor	0	1	1	1	1	0	0	4	4	4
Crew Worker	0	0	6	5	2	0	0	13	12	12
Equipment Operator	0	0	0	2	2	0	0	4	4	4
Building Specialist	0	0	2	0	0	0	0	2	2	2
Lead Auto Mechanic	0	0	0	0	0	1	0	1	1	1
Automotive Mechanic	0	0	0	0	0	2	0	2	2	2
Administrative Assistant	0	0	0	0	0	0	0	0	1	1
Office Manager	1	0	0	0	0	0	0	1	0	0
Sanitation Equipment Operator II	0	5	0	0	0	0	0	5	5	5
Sanitation Equipment Operator I	0	7	0	0	0	0	0	7	7	7
Supply Clerk	0	0	0	0	0	0	1	1	1	1
Cemetery Specialist	0	0	0	0	1	0	0	1	1	1
TOTAL REGULAR CLASSES	3	14	10	8	6	3	1	45	43	43
OTHER JOB CLASSES										
Facility Monitor	0	0	2	0	0	0	0	2	2	2
Crew Worker (P/T)	0	2	1	4	0	0	0	7	2	2
Seasonal Laborer	0	0	2	0	2	0	0	4	8	8
TOTAL OTHER CLASSES	0	2	5	4	2	0	0	13	12	12

* For Solid Waste Fund budget estimate detail, see page 142.

PUBLIC WORKS DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	4510 ADMIN.	1565 BUILDING MAINTENANCE	1566 GROUNDS MAINTENANCE	4900 MOTOR MAINT & SUPPLY
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	1,312,170	200,250	412,120	289,580	143,940
511200	Temp Salaries and Wages	87,370	5,160	38,230	37,000	500
511300	Overtime Wages	71,800	0	15,000	8,000	25,000
512100	Employer Group Insurance	369,950	36,100	119,300	95,250	35,900
512200	Social Security (FICA)	86,650	12,700	27,900	20,250	8,900
512300	Medicare	21,250	3,000	6,550	4,750	3,000
512400	Retirement Contributions	118,050	18,000	37,100	26,000	12,950
512401	Retirement Contributions-ICMA	8,500	8,500	0	0	0
512600	Unemployment Insurance	7,950	300	1,200	6,000	200
512700	Workers Compensation	35,950	5,000	10,500	9,000	3,700
	TOTAL PERSONNEL SERVICES	**2,119,640**	**289,010**	**667,900**	**495,830**	**234,090**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	44,950	12,700	7,000	3,900	8,250
522110	Solid Waste Disposal	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	44,600	0	40,000	0	1,100
522202	Repair and Maint-Communication Equip	950	200	300	150	200
522203	Repair and Maint-Landcape	122,800	0	0	111,800	0
522204	Repair and Maint-Machines and Tools	4,200	0	500	2,500	700
522205	Repair and Maint-Office Equipment	600	200	200	0	0
522206	Repair and Maint-Vehicles-Outside Labor	10,600	500	3,000	4,300	1,000
522310	Rental of Land & Buildings	2,600	0	2,600	0	0
522320	Rental of Equipment and Vehicles	3,600	1,000	400	600	1,400
522321	Auto Allowance	0	0	0	0	0
522322	Other Rentals	1,600	1,000	0	0	600
522500	Other Contractual Services	124,800	4,500	94,000	14,200	5,000
523101	Insurance-Awards	7,500	0	2,500	2,500	0
523102	Insurance-Legal Liability	0	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	250	0	200	50	0
523300	Advertising	800	0	200	100	0
523400	Printing and Binding	1,010	160	250	0	500
523500	Travel-Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	3,160	2,500	600	50	0
523700	Education and Training	17,400	6,500	3,600	2,100	4,000
523701	Business Meetings	3,850	1,250	2,500	0	100
523800	Licenses	220	0	100	50	70
	TOTAL OTHER SVCS. AND CHARGES	**395,490**	**30,510**	**157,950**	**142,300**	**22,920**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	20,000	0	20,000	0	0
531102	Supplies-Janitorial	40,050	200	32,000	7,250	100
531103	Supplies-Landscape	31,750	0	0	30,000	0
531104	Supplies-Misc. Maintenance	200	0	0	0	200
531105	Supplies-Office	3,500	2,700	0	0	0
531106	Supplies-Pesticides and Herbicides	1,950	0	500	1,000	0
531107	Supplies-Specialized Dept	19,400	1,200	5,000	3,000	4,200
531108	Supplies-Tires and Batteries	6,800	1,200	2,000	1,700	400
531109	Supplies-Vehicles and Equipment	16,900	1,000	3,000	9,000	1,000
531110	Communications Equipment	450	250	100	0	100
531111	Computer Equipment	3,600	3,000	0	0	0
531112	Computer Software	500	0	0	0	500
531113	Supplies - Office Equip & Furniture	0	0	0	0	0
53114	Supplies - Outdoor furniture	0	0	0	0	0
531115	Supplies-Batteries	0	0	0	0	0
531270	Gasoline	79,500	4,500	25,000	30,000	6,000
531300	Food-Subsistence and Support	3,850	3,000	0	250	0
531400	Books and Periodicals	550	200	100	0	200
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	11,700	0	2,500	3,300	3,900
531700	Uniforms and Protective Equipment	17,500	500	6,000	6,100	1,500
	TOTAL SUPPLIES	**258,200**	**17,750**	**96,200**	**91,600**	**18,100**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,773,330**	**337,270**	**922,050**	**729,730**	**275,110**

* Audit includes 7450 - Codes Enforcement

PUBLIC WORKS DEPARTMENT
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	REVISED ESTIMATE 2012-13	BUDGET ESTIMATE 2012-13	AUDIT 2011-12*
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	219,800	46,480	1,224,760	1,275,010	1,168,632
511200	Temp Salaries and Wages	6,480	0	58,400	82,400	68,071
511300	Overtime Wages	23,000	800	90,300	68,800	71,546
512100	Employer Group Insurance	71,450	11,950	342,420	334,910	301,829
512200	Social Security (FICA)	14,000	2,900	86,330	88,420	78,554
512300	Medicare	3,300	650	20,250	20,680	18,371
512400	Retirement Contributions	19,800	4,200	110,900	114,750	98,475
512401	Retirement Contributions-ICMA	0	0	8,500	8,100	7,486
512600	Unemployment Insurance	200	50	3,910	2,380	0
512700	Workers Compensation	6,500	1,250	34,750	36,200	44,617
	TOTAL PERSONNEL SERVICES	**364,530**	**68,280**	**1,980,520**	**2,031,650**	**1,857,582**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	8,100	5,000	43,110	42,380	28,284
522110	Solid Waste Disposal	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	1,500	2,000	33,100	44,600	39,677
522202	Repair and Maint-Communication Equip	100	0	1,170	1,170	355
522203	Repair and Maint-Landcape	11,000	0	129,000	113,100	114,295
522204	Repair and Maint-Machines and Tools	500	0	4,200	4,500	2,344
522205	Repair and Maint-Office Equipment	200	0	850	1,400	0
522206	Repair and Maint-Vehicles-Outside Labor	1,000	800	10,300	10,500	11,758
522310	Rental of Land & Buildings	0	0	81,330	81,330	24,925
522320	Rental of Equipment and Vehicles	200	0	2,600	2,600	972
522321	Auto Allowance	0	0	0	0	0
522322	Other Rentals	0	0	600	600	243
522500	Other Contractual Services	2,500	4,600	129,400	126,800	95,788
523101	Insurance-Awards	2,500	0	7,500	7,500	3,353
523102	Insurance-Legal Liability	0	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	0	0	350	400	0
523300	Advertising	0	500	600	1,000	40
523400	Printing and Binding	100	0	1,690	1,490	48
523500	Travel-Subsistence & Support	0	0	0	0	0
523600	Dues and Fees	0	10	2,590	2,760	1,961
523700	Education and Training	1,200	0	13,650	18,250	13,609
523701	Business Meetings	0	0	2,300	3,300	1,783
523800	Licenses	0	0	190	190	107
	TOTAL OTHER SVCS. AND CHARGES	**28,900**	**12,910**	**464,530**	**463,870**	**339,541**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	20,000	20,000	20,047
531102	Supplies-Janitorial	500	0	48,250	38,250	91,637
531103	Supplies-Landscape	1,750	0	26,750	41,750	36,695
531104	Supplies-Misc. Maintenance	0	0	200	200	0
531105	Supplies-Office	800	0	4,250	4,550	4,784
531106	Supplies-Pesticides and Herbicides	450	0	1,930	1,900	3,612
531107	Supplies-Specialized Dept	5,000	1,000	20,000	18,400	22,459
531108	Supplies-Tires and Batteries	1,000	500	4,950	5,950	9,229
531109	Supplies-Vehicles and Equipment	2,100	800	25,200	22,700	58,838
531110	Communications Equipment	0	0	750	750	466
531111	Computer Equipment	600	0	1,700	4,700	4,634
531112	Computer Software	0	0	400	2,900	0
531113	Supplies - Office Equip & Furniture	0	0	0	0	0
53114	Supplies - Outdoor furniture	0	0	0	0	0
531115	Supplies-Batteries	0	0	1,550	0	1,345
531270	Gasoline	13,000	1,000	45,100	55,000	116,187
531300	Food-Subsistence and Support	600	0	5,520	3,540	16,861
531400	Books and Periodicals	50	0	850	900	126
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	2,000	0	11,950	11,950	14,704
531700	Uniforms and Protective Equipment	2,900	500	16,100	17,600	21,335
	TOTAL SUPPLIES	**30,750**	**3,800**	**235,450**	**251,040**	**422,960**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**424,180**	**84,990**	**2,680,500**	**2,746,560**	**2,620,083**

* Audit includes 7450 - Codes Enforcement

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION
ADOPTED 2013-2014 BUDGET ESTIMATE

The **Design, Environment & Construction Division** handles development and land-use regulation and services through plan review, construction, property inspection, and code enforcement. Staff is also responsible for the administration, planning, maintenance, construction management and technical engineering of the City's infrastructure. The department also operates the Stormwater Utility, which is responsible for the maintenance of the City's stormwater system.

Mission Statement:

The mission of the Design, Environment and Construction division is to protect the city's environment and maintain its infrastructure through regulation, capital improvements, education and 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 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 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 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*

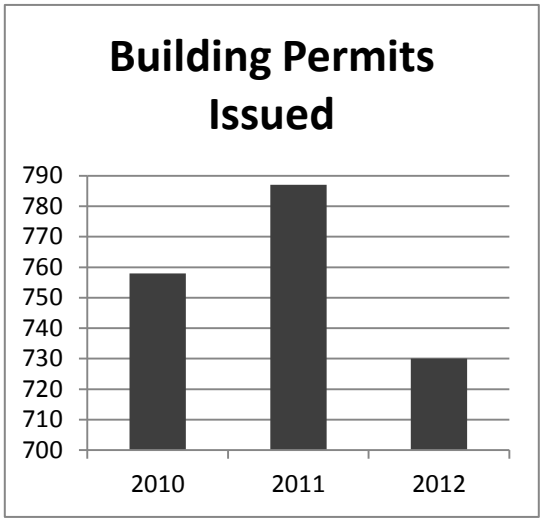
Performance Measures:

Linear feet of sidewalk installed or repaired
FY 2009: 7,000 linear feet
FY 2010: 275 linear feet
FY 2011: 5,280 linear feet
FY 2012: 584 linear feet

Number of potholes repaired
FY 2010: 35
FY 2011: 33
FY 2012: 31

Number of building permits issued
Calendar Year 2010: 758
Calendar Year 2011: 787
Calendar Year 2012: 730





DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION
PERSONNEL SUMMARY

	ADMIN 7340	STREETS 4220	STORM WATER 505*	LICENSE & INSPECTIONS 7200	CODE ENF 7450	TOTAL 2013-2014	TOTAL 2012-2013	TOTAL 2011-2012
REGULAR JOB CLASSES								
DE&C Director	1	0	0	0	0	1	0	0
Senior Engineer	1	0	0	0	0	1	1	1
Stormwater Management Engineer	0	0	0	0	0	0	1	1
Project Civil Engineer	0	0	1	0	0	1	1	0
Engineering Inspector	1	0	0	0	0	1	1	1
Crew Supervisor	0	1	1	0	0	2	2	2
Crew Worker	0	3	2	0	0	5	5	5
Equipment Operator	0	2	1	0	0	3	3	3
Environmental Specialist	0	0	0	0	0	0	0	1
Code Enforcement Officer	0	0	0	0	1	1	1	1
Building Official	0	0	0	1	0	1	1	1
Building Inspector	0	0	0	1	0	1	1	1
Permit & Zoning Technician	0	0	0	1	0	1	1	1
Administrative Assistant	1	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	4	6	5	3	1	19	19	19
OTHER JOB CLASSES								
Seasonal Laborer	1	1	0	0	0	2	2	2
TOTAL OTHER CLASSES	1	1	0	0	0	2	2	2

* For Stormwater Utility Fund budget estimate detail, see page 144.

DESIGN, ENVIRONMENT and CONSTRUCTION DIVISION
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2013-14	7340 DE&C ADMIN	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	615,010	251,770	227,790	88,390	47,060
511200	Temp Salaries and Wages	10,420	6,100	4,320	0	0
511300	Overtime Wages	6,000	0	6,000	0	0
512100	Employer Group Insurance	143,560	48,000	71,500	12,100	11,960
512200	Social Security (FICA)	38,900	16,000	14,500	5,500	2,900
512300	Medicare	9,100	3,700	3,400	1,300	700
512400	Retirement Contributions	55,350	22,700	20,500	7,950	4,200
512600	Unemployment Insurance	950	400	450	50	50
512700	Workers Compensation	17,050	7,800	6,000	2,000	1,250
	TOTAL PERSONNEL SERVICES	**896,340**	**356,470**	**354,460**	**117,290**	**68,120**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	446,210	12,000	5,100	425,100	4,010
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0
522202	Repair and Maint-Communication Equip	500	500	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	700	0	400	0	300
522205	Repair and Maint-Office Equipment	400	400	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	5,000	500	3,000	500	1,000
522210	Repair and Maint-Infrastructure	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	4,000	3,400	600	0	0
522321	Auto Allowance	0	0	0	0	0
522500	Other Contractual Services	48,100	0	47,600	0	500
523101	Insurance-Awards	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0
523201	Postage	50	50	0	0	0
523202	Telephone	700	600	0	100	0
523300	Advertising	500	500	0	0	0
523400	Printing and Binding	4,600	500	0	3,600	500
523450	Signs	42,000	0	42,000	0	0
523600	Dues and Fees	850	500	0	200	150
523700	Education and Training	14,900	4,000	8,700	1,200	1,000
523701	Business Meetings	1,200	200	0	700	300
523702	Attendance Fees	0	0	0	0	0
523800	Licenses	100	100	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**569,810**	**23,250**	**107,400**	**431,400**	**7,760**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0
531102	Supplies-Janitorial	400	200	200	0	0
531103	Supplies-Landscape Maintenance	200	0	200	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	4,550	3,300	0	1,100	150
531106	Supplies-Pesticides and Herbicides	200	0	200	0	0
531107	Supplies-Specialized Dept	25,500	500	25,000	0	0
531108	Supplies-Tires and Batteries	4,200	500	2,500	200	1,000
531109	Supplies-Vehicles and Equipment	9,900	2,000	6,000	900	1,000
531110	Communications Equipment	500	200	300	0	0
531111	Computer Equipment	0	0	0	0	0
531112	Computer Software	0	0	0	0	0
531113	Office Equipment and Furniture	0	0	0	0	0
531115	Supplies - Batteries	500	200	300	0	0
531270	Gasoline	18,400	4,400	10,000	0	4,000
531300	Food - Subsistence and Support	1,600	1,600	0	0	0
531400	Books and Periodicals	600	200	0	200	200
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	8,100	1,600	6,000	250	250
531700	Uniforms and Protective Equipment	4,000	300	3,000	200	500
	TOTAL SUPPLIES	**78,650**	**15,000**	**53,700**	**2,850**	**7,100**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION	**1,544,800**	**394,720**	**515,560**	**551,540**	**82,980**

DESIGN, ENVIRONMENT and CONSTRUCTION DIVISION
2013-2014 ADOPTED BUDGET

	EXPENDITURE OBJECTS	ENGINEERING REVISED ESTIMATE 2012-13*	ENGINEERING BUDGET ESTIMATE 2012-13*	ENG AUDIT 2011-12*	PZI REVISED ESTIMATE 2012-13**	PZI BUDGET ESTIMATE 2012-2013**	PZI AUDIT 2011-12**
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	336,000	390,770	348,934	155,000	155,370	164,556
511200	Temp Salaries and Wages	24,170	20,420	13,801	64,680	64,680	36,165
511300	Overtime Wages	6,000	5,000	4,812	800	0	674
512100	Employer Group Insurance	100,560	100,510	88,352	33,760	33,760	41,012
512200	Social Security (FICA)	22,690	25,810	21,931	13,700	13,650	12,026
512300	Medicare	5,310	6,040	5,129	3,210	3,190	2,813
512400	Retirement Contributions	30,290	35,170	29,508	13,990	13,990	13,900
512600	Unemployment Insurance	840	840	0	280	280	0
512700	Workers Compensation	11,760	10,500	13,630	3,840	4,000	7,060
	TOTAL PERSONNEL SERVICES	**537,620**	**595,060**	**526,096**	**289,260**	**288,920**	**278,206**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	18,500	18,500	8,620	535,310	580,860	404,741
522200	Repairs and Maintenance	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	500	900	277	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	400	0	0	0	150	0
522205	Repair and Maint-Office Equipment	400	400	695	150	500	560
522206	Repair and Maint-Vehicles-Outside Labor	3,500	3,500	2,219	250	0	0
522210	Repair and Maint-Infrastructure	0	0	0	6,000	0	0
522310	Rental of Land & Buildings	4,000	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	4,000	700	0	0	0
522321	Auto Allowance	0	0	0	0	0	0
522500	Other Contractual Services	42,600	42,600	46,492	48,000	20,000	25,084
523101	Insurance-Awards	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0
523201	Postage	50	50	0	0	0	0
523202	Telephone	600	600	516	220	200	7
523300	Advertising	500	500	120	750	850	330
523400	Printing and Binding	700	700	103	6,500	6,500	274
523450	Signs	42,000	42,000	18,999	200	200	294
523600	Dues and Fees	500	500	264	1,400	1,000	1,280
523700	Education and Training	8,650	12,700	6,931	7,300	6,800	2,444
523701	Business Meetings	200	200	282	7,000	6,400	5,008
523702	Attendance Fees	0	0	0	30	0	0
523800	Licenses	100	100	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**123,200**	**127,250**	**86,218**	**613,110**	**623,460**	**440,021**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	900	600	953	20	0	6
531103	Supplies-Landscape Maintenance	200	200	211	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	1,750
531105	Supplies-Office	3,500	3,500	1,558	1,300	1,300	9
531106	Supplies-Pesticides and Herbicides	200	200	239	0	0	0
531107	Supplies-Specialized Dept	22,500	22,500	23,422	30	0	0
531108	Supplies-Tires and Batteries	3,200	3,000	4,564	200	200	317
531109	Supplies-Vehicles and Equipment	8,000	8,000	5,851	900	900	203
531110	Communications Equipment	500	500	0	0	1,000	0
531111	Computer Equipment	900	1,500	1,475	1,000	0	3,816
531112	Computer Software	700	1,000	0	0	0	0
531113	Office Equipment and Furniture	500	500	166	0	0	0
531115	Supplies - Batteries	500	500	513	0	0	0
531270	Gasoline	12,400	12,500	6,605	200	0	268
531300	Food - Subsistence and Support	1,900	1,600	1,370	1,000	700	308
531400	Books and Periodicals	300	200	0	500	700	363
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	3,000	5,100	8,878	0	250	0
531700	Uniforms and Protective Equipment	3,300	3,300	3,686	0	200	0
	TOTAL SUPPLIES	**62,500**	**64,700**	**59,493**	**5,150**	**5,250**	**7,042**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION	**723,320**	**787,010**	**671,807**	**907,520**	**917,630**	**725,269**

* Estimates and Actual include 1575 and 4220

** Estimates and Actual include 7310/7410 and 7200



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City of Decatur®

Capital Projects

Budget FY 2013-2014

FISCAL YEAR 2013-2014
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. In April 2013, the Urban Redevelopment Agency issued another $3? Million in debt to fund the renovations to the Beacon Municipal Complex, home to the City's Police Department and Municipal Court, Active Living facilities and the City Schools of Decatur administrative offices.

