BUDGET

Fiscal Year July 1, 2014 to June 30, 2015



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

City of Decatur®



BUDGET

Fiscal Year July 1, 2014 to June 30, 2015

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FISCAL YEAR 2014-2015
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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, 2013.

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 19, 2014**

Subject: **2013-2014 Revised Budget Estimates**
2014-2015 Proposed Budget Estimates

Following for your consideration are the 2013-2014 Revised Budget Estimates and the 2014-2015 Proposed Budget Estimates. It is recommended that public hearings be scheduled for June 2, 2014; June 9, 2014 and June 16, 2014. You will be asked to take final action on June 16, 2014. The City will also use the Open City Hall forum to encourage comments via the City's website. Copies of the budget will 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

During the past year there have been steady improvements in the overall economy which have served to stabilize and invigorate financial markets resulting in strong economic growth for the City. During the economic recession, the City of Decatur managed to avoid the extreme financial distress felt by many organizations and companies, both in the public and private sectors. Because of our conservative financial approach and compliance with adopted financial policies, the City had accumulated a strong fund balance which we were able to strategically rely on to fund operations and capital improvements during the recession. In addition, while development slowed, the City remained a desirable place to live, visit and do business. Compared to most of the metropolitan Atlanta area and the rest of the United States, our real estate values held steady and our commercial vacancy rates were competitive. We remained a regional destination for restaurants, shopping, festivals and special events. All of this placed the City in a strong position to take advantage of the rebounding economy.

The 2013-2014 Revised Budget Estimates and the 2014-2015 Proposed Budget Estimates were prepared with the knowledge that the economy is improving and that private sector capital investment is occurring, resulting in a cyclical upswing in development. However, we have also taken into account that future economic prosperity is not a given and we continue to base our budget estimates on providing the best possible services at the least possible cost. We also realize that the community expects responsiveness and high quality outcomes which are provided by City employees who are committed to improvement and innovation.

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 2014-2015 Proposed Budget Estimates, we relied on information provided in the 2010 Strategic Plan and the results of citizen and employee surveys to provide guidance regarding 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 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.

The City's vision-based budget consists of three main elements - a descriptive narrative; an identification of quantitative and qualitative measures that relate the activities and financial resources directly to the community's goals to determine if we are making a difference; and, broad organization-wide budgets that show how each strategic principle is supported financially. As part of the budget presentations in June, we will also provide a report that compares selected Decatur measures to other cohort cities 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. The narrative and department budgets highlight quantitative and qualitative measures as well as results from the 2014 citizen survey and do a thorough job of describing the work plans for the coming year and the successes and accomplishments for the City from the past year.

The Summary of Fund Budgets beginning on page 43 provides a description and comparison of the revenues and expenditures for each fund included in the 2013-2014 Revised Budgets and the 2014-2015 Proposed Budgets. The 2013-2014 Revised General Fund Budget is $65,190, or 0.32%, more than the 2013-2014 Proposed General Fund Budget. ; The 2014-2015 Proposed General Fund Budget is $1,144,650, or 5.2% more than the 2013-2014 Revised General Fund 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 being able to weather the recent long-term recession through the appropriate use of accumulated fund balance and reasonable expenditure controls. The investment in physical capital improvements -- while construction costs were extremely competitive and borrowing costs were very advantageous -- resulted in the City being in a positive position as the economy began to improve.

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 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 recession generally had its strongest impact on real estate values between 2008–2012, although the value of the 2013 real property digest did not fully reflect the strength of the improving real estate market. The lag between improvements in the real estate markets and increased values being reflected in the taxable digest is typical in economic cycles and is one of the reasons that property taxes tend to be a stable source of revenue over time. The value of the real estate digest is very important to the City of Decatur budget as property taxes are 57% of all general fund revenues.

During the 2010 General Assembly session, SB346 was adopted, which requires that each county 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.

From 2008 – 2012, the City's real estate digest remained relatively flat, showing a 1.2% increase over the five year period. Comparatively speaking, this was outstanding. As the economy began to improve, the 2013 digest showed a modest improvement of 3.35% over the 2012 digest. This was lower than the 6% we had expected based on our building permit activity and real estate sales reports.

We began developing the 2014-2015 Proposed Budgets with varying revenue estimates based on various real estate digest scenarios. Fortunately, we received reliable initial digest information in early May that indicated that the 2014 real estate digest increased almost 12% from the 2013 digest with over half of the increase due to added new value. This increase is supported by real estate sales reports that show an 8% increase in the average sales price of a single-family home from $420,900 in April 2013 to $456,600 in April 2014; and, a 24% increase in the average single-family dwelling sales price from $368,500 in April 2012 to $456,600 in April 2014. Current permitting activity along with development construction expected to take place in the remainder of 2014 through the end of 2016 indicates that new property values should continue to increase the digest.

It is our understanding that the DeKalb County Board of Tax Assessors approved 2014 digest values on May 15, 2014.

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, invest in and visit. In the most recent 2014 Citizen Survey, 97% of respondents rated the overall quality of life in Decatur as "excellent" or "good" which ranked Decatur as number 10 out of the 409 communities that use the survey and ask the question. About 90% of the respondents rated services provided by the City of Decatur "excellent or "good" which ranked Decatur as number 13 out of the 379 communities that use the survey and ask the question. City staff is an integral part of assuring that quality of life and services meet the demanding expectations of our community and rewarding those efforts is an important part of the City's financial strategy.

The 2014-2015 Proposed Budget Estimates incorporates a 3% merit-based market adjustment for all positions covered in the pay and classification plan effective January 5, 2015. The adjustment to salary ranges is recommended based on salary survey data collected from metropolitan Atlanta cities that offer similar services to the City of Decatur. Our goal is to maintain our salary ranges at the median level offered in the region. Appendix C provides the results of the survey.

Funding is also included for a 2.5% merit increases for employees who are still below the maximum in their salary range. These merit adjustments occur throughout the budget year on an annual basis. With last year's budget the merit adjustment was decreased from 5% to 2.5%.

The cost of the market adjustment and in-step merit increase is estimated to be around $187,350.

The 2014-2015 Proposed Budget Estimates incorporates the reorganization of some functions and the addition of several new positions whose costs will generally be covered by new or increased revenues. The following new positions are recommended:

- A full-time Parking Attendant assigned to Salary Range 1. This is part of a reorganization of the parking management function which will result in two full-time positions and one part-time position compared to the existing staffing of one full-time position and five part-time positions. Total salary costs are estimated to be basically the same.
- One additional Children and Youth Services Site Director assigned to Salary Range 3. This position will manage the Westchester After-School site and have responsibilities for managing camps during the summer. The cost is covered by after-school and camp fees.
- Two Recreation Program Supervisors assigned to Salary Range 9. One represents a transition from a part-time to full-time position for active adult program planning, management and supervision. As the City's population of active adults continues to grow, the demand for programming and activities increases. We anticipate that the increased salary costs will be covered by program fees.

With the opening of the renovated and expanded Decatur Recreation Center, the demand for rentals and use of the various meeting spaces has been exciting. While the Ebster Gymnasium and Ebster Recreation Center have been under construction, we have been able to repurpose staff hours from Ebster to the facilities management at Decatur Recreation Center. However, Ebster will be reopening in Fall, 2014 and that position will no longer be available. It is recommended that a Recreation Program Supervisor be assigned facilities management responsibilities at the Decatur Recreation Center. We have adjusted rental rates for meeting rooms and special event space at Decatur Recreation Center to cover the additional salary costs.

- The City Schools of Decatur have requested an additional School Resource Officer. City Schools will cover the cost of the officer from August – May. In addition with the re-opening of Westchester Elementary School in August, we have added three School Crossing Guards for a total of 28.
- The Police Department is anticipating the retirement of some staff members in the coming year. It is recommended that the Evidence Technician position be deleted and those responsibilities be redistributed to Police Investigators. A Police Sergeant position has been added to supervise and manage the School Resource Officers, the School Crossing Guards, security at City Schools of Decatur sports activities and special events, and to serve as a general liaison to City Schools.
- Based on increased organizational responsibilities, the following reclassifications are also included:
    - Resource Conservation Coordinator, from Salary Range 10 to Project Manager at Salary Range 14.
    - Project Civil Engineer, from Salary Range 12 to Salary Range 14.
    - Police Sergeant, from Salary Range 12 to Community Education & Information Manager at Salary Range 14.
- Based on market salary studies and internal operating equity, the following changes in salary ranges are included:
    - Accounts Payable Officer, Administrative Assistant, Court Clerk and Revenue Officer, from Salary Range 4 to Salary Range 5.
    - Chief Court Clerk, Crew Supervisor and Revenue Supervisor, from Salary Range 7 to Salary Range 9.
    - City Clerk, Personnel Director and Revenue and Technology Director, from Salary Range 14 to Salary Range 15.
    - Fire Captain and Police Captain, from Salary Range 15 to Salary range 16.
    - Active Living Director and Children and Youth Services Director, from Salary Range 16 to Salary Range 17.
    - Chief – Civic Engagement, Information and Education, Fire Chief and Police Chief, from Salary Range 19 to Salary Range 20.
    - Assistant City Manager, from Salary Range 21 to Salary Range 22.

The cost for these requests, including salaries and benefits totals $262,800, a majority of which is covered by additional revenues.

The City's group insurance health care costs are not budgeted to increase in the 2014-2015 Proposed Budget. In 2012, 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.

As the result of a competitive request for proposals process, this year the City switched its benefit consultant and broker service to Marsh and McLennan, who have taken an active part in advising the City on how to most effectively and efficiently provide group health, disability and life insurance benefits. Based on their review of the City's offerings and the current regulatory and benefits financing environment, we have accepted their recommendation to move to a self-funded model for providing group health benefits with Blue Cross/Blue Shield acting as the City's third party administrator starting in July, 2014. As part of the self-funded model, we will purchase reinsurance and stop-loss coverage to protect the City from catastrophic losses.