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

Fire Station No. 1

A full restoration and small addition to Decatur's Fire Station No. 1 at 230 East Trinity Place was 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 a high-performance "green building" that complies with LEED (Leadership in Energy and Environmental Design) standards and features geothermal mechanical equipment, solar hot water, 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 was D.A. Edwards and Company of Atlanta.

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 standards and includes high efficiency plumbing, heating and air conditioning systems, solar hot water, and other energy saving features. 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. Fire Station No. 2 was designed by LP3 Architects of Decatur. The general contractor was Ward General Contractors of Kennesaw.

Glenlake Park

Major improvements to Glenlake Park were completed in spring, 2010. Improvements included a new pool bathhouse, walking trails, pedestrian bridges, new multi-purpose pavilions, an improved dog park, and renovated athletic fields provide a wide variety of activities in the park and enhance active living opportunities for Decatur residents. A new Premier Court surface was installed at the Glenlake Tennis Center along with a new lighting system. A restored stream corridor and several new storm drainage improvements improves water quality, helps reduce downstream flooding and allows the stream to become an integral part of the park experience. The 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

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 multi-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. 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. Improvements to the Cemetery Office building were designed by Brian Randall, Architect, of Decatur. The general contractor was Ward General Contractors of Kennesaw.

Phase 2 of the Decatur Cemetery Improvements include development of a prominent entrance at Bell Street, restoration of the Old Cemetery, and additional pedestrian and landscape improvements.

West Ponce de Leon-West Trinity Place Bicycle Lanes

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



The improvements also provide traffic calming elements along West Ponce de Leon Avenue between West Trinity Place and the western City limits. There is a reduction from two vehicle lanes to one 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 project was designed by Kimley-Horn and Associates of Atlanta and by built Stewart Brothers of Doraville.

Greenspace Acquisition and Improvement

An all-weather trail has been completed in the greenway south of Dearborn Park. The City also is continuing its program to remove and control invasive plants in various locations around Decatur. This program is focused on the eradication of kudzu, English ivy, privet and similar invasive plants that harm native plants and reduce habitat in the City’s greenspaces.

Previously, 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.

Athletic Field Lighting



New field lighting was installed at the baseball and softball fields at McKoy and Oakhurst Parks. The new lighting is substantially more efficient and is designed to reduce lighting on adjacent residential areas. The lighting improvements were designed by Womack Lumsden and Associates of Atlanta and erected by Davco Electrical Contractors of Boynton Beach, Florida.

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. Agnes Scott College also funded new flashing beacons at new, highly-visible crosswalks on East College Avenue and South Candler Street.

Decatur Recreation Center

Construction was completed on a full renovation and expansion of the Decatur Recreation Center. The original building was built in the mid-1950s. Improvements include a new 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.



The building will qualify for LEED certification. Master planning and design services were provided by LP3 Architects of Decatur. The general contractor was Ward General Contractors of Kennesaw.

PROJECTS UNDERWAY

Public Works Building

Construction of improvements to the City's Public Works facility on Talley Street is underway and expected to be finished in the fall of 2013. Improvements include space for the current public works (Solid Waste Collection, Facilities Maintenance, Engineering and Motor Maintenance) 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 also will include space for the City Schools of Decatur's facilities maintenance staff. Funding is being provided by Urban Redevelopment Authority bonds and HOST revenues. Stevens & Wilkinson of Atlanta designed the building improvements. The general contractor is Hogan Construction Group of Norcross.

Beacon Municipal Complex

Construction has started on the Beacon School Complex, an 80,000 square foot multi- building campus located on West Trinity Place in downtown Decatur. The building was built in the mid-1950's to replace the old Herring Street School and was converted in 1981 to house the Decatur Police Department and Municipal Court, the Ebster Recreation Center and Gym and studios for visual and performing arts.

Improvements include a new modern Police Department and Municipal Court, an expanded gymnasium and recreation center, administrative offices of the City Schools of Decatur, and a living memorial to the residents of the Beacon community, historical center of Decatur's historic African-American community, and to the graduates of Beacon Elementary and Trinity High Schools. In additional, a major storm water management facility will be built under Ebster Field. Also included are renovations to the Ebster Pool and Bathhouse.

The project budget is $38.3 million with funding from a variety of sources, including the City's fund balance, HOST revenues and Urban Redevelopment Authority bonds.



The project was designed by Rutledge Alcock Architects of Decatur, McMillan Pazdan Smith Architects of Greenville, South Carolina and Lord Cultural Resources of New York. Potts Construction of Conyers is the general contractor.

Downtown Decatur Storm Drainage Improvements

Work has started on replacement of downtown Decatur's main storm sewer. This is one of the oldest storm water systems in DeKalb County. The improvements start on North McDonough Street in front of the Decatur High School Gym and run under East Maple Street and through the properties at 215 Church Street and 231 East Trinity Place. This part of the system terminates in front of the Decatur Fire Station No. 1.

An additional storm line will start in the 300 block of Church Street and run south to East Howard Avenue. The southern part of this line will replace an old storm drainage system that runs under several properties on the east side of Church Street.



The project is funded by the City's Storm Water Utility and was designed by Atkins North America (formerly PBS&J) of Atlanta. The general contractor is Reeves Contracting Company of Sugar Hill.

Annual Sidewalk Improvement Program

This year's sidewalk and traffic calming efforts include sidewalk improvements on Clairemont Avenue, Kirk Road, Maxwell Street and Westchester Drive. A new system of medians, roundabouts and similar traffic calming features is being implemented in the Ponce de Leon Terrace neighborhood and a new pedestrian bridge will be built over Shoal Creek in the Winnona Park neighborhood.

PROJECTS PENDING

Oakhurst Streetscape Improvements

Design plans for the Oakhurst Streetscape Improvements have been completed and are under review by the Georgia Department of Transportation. Acquisition of easements and other rights-of-way is expected to be completed in 2013. 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 $2 million, with $700,000 provided by the Capital Projects Bond Fund and $1.3 million 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.

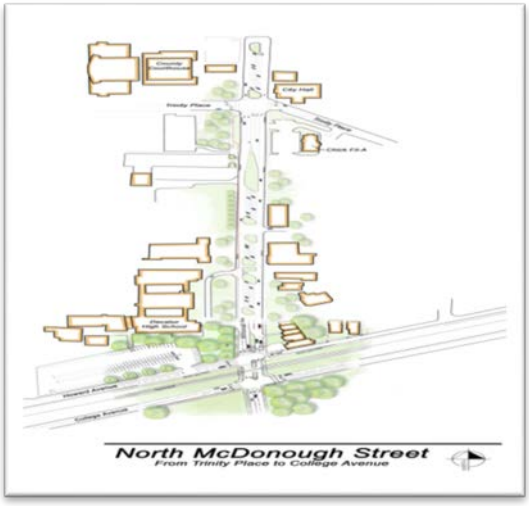
The total project budget is $1.2 million, with $400,000 provided by the Capital Projects Bond Fund and about $800,000 from the Georgia Department of Transportation's Transportation Enhancement Program. Design plans for the Phase V Streetscape Improvements have been completed and are under review by the Georgia Department of Transportation. Acquisition of easements and other rights-of-way is expected to be finished in 2013. The project is being designed by Atkins North America (formerly PBS&J) of Atlanta.

Railroad Crossing Improvements

Planning for the Railroad Crossing Improvements at Candler and McDonough Streets is well underway. 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.

The proposed improvements include reducing North McDonough Street 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. The project will also feature "green Infrastructure" improvements to improve storm water quality. The project is being designed by URS Corporation and Sprinkle Consulting, a nationally-recognized design firm that specializes in bicycle and pedestrian planning.

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 2014-FY 2018 Capital Improvement Program

The FY 2014-FY 2018 capital improvement program totals $60,389,530.00. A summary of the plan is as follows:

	FY 2014 Adopted	FY 2015 Proposed	FY 2016 Proposed	FY 2017 Proposed	FY 2018 Proposed	Total
Capital Improvements Fund	$1,4008,300	$1,123,400	$2,370,400	$2,811,050	$526,300	$8,239,450
HOST projects	$6,751,330	$4,242,470	$1,865,100	$1,524,265	$0	$14,383,165
Solid Waste Fund	$168,500	$224,200	$244,100	$201,400	$161,400	$999,600
Stormwater Fund	$1,575,000	$542,500	$276,000	$384,000	$25,500	$2,803,000
E911 Fund	$48,900	$38,600	$38,600	$38,600	$21,410	$186,110
Children & Youth Services Fund	$9,800	$9,800	$9,800	$9,800	$0	$39,200
GO Bond/URA funds	$29,105,000	$2,252,000	$2,042,000	$340,000	$0	$33,739,000
Totals	$38,885,430	$8,362,970	$6,841,000	$5304,115	$724,610	$60,389,530

The projects included in the Adopted FY 2014-FY 2018 Capital Improvement Program are listed on the following pages:

Capital Improvements Fund Capital:

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 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		50,000
North McDonough Streetscapes - Phase IV	80,000	115,650	708,000	708,000		
CCC Ped Safety & Bike Lane Improvements	20,000	180,000	368,850	462,400	1,360,000	
Wayfinding System				5,000	5,000	
Outdoor Tornado Siren System				60,000		
CITYWIDE:	**$315,000**	**$140,000**	**$140,000**	**$1,375,400**	**$1,465,000**	**$150,000**
FACILITIES MAINTENANCE UPKEEP						
City Hall Interior paint					80,000	
City Hall Carpet					65,000	
City Hall Bathroom Upgrade		20,000				
City Hall Access Control System		14,000				
Bandstand Painting	9,700					
FACILITIES UPKEEP:	**$9,700**	**$34,000**	**$0**	**$0**	**$145,000**	**$0**
CITY MANAGER'S OFFICE						
City Manager's Vehicle		5,000	5,000	5,000	5,000	5,000
CMO:	**$0**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
COMMUNITY & ECONOMIC DEV						
Streaming Video Cameras & Equipment		25,000				
Smart Parking Meters System		100,000	100,000	100,000	100,000	100,000
PALS Electric Truck	8,200	8,500	8,500	8,500		
CED:	**$8,200**	**$133,500**	**$108,500**	**$108,500**	**$105,000**	**$100,000**
ACTIVE LIVING						
Athletic Field Lighting	82,000	82,000	82,000	82,000	82,000	82,000
McKoy Park Scoreboard	20,000					
Playground Equipment	6,400	25,000	25,000	25,000	25,000	25,000
Floor Scrubber for Decatur Recreation Center		6,000				
Mobile Lift for Decatur Recreation Center		15,000				
Glenlake Pool Mechanical Equipment		80,000				
Glenlake Pool Liner Replacement			65,000			
AL:	**$108,400**	**$208,000**	**$172,000**	**$107,000**	**$107,000**	**$107,000**
ADMINISTRATIVE SERVICES						
CSI SmartFusion		20,000				
Purchasing Management Software		20,000				
Great Plains Server Rebuild	25,000					
AS:	**$25,000**	**$40,000**	**$0**	**$0**	**$0**	**$0**

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate
FIRE						
Rescue/Medical Vehicle		12,300	12,300	12,300		
Quint Fire Truck	96,740					
Fire Chief vehicle	5,100	5,100	5,100			
New Fire Truck - Engine		100,000	100,000	100,000	100,000	100,000
Air Light/Haz Mat Truck					67,500	
Portable Radio Replacement (18)		15,200	15,200	15,200	15,200	15,200
Self-Contained Breathing Apparatus						
Helmet Replacement (40)		13,200				
Outside Storage Building		17,000				
FIRE:	**$101,840**	**$162,800**	**$132,600**	**$137,500**	**$182,700**	**$115,200**
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		7,600	7,600	7,600		
2014 Admin Vehicle			10,500	10,500	10,500	
2015 Admin Vehicle					11,000	11,000
2016 Admin Vehicle					11,600	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	7,500
Mobile Command Trailer Upgrades				5,000	5,000	
License Plate Reader system			8,500	8,500	8,500	
Firearms Replacement				30,000		
AVL Interface		12,800				
Digital Radio Upgrade					131,000	
POLICE:	**$25,900**	**$36,600**	**$68,300**	**$94,500**	**$210,600**	**$30,100**
PUBLIC WORKS						
VHF Radio System		30,000				
Fuel System Vehicle Kits		20,400				
Cemetery Management Software		14,000				
Cemetery Marker Restoration	9,750	10,000	10,000	10,000	12,000	
Cemetery Zero Turn Mower		9,000				
Cemetery Backhoe						
Cemetery Dump Truck		9,000	9,000	9,000	9,000	9,000
Buildings Pickup				7,250	7,250	
Buildings Superintendent Vehicle		9,000	9,000	9,000		
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	9,000				
Outside Storage Building		17,000				

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate
Grounds Tractor					10,000	
Grounds Kubota		10,000	10,000	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:	**$59,050**	**$169,400**	**$70,000**	**$51,500**	**$52,750**	**$9,000**
DESIGN, ENVIRONMENT & CONSTRUCTION						
Admin Vehicle		5,000	5,000	5,000	5,000	5,000
Planning Division Truck				5,000	5,000	5,000
Roadway Patching, Repair & Repaving	130,000	175,000	125,000	125,000	160,000	
Sidewalk Installation & Repair		150,000	150,000	150,000	175,000	
Asphalt Roller			10,000	10,000	10,000	
Traffic Calming Improvements		120,000	120,000	150,000	150,000	
Streets Dump Truck Replacement	21,000	21,000				
Streets Crew Supervisor Pickup Truck		8,000	8,000	8,000		
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	
DE&C:	**$151,000**	**$479,000**	**$427,000**	**$491,000**	**$543,000**	**$10,0000**
CAPITAL IMPROVEMENT FUND TOTAL:	**$804,090**	**$1,408,300**	**$1,123,400**	**$2,370,400**	**$2,811,050**	**$526,300**

HOST Funded Capital:

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate
HOST Funded Capital						
Scott Park Garden Shed		35,000				
Public Art	10,000	10,000				
Greenspace	25,000	50,000				
2010 URA Debt Service	493,000	877,530	847,970	851,600	849,265	
2013 URA Debt Service		707,890				
Decatur Recreation Center	950,000					
Public Works Facility		1,805,900				
Beacon Project		3,090,010	2,750,000			
Beacon Sign		75,000				
Rights-of-Way Acquisition	100,000	100,000				
Future Projects			572,500	897,500	645,000	
CCC Pedestrian/Bike Improvements			72,000	116,000		
E911 Fund					30,000	
HOST:	**$1,578,000**	**$6,751,330**	**$4,242,470**	**$1,865,100**	**$1,524,265**	**$0**

Solid Waste Fund Capital:

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate
SOLID WASTE FUND						
Superintendent Vehicle		7,700	7,700	7,700		
6 cubic yard rear loader	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	
2013 Rear Loader		40,000	40,000	40,000	40,000	40,000
2014 Front Loader			35,700	35,700	35,700	35,700
2015 Front Loader				35,700	35,700	35,700
4 Kubota Residential Collection Vehicles	22,000	22,000	22,000			
Cardboard Baler			10,000	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	30,000
Environmental Upgrades				15,000		
SOLID WASTE:	**$140,800**	**$168,500**	**$224,200**	**$244,100**	**$201,400**	**$161,400**

Stormwater Fund Capital:

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 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	8,000
Drainage Mini-excavator New			9,000	9,000	9,000	9,000
Stormwater Master Plan		175,000	175,000			
Peavine extension						
Phase V Storm Sewer	500,000	1,400,000				
Upland Road System Repair $380/lf						
Master Plan Infrastructure Improvements			250,000	250,000	250,000	
Hazard Mitigation			100,000		100,000	
STORMWATER:	**$511,000**	**$1,575,000**	**$542,500**	**$276,000**	**$384,000**	**$25,500**

Emergency Telephone (E911) System Fund Capital:

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 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					
Map Interface for CAD/GIS		9,000				
E911 Emergency Call Handling System	7,150	28,600	28,600	28,600	28,600	21,410
E911:	**$37,250**	**$48,900**	**$38,600**	**$38,600**	**$38,600**	**$21,410**

Children & Youth Services Fund Capital:

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate
CHILDREN & YOUTH SVCS FUND						
Activity Bus	9,800	9,800	9,800	9,800	9,800	
CYS:	**$9,800**	**$9,800**	**$9,800**	**$9,800**	**$9,800**	**$0**

General Obligation Bond & URA Funds Capital:

Description	FY 12-13 Revised Capital	FY 13-14 Adopted Capital	FY 14-15 CIP Estimate	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate
GO BONDS						
Oakhurst Streetscapes - Phases 1 & 2	65,000	945,000	880,000			
Downtown Streetscapes - Phase V	115,000	345,000	455,000			
Decatur Recreation Center	1,197,000					
Greenspace	80,000					
Sidewalk Construction	20,000	90,000				
Clairemont/Church/Commerce Ped Safety/Bike Lanes				1,125,000	340,000	
N. McDonough Streetscapes-Phase IV			177,000	177,000		
McDonough & Candler Railroad Crossings			740,000	740,000		
GO Bonds:	**$1,477,000**	**$1,380,000**	**$2,252,000**	**$2,042,000**	**$340,000**	**$0**
URA FUND-2010						
Fire Station No. 1	176,000					
Decatur Recreation Center	2,796,000					
Public Works Facility	3,500,000	2,925,000				
2010 URA:	**$6,472,000**	**$2,925,000**	**$0**	**$0**	**$0**	**$0**
URA FUND-2013						
Beacon	7,500,000	24,800,000				
2013 URA:	**$7,500,000**	**$24,800,000**	**$0**	**$0**	**$0**	**$0**
TOTAL	**$15,449,000**	**$29,105,000**	**$2,252,000**	**$2,042,000**	**$340,000**	**$0**

CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2008-09	CAPITAL IMP. FUND ACTUAL 2009-10	CAPITAL IMP. FUND ACTUAL 2010-11	CAPITAL IMP. FUND ACTUAL 2011-12	CAPITAL IMP. FUND ESTIMATE 2012-13	CAPITAL IMP. FUND REVISED 2012-13	CAPITAL IMP. FUND ESTIMATE 2013-14
	BEGINNING FUND							
	BALANCE	16,541,464	13,011,086	10,244,770	2,517,411	5,220,431	5,205,813	7,501,323
	REVENUES							
311200	Taxes	1,083,940	1,183,526	1,138,822	1,290,005	1,300,000	1,100,000	1,135,000
313300	Homestead Option Sales Tax (HOST)	0	0	0	3,068,968	2,400,000	3,662,000	3,000,000
361000	Interest	208,069	38,989	15,443	16,340	10,000	10,000	10,000
334100	Intergovernmental	113,247	307,817	81,787	207,256	175,000	175,000	100,000
371200	Gifts & Contributions	35,992	0	0	0	0	0	0
389000	Miscellaneous	0	0	0	1,320	0	8,500	0
393150	Bond Expense Reimbursement	0	0	0	0	0	0	0
383010	Insurance Claims/Losses	0	11,330	5,288	0	0	23,600	0
	Total Revenue	**1,479,704**	**1,541,662**	**1,241,340**	**4,583,889**	**3,885,000**	**4,979,100**	**4,245,000**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	6,979	19,737	27,709	126,743	40,000	26,000	10,000
522200	Repairs & Mnt.	0	0	0	0	10,000	9,750	10,000
522201	R&M Bldg and Fixed Equipment	0	0	3,250	0	14,000	10,000	0
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522210	R&M Infrastructure	37,722	170,804	72,506	24,972	170,000	130,000	175,000
522310	Rental of Land/Bldgs	34,757	34,246	0	0	0	171,000	250,500
522320	Rental of Equipment and Vehicles	856	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	0	10,351	27,175	6,300	25,000	22,580	0
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	1,075	617	0	0	0	0	0
523300	Advertising	0	170	0	250	150	2,000	0
523400	Printing & Binding	0	0	0	0	0	0	0
523450	Signs	722	0	0	0	0	0	0
523600	Dues & Fees	306	14	0	6,993	0	500	0
523700	Education & Training	0	3	0	0	0	0	0
523701	Business Meetings	279	107	1,675	0	0	100	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	4,232	4,246	2,276	0	2,500	0	0
	Total Services	**86,929**	**240,295**	**134,591**	**165,258**	**261,650**	**371,930**	**445,500**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	297	0	0	0	0	0	0
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	1,733	170	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	0	174,155	0	0	13,200
531110	Communications Equipment	325	0	0	0	150,000	150,000	131,000
531111	Computer Equipment	95,950	0	28,384	39,016	25,000	0	0
531112	Computer Software	0	0	27,349	3,000	120,000	0	66,800
531113	Off Eqp Furnishings	0	10,113	0	0	0	0	0
531114	Outdoor Furn and Equipment	83,431	10,573	15,023	20,651	32,000	39,000	100,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	373	389	0	0	0	0	0
531600	Small Equipment	0	0	5,470	0	0	0	0
	Total Supplies	**182,110**	**21,245**	**76,226**	**236,822**	**327,000**	**189,000**	**311,000**
	CAPITAL OUTLAY							
541100	Sites	455,141	121,462	0	0	50,000	25,000	50,000
541101	Right of Way	0	0	0	0	0	0	100,000
541200	Site Improvements	1,614,110	2,084,973	1,970	0	10,000	474,000	10,000
541300	Buildings	1,703,081	0	0	0	48,000	0	69,000
541301	Building Improvements	124,158	442,130	107,767	0	0	0	25,000
541400	Infrastructure	156,971	605,812	86,167	206,502	945,000	100,000	900,000
542100	Machines, Motors & Power Tools	0	5,924	0	0	0	0	120,000
542101	Communications Equipment	48,450	0	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	59,556	133,632	62,165	148,214	102,700	110,000	924,500
542301	Outdoor Furniture & Equipment	9,415	107,764	0	0	1,015,000	155,000	500,000
542401	Computer Systems Software	10,895	0	0	0	0	0	0
542500	Miscellaneous Equipment	0	0	0	0	0	0	34,400
	Land Other Than ROW	0	0	0	0	0	0	0
	Total Capital Outlay	**4,181,776**	**3,501,698**	**258,068**	**354,716**	**2,170,700**	**864,000**	**2,732,900**
	DEBT SERVICES							
581100	Principal-Bonds	100,000	105,000	110,000	115,000	120,000	120,000	125,000
581200	Principal-Capital Leases	159,390	166,295	132,848	138,649	320,000	212,000	410,490
582100	Interest-Bonds	100,878	96,968	95,013	88,562	84,100	84,100	79,500
582200	Interest-Capital Leases	49,530	29,453	19,733	14,730	32,000	32,000	36,700
	Cost of Issuance Long Term Debt	0	0	0	0	0	0	0
	Total Non-operating	**409,798**	**397,716**	**357,594**	**356,941**	**556,100**	**448,100**	**651,690**
	Total Expenditures	**4,860,613**	**4,160,954**	**826,478**	**1,113,737**	**3,315,450**	**1,873,030**	**4,141,090**

CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2008-09	CAPITAL IMP. FUND ACTUAL 2009-10	CAPITAL IMP. FUND ACTUAL 2010-11	CAPITAL IMP. FUND ACTUAL 2011-12	CAPITAL IMP. FUND ESTIMATE 2012-13	CAPITAL IMP. FUND REVISED 2012-13	CAPITAL IMP. FUND ESTIMATE 2013-14
	OTHER USES							
611100	Transfer (to) from General Fund	(149,469)	(147,023)	0	0	0	0	0
	Transfer to (from) Drug Forfeiture Fund	0	0	0	0	0	0	0
391340	Transfer (to) from Urban Red. Auth. 2010 Debt Service	0	0	(20,240)	(461,750)	(416,000)	(493,000)	(877,530)
391340	Transfer (to) from Urban Red. Auth. 2010 Project	0	0	(20,240)	0	(670,000)	(950,000)	(1,805,900)
391340	Transfer (to) from Urban Red. Auth. 2013 Debt Service	0	0	(20,240)	0	0	0	(707,890)
391340	Transfer (to) from Urban Red. Auth. 2013 Project	0	0	(20,240)	0	0	0	(3,090,010)
391310	Transfer (to) from GO Bond Fund	0	0	(8,121,981)	(350,000)	0	0	0
391505	Transfer (to) from Stormwater Utility	0	0	0	0	0	0	0
	Transfer from DDA	0	0	0	0	0	0	0
391355	Transfer (to) from Cemetery Capital Improvements Fund	0	0	0	30,000	18,000	18,000	18,000
392100	Sale of Fixed Assets	0	0	0	0	0	0	0
393501	Proceeds from Capital Leases	0	0	0	0	1,295,000	614,440	1,700,000
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	**(149,469)**	**(147,023)**	**(8,202,941)**	**(781,750)**	**227,000**	**(810,560)**	**(4,763,330)**
	ENDING FUND BALANCE	13,011,086	10,244,770	2,517,411	5,205,813	6,686,981	7,501,323	2,841,903
	To Designated Fund Balance	518,017	481,563	705,249	666,603	705,000	666,603	666,603
	To Reserved Fund Balance	313,205	440,026	394,622	691,703	394,600	691,703	691,703
	For Capital Bond Projects	11,418,963	8,241,389	0	0	0	0	0
	For HOST Projects	0	0	0	2,607,218	3,847,510	4,691,218	939,888
	To Undesignated Fund Balance	(879,199)	(634,407)	335,748	(177,251)	1,466,550	111,510	(908,090)
	ENDING UNDESIGNATED FUND BALANCE	760,901	1,081,792	1,417,540	1,240,289	5,587,381	1,451,799	543,709
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing			46,076		407,900	110,000	300,500
	GMA Annual Lease Payments			(214,491)		(239,800)	(102,650)	(170,750)

FY 2012-13 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living: McKoy Park Scoreboard ($20,000) (531114)	One-time cost - decrease in maintenance costs associated with older equipment
Active Living: Athletic Field Lights-McKoy and Oakhurst (1st of 6 Payments) ($82,000) (542301)	Ongoing program – decrease in energy expenses with more efficient lighting
Active Living: Playground Equipment Replacement ($6,400) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Building Maintenance: Bandstand Painting ($9,700) (522201)	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: Marker Restoration ($9,750) (522200)	Ongoing program – decrease in annual maintenance costs associated with aging headstones
Engineering: Dump Truck Replacement (3rd of 4 Lease Payments) ($21,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Engineering: Paving, Patching and Repair ($130,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure. Leverages funds from State LMIG program.
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.
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
Police: Admin Vehicle (1st of 3 Lease Payments) ($8,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
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
Public Works: Replacement Vehicle (1st of 3 Lease Payments) ($9,000)	One-time cost-nominal impact on operating budget
Technology: Telephone System Replacement ($150,000)	One time cost – anticipate reduction in annual maintenance fee
Technology: Great Plains server re-build ($25,000) (521200)	One-time cost – increased staff efficiencies
Technology: Wireless Network Upgrade (1st of 4 Lease Payments) ($40,000)	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
Transfer to URA Fund for Debt Service ($461,750)	One-time cost
General Government: Rights-of-Way acquisition ($100,000) (541101)	Ongoing program – nominal impact on operating budget
Community & Economic Development: Public Art ($10,000) (541200)	Ongoing program – nominal impact on operating budget

FY 2013-14 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Athletic Field Lights-McKoy and Oakhurst (2nd of 6 Payments) ($82,000) (542301)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Building Maintenance: Glenlake Pool Mechanical Equipment ($80,000) (542100)	One-time cost – decrease in energy expenses with more efficient system
Building Maintenance: Floor scrubber for DRC ($6,000) (542100)	One-time cost – increased staff and resource efficiencies
Building Maintenance: Mobile Lift for DRC ($15,000) (542100)	One-time cost – increased staff and resource efficiencies
Building Maintenance: Replacement vehicle (1st of 3 Lease Payments) ($9,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Building Maintenance: Two Maintenance Cargo Vans @ $25,000 Each (2nd of 3 Lease Payments) ($15,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Replacement Dump Truck (1st of 5 Lease Payments) ($9,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Marker Restoration ($10,000) (522200)	Ongoing program – decrease in annual maintenance associated with older headstones
Cemetery: Zero Turn Mower ($9,000) (542100)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Software ($14,000) (531112)	One-time cost – increases staff efficiencies
City Manager: City Manager Admin Vehicle (1st of 5 Lease Payments) ($5,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Communications: Video Streaming Cameras/Equipment ($25,000) (531110)	One-time cost – increases access to the public
DE&C: Dump Truck Replacement (4th of 4 Lease Payments) ($21,000)	Ongoing program – decrease in annual maintenance associated with older equipment
DE&C: Sidewalk Construction and Repair ($150,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DE&C: Traffic Calming Devices ($120,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DE&C: Patching, Repair & Resurfacing ($175,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure. Leverages funds from State LMIG program.
DE&C: DE&C Director, Vehicle (1st of 5 Lease Payments) ($5,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DE&C: Crew Supervisor Pickup Truck (1st of 3 Lease Payments) ($8,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Storage Building ($17,000) (541300)	One-time cost – eliminates need for storage building rental
Fire: Helmets ($13,200) (531107)	One-time cost – increases staff safety
Fire: Fire Replacement Portable Radios (18) (1st of 5 Lease Payments) ($15,200) (531110)	Ongoing program – decrease annual maintenance associated with older equipment
Fire: Fire Engine Replacement (1st of 7 Lease Payments) ($100,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Rescue Medical Vehicle (1st of 3 Lease Payments) ($12,300) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Chief Vehicle (3rd of 4 Lease Payments) ($5,100)	Ongoing program – decrease in annual maintenance associated with older equipment
General Government: Restroom Facility Upgrade ($25,000) (541301)	One-time cost – increase staff wellness
Grounds Maintenance: Public Works Storage Building ($17,000) (541300)	One-time cost – eliminates need to storage building rental

FY 2013-14 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Grounds Maintenance: Zero Turn Mower ($9,000) (542100)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Kubota Vehicle (1st of 3 Lease Payments) ($10,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Replacement Pickup Truck (2nd of 3 Lease Payments) (7,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: PALS replacement vehicle (1st of 3 Lease Payments) ($8,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Smart Parking Meter System (1st of 5 Lease Payments) ($100,000) (542301)	Ongoing program – decrease personnel costs with increased automation
Police: Admin Vehicle (1st of 3 Lease Payments) ($7,400)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($7,600) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($8,800)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: AVL Interface ($12,800) (531112)	One-time cost – increased staff efficiencies
Public Works: City Hall Access Control System ($14,000) (542500)	One-time cost – increased staff safety
Public Works: VHF Radio System ($30,000) (531110)	One-time cost – increased staff efficiencies
Public Works: Fuel System Vehicle Kits ($20,400) (542500)	One-time cost – increased staff and resource efficiencies
Public Works: Replacement Vehicle (2nd of 3 Lease Payments) ($9,000)	Ongoing program – decrease in annual maintenance 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: Purchasing Management Software ($20,000) (531112)	One-time cost – increased staff efficiencies
Technology: SmartFusion CSI Software Upgrade ($20,000) (531112)	One-time cost – increased staff efficiencies
Technology: Wireless Network Upgrade (2nd of 4 Lease Payments) ($40,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2013-14 HOST ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Scott Park Garden Shed ($35,000) (541300)	One-time cost-may reduce costs because gardening equipment may be stored in a secured facility
Active Living: Sign for Beacon ($75,000) (542301)	One-time cost
Community & Economic Development: Public Art ($10,000) (541200)	Ongoing program – nominal impact on operating budget
General Government: Greenspace ($50,000) (542500)	Ongoing program – nominal impact on operating budget
General Government: Rights-of-Way acquisition ($100,000) (541101)	Ongoing program – nominal impact on operating budget
Transfer to URA 2010 Fund: Debt Service & Public Works Facility ($2,497,530)	One-time cost
Transfer to URA 2013 Fund: Debt Service & Beacon Municipal Facility ($3,707,890)	One-time cost

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

	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 ACTUAL 2011-12	CEMETERY CAP. IMP. FUND ESTIMATE 2012-13	CEMETERY CAP. IMP. FUND REVISED 2012-13	CEMETERY CAP. IMP. FUND ESTIMATE 2013-14
BEGINNING FUND BALANCE	240,992	281,513	320,553	40,843	20,843	55,380	73,380
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	3,500	500	0	0	0	0	0
Lot Sales	43,600	56,300	55,200	59,000	55,000	75,000	80,000
State Grants	0	3,677	0	1,331	0	0	0
Loss Reimbursement	1,321	49	10,299	0	0	0	0
Gifts and Contributions	0	5,486	0	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	10,359	1,225	10,000	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	7,900	26,972	12,350	14,569	15,000	27,000	40,000
Claims, Losses	0	0	2,500	0	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	7,900	26,972	25,209	15,794	25,000	27,000	40,000
To Capital Imp Fund	0	0	0	30,000	18,000	18,000	18,000
To Stormwater Fund	0	0	0	0	12,000	12,000	12,000
To GO Bond Fund	0	0	320,000	0	0		
To (From) Fund Balance	40,521	39,040	(279,710)	14,538	0	18,000	10,000
ENDING FUND BALANCE	281,513	320,553	40,843	55,380	20,843	73,380	83,380

GENERAL OBLIGATION BOND FUND (310)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		GENERAL OBLIGATION BOND FUND ACTUAL 2010-11	GENERAL OBLIGATION BOND FUND ACTUAL 2011-12	GENERAL OBLIGATION BOND FUND ESTIMATE 2012-13	GENERAL OBLIGATION BOND FUND REVISED 2012-13	GENERAL OBLIGATION BOND FUND ESTIMATE 2013-14
	BEGINNING FUND BALANCE	0	6,195,390	2,182,690	2,995,972	1,314,822
	REVENUES					
	Taxes	0	0	0	0	0
361000	Interest	14,596	5,920	10,000	3,700	5,000
334100	Intergovernmental	261,808	0	1,200,000	0	995,000
389000	Miscellaneous	0	0	0	0	0
	Total Revenue	**276,404**	**5,920**	**1,210,000**	**3,700**	**1,000,000**
	EXPENDITURES					
521200	Professional Services	0	71	2,000	500	500
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	173	0	150	0	0
522210	R&M Infrastructure	0	0	0	0	0
522310	Rental of Land/Bldgs	20,763	42,236	45,500	46,500	46,800
522320	Rental of Equipment and Vehicles	0	0	0	0	0
522321	Auto Allowance	0	0	0	3,400	3,400
522500	Other Contractual Services	13,649	0	3,000	500	500
523103	Insurance - Misc	0	0	0	0	0
523202	Telephone	0	0	2,000	200	100
523300	Advertising	160	0	500	0	0
523400	Printing & Binding	31	0	500	0	200
523450	Signs	0	0	500	0	0
523600	Dues & Fees	0	0	250	0	0
523700	Education & Training	0	0	500	0	0
523701	Business Meetings	0	0	500	250	500
523800	Licenses	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0
	Total Services	**34,776**	**42,307**	**55,400**	**51,350**	**52,000**
	SUPPLIES					
531101	Bldg. & Fixed Eqp	0	0	500	250	500
531103	Landscape Supplies	0	0	0	0	0
531105	Office Supplies	0	1,080	500	600	600
531107	Specialized Departmental Supplies	0	0	0	0	0
531110	Communications Equipment	0	0	0	0	0
531111	Computer Equipment	2,128	0	2,400	0	1,000
531112	Computer Software	0	0	500	0	100
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	700	0	0
531400	Books & Periodicals	0	0	500	500	500
531600	Small Equipment	0	0	150	0	0
	Total Supplies	**2,128**	**1,080**	**5,250**	**1,350**	**2,700**
	CAPITAL OUTLAY					
541100	Sites	7,530	6,576	0	80,000	0
541200	Site Improvements	1,301,989	485,031	0	20,000	90,000
541300	Buildings	0	0	0	0	0
541301	Building Improvements	131,295	3,176,074	187,440	1,197,000	0
541400	Infrastructure	1,044,160	322,966	1,995,990	180,000	1,290,000
	Total Capital Outlay	**2,484,974**	**3,990,648**	**2,183,430**	**1,477,000**	**1,380,000**
	Total Expenditures	**2,521,878**	**4,034,036**	**2,244,080**	**1,529,700**	**1,434,700**
	OTHER USES					
	Transfer (to) General Fund	(166,638)	(141,301)	(170,000)	(155,150)	(155,150)
	Transfer from Capital Improvements Fund	0	350,000	0	0	0
	Transfer from Cemetery Capital Fund	320,000	0	0	0	0
	Transfer from Tree Bank/Economic Dvlpt Fund	60,000	0	0	0	0
	Transfer from Stormwater Utility	105,520	620,000	0	0	0
	Transfer Fund Balance from Capital Improvements Fun	8,121,981	0	0	0	0
	Total Other Uses	**8,440,863**	**828,699**	**(170,000)**	**(155,150)**	**(155,150)**
	Ending Fund Balance	**6,195,390**	**2,995,972**	**978,610**	**1,314,822**	**724,972**