Employee contributions to health care costs will increase by $5 per pay period, or an average 5.75% effective with the first pay period in July, 2014. However, employees who participate in the wellness program can reduce their premiums by up to 30%. Based on current experience we anticipate that 135 out of 184 eligible employees will receive a discount ranging from 10% - 30%. To participate, the employee must not use tobacco products and provide a baseline wellness assessment of blood sugar, cholesterol levels, blood pressure and body mass. Discounts are given for maintaining levels 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 supporting tobacco-cessation activities for employees who want to quit. The estimated cost of the wellness discounts is $77,500. We believe that this investment will be recouped over time by reduced future health care costs, less use of sick leave and increased employee productivity. Including health care costs, fees and stop-loss coverage, the wellness initiative and the smoking cessation program, the City's overall health care costs are budgeted to basically remain the same in the 2014-2015 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 2014-2015 remaining at 9% of payroll or approximately $968,000. 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. In addition, this year the City of Decatur entered into a contract with the City of Brookhaven to provide them with Fire Marshall 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 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. We were also able to provide significant capital construction funding for the Beacon Municipal Complex.

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. For the past several years, 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. Last year, we used approximately $297,740 of the general fund balance, resulting in a balance of $8,746,320 as of June 30, 2013. This amount represents approximately 42% of the 2013-2014 Revised General Fund expenditures.

The 2013-2014 Proposed General Fund budget anticipated using $654,100 of the general fund balance to provide enough revenue to cover 2013-2014 Proposed General Fund expenditures. The 2013-2014 Revised General Fund Budget also anticipates using $654,100 of the general fund balance. In addition, consistent with the City's financial policies which provides that fund balance may be used for one-time capital expenses, $3,000,000 will be transferred to the 2013 URA Fund for construction of the Beacon Municipal Center. The estimated general fund balance at June 30, 2014 is estimated to be approximately $5,092,200, or 23% of 2014-2015 Proposed General Fund expenditures.

Due to an improvement in the economy which will result in increased revenues , the 2014-2015 Proposed General Fund budget anticipates contributing approximately $797,430 to the general fund balance which should increase the general fund balance at June 30, 2015 to approximately $5,889,600, or 27% of 2014-2015 Proposed General Fund expenditures. The contribution is an important part of replenishing the general fund balance to provide the City with sufficient resources in case there is a need for unforeseen or emergency expenditures or to provide resources in the case of difficult economic times.

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 made it possible to plan and implement a number of large-scale capital improvements. Because the funding was available, we were able to take advantage of the general slowdown in construction to more effectively use available resources.

It is anticipated that with the completion of the Oakhurst Streetscapes Improvements Project and completion of the Phase V Downtown Streetscapes Improvements Project all of the proceeds from the General Obligation bonds will have been used.

In 2010, 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, the Decatur Recreation Center and the combined City of Decatur/City Schools of Decatur public works facility are complete and all proceeds from this bond issuance will have been used by June 30, 2014.

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 includes 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 and Municipal Court, renovations and new space for the Ebster Recreation Center and improvements to Ebster Pool and Bathhouse. City Schools have begun taking occupancy of their new central office. It is anticipated that the City functions will take occupancy by Fall, 2014 and all proceeds from this bond issuance will be used by June 30, 2015.

With the completion of the Beacon Municipal Center, all major City facilities will have been completely renovated 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 111.

Future Challenges

During the 2012 General Assembly session, HB 386 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 operations are accounted for in a separate fund that is subsidized by the General Fund. In addition to the General Fund subsidy, the other 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

telephones has significantly affected this revenue. In 2008-2009 the E-911 Fund received approximately $582,900 in revenue from fees. We estimate we will collect approximately $510,000 in the 2014-2015 Proposed Budget, a decrease of 13%. It is anticipated that increased subsidies from the General Fund will be necessary in the future for operation of the E-911 Center unless new sources of revenue are identified or the Georgia General Assembly increases the E-911 fee.

During the 2014 session, the Georgia General Assembly passed HB60, which has been called the "Guns Everywhere" law. We are still assessing the provisions of the law and its financial impact on City operations. Preliminary estimates for providing weapons screening equipment and screening staff have been in the $500,000 range. This expenditure is not currently included in the 2014-2015 Proposed Budget.

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 calculate the millage rate reduction due to the increased digest. 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 current combined 13.00 millage rate exceeds the "roll-back" rate of 12.183 so the City Commission is required to provide a legal advertisement, issue a press release and hold three public hearings. It is recommended that public hearings be held at your regular meeting on Monday, June 2, 2014; at 6:00pm on Monday, June 9, 2014; and, at your regular meeting on Monday, June 16, 2014.

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 2013-2014 Revised Budget Estimates and the 2014-2015 Proposed Budget Estimates include funding for a number of programs and projects that should position the City well for the future.

The 2014-2015 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 meet the needs of the community today 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 2009 and the recommended 2014 millage rates:

	2009 Levy	2010 Levy	2011 Levy	2012 Levy	2013 Levy	2014 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	13.00	13.00	13.00	13.00

Completion of the 2013-2014 Revised Budget Estimates and 2014-2015 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.



City of Decatur®

Budget Narrative

Budget FY 2014-2015

FISCAL YEAR 2014-2015
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 4.4 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 DeKalb County court system, legal services, 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 authorized to levy a property tax on both real and personal properties located within its boundaries and the City provides a full range of municipal services to support its 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 downtown 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. 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 and multiple bus routes within its 4.4 square miles, providing direct transit access to downtown Atlanta and 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 the Go60+ 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 more than 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 as the heart of the community, hosting festivals and special events. 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. Every year at its organizational meeting in January, the City Commission elects one of its members to serve as Mayor/Chair of the City Commission. Jim Baskett was first elected 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 1996. Kecia Cunningham was first elected by her fellow commissioners to serve as Mayor pro tem in 2013 and has served on the City Commission since 2000. 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. While the Mayor has

no veto power, he or she retains the right to vote on all matters brought before the City Commission. The Mayor's vote carries the same weight as any other Commissioner.

The City Commission appoints the members of 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 Commission, 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 the 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 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, more than 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 consisted of a broad representation by age, gender, race and geographical location so that a variety of perspectives were considered. Over 700 citizens participated in these discussions and 11 different Round Table groups met during this period. All together, participants offered almost 8,000 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 into the issues, 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 and includes four principles, 16 goals and more than 80 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. Since 2006, the City has participated in the International City/County Management Association's (ICMA) Comparative Performance Measurement Program (CPM). CPM provides performance measures in 16 service areas that the City uses to evaluate existing services, to benchmark results with other communities and to exchange best practices within a group of participating jurisdictions, including a consortium of metro Atlanta communities. Selective 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 2014 to gauge satisfaction with the community and local government services. This is the City's fifth 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 improvements and changes can be implemented. Measures are presented throughout the narrative and the budget document to illustrate 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 submit departmental budget requests by the first week of March. In conjunction with the goals and tasks described in the Strategic Plan, the requests are the starting point for developing the proposed budget. Once the requests are submitted, Department heads and senior staff meet collectively to review all requests.

The proposed budget is formally presented to the City Commission on the third Monday in May. The operating budget includes proposed expenditures and revenues. The City publishes a summary of the proposed budget in the official legal organ (currently *The DeKalb Champion*), makes copies available to the residents of the City, provides copies to the local library and posts the proposed and revised budget on the City's website. Public hearings on the proposed budget are held in June. The budget is then legally enacted through adoption on a budget 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 City's 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 narratively 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. Under each principle is a description of how the goals and tasks of that principle are being implemented, 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 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

During the 2010 strategic planning process, city residents and staff identified a serious imbalance in the City of Decatur's tax digest. Only 15% of the tax base is commercial property while 85% of the digest is made up of residential property, primarily single family homes. These numbers should be more equitable in order to provide economic sustainability for the community and to ease property tax rates. The differential is due in part to the limited amount of commercially zoned properties available for redevelopment and because there are a large number of tax exempt properties located in commercial districts – particularly in downtown Decatur.

In community discussions, participant talked about the need for growth and development in commercial districts in order to expand the commercial digest but also expressed the desire to maintain Decatur's unique sense of place while voicing concerns about the impact of additional development on traffic and the school system.

Over the past four years, the City of Decatur has accomplished a number of tasks identified in the 2010 Strategic Plan that are tied to these goals. We successfully weathered the economic downturn and are currently experiencing a cyclical development upswing in commercial districts. In the downtown central business district, three projects have been approved or are under construction that will add approximately 600 much needed rental units to the inventory of available housing options in the City of Decatur. Just as importantly, these projects will contribute an additional $577,500 annually to the City's

general fund and over $1 million per year to the City Schools of Decatur. This is comparable to the 600 condominium units added in downtown during the last development cycle which has shown that automobile traffic generated by downtown residents is much less than what is generated by a more traditional downtown office building. Because residents walk and support local businesses, foot traffic counts have increased dramatically providing locally owned businesses with much needed economic support. In addition, the projects will add approximately 25,000 square feet of street level retail space which should help attract the critical mass of retailers needed for sustained support of a successful destination shopping district.

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
2014 – 91% 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
2014 – 84% 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
2014 – 87% 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
2014 – 84% reported very likely

After 10 years of negotiations, the City of Decatur acquired the Callaway Building from DeKalb County and entered into a development agreement with Cousins Properties for a mixed-use development for the site. DeKalb County is leasing the building for two years while County functions that remain in the building are relocated. Redevelopment is at least three years away but in the future there will be new life along the Trinity Place and North McDonough Street corridor and add this large tract of tax-exempt property is added to the tax rolls.

Over the past year, the Community and Economic Development (CED) Department provided new tables and umbrellas on the MARTA plaza and the courthouse lawn. Additional tables and umbrellas will be added this spring to continue to make the downtown district more attractive. CED partnered with the Decatur Downtown Development Authority, the Decatur Tourism Bureau and the Decatur Arts Alliance to bring back “Sidewalk Saturdays” in the fall and spring of 2014. The project pays local artists a stipend to perform or practice their art throughout the downtown district on Saturdays. Not only does this program provide financial support to local artists and give them much needed exposure, it also creates a fun, festive environment. The department also continues to fund seasonal flower baskets downtown and coordinates a full calendar of festivals and special events in downtown Decatur and in the Oakhurst Village designed to strengthen the unique character of our community.

Members of the Community and Economic Development Department staff work closely with local property owners and developers to recruit unique, locally owned businesses and to support existing businesses to help them thrive. The department continues to expand the brand of our successful shop local campaign “Keep it IndieCatur” and expanded the Small Business Saturday shopping event into a week-long activity. The department partners with the Decatur Tourism Bureau to produce more than 50,000 Shopping, Dining and Services guides each year that are distributed through local businesses and at downtown Atlanta convention hotels and meeting facilities. As a result of this expanded marketing effort and the hard work of our Visitor’s Center staff

and volunteers, the City has seen an increase in the number of visitors exploring Decatur's many unique shops and restaurants.

The Revenue Division coordinated with CED staff to upgrade business license forms to capture critical information about business growth and to improve online business license applications and renewals to make it easy to do business in Decatur.

New design standards for commercial development were adopted last year as a result of the hard work of the citizen-based Zoning Task Force and the leadership of the City's Planning Division. The recommendations provided more protection for the limited number of single family neighborhoods located adjacent to commercially zoned properties. Using these new standards, development is currently underway at 315 West Ponce de Leon Avenue and two townhouse development projects were approved in the Old Decatur District along East Howard Avenue. Recommendations for updated design requirements for development in all of the City's commercial districts, improved shared parking options and clarifications to the approval process for commercial developments were also adopted.

Currently the Planning division is coordinating the development of a new Unified Development Ordinance to revise outdated ordinances that impact all areas of the City of Decatur and align the City's ordinances with stated goals in the 2010 Strategic Plan. The public has been engaged around issues such as *Community Character, Sustainable Building Practices, Stormwater, and Expanded Zoning Districts* to identify opportunities, concerns and develop options for refining development regulations in these areas.

The Planning Division continues to provide staff support to the Decatur Historic Preservation (DHP) Commission and focus on the identification and protection of the City's historic resources. The DHP works with local residents and builders working in local historic districts to assure that renovations, additions and new construction meet the unique design standards of each district. In the commercial districts, staff supports efforts to encourage the sensitive rehabilitation of historic commercial buildings by educating property owners and business owners about the availability of low interest loans and tax credits that encourage the reuse of historic buildings.

The Police Department works diligently with other departments to ensure that the City remains a safe place to live and an inviting destination for visitors. Currently two officers and a supervisor are assigned to the downtown and Oakhurst business districts. Officers patrol on foot, on bicycles and in vehicles. The Police Department plans to purchase two additional bicycles for use in these areas. The Police Department utilizes surveillance cameras in the downtown business district to monitor activities in the area and to assist in solving crimes that might occur. Police Department staff also work with other Departments and private property owners to identify and remove graffiti to help keep the City attractive.

BY THE NUMBERS

New Business Licenses Issued
FY10-11 – 96
FY11-12 – 117
FY12-13 – 109

New Jobs Created
FY10-11 – 179
FY11-12 – 353
FY 12-13 – 274

FY 2013-2014 Accomplishments:

- Successfully implemented new transitional design standards that supported the development of two apartment and two townhouse developments in the downtown commercial district (Task 1A)
- Worked with MARTA to issue a Request for Proposals and select a private development partner for the Avondale MARTA Station South Parking Lot (Task 3B)
- Completed the purchase of the Callaway Square property from DeKalb County (Task 3C)
- Completed phase II of a retail development study for Decatur's commercial districts that will result in the development of marketing materials and a recruitment plan to broaden Decatur's retail base (Task 2A)
- Installed 12 colorful umbrellas at the picnic tables on the Old Courthouse lawn (Task 1D)
- Installed a screen around the Starbucks trash bins on East Ponce de Leon Avenue (Task 1D)
- Expanded Sidewalk Saturday events to include a fall and spring season (Task 2B)
- Selected a consultant team to lead the Unified Development Ordinance project and successfully completed Phase I of the project and began Phase II (Task 1A)
- Continued to maintain a police presence in downtown Decatur and the Oakhurst Business district to contribute to a sense of safety (Task 1E)
- Increased the number of part-time facilities maintenance staff to keep the Decatur Recreation Center and the Square tidy during the evenings and on weekends
- Installed 10 artistic bicycle racks in the downtown and Oakhurst business districts (Task 1D)
- Completed $11,000,000 in stormwater improvements to address localized flooding in the central business district (Task 1C)

FY 2014-2015 New Projects, Programs and Policies:

- Install a concrete chess table in the downtown district and in Harmony Park (Task 1D and 1E)
- Fund additional artistic bicycle racks in various commercial districts (Task 1D)
- Expand role of the PALS staff to become more active downtown ambassadors (Task 1E)
- Revise the calendar of City sponsored festivals and special events to replace some older events with new activities (like a Maker's Faire) in partnership with local residents
- Complete the construction of the new Beacon Municipal Complex to anchor the western end of the Trinity Place corridor revitalization effort (Tasks 3B and 4E)
- Initiate the construction of Phase IV and Phase V of the downtown streetscapes program, intersection improvements at the North McDonough Street and Candler Street railroad crossings and the Oakhurst Business district streetscape program (Task 1A)
- Purchase additional umbrellas for tables around the Square (Task 1E)
- Work with private property owners to expand Decatur's retail business offerings (Task 2A)
- Continue to expand programs like Sidewalk Saturdays, Small Business Week activities and implement a downtown sculpture gallery in partnership with local non-profits to nurture a fun, festive, family-friendly atmosphere in our commercial districts (Task 2A)

- Extend the downtown storm drainage improvements to complete the replacement of the downtown storm drainage system (Task 1C)

Principle A Financial Impact:

Department	Amount
Governmental Control	$44,630
General Government	$214,860
Community & Economic Development	$731,780
Active Living	$215,170
Children & Youth Services	$39,360
Administrative Services	$310,230
Fire	$177,850
Police	$521,110
E-911	$19,390
Public Works	$279,110
Design, Environment & Construction	$308,820
Solid Waste	$300,160
Stormwater	$500,120
TOTAL:	$3,662,590

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.

Community is built when opportunities are provided for neighbors to interact, for conversation to occur and for trust and respect to be built. Building and sustaining community is not an easy task and the work is never done. A truly engaged community requires constant effort and encourages everyone to play a part. A strong sense of community can be built at festivals and concerts when neighbors from different parts of the City have a chance to meet. It can be built through activities like Team Decatur or the annual neighborhood softball tournament. Community is also built when we work together to help neighbors through activities like the MLK Service project, Season of Giving or by volunteering with one of our many local, non-profit organizations to tutor children, help out at Hagar's House or drive a senior citizen to a doctor's appointment. Community can also be built through honest, frank conversations at City Commission meetings, among neighborhood associations and by participating in the many public input opportunities that help implement the principles of the Strategic Plan.

The Strategic Plan includes four goals related to encouraging 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 in Decatur plays a key role in providing a positive quality of life for residents and allows residents to get involved by participating on boards, event committees, and neighborhood associations as well as in various groups throughout the community. Events like the Decatur Book Festival which expanded to the newly renovated recreation center saw the community walking, biking and visiting local businesses over a three day weekend. The annual Touch-A-Truck attracted over 2,000 people on a Saturday in March and involved several Departments working together to give residents and visitors a chance to see and touch the many vehicles that keep the City safe and clean, as well as interact with city employees.

Team Decatur, organized by the Active Living Division, connects the community and encourages residents regardless of their fitness level to meet others, adopt an active lifestyle and by participating in several 5K Walks and runs. The brightly colored shirts worn by team members around town have branded the event.

In 2014, Active Living focused on engaging the members of the aging community. To be successful, program offerings have to be innovative with a wide variety of options. We have partnered with other organizations to expand program offerings and meet community interests. Staff members hosted a *New Class* Expo to showcase new programs. Programs like *Google for Seniors*, *Internet for Seniors* and a Lunch and Learn series were well received. The most successful tool for reaching new participants has been as simple as organizing a walk event. The *Walk with a Doc* program allows walkers to engage with a local doctor while taking part in a three mile walk.

Decatur Active Living offers the only urban youth lacrosse recreation program in the metropolitan Atlanta region. The program has grown from two teams in 2003 to 16 teams of boys and girls. As a result, Decatur High School's (DHS) competitive lacrosse program has been ranked among the best in the State and is one of the few public high schools competing in the sport. A number of DHS students have received college lacrosse scholarships as a result of the recreational feeder program initiated by Active Living. The Active Living Division will continue to develop programs targeted at Decatur's youth and active adult population in support of our effort to build a lifelong habit of healthy, active living. With the completion of the new Decatur Recreation Center, multi-purpose rooms are now available to host community meetings, neighborhood events and expanded programs to engage a wide range of interest and age groups.

Active Living staff work with a wide-range of partners from diverse backgrounds to serve a broad range of citizens. The division works closely with numerous partner organizations to support city-wide programs and projects and make sure that all of our citizens have an opportunity to participate in community enrichment programs, including: Sports DeKalb, Decatur Library, City Schools of Decatur, other City Departments, Agnes Scott College, Woodlands Garden, Wylde Center, Decatur Business Association, Decatur Arts Alliance, Decatur Book Festival and the Decatur School of Ballet.

To improve the City's community communication efforts, a Public Information Officer (PIO) position in the Community & Economic Development (CED) Department was created in 2013 to specifically focus on improving existing communications tools like the Decatur Focus; expanding the use of existing social media tools; and, building stronger communication networks throughout the community and the region. The PIO is also the point of contact for all local and national media. The PIO is taking the lead on the new interdepartmental communications committee (called the Story Team) to work together to brainstorm ideas, share departmental stories and activities, and maintain a year-round calendar of events to help avoid scheduling conflicts and duplications. The Story Team also identifies ideas to pitch for stories to the media and various social media outlets.