2010 URBAN REDEVELOPMENT AGENCY FUND (340)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		URA 2010 BONDS FUND ACTUAL 2010-11	URA 2010 BONDS FUND ACTUAL 2011-12	URA 2010 BONDS FUND ESTIMATE 2012-13	URA 2010 BONDS FUND REVISED 2012-13	URA 2010 BONDS FUND ESTIMATE 2013-14
	BEGINNING FUND BALANCE	0	11,771,333	9,121,163	9,225,010	2,803,600
	REVENUES					
	Taxes	1,751	0	0	0	0
361000	Interest	8,996	11,536	10,500	10,500	10,500
334100	Intergovernmental	0	341,300	340,350	340,350	310,740
389000	Miscellaneous	0	0	0	0	0
	Total Revenue	**10,747**	**352,837**	**350,850**	**350,850**	**321,240**
	EXPENDITURES					
521200	Professional Services	0	14,955	0	0	0
522310	Rental of Land/Bldgs	0	316	0	0	0
523300	Advertising	140	0	0	0	0
523400	Printing & Binding	0	95	0	0	0
	Total Services	**140**	**15,366**	**0**	**0**	**0**
	SUPPLIES					
	Total Supplies	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
541100	Sites	1,100,000	0	0	0	0
541200	Site Improvements	0	0	0	0	0
541300	Buildings	0	0	0	0	0
541301	Building Improvements	648,983	2,500,869	9,360,000	7,382,000	4,620,000
541400	Infrastructure	0	0	0	0	0
	Total Capital Outlay	**1,748,983**	**2,500,869**	**9,360,000**	**7,382,000**	**4,620,000**
	DEBT SERVICES					
581100	Principal-RZEDB Series A	0	0	0	0	355,000
582100	Interest-RZEDB Series A	0	758,445	756,350	756,350	756,350
581100	Principal-Series B	0	16,904	17,920	17,920	19,000
582100	Interest-Series B	0	50,500	58,990	58,990	57,920
584000	Cost of Issuance Long Term Debt	270,530	0	0	0	0
	Total Non-operating	**270,530**	**825,849**	**833,260**	**833,260**	**1,188,270**
	Total Expenditures	**2,019,654**	**3,342,084**	**10,193,260**	**8,215,260**	**5,808,270**
	OTHER USES					
	Transfer from (to) General Fund	0	(18,826)	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0
	Transfer from Capital Improvements Fund	20,240	461,750	1,086,000	1,443,000	2,683,430
	Transfer from Host Proceeds	0	0	0	0	0
393100	Proceeds from debt issuance series A	12,760,000	0	0	0	0
393100	Proceeds from debt issuance series B	1,000,000	0	0	0	0
	Total Other Uses	**13,780,240**	**442,924**	**1,086,000**	**1,443,000**	**2,683,430**
	Ending Fund Balance	**11,771,333**	**9,225,010**	**364,753**	**2,803,600**	**0**

2013 URBAN REDEVELOPMENT AGENCY (345)
2012-2013 Revised and 2013-2014 Adopted Budget Estimate

		URA 2013 BONDS FUND ESTIMATE 2012-13	URA 2013 BONDS FUND REVISED 2012-13	URA 2013 BONDS FUND ESTIMATE 2013-14
	BEGINNING FUND BALANCE	0	0	21,441,750
	REVENUES			
	Taxes	0	0	0
361000	Interest	0	0	10,000
334100	Intergovernmental	0	0	142,400
389000	Miscellaneous	0	0	0
	Total Revenue	**0**	**0**	**152,400**
	EXPENDITURES			
521200	Professional Services	0	2,021,760	100,000
522200	Repairs & Mnt.	0	0	0
522201	R&M Bldg and Fixed Equipment	0	20,260	0
523450	Signs	0	170	0
523600	Dues & Fees	0	23,510	0
	Total Services	**0**	**2,065,700**	**100,000**
	SUPPLIES			
	Total Supplies	**0**	**0**	**0**
	CAPITAL OUTLAY			
541100	Sites	0	0	0
541200	Site Improvements	0	0	1,000,000
541300	Buildings	0	5,400,000	15,019,400
541301	Building Improvements	0	1,490,000	4,478,350
541400	Infrastructure	0	2,100,000	6,944,000
	Total Capital Outlay	**0**	**8,990,000**	**27,441,750**
	DEBT SERVICES			
581100	Principal-Series 2013A	0	0	0
582100	Interest-Series 2013A	0	0	707,900
581100	Principal-Series 2013B	0	0	0
582100	Interest-Series 2013B	0	0	142,400
584000	Cost of Issuance Long Term Debt	0	67,990	0
	Total Non-operating	**0**	**67,990**	**850,300**
	Total Expenditures	**0**	**11,123,690**	**28,392,050**
	OTHER USES			
	Transfer from General Fund	0	0	3,000,000
	Transfer from Stormwater Utility	0	0	0
	Transfer from Capital Improvements Fund	0	0	707,890
	Transfer from Host Proceeds	0	0	3,090,010
393100	Proceeds from debt issuance series 2013A	0	26,597,090	0
393100	Proceeds from debt issuance series 2013B	0	5,968,350	0
	Total Other Uses	**0**	**32,565,440**	**6,797,900**
	Ending Fund Balance	**0**	**21,441,750**	**0**

FISCAL YEAR 2013-2014
Capital Projects Debt Services Summary

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and capital outlay.

Historically, the City has utilized debt cautiously, conservatively and sparingly. Until the City issued general obligation bond debt in 2007, it had not issued long-term debt since the 1950s, instead relying on pay-as-you-go financing and short-term financing mechanisms.

As of June 30, 2012, the City had just over $51,000,000 in debt outstanding. The majority of the debt, $32,175,000, 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 City Schools of Decatur (CSD) 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 as of June 30, 2012	
General Obligation debt	$32,175,000
Revenue Bonds	$13,743,000
Capital Leases	$93,000
Notes Payable	$1,700,000
Certificates of Participation	$3,470,000
Total direct debt	$51,181,000

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 2.5% of total assessed property value which is well within the legal debt limit.

In December 2012, the City issued $5,415,000 in sales tax bonds on behalf of CSD. In April 2013, the Urban Redevelopment Agency issued $29,290,000 in revenue bonds for the construction of the Beacon Municipal Complex to include the police department, E911 operation and municipal court as well as a large stormwater project on the site. CSD is financially responsible for $5,360,000 of the overall bond issue for the School's administrative facility on the site.

A summary of scheduled debt service payments for FY 2013-2014 is provided below:

	13-14 Payments			
	Interest	Principal	Ending Balance	Final Maturity
General Obligation Bonds (Debt Service Fund)	1,381,500	520,000	31,620,000	2037
School Sales Tax Notes (Debt Service Fund)	108,300	-	5,415,000	2017
Certificates of Participation (Capital Improvements Fund)	79,300	125,000	3,340,000	2026
Urban Redevelopment Agency Revenue Bonds (2010 URA Fund)	814,200	373,900	13,368,100	2038
Urban Redevelopment Agency Revenue Bonds (2013 URA Fund)	850,200	-	29,290,000	2044

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. In 2013, the ratings were affirmed by both rating agencies.

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
- Strong wealth and income levels
- Maintained strong financial position through recession

Moody's and S&P both stated that the rating could improve with an increase in economic activity and tax base growth. Alternately, if the fund balance falls below policy limits, the debt burden increases, or if revenues dedicated to paying debt service decline then the ratings could be threatened.

DEBT SERVICE FUND (410)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

	DEBT SERVICE FUND ACTUAL 2008-09	DEBT SERVICE FUND ACTUAL 2009-10	DEBT SERVICE FUND ACTUAL 2010-11	DEBT SERVICE FUND ACTUAL 2011-12	DEBT SERVICE FUND ESTIMATE 2012-13	DEBT SERVICE FUND REVISED 2012-13	DEBT SERVICE FUND ESTIMATE 2013-14
BEGINNING FUND BALANCE	1,640,972	1,217,827	6,214,225	4,657,895	2,756,745	2,781,842	6,418,802
REVENUES							
Taxes-Conference Center	522,448	0	0	0	0	0	0
Taxes-Capital Bond	1,187,383	1,790,673	1,822,659	1,579,664	1,568,000	1,800,000	1,825,000
Interest	12,650	18,389	7,727	2,633	10,000	2,500	5,000
Miscellaneous-School	0	98,541	98,000	66,000	34,000	246,380	108,300
EXPENDITURES							
Capital Bond Principal	0	275,000	355,000	440,000	475,000	475,000	520,000
School Bond Principal	0	1,000,000	1,600,000	1,600,000	1,700,000	1,700,000	0
Capital Bond Interest	1,440,986	1,437,444	1,431,456	1,418,144	1,400,550	1,400,550	1,381,550
School Bond Interest	0	59,220	98,000	66,000	34,000	73,410	108,300
Loan Fees-School Board	0	0	0	0	0	443,700	0
General Services	4,640	140,272	260	205	5,000	5,000	5,000
OTHER USES							
Transfer to (from) Enterprise Fund	700,000	0	0	0	0	0	0
Proceeds from debt issuance	0	5,900,000	0	0	0	5,415,000	0
Premium on debt issuance	0	100,731	0	0	0	270,740	0
Total Expenditures	2,145,626	2,911,936	3,484,716	3,524,349	3,614,550	9,783,400	2,014,850
To Fund Balance	(423,145)	4,996,398	(1,556,330)	(1,876,052)	(2,002,550)	3,636,960	(76,550)
ENDING FUND BALANCE CONF CENTER	80,944	0	1				
ENDING FUND BALANCE	1,217,827	6,214,225	4,657,895	2,781,842	754,195	6,418,802	6,342,252
School System Reserve		4,899,780	3,299,780	1,699,780	(39,761)	5,414,790	5,414,790
City Debt Service Reserve		1,314,445	1,358,115	1,082,063	793,956	1,004,013	927,462



City of Decatur®

Other Funds

Budget FY 2013-2014

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

REVISED 2012-2013 and ADOPTED 2013-2014 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)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2008-09	CYS FUND ACTUAL 2009-10	CYS FUND ACTUAL 2010-11	CYS FUND ACTUAL 2011-12	CYS FUND ESTIMATE 2012-13	CYS FUND REVISED 2012-13	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2013-14
	BEGINNING FUND BALANCE	0	890,483	941,774	1,025,442	818,712	804,390			461,550
331100	Federal Grants	0	58,172	0	5,890	0	0	0	0	0
334100	State Grants	0	55,010	50,983	12,995	0	0	0	0	0
336000	Local Grants	0	316	0	0	0	0	0	0	0
347200	Recreation Service Fees	642,679	848,119	847,319	966,640	1,000,020	1,100,000	0	1,100,000	1,100,000
347500	Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900	Other Recreation	321	212	508	0	0	0	0	0	0
361000	Interest Income			0	48	0	0	0	0	0
371200	Gifts & Contributions	290,488	18,154	155,837	119,479	118,310	111,870	0	111,870	111,870
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**933,488**	**979,984**	**1,054,646**	**1,105,052**	**1,118,330**	**1,211,870**	**0**	**1,211,870**	**1,211,870**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	436,464	412,346	362,207	344,535	374,160	376,000	203,430	220,710	424,140
511200	Temp Salaries and Wages	379,208	384,378	364,544	459,177	590,500	560,900	0	586,100	586,100
511300	Overtime Wages	7,713	6,111	6,563	6,293	13,210	13,210	0	11,750	11,750
512100	Employer Group Insurance	82,177	91,695	84,074	105,313	111,430	108,950	47,880	83,210	131,090
512200	Social Security (FICA)	50,939	49,531	45,366	49,626	59,820	58,100	12,610	50,300	62,910
512300	Medicare	11,913	11,584	10,498	11,579	14,200	13,770	2,950	11,750	14,700
512400	Retirement Contributions	37,600	35,031	29,609	28,508	33,690	34,100	18,310	19,870	38,180
512600	Unemployment Insurance	0	5,152	2,467	0	870	1,280	280	490	770
512700	Workers Compensation	20,480	17,643	19,597	27,674	23,840	22,950	6,200	17,640	23,840
	TOTAL PERSONNEL SERVICES	**1,026,494**	**1,013,470**	**924,924**	**1,032,704**	**1,221,720**	**1,189,260**	**291,660**	**1,001,820**	**1,293,480**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	20,222	52,019	26,828	25,757	62,300	40,570	10,000	28,210	38,210
521301	Instructor Fees	46,740	37,000	37,673	40,690	55,870	63,140	0	65,500	65,500
522205	Repair and Maint-Office Equipment	0	265	195	195	400	400	400	0	400
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	65,413	59,379	64,568	78,154	65,490	52,400	7,440	0	7,440
522320	Rental of Equipment and Vehicles	10,711	7,910	9,118	8,615	9,840	9,840	7,340	2,600	9,940
522321	Auto Allowance	1,517	305	451	1,658	3,540	3,540	2,300	1,400	3,700
522500	Other Contractual Services	84,475	48,740	74,158	85,133	95,750	94,150	44,400	45,480	89,880
523101	Insurance-Awards	0	1,201	0	0	0	0	0	0	0
523201	Postage	20	11	73	41	950	950	950	0	950
523202	Telephone	6,409	4,458	4,870	5,264	6,250	7,200	8,320	0	8,320
523300	Advertising	0	0	512	488	0	330	0	0	0
523400	Printing and Binding	4,200	504	1,082	1,238	9,200	9,200	8,750	450	9,200
523450	Signs	0	44	0	0	300	300	300	0	300
523500	Subsistence & Support	0	0	0	0	0	0	0	0	0
523600	Dues and Fees	2,258	115	607	400	1,550	1,550	1,340	200	1,540
523700	Education and Training	18,937	15,218	22,516	19,355	39,210	24,210	18,400	22,590	40,990
523701	Business Meetings	3,488	4,007	3,715	1,784	8,200	8,200	8,200	8,650	16,850
523800	Licenses	1,860	935	806	630	8,650	8,650	0	0	0
523911	Bank Charges	429	12,274	14,731	26,728	26,000	15,000	30,000	0	30,000
	TOTAL OTHER SVCS. AND CHARGES	**266,679**	**244,383**	**261,903**	**296,131**	**393,500**	**339,630**	**148,140**	**175,080**	**323,220**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	0	(150)	423	28	870	870	200	730	930
531103	Supplies-Landscape Maintenance	0	0	0	0	150	150	150	0	150
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	6,711	5,851	5,849	3,935	6,000	6,000	6,000	0	6,000
531106	Supplies-Pesticides and Herbicides	0	0		0	0	0	0	0	0
531107	Supplies-Specialized Dept	40,276	31,475	36,183	45,767	64,570	58,240	2,200	60,720	62,920
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	0	0	0
531110	Communication Equipment	0	306	0	0	0	0	0	0	0
531111	Computer Equipment	37,533	8,125	18,599	29,004	26,750	33,080	7,200	20,590	27,790
531112	Computer Software	8,001	2,560	4,253	2,573	5,040	5,040	0	3,000	3,000
531113	Office Furniture and Equipment						0	0	0	0
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531270	Gasoline	0	40	0	0	1,100	1,100	1,100	0	1,100
531300	Food-Subsistence & Support	41,474	59,276	59,964	73,333	106,170	106,170	3,860	94,230	98,090
531400	Books and Periodicals	5,870	1,670	1,144	1,406	5,110	5,240	0	5,010	5,010
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	217	20	137	287	5,320	5,320	100	6,240	6,340
531700	Uniforms and Protective Equipment	13,381	11,667	19,920	17,078	19,440	19,310	400	18,930	19,330
	TOTAL SUPPLIES	**153,462**	**120,839**	**146,472**	**173,410**	**240,520**	**240,520**	**21,210**	**209,450**	**230,660**

CHILDREN and YOUTH SERVICES FUND (225)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2008-09	CYS FUND ACTUAL 2009-10	CYS FUND ACTUAL 2010-11	CYS FUND ACTUAL 2011-12	CYS FUND ESTIMATE 2012-13	CYS FUND REVISED 2012-13	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2013-14
	CAPITAL OUTLAY									
542200	Vehicles	0	0	0	48,859	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**48,859**	**0**	**0**	**0**	**0**	**0**
	NON-OPERATING EXPENDITURES									
581200	Principal-Capital Leases	0	0	0	0	9,800	9,800	9,800	0	9,800
582200	Interest-Capital Leases	0	0	0	0	500	500	500	0	500
	TOTAL NON-OPERATING EXPENDITURES	**0**	**0**	**0**	**0**	**10,300**	**10,300**	**10,300**	**0**	**10,300**
	TOTAL EXPENDITURES	**1,446,635**	**1,378,693**	**1,333,299**	**1,551,104**	**1,866,040**	**1,779,710**	**471,310**	**1,386,350**	**1,857,660**
	NON-OPERATING REVENUE									
393501	Capital Lease Proceeds	0	0	0	0	0	0	0	0	0
	TOTAL NON-OPERATING REVENUE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Balance		(398,709)	(278,654)	(446,053)	(747,710)	(567,840)			(645,790)
	To(From) Prior Years Transfer Reserve	(200,000)		0	0	0	0			0
391100	Transfers In from General Fund	450,000	400,000	300,000	225,000	300,000	225,000			300,000
	Final (Cost)/Gain			83,668	(221,053)	(447,710)	(342,840)			(345,790)
	Transfers in from Grants Fund	953,630	50,000	62,322			0			
	Ending Reserved Fund Balance	890,483	941,774	1,025,442	804,390	371,002	461,550			115,760