National Citizen Survey Results

Opportunities to participate in community matters
2006 – N/A
2008 – 81% rated excellent/good
2010 – 82% rated excellent/good
2012 – 88% rated excellent/good
2014 – 87% 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
2014 – 86% rated excellent/good

Opportunities to volunteer
2006 – N/A
2008 – 87% rated excellent/good
2010 – 90% rated excellent/good
2012 – 91% rated excellent/good
2014 – 92% 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
2014 – 82% rated excellent/good

The City makes use of a variety of e-newsletters to communicate to different audiences such as Decatur 101 graduates, the Neighborhood Alliance, the Retail & Restaurant community, and others. CED staff in partnership with staff from other departments produce an array of special reports in the Decatur Focus newsletter. These inserts include a Kids Activity Book geared specifically for elementary age children (and their parents), an annual report, an emergency management guide and a sustainability report. A new smart phone app for visitors and residents was also launched this year.

The importance of the new PIO and an expanded communication network was evident during the multiple extreme weather events this past winter. The City communicated up-to-date information about City services, sheltering and emergency tips. This allowed emergency workers and city staff to respond more effectively where needed. Through these efforts, staff determined that a large segment of Decatur residents, especially senior citizens, do not have internet access or do not use it as a primary communication tool. The PIO, the Police Department's Community Information and Education Manager, the Lifelong Community Coordinator and the Fire Marshall combined efforts to coordinate welfare checks on Decatur senior citizens and other vulnerable residents.

Equipment for streaming video has been upgraded and now City Commission meetings, as well as key work sessions, are being streamed online to allow residents to follow meetings live or to catch up on the conversation at a later time that is convenient for them. There are plans to launch a "town hall" type meeting via streaming video during the next year so the community can have a "live chat" with the Mayor and other City Commissioners.

Community input is often sought on different topics online via Open City Hall. Staff will be using Open City Hall as part of the current Unified Development Ordinance (UDO) process to solicit feedback as the effort moves to the draft phase. The DecaturNext.com website, first introduced as part of the 2010 Strategic Plan outreach effort, has been updated to include a review of the City's ongoing planning efforts and is being utilized to keep our residents informed about and connected to the UDO process.

Over the past year, Decatur 101 celebrated 15 years with an expansion and re-design of its curriculum. An expanded curriculum reflects changes in City Departments and programs including the addition of the Design, Environment and Construction (DEC) Division in Public Works, a stronger city-wide focus on the lifelong communities initiative, and the designation of a community relations officer in the Police Department. Updated marketing and branding materials introduced a fresh new look for the program which continues to have a waiting list for both morning and evening class each year. There are almost 900 graduates of Decatur 101, many of whom are now elected officials and members of City boards, commissions and advisory boards.

BY THE NUMBERS

Decatur 101 Graduates
2000-2014 - 886

Homestead Exemptions Totals (2013)
24% - Residential properties with no exemptions
62% - Residential properties with only the basic exemption
8% - Residents with senior exemptions
6% - Residents with income-based exemptions

CED partnered with the Decatur Arts Alliance and the Decatur Tourism Bureau to launch a year-long celebration of the Arts and received a grant from the Georgia Council for the Arts to launch Sidewalk Saturdays in the spring and fall. On Sidewalk Saturdays, a variety of performers entertain on the sidewalks in downtown Decatur and Oakhurst Village. In partnership with the Arts Alliance and the Tourism Bureau and thanks to a Decatur Craft Beer Tasting Festival grant, the inaugural YEA! (Young Emerging Artists) event was launched to showcase younger artists by providing a venue to sell their art or to perform in the

bandstand. The City also partnered with the Decatur Arts Alliance to establish a Public Art Fund, which will begin to purchase and showcase art in public places in 2014. Plans are being made to complete a catalogue of Decatur's existing public art collection next year.

Partnerships and collaboration are one of the keys to Decatur's success. Several of the popular events hosted in the City 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.

The City's new Lifelong Community Coordinator is working to coordinate efforts that assure that the City of Decatur is a safe, healthy, attractive and supportive community for residents at every stage of life. This past year, the City Commission established a Lifelong Community Advisory Board comprised of eleven Decatur residents. Plans for the coming year include partnering with the Active Living Division on a speaker series on a variety of Lifelong Community topics. The initial focus will be on programs targeting Baby Boomers who are part of the "sandwich generation" (e.g. those trying to balance the demands of caring for children, grandchildren, and aging parents at the same time.) Also in the works is the development of information online and in print to direct people to existing resources in the metropolitan area. The Advisory Board is gathering information on Naturally Occurring Retirement Communities (NORCs) and senior village networks as one option for addressing the critical issue of aging in place.

The Lifelong Community Coordinator continues to be part of Martin Luther King Jr. Service Project Committee to provide home repairs and yard work for senior citizens, as well as coordinating "A Season of Giving/Christmas Decatur" (ASOG/CD) to provide holiday gifts to low income children and senior citizens. Nearly 650 children and senior citizens were assisted in 2013 by ASOG/CD, resulting in a $65,000 donation by the community. The 2014 MLK Service Project engaged over 1,300 volunteers who donated nearly 8,900 hours of time. This donation has an estimated value of almost $200,000. Numerous volunteer groups participated in the project, including a home staffed by City of Decatur employee volunteers from every department. Overall, volunteers provided home repairs to 24 senior homeowners. Those homes and an additional 16 others had yard work performed, resulting in a total of 40 senior homeowners receiving assistance. The LLC Coordinator is currently working with the MLK Project planning committee to provide repair services for senior citizens at other points during the year beyond the King Holiday weekend.

The Police Department continues to provide public education for residents in Decatur. The recently created Community Information & Education Manager provides residents with timely information about recent criminal activity and educates residents on ways to protect themselves from becoming victims. The department hosted its 20th annual Citizens Public Safety Academy (CPSA) this year. The CPSA is an excellent opportunity for police officers to interact with the public and build relationships with residents.

The Police Department continues to expand its bicycle registration program. Bicycle owners are issued a registration number for their bicycle after completing a form that includes a photograph of the bicycle. If

the bicycle is stolen or is recovered, the department now has the owner's information on file. Staff has participated in various events, including the Bike Derby at the 4/5 Academy (FAVE), as a way to market this new program.

The Police Department participates in several nationally recognized events, including the National Night Out. This annual event is held at the Decatur Housing Authority and brings members of the Police department and community together to share how they work as partners. The department also sponsored a Prescription Drug Turn-In event to give residents a safe option to dispose of unwanted, unused or expired prescription drugs.

Efforts by the Administrative Services Department have provided new resources for the community by engaging citizens with City Hall Saturdays, articles in the Decatur Focus newsletter, and mailings to inform citizens of homestead exemption opportunities. In 2014, this effort has helped property owners save through the homestead exemption program which saw enrollment increase from 73% to 76% of total residential properties. The Revenue Division used a new data source to allow them to identify Decatur homeowners over the age of 62. This data was compared to revenue data to determine who might be eligible for additional homestead exemptions. Revenue staff designed an informative, attention-grabbling postcard to mail to these residents to inform them about additional exemptions. As a result, dozens of residents who were eligible for additional exemptions were reached, thus saving them hundreds of dollars on their property tax bills and providing one more way to help older residents age in place in the City of Decatur.

The Fire Department continued to engage with the community by hosting free CPR/First Aid Training for residents; offering free installation of smoke and carbon monoxide detectors and promoting the *File of Life* program for the elderly. This program documents critical medical and emergency contact information for elderly residents. The department also continued its coordination of an ongoing food drive in partnership with the Decatur-area Emergency Assistance Ministry (DEAM) and staffed a medical aid tent at city sponsored festivals and special events.

Employees came together to host the 2nd annual Touch-a-Budget or Budget Expo event in March 2014. Employees from all departments set-up exhibits that displayed many of the programs, services and equipment being requested in the fiscal year 2014-2015 budget. For example, proposed parking meter equipment was on display along with fire equipment that needed to be replaced. Consistent with the vision-based budgeting model, the exhibits were organized by strategic plan principle rather than by department. This event provides an informal environment for the public to interact with city employees, see and hear about specific budget requests, and learn about the overall city budget process.

FY 2013-2014 Accomplishments:

- Hired an Active Adult program leader to expand offerings such as the New Class Expo, Ageless Grace, Ballet Fit, Seated Yoga, Cooking Classes, Google for Seniors and Walk with a Doc (Task 5A)
- Hosted major events at the newly opened Decatur Recreation Center including the Decatur Book Festival, Decatur 101, Decatur Arts Festival, REI Regional Meeting, Georgia State Cornhole Championships and Southeast Tae Kwon Do Championships (Task 5B)
- Introduced the "Eat Well Indie-Catur" event in October 2013 and again in February 2014 (Task 7B)
- Installed a new liner and filtration system in Glenlake Pool to provide an improved customer experience for the upcoming pool season (Task 5A)

- Concluded a major outreach program to former residents of the Beacon Community that captured important oral histories, gathered together critical artifacts documenting the cultural history of this community and developed a creative and interactive exhibit that will be installed throughout the Beacon Municipal Center (Tasks 7B and 8C)
- Established a Lifelong Community Advisory Board (Task 7A)
- Expanded and revised the Decatur 101 curriculum to incorporate new programs, Divisions and initiatives (Task 7C)
- Partnered with the Decatur Arts Alliance and Tourism Bureau on the Sidewalk Saturday program and the inaugural YEA! (Young Emerging Artists) event (Task 8A and Task 8C)
- Developed a new Smart Phone App for visitors and residents to obtain information about shops, restaurants and the arts (Task 8D)
- Upgraded equipment to expand streaming video of City Commission meetings (Task 6A)
- Extended the "Celebrate the Arts" campaign to include Sidewalk Saturdays and inaugural YEA! (Young Emerging Artists) event (Goal 8)

FY 2014-2015 New Projects, Programs and Policies:

- Establish new facility agreements with the City Schools of Decatur (Goal 6)
- Develop a speaker series and resource guide through the Lifelong Community Advisory Board to educate the community about a variety of Lifelong Community and Aging in Place topics (Goal 5)
- Research and recommend an aging in place model such as Naturally Occurring Retirement Community (NORC) and senior Village models through the Lifelong Community Advisory Committee (Task 5A)
- 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 7A)
- Launch a "town hall" meeting via streaming video to engage the community in a "live chat" with the Mayor and other City Commissioners (Task 6A)
- Continue support and expansion of the "Celebrate the Arts" campaign, including Sidewalk Saturdays and YEA! (Young Emerging Artists) event (Goal 8)
- Complete the cataloging of city-owned artwork to create a virtual art gallery on the City's website (Task 8C)
- Continue to use Open City Hall and Decaturnext.com to inform residents and encourage feedback on the City's land development process (Task 6A)
- Expand the part-time program supervisor position for adult services to a full-time position in the Active Living Division (Task 5C)
- Hire a graduate student intern to complete an 8-week Diversity Project, compiling quantitative and qualitative data about the state of diversity in the City, with recommendations on possible next steps to continue to encourage a diverse community (Task 5C)

Principle B Financial Support:

Department	Amount
Governmental Control	$44,630
General Government	$358,100
Community & Economic Development	$549,780
Active Living	$329,600
Children & Youth Services	$39,360
Administrative Services	$310,230
Fire	$177,850
Police	$531,110
E-911	$19,390
Public Works	$139,560
Design, Environment & Construction	$36,330
Solid Waste	$100,060
Stormwater	$50,010
TOTAL:	$2,686,010

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.