FY 2013-14 CAPITAL ITEMS
Children & Youth Services: Activity Bus (2nd of 5 Lease Payments) ($9,800)

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		E-911 FUND ACTUAL 2008-09	E-911 FUND ACTUAL 2009-10	E-911 FUND ACTUAL 2010-11	E911 FUND ACTUAL 2011-12	E-911 FUND ESTIMATE 2012-13	E-911 FUND REVISED 2012-13	E-911 FUND ESTIMATE 2013-14
	BEGINNING FUND BALANCE	307,590	381,348	406,930	330,931	304,911	278,032	161,632
	REVENUES							
342500	E911 Phone Line Fees	189,726	225,028	257,481	224,588	260,000	260,000	260,000
342550	E911 Wireless Fees	364,912	349,691	300,614	284,932	300,000	250,000	250,000
	TOTAL REVENUES	**554,638**	**574,719**	**558,095**	**509,520**	**560,000**	**510,000**	**510,000**
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	362,395	431,587	468,528	434,925	457,360	450,000	471,040
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	74,045	85,840	65,820	39,754	80,000	45,000	47,500
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	81,910	100,815	102,469	107,998	122,760	123,000	131,290
512200	Social Security (FICA)	26,209	31,165	32,359	28,576	33,310	30,700	29,200
512300	Medicare	6,222	7,307	7,568	6,683	7,790	7,200	6,830
512400	Retirement Contributions	29,769	33,824	36,974	34,859	41,160	41,000	42,400
512401	Retirement Contributions-ICMA	0	0	0	0	0	0	0
512600	Unemployment Insurance	0	0	1,628	0	770	770	770
512700	Workers Compensation	13,671	8,798	10,899	13,989	12,000	12,000	12,000
	TOTAL PERSONNEL SERVICES	**594,220**	**699,335**	**726,245**	**666,784**	**755,150**	**709,670**	**741,030**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	17,381	17,576	17,902	34,300	32,800	32,800	32,000
521310	Wireless Collection Fees	28,080	28,705	22,176	24,348	35,000	25,000	25,000
522200	Repairs and Maintenance	0	0	0	0	500	500	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	400	400	500
522202	Repair and Maint-Communication Equip	22,727	23,545	18,004	24,479	35,000	35,000	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	500
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	0	0	0	0	0	0	0
522321	Auto Allowance	0	0	213	0	300	300	300
522500	Other Contractual Services	0	0	0	0	0	0	0
523101	Insurance-Awards	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	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	384	245	0	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	170	120	759	1,052	1,380	1,380	1,400
523700	Education and Training	1,763	3,163	6,319	3,918	8,000	8,000	9,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**70,506**	**73,353**	**65,373**	**88,097**	**114,530**	**104,530**	**104,950**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	1,700	1,700	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	100	100
531105	Supplies-Office	0	7	0	0	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	99	140	108	396	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	1,164	231	1,339	1,500	3,400	3,400	2,100
531111	Computer Equipment	4,169	170	856	0	2,000	2,000	1,000
531112	Computer Software	26,355	900	6,442	5,642	21,900	21,900	18,900
531113	Office Equipment and Furniture	4,332	0	1,284	0	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	35	0	44	0	3,850	3,850	4,000
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	200	200	200
531700	Uniforms and Protective Equipment	0	0	0	0	0	0	0
	TOTAL SUPPLIES	**36,154**	**1,448**	**10,073**	**7,538**	**36,250**	**36,250**	**31,100**

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		E-911 FUND ACTUAL 2008-09	E-911 FUND ACTUAL 2009-10	E-911 FUND ACTUAL 2010-11	E911 FUND ACTUAL 2011-12	E-911 FUND ESTIMATE 2012-13	E-911 FUND REVISED 2012-13	E-911 FUND ESTIMATE 2013-14
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	0	0	32,404	0	10,800	10,800	0
542401	Capital Outlay-Computer Software	0	0	0	0	8,000	8,000	9,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**32,404**	**0**	**18,800**	**18,800**	**9,000**
581200	Lease Payment	0	0	0	0	0	7,150	28,600
582200	Interest	0	0	0	0	0	0	0
	TOTAL DIVISION EXPENDITURES	**700,880**	**774,136**	**834,094**	**762,419**	**924,730**	**876,400**	**914,680**
	Proceeds from Capital Leases	0	0	0	0	0	0	0
393501	Capital Lease Proceeds							
391100	Transfers in	220,000	225,000	200,000	200,000	250,000	250,000	260,000
	From Wireless Reserve	0		0	0			
	Excess (deficiency) of revenues	73,758	25,582	(75,999)	(52,899)	(114,730)	(116,400)	(144,680)
	ENDING FUND BALANCE	381,348	406,930	330,931	278,032	190,181	161,632	16,952
	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 2013-14 Capital Items
581200: Positron E911 Telephone System (1st of 5 Year Lease) ($28,600)
542401: Map Interface for CAD/GIS ($9,000)
Dictaphone Recording System (3rd of 3 Lease Payments) ($11,300)

SOLID WASTE ENTERPRISE FUND (540-4520)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2008-09	SOLID WASTE FUND ACTUAL 2009-10	SOLID WASTE FUND ACTUAL 2010-11	SOLID WASTE FUND ACTUAL 2011-12	SOLID WASTE FUND ESTIMATE 2012-13	SOLID WASTE FUND REVISED 2012-13	SOLID WASTE FUND ESTIMATE 2013-14
	Beginning Fund Balance	(249,658)	(145,423)	(270,906)	(227,166)	(242,716)	(30,175)	(121,055)
	REVENUES							
311193	Payment in Lieu of Taxes - Decatur Housing Authority	0	0	0	35,725	0	39,660	39,600
313010	General Sales and Use Tax	123	105	70	96	0	40	0
319110	Penalty & Interest	229	0	407	0	0	630	0
344115	2005 and Prior Years Sanitation Service Fees	6,047	22,183	240	283	0	0	0
344116	2006 Sanitation Service Fees	0	0	0	0	0	20	0
344117	2007 Sanitation Service Fees	6,841	3,308	1,880	235	0	0	0
344118	2008 Sanitation Service Fees	134,621	12,577	3,089	163	0	1,660	0
344119	2009 Sanitation Service Fees	1,762,878	124,260	5,744	(423)	0	760	0
344120	2010 Sanitation Fees	0	1,699,589	60,864	5,289	1,000	2,060	500
344121	2011 Sanitation Fees	0	0	1,800,705	24,670	5,000	5,000	2,000
344122	2012 Sanitation Fees	0	0	0	1,863,653	65,000	51,000	5,000
344123	2013 Sanitation Fees	0	0	0	0	1,850,000	1,850,000	50,000
344124	2014 Sanitation Fees	0	0	0	0	0	0	1,865,000
	Total Fee Revenue	1,910,387	1,861,918	1,872,521	1,929,690	1,921,000	1,950,830	1,962,100
344130	Scrap Metal Sales	0	0	274	583	0	4,240	0
344150-344157	Solid Waste Bag Sales	347,611	351,214	334,520	329,158	330,000	330,000	330,000
344160	Recycling Income-Sanitation	2,812	8,586	10,237	20,798	20,000	16,000	25,000
344161	Recycling-OCG	188	62	5,192	1,690	3,000	0	2,000
344190	Other Revenues-Sanitation	4,448	750	1,390	1,150	1,000	1,200	2,000
389000	Miscellaneous	320	0	50	0	0	0	0
392100	Sale of Fixed Assets	0	0	850	282	0	8,730	0
	Adjustment for Bad Debt	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,265,889**	**2,222,634**	**2,225,512**	**2,283,350**	**2,275,000**	**2,311,000**	**2,321,100**
	EXPENDITURES							
511100	Regular Salaries & Wages	576,176	624,785	626,939	603,388	645,050	645,000	662,370
511200	Temp Salaries and Wages	22,239	21,575	20,147	21,595	23,000	23,000	25,000
511300	Overtime Wages	52,589	45,419	57,751	69,433	55,000	75,000	60,000
512100	Employer Group Insurance	308,998	128,349	136,673	137,586	157,040	157,040	166,340
512200	Social Security (FICA)	39,032	46,541	42,556	42,356	44,830	46,000	41,070
512300	Medicare	9,129	9,621	9,952	9,906	10,480	10,800	9,610
512400	Retirement Contributions	8,156	52,561	50,240	54,952	58,050	58,050	59,610
512600	Unemployment Insurance	0	0	0	0	980	980	980
512700	Workers Compensation	22,080	17,310	10,140	18,464	16,800	16,150	16,800
	TOTAL PERSONNEL SERVICES	**1,038,399**	**946,161**	**954,398**	**957,679**	**1,011,230**	**1,032,020**	**1,041,780**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	1,689	2,199	2,074	2,463	5,460	5,460	5,800
522110	Solid Waste Disposal	303,692	379,312	337,889	341,744	405,000	370,000	405,000
522115	Recycling Services	107,804	187,857	187,462	156,518	200,000	175,000	200,000
522201	Repair and Maint-Bldg and Fixed Equipment	10	156	0	0	0	0	0
522202	Repair and Maint-Communication Equip	267	0	0	68	400	400	400
522205	Repair and Maint-Office Equipment	86	0	0	60	100	100	100
522206	Repair and Maint-Vehicles-Outside Labor	23,296	10,174	24,815	19,489	20,000	30,000	20,000
522310	Rental of Land & Buildings	1,500	1,500	1,500	1,502	18,000	18,000	18,000
522320	Rental of Equipment and Vehicles	1,340	1,500	1,400	1,300	1,400	1,400	400
522321	Auto Allowance	0	0	0	0	0	0	0
522322	Other Rentals	0	0	0	0	0	0	0
522500	Other Contractual Services	672	65	0	1,784	2,800	2,800	2,800
523101	Insurance-Awards	6,219	5,814	5,691	261	2,500	4,500	2,500
523202	Telephone	1,659	1,392	860	860	1,600	2,500	1,850
523300	Advertising	0	30	30	30	100	100	100
523400	Printing and Binding	2,772	2,011	922	2,192	3,000	1,500	7,000
523600	Dues and Fees	385	25	131	604	400	400	400
523700	Education and Training	4,431	1,628	272	6,377	4,000	4,000	4,000
523701	Business Meetings	239	0	0	768	2,700	2,700	2,700
523800	Licenses	28	21	167	61	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**456,088**	**593,686**	**563,212**	**536,080**	**667,660**	**619,060**	**671,250**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	2,812	3,335	3,205	4,831	3,500	8,000	6,000
531106	Supplies-Pesticides and Herbicides	50	17	198	68	200	200	200
531107	Supplies-Specialized Dept	30,161	9,249	11,456	7,529	11,000	15,000	11,000
531108	Supplies-Tires and Batteries	40,361	34,335	22,022	32,612	44,000	38,000	44,000
531109	Supplies-Vehicles and Equipment	91,060	74,694	64,707	57,386	85,000	75,000	85,000
531110	Communications Equipment	0	107	214	70	0	100	100
531111	Computer Equipment	0	0	0	2,160	500	0	0
531112	Computer Software	0	0	0	0	0	500	0
531115	Supplies - Batteries	1,097	1,290	2,250	1,439	1,500	1,500	1,500
531270	Gasoline	60,792	44,706	50,700	47,183	70,000	70,000	70,000
531300	Food-Subsistence and Support	1,258	1,344	2,217	2,079	1,000	1,000	1,000
531501	8 Gallon Refuse Bags	6,398	12,685	11,127	13,590	17,050	8,700	17,050
531502	15 Gallon Refuse Bags	36,853	25,541	36,941	23,682	42,000	29,000	42,000
531503	33 Gallon Refuse Bags	25,632	26,471	34,469	23,277	34,650	22,300	34,650
531600	Small Equipment	538	434	497	382	500	500	500
531700	Uniforms and Protective Equipment	8,446	6,789	5,564	5,426	7,200	10,000	7,200
	TOTAL SUPPLIES	**305,458**	**240,999**	**245,567**	**221,712**	**318,100**	**279,800**	**320,200**

SOLID WASTE ENTERPRISE FUND (540-4520)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2008-09	SOLID WASTE FUND ACTUAL 2009-10	SOLID WASTE FUND ACTUAL 2010-11	SOLID WASTE FUND ACTUAL 2011-12	SOLID WASTE FUND ESTIMATE 2012-13	SOLID WASTE FUND REVISED 2012-13	SOLID WASTE FUND ESTIMATE 2013-14
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	26,800	193,706	110,990	90,972	200,000	190,000	200,000
	TOTAL CAPITAL OUTLAY	**26,800**	**193,706**	**110,990**	**90,972**	**200,000**	**190,000**	**200,000**
	TOTAL OPERATING EXPENSES	**1,826,744**	**1,974,551**	**1,874,168**	**1,806,444**	**2,196,990**	**2,120,880**	**2,233,230**
	NON-OPERATING EXPENSES							
561000	Depreciation	143,866	153,332	144,579	127,773	145,000	140,000	140,000
	Annual OPEB Cost	0	160,943	129,705	92,071	130,000	100,000	100,000
551540	Indirect Costs	152,930	193,640	203,000	149,830	209,960	231,000	244,000
574000	Bad Debt Expense	68,087	55,838	(61,078)	0	0	0	0
581200	Principal-Capital Leases	0	31,511	32,642	33,814	0	0	0
582200	Interest-Capital Leases	4,609	3,517	2,386	1,214	7,040	0	0
982500	GMA Reclassification	0	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**369,492**	**598,781**	**451,234**	**404,702**	**492,000**	**471,000**	**484,000**
	TOTAL EXPENSES	**2,196,237**	**2,573,332**	**2,325,401**	**2,211,145**	**2,688,990**	**2,591,880**	**2,717,230**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	26,800	193,706	110,990	33,814	200,000	0	0
982200	Principal to Balance Sheet	0	31,511	32,642	90,972	0	190,000	224,000
	TOTAL NON-OPERATING REVENUE	**26,800**	**225,217**	**143,632**	**124,786**	**200,000**	**190,000**	**224,000**
	TOTAL DIVISION	**2,169,437**	**2,348,115**	**2,181,769**	**2,086,359**	**2,488,990**	**2,401,880**	**2,493,230**
	Retained Earnings	**96,453**	**(125,481)**	**43,742**	**196,991**	**(213,990)**	**(90,880)**	**(172,130)**
	Accumulated Retained Earnings	**(145,423)**	**(270,906)**	**(227,166)**	**(30,175)**	**(456,706)**	**(121,055)**	**(293,185)**
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing					200,000	190,000	224,000
	GMA Annual Lease Payments					140,800	101,000	167,800

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 (2nd of 5 Lease Payments)	$20,000
542220	Solid Waste: 2010 Front Loader (4th of 5 Lease Payments)	$38,800
542200	Solid Waste: Kubota Residential Collection Vehicles (4) (4th of 5 Lease Payments)	$22,000
542200	Solid Waste: 2013 Rear Loader for Residential Soild Waste Collection (1st of 5 Lease Payments)	$40,000
542200	Solid Waste: Sanitation Superintendent Replacement Vehicle (1st of 3 Lease Payments)	$7,000

STORMWATER UTILITY FUND (505)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2008-09	STORMWATER UTILITY FUND ACTUAL 2009-10	STORMWATER UTILITY FUND ACTUAL 2010-11	STORMWATER UTILITY FUND ACTUAL 2011-2012	STORMWATER UTILITY FUND ESTIMATE 2012-13	STORMWATER UTILITY FUND REVISED 2012-13	STORMWATER UTILITY FUND ESTIMATE 2013-14
	BEGINNING FUND BALANCE	3,240,984	3,361,228	3,311,809	3,371,164	2,775,664	3,997,913	4,019,703
	REVENUES							
344143	Stormwater Utility Fees-2003	0	180	0	0	0	0	0
344144	Stormwater Utility Fees-2004	0	180	0	0	0	0	0
344145	Stormwater Utility Fees-2005	0	225	(75)	0	0	0	0
344146	Stormwater Utility Fees-2006	35	1,072	0	0	0	0	0
344147	Stormwater Utility Fees-2007	6,781	4,731	1,077	75	0	0	0
344148	Stormwater Utility Fees-2008	55,818	11,145	952	(151)	0	890	0
344149	Stormwater Utility Fees-2009	959,853	(6,829)	(88)	3,098	0	1,530	0
344150	Stormwater Utility Fees-2010	0	917,792	56,302	2,790	0	3,580	0
344151	Stormwater Utility Fees-2011	0	0	930,097	33,440	5,000	7,000	0
344152	Stormwater Utility Fees-2012	0	0	0	936,406	60,000	37,000	5,000
344153	Stormwater Utility Fees-2013	0	0	0	0	930,000	930,000	40,000
344154	Stormwater Utility Fees-2014	0	0	0	0	0	0	935,000
344190	Other Revenues	100	0	0	0	0	0	0
	TOTAL REVENUES	**1,022,587**	**928,496**	**988,265**	**975,659**	**995,000**	**980,000**	**980,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	274,557	322,311	257,019	210,465	215,010	195,000	202,450
511200	Temp Salaries and Wages	19,653	2,588	15,340	12,743	4,200	4,200	4,200
511300	Overtime Wages	3,545	3,325	2,825	319	5,000	5,000	5,000
512100	Employer Group Insurance	126,917	55,077	57,842	59,077	67,100	67,100	71,380
512200	Social Security (FICA)	17,009	21,051	16,631	13,685	18,070	13,000	12,550
512300	Medicare	3,978	4,671	3,889	3,200	4,220	3,000	2,940
512400	Retirement Contributions	5,571	24,974	25,250	21,884	25,400	18,000	18,220
512600	Unemployment Insurance	0	0	0	0	420	420	420
512700	Workers Compensation	9,828	6,581	6,927	10,318	8,000	7,680	8,000
	TOTAL PERSONNEL SERVICES	**461,059**	**440,578**	**385,723**	**331,690**	**347,420**	**313,400**	**325,160**
521200	Professional Services	28,754	41,484	42,490	57,951	100,000	100,000	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	231	0	0	0	0
522204	Repair and Maintenance-Machines and Tools	1,468	(69)	0	30	1,000	1,000	2,000
522205	Repair and Maintenance-Office Equipment	168	0	204	0	300	300	300
522206	Repair and Maintenance-Vehicles	2,604	1,062	862	2,020	2,000	3,000	2,000
522210	Repair and Maintenance - Infrastructure	18,778	28,081	76,485	20,430	125,000	125,000	125,000
522310	Rental of Land and Building	2,400	2,400	2,400	0	0	0	0
522320	Rental of Equipment and Vehicles	385	990	612	992	2,000	2,000	3,000
522500	Contractual Services	0	0	2,268	1,773	177,000	5,000	237,000
523101	Insurance Awards	0	0	0	0	0	0	0
523201	Postage	(6)	0	10	0	30	30	30
523202	Telephone	1,131	1,887	1,095	961	1,400	1,400	1,820
523300	Advertising	140	0	0	40	200	200	200
523400	Printing	1,224	1,038	343	22	2,500	2,500	1,000
523450	Signs	0	0	0	0	0	400	0
523600	Dues and Fees	598	637	1,015	593	500	500	500
523700	Education and Training	687	3,073	576	1,349	3,000	3,000	4,000
523701	Business Meetings	0	0	9	275	50	750	50
523800	Licenses	81	220	0	0	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**58,413**	**80,804**	**128,599**	**86,438**	**415,330**	**245,430**	**477,250**
531102	Janitorial & Cleaning Supplies	11	26	31	103	50	70	50
531103	Landscape Maintenance Supplies	0	55	37	0	100	80	100
531105	Office Supplies	976	503	1,279	784	2,300	2,300	2,300
531106	Pesticides, Herbicides, Chemicals	0	39	39	203	250	350	250
531107	Specialized Dept Supplies	9,369	9,547	14,898	12,553	15,000	13,740	15,000
531108	Tires and Batteries	291	448	889	566	1,000	1,000	1,000
531109	Vehicle and Equipment Maint Supplies	1,241	4,692	2,677	1,820	1,500	1,500	1,500
531110	Communications Equipment	0	0	0	0	200	200	200
531111	Computer Equipment	1,642	100	0	2,950	1,400	1,400	1,400
531112	Computer Software	0	0	0	0	3,000	2,600	3,000
531113	Office Equipment and Furniture	0	0	0	311	500	500	500
531115	Batteries	158	200	100	180	200	200	200
531270	Gasoline	7,675	7,029	7,905	8,846	10,000	8,800	10,000
531300	Food-Subsistence and Support	30	135	32	51	200	200	200
531400	Books and Periodicals	0	0	0	44	100	100	100
531600	Small Equipment	2,571	1,119	690	1,214	3,000	3,000	3,000
531700	Uniforms and Protective Equipment	2,149	1,021	1,220	1,908	2,400	2,400	2,400
	TOTAL SUPPLIES	**26,112**	**24,914**	**29,798**	**31,532**	**41,200**	**38,440**	**41,200**
541100	Capital Outlay-Sites	0						
541200	Capital Outlay-Site Improvements		0	0	0	0	0	0
541400	Capital Outlay-Infrastructure	0	0	0	0	1,400,000	500,000	1,400,000
542100	Capital Outlay-Machinery	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**13,445**	**0**	**0**	**1,400,000**	**500,000**	**1,400,000**
	DIVISION TOTAL	**545,584**	**559,741**	**544,120**	**449,661**	**2,203,950**	**1,097,270**	**2,243,610**

STORMWATER UTILITY FUND (505)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2008-09	STORMWATER UTILITY FUND ACTUAL 2009-10	STORMWATER UTILITY FUND ACTUAL 2010-11	STORMWATER UTILITY FUND ACTUAL 2011-2012	STORMWATER UTILITY FUND ESTIMATE 2012-13	STORMWATER UTILITY FUND REVISED 2012-13	STORMWATER UTILITY FUND ESTIMATE 2013-14
	Transfers to GO Bond Fund	0	0	105,520	620,000	0	0	0
	Transfers from Cemetery Capital Improvements Fund		0	0	0	(12,000)	(12,000)	(12,000)
	Indirect Costs	261,430	265,170	231,000	247,210	251,400	257,500	269,700
	Depreciation	91,055	89,608	90,641	104,303	91,500	100,000	100,000
	Annual OPEB Cost	0	93,437	13,543	(7,263)	15,000	15,000	15,000
	Bad Debt Expense	4,274	(16,595)	(2,018)	0	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	0
582200	Interest-Capital Leases	0	0	0	0	440	440	0
	TOTAL EXPENSES	**902,343**	**991,360**	**982,806**	**1,413,911**	**2,550,290**	**1,458,210**	**2,616,310**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
	Capital to Balance Sheet	0	13,445	53,897	1,065,000	1,400,000	500,000	1,400,000
	TOTAL NON-OPERATING REVENUE	**0**	**13,445**	**53,897**	**1,065,000**	**1,400,000**	**500,000**	**1,400,000**
	TOTAL DIVISION	**902,343**	**977,915**	**928,909**	**348,911**	**1,150,290**	**958,210**	**1,216,310**
	Retained Earnings	120,244	(49,420)	59,355	626,749	(155,290)	21,790	(236,310)
	Prior Period Adjustment							
	ENDING FUND BALANCE	3,361,228	3,311,809	3,371,164	3,997,913	2,620,374	4,019,703	3,783,393
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing			0	0	0	0	0
	GMA Annual Lease Payments			10,995	11,000	11,000	11,000	0

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

REVISED 2012-2013 and ADOPTED 2013-2014 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)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

	ENTERPRISE FUND ACTUAL 2008-09	ENTERPRISE FUND ACTUAL 2009-10	ENTERPRISE FUND ACTUAL 2010-11	ENTERPRISE FUND ACTUAL 2011-12	ENTERPRISE FUND ESTIMATE 2012-13	ENTERPRISE FUND REVISED 2012-13	ENTERPRISE FUND ESTIMATE 2013-14
REVENUES							
Taxes	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Service Fees	72,000	72,000	56,519	0	0	0	0
Monthly Revenue	12,093	12,329	24,866	0	0	0	0
Total	84,093	84,329	81,385	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Professional Service Fees	2,200	907	5,723	304	0	20,500	0
Technical Services	0	0	3,554	0	0	0	0
R&M Building/Fixed Equipment	60,838	34,584	26,002	38,450	20,000	20,000	100,000
Cost of Sales/Svc.	16,318	15,707	9,825	9,443	0	0	0
Capital Improvement	0	0	0	136,440	350,000	395,000	0
Insurance-Awards	950	5,000	0	0	0	0	0
Depreciation/Amoritization	269,601	268,493	268,493	273,091	270,000	275,000	275,000
Bond Principal	765,000	0	0	0	0	0	0
Bond Interest	13,133	0	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	1,128,040	324,691	313,598	457,726	640,000	710,500	375,000
OTHER USES							
Transfer to (from)							
Debt Service Fund	(700,000)	0	0	0	0	0	0
Hotel/Motel Tax Fund	(198,000)	(87,314)	(97,031)	(70,310)	(105,000)	(131,460)	(132,900)
Principal to Balance Sheet	(765,000)	0	0	(136,440)	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	0	0	0	0	105,000	131,460	132,900
Sale of General Fixed Assets	0	0	0	0	0	0	0
Total Net Assets	3,334,966	3,181,918	3,046,737	2,795,760	1,939,837	2,085,260	2,420,760

HOTEL/MOTEL TAX FUND (275)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2008-09	HOTEL/MOTEL TAX FUND ACTUAL 2009-10	HOTEL/MOTEL TAX FUND ACTUAL 2010-11	HOTEL/MOTEL TAX FUND ACTUAL 2011-12	HOTEL/MOTEL TAX FUND ESTIMATE 2012-13	HOTEL/MOTEL TAX FUND REVISED 2012-13	HOTEL/MOTEL TAX FUND ESTIMATE 2013-14
BEGINNING FUND BALANCE	82,994	81,164	81,254	81,123	60,683	60,683	40,683
REVENUES							
Taxes	342,170	305,597	339,377	246,011	370,000	460,000	465,000
Other	0	0	0	0	0	0	0
EXPENDITURES							
DCVB	10,000	0	0	0	0	0	0
Decatur Tourism Bureau	55,000	87,314	97,032	90,750	145,000	151,460	152,900
Transfer to Conference Center Fund	198,000	87,314	97,031	70,310	105,000	131,460	132,900
Transfer to General Fund	81,000	130,880	145,445	105,391	160,000	197,080	200,000
Bank Charges	0	0	0	0	0	0	0
To Fund Balance	(1,830)	89	(130)	(20,440)	(40,000)	(20,000)	(20,800)
ENDING FUND BALANCE	81,164	81,254	81,123	60,683	20,683	40,683	19,883

ECONOMIC DEVELOPMENT FUND (260)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

	ECONOMIC DEV. FUND ACTUAL 2008-09	ECONOMIC DEV. FUND ACTUAL 2009-10	ECONOMIC DEV. FUND ACTUAL 2010-11	ECONOMIC DEV. FUND ACTUAL 2011-12	ECONOMIC DEV. FUND ESTIMATE 2012-13	ECONOMIC DEV. FUND REVISED 2012-13	ECONOMIC DEV. FUND ESTIMATE 2013-14
BEGINNING FUND BALANCE	184,481	129,701	109,180	39,700	46,250	62,310	51,820
REVENUES							
Interest	1,335	390	95	0	100	0	0
Intergov't	0	0	0	0	0	0	0
Gifts	15,000	0	500	0	0	0	0
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	(3,268)	(4,631)	13,030	42,159	0	7,500	10,000
Misc. Revenues	0	0	0	0	0	0	0
Private Grants	0	0	0	0	0	0	0
EXPENDITURES							
Cont. Services	0	0	0	1,350	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	32,335	0	6,825	850	0	1,790	2,000
Other Contractual Services	34,978	16,280	16,280	17,350	18,000	16,200	0
Insurance-Awards	0	0	0	0	0	0	0
Supplies - Landscape Mnt.	534	0	0	0	0	0	0
Supplies-Outdoor Furniture	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**67,847**	**16,280**	**23,105**	**19,550**	**18,000**	**17,990**	**2,000**
Reserve for Tree Plantings	63,160	58,529	64,734	46,043	27,734	51,753	59,753
Transfer to GO Bond Fund	0	0	60,000	0	0	0	0
To (From) Unreserved Fund Balance	(18,643)	(15,890)	(15,685)	(17,350)	(17,900)	(16,200)	0
ENDING FUND BALANCE	129,701	109,180	39,700	62,310	28,350	51,820	59,820
Reserved For Tree Plantings	63,160	58,529	4,734	46,043	27,734	51,753	59,753
Unreserved Fund Balance	66,541	50,651	34,966	16,266	616	66	66

PUBLIC SAFETY DEPARTMENT DRUG FUND (210)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2008-09	CONFISCATED DRUG FUND ACTUAL 2009-10	CONFISCATED DRUG FUND ACTUAL 2010-11	CONFISCATED DRUG FUND ACTUAL 2011-12	CONFISCATED DRUG FUND ESTIMATE 2012-13	CONFISCATED DRUG FUND REVISED 2012-13	CONFISCATED DRUG FUND ESTIMATE 2013-14
BEGINNING FUND BALANCE	37,424	36,764	33,716	11,993	11,503	11,999	12,019
REVENUES							
Interest	99	46	26	6	50	20	20
Confiscated Currency	951	0	0	0	0	0	0
Sale of General Fixed Assets	5,015	0	0	0	0	0	0
EXPENDITURES							
Public Safety	6,725	3,093	700	0	2,500	0	2,500
Other Contractual Services	0	0	0	0	0	0	0
Capital Outlay - Computers	0	0	21,050	0	0	0	0
To Fund Balance	(660)	(3,047)	(21,724)	6	(2,450)	20	(2,480)
ENDING FUND BALANCE	36,764	33,716	11,993	11,999	9,053	12,019	9,539

COMMUNITY GRANTS FUND (220)
2012-2013 Revised and 2013-2014 Adopted Budget Estimates

		GRANT FUND ACTUAL 2008-09	GRANT FUND ACTUAL 2009-10	GRANT FUND ACTUAL 2010-11	GRANT FUND ACTUAL 2011-12	GRANT FUND ESTIMATE 2012-13	GRANT FUND REVISED 2012-13	GRANT FUND ESTIMATE 2013-14
	BEGINNING FUND BALANCE	1,044,293	88,953	64,194	0	0	0	0
	REVENUES							
	Intergovernmental	7,915	59,359	159,280	335,193	0	93,000	0
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	0	25,000	0	2,200	0	0	0
	21-C Program Fees	0	0	0	0	0	0	0
	REVENUE TOTAL	**7,915**	**84,359**	**159,280**	**337,393**	**0**	**93,000**	**0**
	EXPENDITURES							
	PERSONNEL SERVICES							
511100	Regular Salaries& Wages	0	0	11,321	14,679	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**0**	**11,321**	**14,679**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	0	21,000	54,043	72,067	0	0	0
521300	Technical Services	0	0	41,016	238,358	0	1,600	0
522500	Other Contractual Services	7,414	7,125	16,000	5,700	0	5,000	0
523111	Computer Equipment	0	0	0	0	0	0	0
523112	Computer Software	0	0	0	0	0	0	0
523400	Printing and Binding	727	0	165	0	0	0	0
523600	Dues & Fees	0	0	427	0	0	0	0
523700	Training Expenses	0	0	1,375	0	0	0	0
523701	Business Meetings Expenses	0	0	0	0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**8,141**	**28,125**	**113,026**	**316,126**	**0**	**6,600**	**0**
	SUPPLIES							
531105	Supplies - Office	135	0	0	0	0	0	0
531107	Specialized Departmental Supplies	1,349	0	0	0	0	86,400	0
531600	Small equipment	0	0	19,805	0	0	0	0
531700	Uniforms & Protective Eqp.	0	0	17,000	0	0	0	0
	TOTAL SUPPLIES	**1,484**	**0**	**36,805**	**0**	**0**	**86,400**	**0**
	CAPITAL OUTLAY							
542400	Computers	0	30,993	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**30,993**	**0**	**0**	**0**	**0**	**0**
	Refunds		0	0	11,279	0	0	0
	Transfer to Children & Youth Services Fund	953,630	50,000	62,322	0	0	0	0
	Transfer to (from) General Fund	0	0	0	(4,691)	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	EXPENDITURE TOTAL	**963,256**	**109,118**	**223,474**	**337,393**	**0**	**93,000**	**0**
	To (From) Fund Balance	(955,341)	(24,759)	(64,193)	0	0	0	0
	Ending Fund Balance	88,953	64,194	0	0	0	0	0
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	88,953	64,194	0	0	0	0	0



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City of Decatur®

Appendix A

Budget Guide

Budget FY 2013-2014

City of Decatur

FISCAL YEAR 2013-2014
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, Assistant City Manager and Budget 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 Funds: Established to account for the receipt and expenditures of money from the bonds issued by the Urban Redevelopment Agency of the City of Decatur in 2010 and 2013.

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

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, 2012, the general fund balance totaled $9,044,056 or 46% of the 2012-2013 revised operating budget. This was an increase of $683,920. In the Revised 2012-2013 budget estimates, the City has budgeted to use $638,000 of fund balance, as well as use another $3,654,100 of fund balance in FY 13-14 of which $3,000,000 for the construction of the Beacon Municipal Complex. Fund balance is estimated to be $4,751,956 at the end of FY

13-14 or 23% of the adopted operating budget. The use of fund balance in FY 13-14 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.

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 2013-2014

January 16	Monthly Staff Meeting
January 23	Budget Memo and Schedule to Departments
February 14	Performance Measurement Meeting
February 20	Monthly Staff Meeting
March 1	**ALL DEPARTMENT BUDGET REQUESTS DUE BY 5:00 pm**
March 8	**CIP Requests and VBB-Strategic Plan Principles Due**
March 11	Strategic Plan Principles Narrative Teams begin working
March 12	**BUDGET REVIEW MEETING-DEPARTMENT HEADS**
March 12	Budget Focus Group Meeting #1
March 14	Performance Measurement Meeting
March 18	City Commission Adopts Billing Ordinance
March 20	Monthly Staff Meeting
March 29	Personnel Estimates Due
April 1	Tax Bill Mailing Deadline

April 1	Revenue Projections Due
April 3	**Revised Budget Changes Due**
April 5	**Department Budget Presentations to City Manager**
April 9	Draft Proposal to City Manager (tentative)
April 12	**Strategic Plan Principles Narratives Due**
April 16	Budget Focus Group Meeting #2
April 17	Monthly Staff Meeting
April 17	Prepare Notice for Decatur FOCUS
April 19	Preliminary Budget Complete
May 14	Budget Focus Group Meeting #3
May 15	Monthly Staff Meeting
May 15	Public Hearing Announcements to Legal Organ
May 16	Budget delivered in City Commission packet
May 20	**Presentation of Budget to Commission and Adoption of Tentative 2013 Millage Rate**
May 29	Budget Expo
May 23, 30 June 6	Public Hearing Ads Published in Legal Organ
June 3	Work Session and Public Hearing on Budget and Millage Rate
June 10	Public Hearing (if needed)
June 17	**Public Hearing on Budget and Millage Rate, Adoption of FY 2013-2014 Budget and Revised 2012-2013 Budget, and Adoption of Final 2013 Millage Rate**



City of Decatur®

Appendix B

Position Classification Plan

Budget FY 2013-2014

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JULY 8, 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	ACCOUNTING CLERK 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 FIRE APPARATUS OPERATOR FIRE INSPECTOR POLICE OFFICER

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JULY 8, 2013

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
10	39,998	65,437	BUILDING INSPECTOR ECONOMIC DEVELOPMENT COORDINATOR ENGINEERING INSPECTOR EVIDENCE TECHNICIAN LIFELONG COMMUNITIES PROGRAM COORDINATOR MASTER POLICE OFFICER POLICE INVESTIGATOR PUBLIC INFORMATION OFFICER RESOURCE CONSERVATION COORDINATOR SPECIAL EVENTS 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 BUDGET & PERFORMANCE MEASUREMENT MANAGER CITY CLERK PERSONNEL DIRECTOR REVENUE & TECHNOLOGY MANAGER
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
18	59,259	97,178	DEPUTY FIRE CHIEF DEPUTY POLICE CHIEF DESIGN, ENVIRONMENT & CONSTRUCTION DIRECTOR
19	62,275	102,107	CHIEF - CIVIC ENGAGEMENT, EDUCATION & COMMUNICATION 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