The City of Decatur is committed to fiscal, environmental and organizational stewardship to provide high-quality, innovative public services. Decatur continues to be recognized throughout the United States as a progressive community with high standards for service delivery and fiscal responsibility to ensure the City's long-term viability and quality of life.

Five goals were identified in the 2010 Strategic Plan as ways to sustain the City's natural and built environments and protect the City's economic viability:

Goal 9 - Expand and diversify the City's revenue base
Goal 10 - 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

The City believes that being good stewards of community's resources is best described as "meeting the needs of the present without compromising the ability of future generations to meet their own needs." For Decatur, this sustainability model encompasses four areas: Environmental, Economic, Organizational/Institutional and Community; along with the stated goals and tasks within Principle C. In 2012, the City adopted the Environmental Sustainability Plan to directly address Task 12A of the 2010 Strategic Plan and provide more detail to our efforts in the area of environmental stewardship. It provides more specific information about ways the City will meet today's environmental challenges and help us prepare for future challenges. Because there are finite resources, constant collaboration and conservation are required to fulfill the community's vision.

Redevelopment in commercial areas is a team effort. The Community & Economic Development (CED) Department and the Decatur Downtown Development Authority work to recruit investors and projects for downtown, Oakhurst, and other commercial districts that result in developing commercial properties to their appropriate use; encouraging development on surface parking lots; and, assuring quality design that supports the community's vision. This effort is coordinated with the Planning division and the Design, Environment and Construction (DEC) Division to assure that proposed projects meet zoning requirements and are built in accordance to required guidelines. Coordination allows for streamlined

services to be provided while making certain that projects adhere to the City's long-range plans and meet safety standards. DEC staff has been busy implementing Task 12B which calls for adopting a unified land development ordinance (UDO). The UDO ensures that all of the City's land development regulations are consistent, working together and encourage the type of development called for in the Strategic Plan. The UDO is expected to be adopted in September 2014.

DEC's "one-stop shop" permit service is now providing efficiency for all plan submittals and permits from its new location in the renovated Eloise T. Leveritt Public Works facility. This facility, which is on track to receive LEED Silver certification, gives DEC the ability to be accessible and responsive in facilitating quality development. In addition, DEC works to ensure that the quality of construction meets code standards which in turn helps maintain and improve property values.

The City completed a major stormwater infrastructure upgrade in 2014 to address localized flooding which occurred in the area between Decatur High School and Fire Station #1. The City is also nearing completion of a regional stormwater management facility at the Beacon Municipal Center which will serve all of downtown Decatur. These two projects should help alleviate stormwater flooding in the downtown area and protect public health and safety by making roads safer during storms and reducing flood risk to properties.

One of the City's long standing partnerships is with the City Schools of Decatur (CSD). By working together, CSD and the City are able to provide a higher level of service at a lower cost. In January 2014, CSD Facility Maintenance staff relocated to the Leveritt Public Works building, making it the first Decatur facility to provide operational space for both organizations. This furthers the City's goal to optimize resources through partnerships. Construction of a second shared facility began when the City started development of the Beacon Municipal Center, which will house the Police department, the Municipal Court, Active Living and CSD's administrative offices.

In the past ten years, the City has made major infrastructure investments that provide renovated and new facilities that will serve our community for several generations. Emphasis was placed on constructing facilities to the highest possible quality standards within available resources to assure that these important public buildings reflect community pride and a commitment the future. The City has

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
2014 – 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
2014 – 87% 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
2014 – 91% 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
2014 – 97% at least once in past year

taken advantage of its excellent credit rating to access historically low finance rates and low construction costs to complete these projects. As construction began, the City adopted a policy that all newly renovated and constructed facilities would be designed and built to receive LEED certification or better. Currently, the City has obtained Silver certification at Fire Station #2, has a pending certification of Platinum for Fire Station #1, and has three pending Silver certifications for the Decatur Recreation Center, the Eloise T. Leveritt building and the Beacon Municipal Center.

Conservative revenue estimates combined with prudent expenditure requests ensure Decatur's long term financial sustainability. The City strives to provide residents, business owners, taxpayers and financial markets with confidence in the city's economic vitality and fiscal position. This is achieved by adhering to these core values: fiscal integrity, financial planning, accountability and transparency. Specific actions that represent these values include the adoption of and adherence to a conservative fund balance policy, maintaining equipment replacement schedules, hosting community budget meetings, and preparation of a comprehensive annual financial report. External recognition of the city's strong financial position include awards from the Government Finance Officers' Association for the budget and financial report as well as the city's positive bond ratings of AA+ from Standard & Poor's and Aa2 from Moody's Investors Service.

Whenever possible and practical, fees are used to accurately capture and pay for the costs of city services. The DEC, Active Living and Children & Youth Services divisions utilize fees to offset the costs of their services. The Solid Waste division and the Stormwater Utility are set up as enterprise funds, to account for services that operate like a private business. Collected fees and charges cover the operating costs of providing solid waste and stormwater services.

Community-based agriculture is important to the City. 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. For example, the Global Growers Network manages and operates Decatur's Kitchen Garden; the Wylde Center to manages Sugar Creek Garden; and, DeKalb County Extension Service is responsible for areas in Scott Garden. Decatur's Kitchen Garden began in 2012 and has been a great cooperative success with Global Growers Network and the United Methodist Children's Home. Last fall, the City helped coordinate the *Meal to Live For* inaugural fundraising event that featured several talented local chefs who used locally-sourced fresh garden produce and meats to raise $10,000 to support the goal of making the Garden self-supporting by 2016.

Internally, the City has adopted policies that are meant to integrate

BY THE NUMBERS

Number of people employed in commercial property
FY 11-12 – 2,563
FY 12-13 – 3,550

Number of community gardens
8
Sugar Creek, Oakhurst Garden, Tanyard Creek, Burundi Women's Garden, Decatur's Kitchen Garden, Decatur High School, Scott Garden, Wylde Center

sustainability into the daily routine. Examples include a "Lights Out Policy" when employees leave their offices and an Anti-Idling Policy which emphasizes that City fleet vehicles should not be parked for more than two minutes with the engine operating unless it is essential to work performance. Code officials are trained on the Residential and Commercial energy code to ensure energy efficiency measures are properly installed.

Community level sustainability programs offered by the City include: Electronics Recycling Day; residential and commercial recycling services; support for alternative transportation methods; and, tree plantings and the removal of invasive plants on city property.

In 2012, the City began work on an Urban Forest Management Plan to inventory and assesses the tree canopy. It will be completed by July 2014 and will include recommendations on how to best preserve and enhance the City's tree canopy. A new tree ordinance will soon be implemented ensuring that the City's tree canopy is preserved and enhanced for the future.

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 City will be working with the City Schools to take a proactive approach by creating an annexation master plan that t will expand the tax base and will provide for responsible growth. It will be created in cooperation with other existing and proposed cities so that a coordinated plan for DeKalb cities is developed.

FY 2013-2014 Accomplishments:

- Completed the Eloise T. Leveritt building that Public Works shares with City Schools of Decatur Facilities Maintenance and Transportation Departments. It is expected to receive LEED Silver certification (Task 11B, 12D)
- Completed downtown drainage improvements (Task 13B)
- Construction of the Beacon Municipal Center regional stormwater management facility (Task 13B)
- Completed Phase I of the Unified Development Ordinance process which takes into consideration the Decatur Environmental Sustainability Plan and includes specific focus on sustainability issues (Task 12B)
- Purchased the Callaway building for future redevelopment (Task 9A, 9C)
- Approved the creation of a new position for a Landscape Infrastructure Coordinator who will also act as the City arborist (Task 13A)
- Hosted the *Meal to Live For* fundraiser in support of Decatur's Kitchen Garden which raised $10,000 (Task 12C)
- Added Styrofoam recycling and paper shredding to the semi-annual Electronics Recycling Day (Task 12J)
- Installed new solar-powered parking meters in downtown (Task 10A)
- Continued collaboration with the Wylde Center to host the Decatur Earth Day Festival (Task 13C)
- Developed a new Decatur Tree Ordinance (Task 13A)

- Urban Forest Master Plan approved (Task 13A)

FY 2014-2015 New Projects, Programs & Policies:

- Beacon Municipal Center construction finalized (Task 11B, 12D)
- Beacon Municipal Center regional stormwater management system completed (Task 13B)
- Install electric vehicle charging stations on city property (Task 12G)
- Launch a green restaurant certification program (Task 13C)
- Complete the Unified Development Ordinance (Task 12B) including guidelines to minimize light pollution (Task 13H)
- Continue to plan for and promote the redevelopment of surface parking lots and East Decatur Station (Task 9C)

Principle C Financial Support:

Department	Amount
Governmental Control	$44,630
General Government	$358,100
Community & Economic Development	$367,360
Active Living	$1,710,330
Children & Youth Services	$246,010
Administrative Services	$1,240,910
Fire	$355,700
Police	$284,550
E-911	$19,390
Public Works	$1,126,440
Design, Environment & Construction	$36,330
Solid Waste	$700,380
Stormwater	$1,200,280
TOTAL:	$7,690,410

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.

It is a priority of the City to maintain a safe, healthy community that serves residents of every age. To this end, the City is committed to providing programs that offer physical activity for people of all abilities and ages, creating housing options for all stages of life and identifying programs that help support health and safety, especially for under-served populations.

Three key goals in the 2010 Strategic Plan address this principle:

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

The 2010 Strategic Plan serves as a guide for achieving what the residents of the City envision as their ideal place to live. Decatur is an active community that supports healthy, high quality living at all points in a person's life and we must assure that housing, mobility, and support services exist to compliment our goals. In the 2013-14 fiscal year, the City made the community more pedestrian and bicycle friendly by continuing to improve sidewalks, constructing new traffic calming devices and pursuing opportunities to install streetscape improvements and bicycle lanes as part of new development projects.

Enhancing mobility options within, and to, Decatur remains one of the most important resident concerns influencing budgeting decisions in the City. Reducing the number of gas powered vehicles while increasing the safety and number of walking routes and bicycle lanes in the City was a prime focus during the 2013-14 budget year and will remain so during 2014-15. The "Safe Routes to School Program" (SRTS) continues to grow in each school with plans to add Westchester Elementary and College Heights Schools to the program in the upcoming fiscal year. Plans will be presented for the approval of the Olympic Place North Trail which will connect Olympic Place to Mead Road and provide another pedestrian option to get to Oakhurst Elementary School. Public Works spent $150,000 on maintenance, repair and construction of sidewalks this year and added a pedestrian bridge across a branch of Shoal Creek in Winnona Park. The SRTS program is supported by twenty-five crossing guards and with plans to add three more during the 2014-15 fiscal year as Westchester Elementary School re-opens.

In addition to SRTS, the City of Decatur has invested heavily in promoting the use of bicycles as a means of transportation and physical activity. The Active Living Division partnered with the City Schools of

Decatur to provide bicycle safety training to approximately 300 children last year and the Decatur Police Department acquired new software to help them promote and manage a bicycle registration program. They have also provided training to all officers regarding bicycle safety measures and enforcement techniques. The Police Department plans to purchase two new bicycles in order to increase the presence of bike and foot patrols. New bicycle racks have been installed at nearly every new City building, with creatively themed bike racks installed in the downtown area and in Oakhurst Village. New bike lanes have been added around the City with more planned on North McDonough Street, Commerce Drive, and Church Street. The Community & Economic Development Department obtained a grant from Georgia Bikes to install over 100 sharrows (i.e. share the lane pavement markings) throughout the City. Decatur also plans on partnering with Emory University to improve the bicycle infrastructure that connects the two institutions. All of these innovations earned the City a bronze level "Bicycle Friendly City" designation in 2013. Continued improvement may allow Decatur to achieve a silver or gold designation in the future.

The City is working on a comprehensive speed limit proposal that would provide consistent speed limits city-wide for areas with similar land use and character. The City spent $100,000 in the Ponce de Leon Terrace neighborhood installing neighborhood traffic calming features such as medians and bulb-outs. Wan all-weather pedestrian trail was installed in Dearborn Park.

As the surface parking lots at the Avondale MARTA Station are redeveloped there are plans for more bike storage facilities and an opportunity to connect and expand the existing PATH Foundation trail systems that connect to Stone Mountain and eventually to the Atlanta Beltline. For seniors who choose not to walk or bike, the City started a shuttle program called GO60+ to transport residents 60 years of age and older to popular destinations around the City before returning them to their homes. Finally, a new state of the art parking meter system will be installed in downtown Decatur in an effort to make on-street parking easier and more convenient for downtown customers and clients.

Decatur continues to be an attractive option for purchasing a home. Given the rising property values and home prices, it is important for the City to provide a variety of high quality and affordable housing options to meet the needs of a diverse community. One of the purposes of the Unified Development Ordinance is to make planning and zoning rules and regulations clearer and more organized. If

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
2014 – 88% 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
2014 – 88% 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
2014 – 37% 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
2014 – 67% rated excellent/good

adopted, the ordinance will provide opportunities for smaller homes, increased mixed-use buildings, small scale commercial structures in established neighborhoods and unbundled parking options. Solutions for a more diverse range of housing options in established neighborhoods were addressed in the Infill Housing Study, while the Decatur Housing Authority Board is taking the lead with the final phase of redevelopment at Allen Wilson Terrace and new plans to redevelop the existing Gateway housing complex.

Development is underway on three new mid-rise apartment complexes in downtown Decatur at 315 West Ponce, at 160 Clairemont, and at the Trinity Triangle. These apartments are the first to be built in Decatur since 1999. The Trinity Triangle project is using a density bonus to include affordable units. The City is exploring opportunities to partner with a developer to create a pilot "pocket neighborhood" model. Finally, the future redevelopment of the surface parking lots at the Avondale MARTA Station is projected to include new housing for seniors and additional apartment options to help support comprehensive efforts to provide affordable housing in Decatur.

The population of the City spans all age ranges, from the very young to some of the most seasoned residents. The goal is to provide programs and services that support and enhance a safe, healthy and active lifestyle. The Active Living division offers programming for all ages, from two year olds to seniors. Eleven new classes for active adults were added in 2014 including a Cardio Tennis class. Active Living also began offering bicycle training classes for adults with plans to offer a League Certification Class through the League of American Bicyclists.

The renovated Decatur Recreation Center is constantly in use, whether for Decatur 101, African Dance, Bridge or just a leisurely stroll on the elevated track. Outdoor exercise equipment was installed in Glenlake Park for adults to use while their children are at the playground, or to increase the intensity of workouts that were traditionally limited to walking and jogging through the park. A renovated Ebster Pool will reopen in May and will provide the option to host swim meets. In the fall of 2013, Glenlake Tennis Center became home to the reigning 12 and under USTA City Champions, and has since added a Boys "14 and under" USTA team to compliment the 40 adult teams, senior women's teams, and a wheelchair team that won a City Championship in 2013.

BY THE NUMBERS

Team Decatur Participants
2010-2011 – 138
2011-2012 – 256
2012-2013 – 159
2013-2014 – 207

Community CPR Participants
2010-2011 – 413
2011-2012 – 245
2012-2013 – 240
2013-2014 – 169

The Children and Youth Services (CYS) Division partnered with the 4/5 Academy by participating in the Explorations program, which seeks to introduce the children to college and career experiences. Additionally, CYS offered a Polar Bear Camp to the community for free during the days that school was cancelled due to extreme cold. CYS continues to offer nationally recognized after school programs which promote entrepreneurship at early ages. Children and Youth Services and Active Living have played a role in promoting healthy eating as well. CYS partnered with the DeKalb Summer Food Program

to provide lunches for children, while Active Living partnered with the Wylde Center to provide a series of healthy cooking classes for adults.

Thanks to the hard work of the Decatur Fire and Police Departments, the City was named by Safewise as one of the 50 Safest Cities in 2014. Decatur Fire offers residents free CPR and first aid training, as well as providing the *Car Fit* program for seniors. Staff coordinated the collection of more than 3,000 pounds of food as part of a continuous food drive to help DEAM, a Decatur-based emergency assistance program. The Police Department plans to expand the number and types of citizen safety educations programs with an emphasis on self defense, pedestrian and bicycle safety, fraud prevention and general crime prevention. The City plans to expand and automate the Vulnerable Adult System to better identify and serve seniors and special needs residents, and expand and better utilize the Citizens Assisting Public Safety (CAPS) program. The upcoming FY 2014-2015 year provide greater possibilities for safety programming in Decatur with the completion of the Beacon Municipal Center.

Moving forward, Active Living seeks to add more adult exercise equipment, purchase dog park agility structures, add new programming like water aerobics at the renovated Ebster Pool, and offer new activities at the Ebster Recreation Center. Children and Youth Services will expand the Whiz Kids program at the 4/5 Academy (FAVE) and create a new after school program at Westchester Elementary School which is reopening for the 2014-2015 school year.

The vision in the 2010 Strategic Plan guides future expenditures and programming to keep the City of Decatur focused on goals that are important to the community and keep the City moving in the right direction.

FY 2013-2014 Accomplishments:

- Responded to over 880 code enforcement issues (Goal 16)
- Provided efficient and effective services through two major winter storm events to maintain the safety and security of our community (Goal 16)
- Completed annual road repaving projects and sidewalk repairs (Goal 14)
- Completed a speed limit study and master plan to present to the Georgia Department of Transportation (Task 14D)
- Developed recommendations for a multi-use trail on Olympic Place to connect residents and school aged children to nearby schools and Oakhurst Village (Task 16A)
- Expanded the number of program offerings for senior citizens and active adults through the Active Living Division and incorporated nutritional programs targeting adults and children (Task 16B and 16C)
- Continue to provide a “Good Measure Meals” pick up location at Decatur Recreation Center (Goal 16)
- Obtained private funding and design for construction of a bicycle lane on Commerce Drive via the redevelopment of 160 Clairemont Avenue (Goal 16)
- Recognized as a Bicycle Friendly Community (Goal 16)

- Issued building permits for three new apartment/mixed use buildings in downtown Decatur (Task 15C)
- Completed the redevelopment of Beacon Municipal Center (Task 16E)
- Completed the Dearborn Park Trail (Task 16A)

FY 2014-2015 New Projects, Programs & Policies:

- Installation of additional adult exercise equipment (Task 16D)
- Add after school programming site at Westchester Elementary (Task 16C)
- Complete Olympic Place trails (Task 16A)
- Installation of additional bicycle racks around the City (Task 16D)
- Purchase stair chair for use by Fire Department staff to assist persons in need (Goal 16)
- Purchase of new speed detection equipment for use by the Police Department and DEC Division (Goal 16)

Principle D Financial Support:

Department	Amount
Governmental Control	$44,630
General Government	$214,860
Community & Economic Development	$293,390
Active Living	$248,500
Children & Youth Services	$1,198,390
Administrative Services	$465,340
Fire	$2,535,150
Police	$3,605,200
E-911	$727,250
Public Works	$976,890
Design, Environment & Construction	$1,344,260
Solid Waste	$700,380
Stormwater	$50,010
TOTAL:	$12,404,250

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 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 to 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 Division 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 recruitment module in the City's payroll and benefits system allows all job applications to be completed online and gives supervisors and Department heads access to review applications and follow the recruitment process. Recent upgrades to the payroll system now grant employees easy access to manage personnel information themselves and gives supervisors a place to manage employee talent and performance data.