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
Authorized Personnel

	FY 11-12		FY 12-13		FY 13-14	
	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		1	
Budget & Performance Measurement Manager	-		-		1	
Assistant to the City Manager	1		1		-	
Resource Conservation Coordinator	1		1		-	
Personnel Director	1		1		1	
Personnel Specialist	1		1		1	
Payroll & Benefits Coordinator	1		1		1	
Administrative Assistant	1		-		-	
Office Manager	-		1		1	
City Attorney		1		1		1
Graduate Intern		2		1.2		1.2
	10	3	10	2.2	8	2.2
Administrative Services						
Revenue & Technology Manager	1		1		1	
Bookkeeper	1		-		-	
Accounts Payable Officer	-		1		1	
City Clerk	1		1		1	
Revenue Officer	2		2		2	
Senior Revenue Officer	1		-		-	
Revenue Supervisor	-		1		1	
Chief Court Clerk	-		1		1	
Court Clerk	2		2		2	
Court Clerk Assistant	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
	9	11.5	9	11.5	10	10.5
Community & Economic Development						
Assistant City Manager	1		1		1	
Chief, Division of Civic Engagement, Education & Communication	-		-		1	
Assistant Director C&E Development	1		-		-	
Deputy Director C&E Development	-		1		-	
Economic Development Coordinator	-		1		1	
Development Services Coordinator	1		-		-	
Planning Director	1		1		1	
Lifelong Communities Program Coordinator	-		-		1	
Special Events Coordinator	1		1		1	
Public Information Officer	-		1		1	
Administrative Assistant	1		-		-	
Office Manager	-		1		1	
Parking Manager	1		1		1	
Parking Attendant		5		5		5
Volunteer!Decatur Coordinator	1		1			1
Historic Preservation Planner		1		1		1
Planning Fellow		-		1		1
	8	6	9	7	9	8

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
Authorized Personnel

	FY 11-12		FY 12-13		FY 13-14	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
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		-		-
Site Leader		1		1		1
Program Leader		4		7		7
Specialized Instructor		18		18		28
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	7	38	7	40	7	50
Children & Youth Services						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		1		1	
Program Assistant	-		-		-	
Site Director	6	1	6	1	7	
Administrative Assistant	1	1	1	-	1	
Administrative Consultant		1		1		-
Academic Building Coordinator		7		7		7
Academic Tutor		24		24		24
After-School Counselor		32		35		35
Lead Counselor		4		4		4
Summer Camp Director		2		-		-
Summer Camp Counselor		25		21		21
Instructor		46		34		34
CIT Coordinator		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
	10	157	10	140	11	138
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		7		6	
Police Investigator	5		5		5	
CID Evidence Technician	1		1		1	
Police Officer, MPO	25		24		25	
Communications Officer	11		11		11	
Community Relations Specialist	1		-		-	
Support Services Technician	1		1		1	
Administrative Assistant	1		1		1	
Animal Control Officer		1		1		1
Administrative Investigator		1		1		1
Fingerprint Examiner		1		1		1
School Crossing Guard		21		25		25
	60	24	59	28	59	28

CITY OF DECATUR
2013-2014 ADOPTED BUDGET
Authorized Personnel

	FY 11-12		FY 12-13		FY 13-14	
	Full-time	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
Fire & Rescue						
Fire Chief	1		1		1	
Deputy Fire Chief	-		1		1	
Assistant Fire Chief	1.5		-		-	
Station Captain	4		4		4	
Fire Lieutenant	3		3		3	
Fire Sergeant	3		3		3	
Fire Inspector	-		-		3	
Firefighter-Driver	12		12		12	
Firefighter	15		15		12	
	39.5		39		39	
Public Works						
Assistant City Manager	1		1		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
Resource Conservation Coordinator	-		-		1	
Crew Supervisor	4		4		4	
Crew Worker	12		12		13	
Equipment Operator	4		4		4	
Building Specialist	2		2		2	
Lead Automotive Mechanic	1		1		1	
Automotive Mechanic	2		2		2	
Administrative Assistant	1		-		-	
Office Manager	-		1		1	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	7		7		7	
Supply Clerk	1		1		1	
Cemetery Specialist	1		1		1	
Facility Monitor		2		2		2
Crew Worker		2		2		7
Seasonal Laborer		8		8		4
	43	12	43	12	45	13
Design, Environment & Construction						
DE&C Director	-		-		1	
Senior Engineer	1		1		1	
Stormwater Management Engineer	1		1		-	
Project Civil Engineer	-		1		1	
Environmental Specialist	1		-		-	
Engineering Inspector	1		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Planning & Zoning Technician	1		1		1	
Crew Supervisor	2		2		2	
Crew Worker	5		5		5	
Equipment Operator	3		3		3	
Codes Enforcement Officer	1		1		1	
Administrative Assistant	1		1		1	
Seasonal Laborer		2		2		2
	19	2	19	2	19	2
TOTAL	**205.5**	**253.5**	**205**	**242.7**	**207**	**251.7**



City of Decatur®

Appendix C

Glossary

Budget FY 2013-2014

City of Decatur

FISCAL YEAR 2013-2014
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.

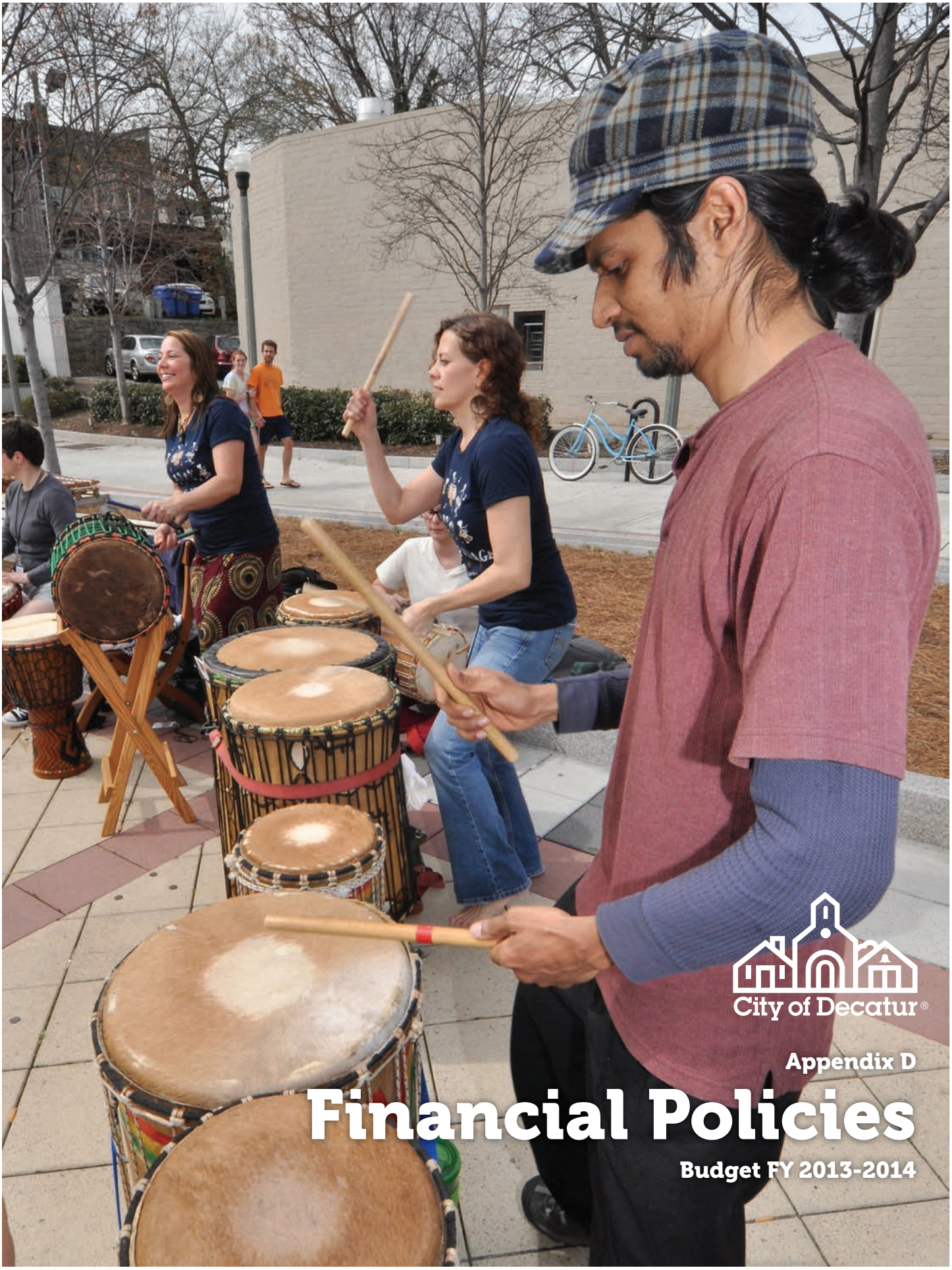
TAX DIGEST - The total assessed value of all real estate property, motor vehicles, mobile homes, timber and heavy-duty equipment in the City of Decatur, Georgia.

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.



City of Decatur®

Appendix D

Financial Policies

Budget FY 2013-2014

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. Proposed Budget – A proposed budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and state budget laws.

    a. The budget shall include (1) revenues, (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs, and (5) capital and other (non-capital) costs.

b. The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Commission by the City Manager, a copy will be made available for public inspection at City Hall and advertised in a local newspaper of general circulation. No earlier than seven days after the proposed budget is transmitted to the City Commission and at least seven days in advance of budget adoption, a public hearing takes place to give the public an opportunity to comment on the proposed budget. Notice of public hearing must be advertised at least seven days in advance of the public hearing.

c. The City Commission, prior to the first day of the fiscal year, will adopt an annual budget at a public meeting. The annual budget shall be advertised at least one week prior to the meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Commission for its review with sufficient time given for the City Commission to address policy and fiscal issues.

2. Adoption – The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and for each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

B. **Balanced Budget**

The operating budget will be balanced with anticipated revenues, including appropriated unencumbered surplus, equal to proposed expenditures. All funds within the budget shall also be balanced.

C. **Planning**

The City will utilize a decentralized budget process. All departments will be given an opportunity to participate in the budget process and submit funding requests to the City Manager.

D. **Reporting**

Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Manager to the City Commission monthly.

E. **Control and Accountability**

Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget. Failure to achieve budgetary control will be evaluated and investigated by the City Manager.

F. **Performance Measures**

The City integrates performance measures and objectives into the budget document. The City will also develop a system to monitor performance in meeting these objectives.

G. **Budget Transfers**

Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend budget transfers to the City Manager. Funds within departmental budget line items can be transferred upon the recommendation of the Department Head and with approval of the City Manager.

III. Capital Budget Policies and Capital Improvement Plan

A. **Scope**

A capital projects plan will be developed and updated annually. A five-year Capital Improvement Program will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 10 years and an estimated total cost of $25,000 or more. Examples include parks improvements, streetscapes, computer systems, trucks, loaders, and expansion of facilities.

Major capital projects will be budgeted in the Capital Improvement Fund reflecting all available resources. With the involvement of responsible departments, the City Manager will prepare the capital budget annually. The City's capital budget will be adopted with the operating budget.

B. **Control**

All capital expenditures must be approved as part of each department budget or in the Capital Improvement Fund. Before committing to a capital improvement project, the City Manager or his/her designee must verify fund availability.

C. **Program Planning**

The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program (CIP). During the annual budget process, each department submits its budget request including operating and capital needs. Upon review of the requests, major capital

projects are placed in the capital improvements fund. Other capital outlay is placed in the department's operating budget. Capital outlay is generally defined as an individual item of excess of $5,000 with a life expectancy of more than two years but less than 10 years.

Citywide capital improvements are assessed and prioritized based on the City's objectives and goals, the City's comprehensive work plan, and the City's strategic plan.

D. **Timing**

At the beginning of the fiscal year, the City Manager or his/her designee will work with Department Heads to schedule the appropriate timing of capital purchases to ensure the availability of funds.

E. **Reporting**

Periodic financial reports will be provided to enable the City Manager to monitor and control the capital budget and to enable the Department Heads to manage their capital budgets.

IV. Debt

A. **Policy Statement**

Debt results when one borrows from an individual or an institution. The borrower receives funds to acquire resources for current use with an obligation for repayment later. The debt from borrowing generally must be repaid with interest.

The City of Decatur recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost structures, a debt management strategy is required. The City strives to balance service demands and the amount of debt incurred. The City realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects as well.

The goal of the City's debt policy is to maintain a sound fiscal position and to protect the credit rating of the City. When the City of Decatur utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

B. **Conditions for Using Debt**

Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

1. When non-continuous projects (those not requiring continuous annual appropriations) are desired;

2. When it can be determined that future users will receive a benefit from the improvement;
3. When it is necessary to provide basic services to residents and taxpayers;
4. When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.

C. **Sound Financing of Debt**

When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

1. Taking a prudent and cautious stance toward debt, incurring debt only when necessary;
2. Conservatively projecting the revenue sources that will be used to pay the debt;
3. Insuring that the term of any long-term debt incurred by the City shall not exceed the expected useful life of the asset for which the debt is incurred and shall be limited to capital improvements only;
4. Determining that the benefits of the improvement exceed the costs, including interest costs;
5. Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;
6. Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued; and,
7. Maintaining total debt service for general obligation debt that does not exceed 10 percent of the net operating revenues. Net operating revenues are all general fund revenues available after accounting for transfers between other City funds.

D. Post-Issuance Tax Compliance for Tax-Exempt Debt

The City shall comply with all federal and state laws, rules and regulations related to the issuance of debt.

1. Responsibility- The City Manager shall be responsible for reviewing the requirements and responsibilities of the City under the Policy with bond counsel on or before the closing date of any Debt issued by the City.

2. Dissemination and Training- The policy shall be disseminated to all relevant personnel in the City and to the auditor. Appropriate training will be provided to all personnel directly involved in the administration of tax-exempt debt to ensure they comply with the provisions of the Policy. The City Manager shall consult as appropriate with qualified attorneys with respect to the content of such training.

3. Review- The policy shall be reviewed and revised annually by the City Manager and redistributed to all relevant personnel in the City and to the auditor as needed. The City Manager shall annually conduct a due diligence review of all Debt currently outstanding to ensure proper compliance with each of the provisions of the Policy. If the City Manager discovers non-compliance with any provisions of the Policy, steps necessary to correct the noncompliance will be taken within ten (10) business days of the conclusion of the annual due diligence review. Records of all corrective action taken shall be retained in accordance with the Policy.

4. Provisions
    a. Record Keeping- All records relating to the Debt needed to comply with Section 6001 of the Internal Revenue Code of 1986, as amended (the "Code") shall be maintained. These records shall be kept in paper or electronic form and shall include, among other things, (i) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (ii) documents evidencing the expenditure of the proceeds of the Debt, (iii) documentation evidencing the use of Debt-financed property by public and private entities (e.g., copies of management contracts, leases and research agreements) and (iv) documentation pertaining to any investment of Debt proceeds (including the purchase and sale of securities, SLG subscriptions, yield calculations for each class of investments, actual investment income received from the investment of the proceeds of the Debt, guaranteed investment contracts and rebate calculations. Such records must be maintained as long as the Debt is outstanding, plus three years after the final payment or redemption date of the respective Debt.

    b. Use of Proceeds- A list of all property financed with the proceeds of the Debt shall be created and maintained. The use of such property shall be monitored to ensure that such use does not constitute "private business use" within the meaning of the Code. Without limiting the foregoing, each contract, including but not limited to management contracts and leases, relating to such property shall be reviewed by legal counsel prior to the execution of such contract. The list of property shall be reviewed at least annually to ensure that none of the property has been sold.

    c. Remedial Action- In the event that property financed with the proceeds of the Debt is used in a manner that constitutes "private business use" or the property is sold, the remediation provisions of Treasury Regulation § 1.141-12 shall be carried out in consultation with bond counsel.

d. Yield Restriction- If bond counsel advises that a fund or account needs to be yield restricted (i.e., not invested at a yield in excess of the Debt), the moneys on deposit in such fund or account shall be invested in United States Treasury Obligations – State and Local Government Series, appropriate "yield reduction payments" shall be made if permitted by the Code or the City Manager shall establish other procedures to ensure that such fund or account is yield restricted.

e. Rebate- At the time the Debt is issued, the City Manager shall determine if he or she reasonably expects that one of the arbitrage rebate exceptions will be satisfied. If the arbitrage rebate exception relates to the time period over which the proceeds of the Debt are spent, the City Manager shall verify that the appropriate expenditures have been made at each milestone. If one of the milestones is not satisfied or the City Manager does not reasonably expect that one of the arbitrage rebate exceptions will be satisfied, an outside arbitrage rebate consultant shall be retained unless the City Manager has determined that positive arbitrage will not be earned.

V. Accounting, Audits, and Financial Reporting

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

A. **Accounting Records and Reporting**

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

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

B. **Auditing**

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

C. **Simplified Fund Structure**

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

D. **Financial Reporting**

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

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

VI. Revenues

A. **Characteristics**

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

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

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

3. Adequacy – The City shall require that a balance in the revenue system be achieved. The revenue structure's base shall have the

characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

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

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

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

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

B. **Issues**

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

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

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

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

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

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

VII. Purchasing

A. **Intent**

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

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

B. **Vendors**

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

1. Solicitation of Vendors and Submission of Bids

When a purchase for a single good is expected to exceed $10,000, competition is required to the extent that it exists. Each department must attempt to obtain a minimum of three bids from different sources. If three sources are not possible, the seeker of the bid must attempt to obtain as many vendors as possible. Each department head shall document the competitive bidding process with records of the vendor and bids received.

Each department has full authority to determine and obtain professional and contractual services as provided for in the budget. When possible and practical, competitive quotes for professional and contractual services

should be obtained. If competitive quotes are not possible, the City Manager must be notified in writing. Each department head shall document the process.

2. Interest of City Officials in Expenditure of Public Funds

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

3. Request for Proposal

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

4. Award of Bids

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

5. Local Bidder Preference

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

6. Equal Opportunity

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

7.Ineligible Vendors

Any person, firm, or corporation who is in arrears to the City for taxes, or otherwise, will not be qualified to bid on any purchase until their lien to the City has been cleared. No requisition will be approved for such vendors.

8.. State Contracts

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

9. Back-up Policy and Emergency Purchases

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

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

C. **Decentralization of Purchasing Authority**

1. Purchasing of Goods

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

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

2. Monitoring of Purchases

Although authority may be delegated, the ultimate responsibility rests with the City Manager. Purchases must be monitored to assure

compliance with City policy.

D. **Purchase Order (PO)**

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

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

1. An item or service is required and sufficient funds exist in the approved budget to cover the cost of the item or service.