As part of the City's recruitment efforts, it continues to use a multi-department interview panel process to bring a team approach to identifying and hiring the best employees possible. Retaining great employees continues to be a top priority. The City is committed to encouraging 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 and to support employees who are selected to present their work at the local, state and national levels.

National Citizen Survey Results

Had 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 past year
2014 – 51% 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
2014 – 83% rated excellent/good

Employee Job Satisfaction
2007 – 93% rated positively
2009 – N/A
2011 – 93% rated positively
2013 – 96% rated positively

Compensation is another important part of retaining the best and brightest employees. The City conducts salary surveys of comparable municipalities to assure that we continue to maintain salaries at the median level of a position's 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. The City recently acquired a new benefits broker to manage and assist with finding the best health care plans and options. In addition, the City continues its efforts to reduce the costs for these benefits by improving the overall health of the employees. The Personnel staff is in its second year of implementing 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 has a progressive and innovative technology program that provides employees with advanced technology tools needed to perform their jobs. In fiscal year 2014-2015, the Police Department will be the last department to convert their systems to the cloud or virtual network environment. The City's move to the 'cloud' allows employees to access network files, department programs and city emails from any device with Internet access.

The City continues to retain a strong team of dedicated employees with an average length of service of 11.3 years. 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 skill development. Team work is strongly supported within the City organization and has resulted in the formation of various interdepartmental teams and committees that work on numerous projects ranging from training and technology to performance measurement and budget narrative writing. This year, the Story Team was established to discuss stories about Decatur that can be shared on local, state, and national levels. This approach encourages team work among employees from different departments and offers another opportunity to nurture young leaders.

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)
2012-2013 - $1,258,645
(includes Revenue, Court, Active Living & CYS)

Wellness Program Participants
2013-2014– 119 out of 205

The City continues to be 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 indicated no material weaknesses or deficiencies. All employees understand the importance of maintaining city buildings, equipment and vehicles and using them appropriately. With the reopening of the newly renovated Public Works facility in the shared Eloise T. Leveritt building, the staff now has all of the equipment and tools needed to provide outstanding service and to make small repairs to vehicles and equipment in an effort to effectively use 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 2013-2014 Accomplishments:

- Community & Economic Development hired a Public Information Officer to manage all aspects of communication for the City, to provide transparency, and to meet the increasing demand from the public and press for up-to-the-minute information (Goal I)
- The Decatur Police Department enforced a higher standard in recruitment efforts by attending job fairs, either specifically designed for Law Enforcement or job fairs held at colleges, in order to target a specific group of individuals who have shown interest in law enforcement (Goal I)
- Transitioned the Volunteer Decatur! Coordinator to the Lifelong Community Coordinator position to meet the needs of the community that is progressing to the retirement stage of their lives (Goal I)
- Hired a part-time Volunteer Coordinator to handle the organizing and implementing of volunteers for all special events including the Decatur Beer Festival, the Decatur Arts Festival, and the AJC Decatur Book Festival (Goal I)
- Continued internship programs with local schools and universities (Goal I)

- Police Department staff on average received over 71 hours of training per sworn police officer, almost quadrupling the state mandated requirement of 20 hours (Goal II)
- Developed partnerships with various health agencies such as DeKalb Medical Center and the Centers for Disease Control to enhance the City's employee wellness program (Goal II)
- Offered classes and programs to community and City employees covering various topics including Rape Aggression Defense (R.A.D.), Street Smarts Seminar, Self-Protection Workshop and Drug Identification and Current Trends (Goal II)
- Continued city-wide training efforts on the topics of supervisory skills, harassment awareness and CPR (Goal II)
- The Fire Department created and taught training sessions on topics such as extrication, fire ground operations, firefighter safety, railroad emergencies, fire inspections, computer software, hazardous materials, City/Departmental policies, and any other topics requested by Fire Department employees and required by ISO and GA Firefighters Standards & Training Council to enhance firefighter skills (Goal II)
- Installed the Good Measure Meals distribution cooler at Decatur Recreation Center (Goal II)
- Children & Youth Services sent all full-time staff members to national conferences (Goal II)
- Outfitted Special Unit and Courtroom Security officers with cameras which increases the safety of officers, citizens, and inmates (Goals III)
- Community & Economic Development acquired a Parking and Special Events vehicle to make parking collections quick and efficient as well as safer for the employees. It is also used during Special Events seasons to transport supplies (Goal III)
- The City received a PCI-compliance gap analysis to help ensure the proper handling of customer credit card data (Goal V)
- The Police Department was re-certified through the Georgia Association of Chiefs of Police, confirming that the agency's practices are consistent with progressive professional standards. It us also a recognition of outstanding achievement. Less than 17% of agencies in Georgia receive state certification (Goal V)
- Earned GFOA's Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Audit and completed the annual Financial Audit with a report of no findings (Goal V)
- Continued working with the City Schools of Decatur to provide safe walking and biking routes to the City's schools. Employees assisted with events such as International Walk & Roll Day and Georgia Walk & Roll Day (Goal IV)
- Construction of the Beacon Municipal Center (Goals IV)
- Completed renovations to Ebster Pool and Bath House (Goal IV)
- Purchased map interface for CAD system which displays layers of information making dispatch services more efficient for patrol, the community, and other City departments (Goals VI)
- Updated computer systems in patrol vehicles which include touch screen technology, improving officer safety and efficiency (Goal VI)
- Children & Youth Services improved the appearance and the structure of the registration software Webtrac (Goal IV)

FY 2014-2015 New Projects, Programs & Policies:

- To assist with police officer recruitment efforts, the Police Department will create a waiting list of potential candidates through continued testing and partial background screenings (Goal I)
- Continue to support funding for employee training, education, and professional and technical development (Goal II)
- Children & Youth Services will provide RecTrac training for all staff to assist with program registration (Goal II)
- Purchase new radio equipment, uniform cameras for all police officers, and a second Automatic License Plate Reader system to improve police communications, safety and efficiency (Goals III)
- Transition to new, state-of-the-art parking pay stations and smart meters that will allow residents and visitors to pay by cash or credit card as well as use pre-paid parking cards (Goal III)
- Revenue Division plans to purchase a high-volume, high-speed color printer to highlight certain fields on tax bills, which should reduce taxpayer and bank processor confusion (Goal III)
- CED will issue a Request for Proposals for a new holiday decorations installation company (Goal IV)
- Purchase updated recording system allowing for instant playback of current radio traffic, as well as radio and telephone communications (Goals VI)
- Completely upgrade the Computer Aided Dispatch (CAD) system which will immediately display address call history and Smart 911/medical information on patrol vehicle computers to improve officer safety and effectiveness (Goals VI)
- Revenue will offer e-billing and accept e-checks from taxpayers which should help reduce bank exceptions and cut down on manual posting (Goal VI)
- Implementation of online services for Alcohol Beverage License application/renewal processes (Goal VI)
- Accounting plans to automate the accounts payable process and migrate from paper to electronic payments (Goal VI)

Principle E Financial Support:

Department	Amount
ADP HR & Payroll system	$75,000
Participation in ICMA Center for Performance Measurement	$6,500
IT Support & Equipment	$626,030
Utilities	$864,000
Audit & other financial services	$125,000
Janitorial supplies	$52,900
Postage	$55,750
Telephones	$234,670
GIS	$90,000
Insurance Premiums	$253,810
Administrative Duties	$3,780,710
Training	$251,850
TOTAL:	$6,416,220

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

Katie Abel
Shirley Baylis
Jennings Bell*
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Kris Boyett
Regina Brewer*
Nancy Brune
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Stephanie Burton
Lartesha Chaney
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Stacy Green
Linda Harris
Lee Ann Harvey
Derrick Jackson
Kara Jeffs
Charlie Jones
Tim Karolyi
Janet Kindelberger
Gerry Knotts
Keith Lee
John Madajewski
Russ Madison
John Maximuk
Lyn Menne
James Meyers
Claire Miller
Cathy Morgan Davenport
Danielle Perry
Zack Ray
Scott Richards
Roman Ridgway
Tracie Sanchez
Shaun Shabazz
Lena Stevens
Debbie Strawn
Teresa Taylor
Amanda Thompson
Tammy Washington
Toni Washington
Greg White*
Lee Williams
Sean Woodson
Casie Yoder
Yui Young*