2. The item or service is ordered by a department.

3. The item or service is received and verified by the department.

4. The department is invoiced by a vendor for the required item or service.

5. A PO is prepared and the invoice is attached. The departmental purchasing authority must certify that funds are available to cover the cost of the purchase.

6. The PO is approved by the departmental purchasing authority.

7. The invoice and PO are reviewed by the bookkeeper or designee.

8. The invoice and PO are reviewed and authorized by the City Manager and or his/her designee.

9. Payment to the vendor is generated.

E. **Petty Cash**

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

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

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

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

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

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

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

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

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

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

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

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

F. **City Credit Cards**

Each City Commissioner and the City Manager will be issued a city credit card. Per City Manager approval, management level employees will be issued a city credit card. The credit card is to be used for ***City business only*** to purchase goods, services, or for specific expenditures incurred under approved conditions. The cardholder is the only person authorized use the credit card.

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

G. **Expense Reimbursements**

Receipts for City business related expenses requiring reimbursement from the City of Decatur must be submitted to the accounting office with an expense reimbursement within 60 days of the date the expense was incurred. Each receipt shall be dated and contain a description of the service or item purchased and account codes shall be written on the back of every receipt. Each expense reimbursement form must be approved by the appropriate departmental supervisor. Failure to submit the required documentation will result in forfeiture of the reimbursement.

H. Travel Expenses

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

VIII. Investments

A. **Scope**

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

B. **Objectives**

The following investment objectives shall be met with this policy:

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

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

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

C. **Delegation of Authority**

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

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

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

D. **Authorized Investments**

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

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

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

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

3. Obligations issued by the United States government;

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

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

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

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

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

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

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

11. Prime Banker's Acceptances.

E. **Prudence**

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Under the "prudent person" standard, investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable revenue to be gained.

The City Manager and all designees acting in accordance with 1) written procedures, 2) this investment policy, and 3) exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse development.

F. **Diversification**

The City of Decatur agrees with the premise that diversification is an important component of portfolio security. Therefore, the City shall endeavor to maintain an adequate level of diversification among its

investments. The City shall not be over invested in any one type of instrument or financial institution. No more than 25% of the total investment portfolio shall be placed with a single issuer. This limitation shall not apply to the Local Government Investment Pool or direct obligations of the United States government.

G. **Maturities**

To achieve the aforementioned objective of adequate liquidity within City's portfolio, the City shall attempt to match investment maturities with anticipated cash flow requirements. Unless matched to a specific cash flow, the maximum maturity of any instrument in the City's portfolio may not exceed two years from the date of acquisition by the City. In order to preserve liquidity and to lessen market risk, not more then 25% of the total portfolio may mature more than one year beyond the date of calculation. The maturity of non-negotiable time deposits may not exceed one year.

H. **Safekeeping and Custody**

All investment securities purchased by the City of Decatur shall be delivered against payment and shall be held in a third-party safekeeping account by the trust department of a bank insured by the Federal Deposit Insurance Corporation. The City Manager, or his/her designee, shall be responsible for the selection of a financial institution for this purpose, as well as the execution of a written safekeeping agreement with the trustee.

I. **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process will refrain from personal business activity that would conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the City Manager any material financial interests in financial institutions that conduct business with the City, and they will further disclose any large personal financial/investment positions that would be related to the performance of the City's portfolio. Employees and investment officials will subordinate their personal investment transactions to those of the City – particularly with regard to the time of purchases and sales.

J. **Relationships with Banks and Brokers**

The City of Decatur will select depositories through the City's banking services procurement process – including formal requests for proposals issued as needed. In selecting depositories, objective business criteria will be used. To the extent possible, preference will be given to depositories located within the City of Decatur. The creditworthiness of the institutions will be a fundamental consideration.

K. **Report on Deposits and Investments**

Periodic investment reports will be submitted to the City Manager. Reports should include the following: an average daily balance of investment in each investment category; a current portfolio yield for each investment type and for the portfolio as a whole; an average daily balance of uninvested collected funds; an average daily balance of uncollected funds; and a percent of available funds invested. The report shall also provide a list of investments and accrued interest as of the last day of the quarter.

L. **Performance Evaluation**

The City Manager, or his/her designees, will seek to achieve a market average rate of return on the City's portfolio. Given the special safety and liquidity needs of the City, the basis used to determine whether market yields are being achieved shall be the six-month Treasury Bill.

IX. Grants

A. **Scope**

The purpose of this policy is to provide direction in the application, acceptance and administration of funds awarded through grants to the City from other local governments, the state or federal government, non-profit agencies, philanthropic organizations and the private sector.

B. **Application and Acceptance of Grants.**

1. The City Manager is given authority to make application for and accept grants that:

   (a) are expected to be $200,000 or less on an annual basis with no required City match; or,
   (b) are expected to be $100,000 or less on an annual basis with a required match of 20% or less; or,
   (c) are expected to be $50,000 or less on an annual basis with a required match of over 40%.

2. The City Commission must approve the application of and acceptance of any grants in excess of the limits established in Section 1 of this policy.

3. The City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore, no grant will be accepted that will incur management and reporting costs greater than the grant amount.

C. **Grant Administration**.

1. Each department must notify the City Clerk upon acceptance of any grant. Prior to the receipt or expenditure of grant revenues, the City Clerk must be provided with the following information prior to receiving grant revenues or making purchases against the grant:
    a. Copy of grant application
    b. Notification of grant award
    c. Financial reporting and accounting requirements including separate account codes and/or bank accounts.
    d. Schedule of grant payments
2. Each department is responsible for the management of its grant funds and periodic reporting.

X. Fixed Assets

A. **Fixed Asset Criteria**

A fixed asset is defined as a financial resource meeting all of the following criteria:

1. It is tangible in nature.
2. It has a useful life of greater than one year.
3. It is not a repair part or supply item.
4. It has a value equal to, or greater than, the capitalization threshold of $5,000.

Keeping an accurate record of the City's fixed assets is important for a myriad of reasons. Some of the most important reasons that the City needs to keep a good record of fixed assets are: for financial statement information, for insurable values, for control and accountability, for maintenance scheduling and cost analysis, for estimating and accounting for depreciation, for preparation of capital and operating budgets, and for debt management.

B. **General Policy**

1. Each Department Head is ultimately responsible for the proper recording, acquisition, transfer, and disposal of all assets within their Department. *City property may not be acquired, transferred, or disposed of without first providing proper documentation*. A fixed asset information form must accompany each step.

2. Recording of Fixed Assets

Unless otherwise approved by the City Clerk, all recordable fixed assets must be recorded within 30 calendar days after receipt and acceptance of the asset.

A fixed asset form must be attached to the purchase order before submitting request for payment.

Assets will be capitalized at acquisition cost, including expenses incurred in preparing the asset for use.

Donated assets shall be recorded at fair market value as determined by the Department Head. Fair market value may be defined as, but is not limited to, an average of documented prices for equivalent items from three separate vendors.

The City will recognize acquisition costs based on individual unit prices. Assets should not be grouped. For example, in acquiring equipment, if three personal computers (PC) were acquired simultaneously at $2,000 each, this would not be an asset of $6,000 consisting of 3 PCs. Instead, it would be 3 separate acquisitions of $2,000. Each PC would be recorded as a separate controllable item.

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

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

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

3. Acquisition of Fixed Assets

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

- New purchases
- Donations
- Transfers from other City departments
- City surplus
- Internal/external construction
- Lease purchases

- Trade-in
- Forfeiture or condemnation

4. Lease Purchases

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

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

5. Transfer of Fixed Assets

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

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

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

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

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

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

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

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

Reporting

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

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

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

Advertising

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

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

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

Sale of the Item

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

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

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

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

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

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

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

Recording of the sale

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Disposal of Items of De Minimus Value

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

8. Physical Inventory

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

XI. Fund Balance Policy

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

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

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

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

C. Spending Prioritizations.
   a) When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
   b) When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:

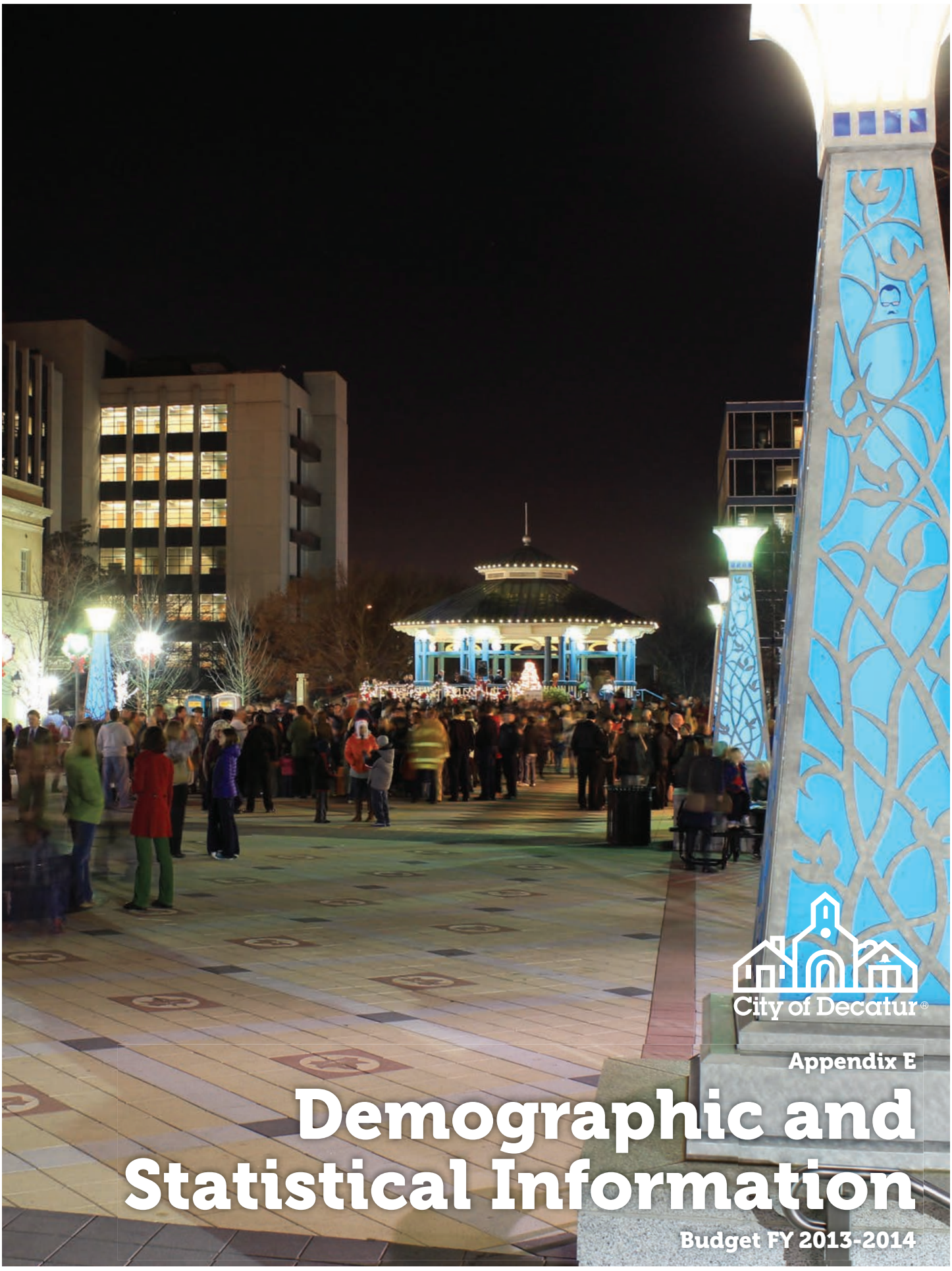
      1) Committed, 2) Assigned, and 3) Unassigned.

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

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

Special Revenue Fund	Committed Revenue Source
Children & Youth Services	Attendance and registration fees
Economic Development	Tree bank account fees

F. Assigned Fund Balance. The City Commission expressly delegates to the City Manager the authority under this policy to assign funds for particular purposes.



City of Decatur®

Appendix E

Demographic and Statistical Information

Budget FY 2013-2014

City of Decatur

Fiscal Year 2013-2014
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 Advisory 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
Lifelong Communities Advisory Board	meeting date and time to be established	
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

City of Decatur

Fiscal Year 2013-2014
Demographic & Statistical Information

Area – square miles:	4.27	
Number of Registered Voters:	13,348	

From the 2010 Census and 2007-11 American Community Survey

Total Estimated Population:	19,335	
Population Composition:		
	White	73.5%
	Black	20.2%
	Hispanic	3.2%
	Other	4.1%
Population by Age:		
	Under 18	8,431
	20 to 24	1,013
	25 to 34	2,831
	35 to 49	5,047
	50 to 64	3,443
	65 & over	2,152
Median Age:	38.3	
Educational Attainment:		
	Less than 9th grade	249
	High school, no diploma	454
	High school graduate	1,441
	Some college, no degree	1,603
	Associate's degree	480
	Bachelor's degree	4,449
	Graduate degree	4,733
Median family income:	$98,362	
Mean family income:	$124,263	
Per capita income:	$42,926	

City of Decatur

Fiscal Year 2013-2014
Demographic & Statistical Information

From the City's Comprehensive Annual Financial Report (FY Ended June 30, 2012)

2012 assessed valuation:	$1,253,903,000
Net Bonded Debt per capita:	$1,590
Ratio of Net Bonded Debt to Assessed Value:	2.5%
City Bond Rating:	Aa2/AA+

Major Employers:

1. DeKalb County Government	1,659	6. DeVry University	152
2. The City Schools of Decatur	558	7. CCP Games	102
3. Agnes Scott College	416	8. DeKalb Medical – Decatur Hospital	101
4. Emory University	365	9. Columbia Theological Seminary	96
5. City of Decatur	205	10. Art Institute of Atlanta-Decatur	54

From City Staff

Number of Full-Time Employees: 207.5

Fire Protection

Number of Stations:	2	Number of Engines:	5
Number of Employees:	39	ISO Classification:	II

Police Protection

Number of Stations:	1
Number of Employees:	60
Number of Police Vehicles:	40

Municipal Sanitation Service

Number of Residential Consumers:	7,002	Number of Employees:	15
Number of Commercial Consumers:	210	Number of Vehicles:	9

Active Living

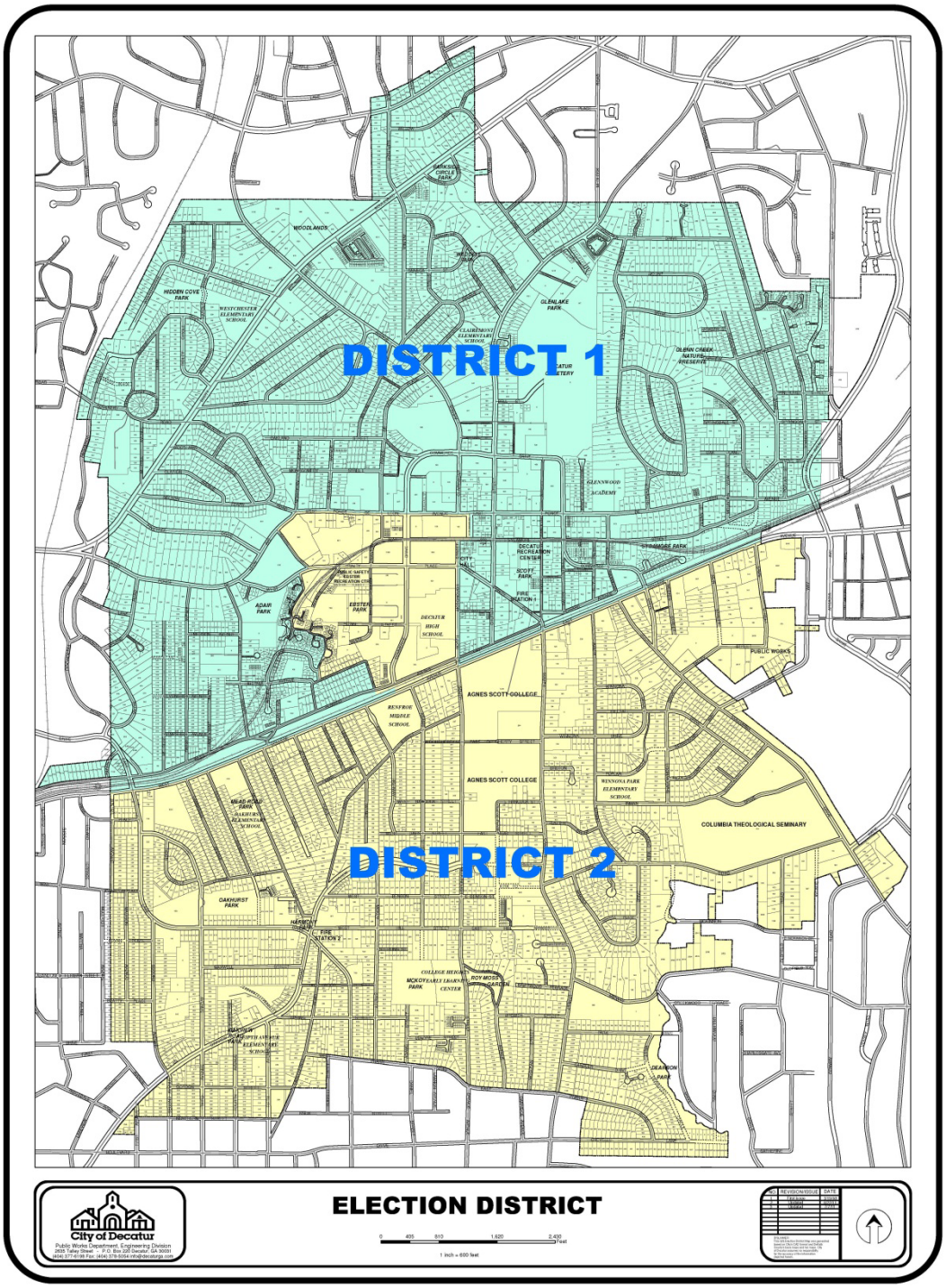
Number of Parks & Playgrounds:	14	Number of Tennis Courts:	9
Acreage in Parks & Playgrounds:	57	Number of Athletic Fields:	7
Number of Swimming Pools:	3	Number of Recreation Buildings:	3

Miles of Streets, Sidewalks

Streets paved:	74
Sidewalks paved:	63

City of Decatur

Fiscal Year 2013-2014
Demographic & Statistical Information





City of Decatur®

Appendix F

2012 Citizen Survey Results

Budget FY 2013-2014



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
Washington, DC 20002
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%