* Team Captain

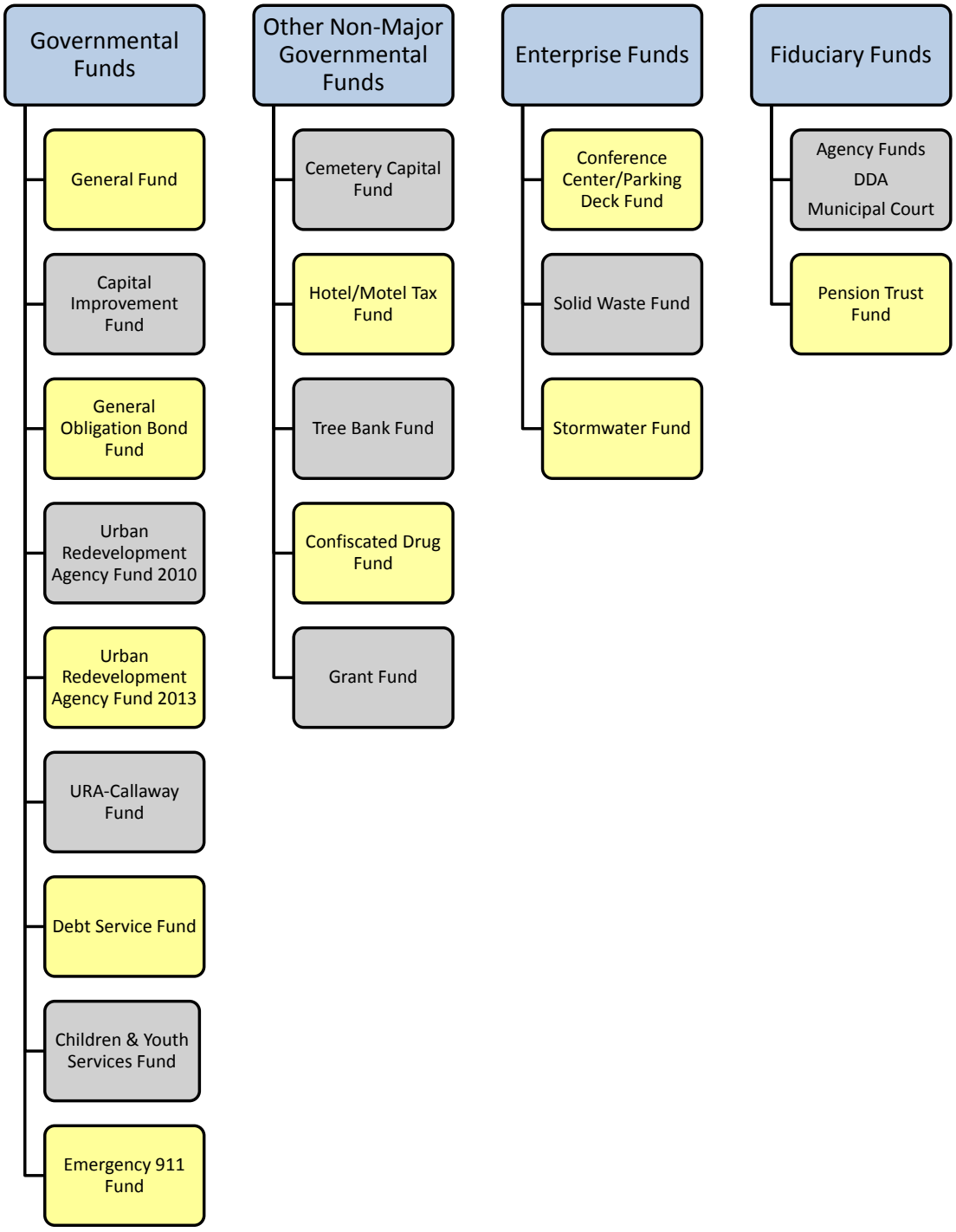


Citv of Decatur®

Summary of Fund Budgets

Budget FY 2014-2015

CITY OF DECATUR
Fund Organizational Chart



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

Fund budgets are presented within this budget document. Fund descriptions can be found in Appendix A - Budget Guide.

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
Fund Balance Summary - All Funds

								Totals
Fund Balance, beginning of year	***$5,092,218***	***$8,848,340***	***$206,554***	***$6,364,221***	***$110,088***	***$674,742***	***$5,047,947***	***$26,344,111***
	General Fund	**Capital Project Funds**	**Non-Major Governmental Funds**	**Debt Service Fund**	**E911 Fund**	**Children & Youth Services Fund**	**Enterprise Funds**	**Total Revenues**
REVENUES								
Taxes	17,422,600	1,370,000	475,000	2,100,000	0	0	0	$21,367,600
Licenses and permits	1,200,500	0	0	0	0	0	0	$1,200,500
Fines and forfeitures	1,370,000	0	0	0	0	0	0	$1,370,000
Interest income	500	500	10	500	0	0	0	$1,510
Charges for services	1,774,800	250,000	80,000	0	510,000	1,331,840	3,383,600	$7,330,240
Intergovernmental	464,300	4,859,230	0	0	0	0	0	$5,323,530
Contributions	131,000	0	0	0	0	111,870	0	$242,870
Miscellaneous	5,000	1,644,000	15,000	108,300	0	0	0	$1,772,300
Transfers	232,170	0	0	0	0	0	0	$232,170
Total Revenues	**$22,600,870**	**$8,123,730**	**$570,010**	**$2,208,800**	**$510,000**	**$1,443,710**	**$3,383,600**	**$38,840,720**

	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	14,794,650	0	0	0	753,970	1,399,690	1,359,490	$18,307,800
Other Services and Charges	4,728,040	883,350	12,500	5,000	104,030	284,480	1,386,280	$7,403,680
Supplies	2,189,450	663,200	0	0	23,400	252,400	357,400	$3,485,850
Capital Outlay	118,800	8,329,880	115,000	0	0	0	1,223,100	$9,786,780
Indirect Costs	0	0	0	0	0	0	518,670	$518,670
Debt Services	0	3,996,280	0	0	0	0	0	$3,996,280
Lease Payments	0	0	0	0	38,600	10,300	0	$48,900
Depreciation/Amortization	0	0	0	0	0	0	550,000	$550,000
OPEB Costs	0	0	0	0	0	0	110,000	$110,000
Bond Principal and Interest	0	80,390	0	2,034,050	0	0	0	$2,114,440
Transfers	0	0	0	0	0	0	0	$0
Total Expenditures	**$21,830,940**	**$13,953,100**	**$127,500**	**$2,039,050**	**$920,000**	**$1,946,870**	**$5,504,940**	**$46,322,400**
Excess (deficinecy) of revenues over (under) expenditures	$769,930	($5,829,370)	$442,510	$169,750	($410,000)	($503,160)	($2,121,340)	($7,481,680)
Other Financing Sources (Uses)								
Proceeds from Capital Lease	0	1,081,000	0	0	0	0	1,123,100	$2,204,100
Transfers In	0	2,374,830	0	0	300,000	200,000	497,750	$3,372,580
Transfers Out	0	(2,859,830)	525,000	0	0	0	146,750	($3,531,580)
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**	**$596,000**	**525,000**	**$0**	**$300,000**	**$200,000**	**$1,767,600**	**2,045,100**
Fund Balance, end of year	***$5,862,148***	***$3,614,970***	***$124,064***	***$6,533,971***	***$88***	***$371,582***	***$4,400,707***	***$20,907,531***

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2009-2010	ACTUAL EXPENDITURE 2010-2011	ACTUAL EXPENDITURE 2011-2012	ACTUAL EXPENDITURE 2012-2013	BUDGET ESTIMATE 2013-2014	REVISED ESTIMATE 2013-2014	BUDGET ESTIMATE 2014-2015
DEPARTMENT							
GOVERNMENTAL CONTROL	105,041	75,219	131,661	164,890	152,500	178,980	203,000
GENERAL GOVERNMENT	1,269,489	1,273,400	1,436,708	1,503,840	1,397,610	1,402,200	1,429,870
COMMUNITY & ECONOMIC DEVELOPMENT	916,553	968,360	1,000,682	1,072,087	1,733,360	1,600,990	1,843,470
PLANNING, ZONING AND INSPECTIONS	448,767	868,109	725,269	918,806			
ADMINISTRATIVE SERVICES	2,550,668	2,712,741	2,674,187	2,723,922	2,972,380	2,956,910	3,119,030
POLICE	4,483,831	4,453,430	4,540,666	4,674,890	5,047,420	5,121,050	5,335,350
FIRE	3,153,240	3,209,327	3,220,957	3,335,435	3,516,440	3,535,810	3,607,720
PUBLIC WORKS	2,521,391	2,551,901	2,620,083	2,605,929	2,773,330	2,714,590	2,872,830
PUBLIC WORKS - ENGINEERING	684,469	687,368	671,807	691,079			
DESIGN, ENVIRONMENT & CONSTRUCTION					1,544,800	1,696,470	1,672,650
ACTIVE LIVING	1,360,701	1,345,560	1,394,445	1,486,486	1,515,950	1,512,700	1,747,020
NON-DEPARTMENT EXPENSES	0	35,000	36,366	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	17,494,151	18,180,415	18,452,831	19,177,364	20,653,790	20,719,700	21,830,940
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	4,160,954	826,478	1,113,737	2,203,007	4,141,090	3,583,210	5,245,980
GENERAL OBLIGATION BOND FUND (310)**		2,521,878	4,034,036	361,713	1,434,200	343,240	3,547,000
URBAN REDEVELOPMENT AGENCY 2010 BONDS FUND (340)		2,019,654	3,342,084	8,789,920	5,808,270	5,460,770	1,184,320
URBAN REDEVELOPMENT AGENCY 2013 BONDS FUND (345)				5,751,311	28,392,050	31,809,978	3,895,410
DEBT SERVICE FUND (410)	2,911,936	3,484,716	3,524,349	9,778,699	2,014,850	2,014,850	2,039,050
CHILDREN & YOUTH SERVICES FUND (225)*	1,378,693	1,333,299	1,551,104	1,529,212	1,857,660	1,588,180	1,946,870
EMERGENCY TELEPHONE (E911) (215)	774,136	834,094	762,419	799,877	914,680	929,010	950,000
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	26,972	25,209	15,794	37,559	40,000	40,000	115,000
HOTEL MOTEL TAX FUND (275)	87,314	339,507	266,451	486,921	485,800	495,000	495,000
TREE BANK FUND (260)****	16,280	23,105	19,550	19,098	2,000	2,000	2,000
CONFISCATED DRUG FUND (210)	3,093	21,750	0	0	2,500	5,000	2,500
COMMUNITY GRANTS FUND (220)	109,118	223,474	337,393	84,619	0	0	0
URA-CALLAWAY FUND (347)						44,890	80,390
GREENSPACE TRUST FUND (230)***	44,128	0					
CONFERENCE CTR/PARKING DECK FUND (555)	324,691	313,598	457,726	485,156	375,000	330,000	380,000
SOLID WASTE ENTERPRISE (540-4520)	2,150,959	2,325,401	2,211,145	2,038,857	2,233,230	2,180,920	2,020,560
STORMWATER UTILITY FUND (505)	712,745	982,806	1,413,911	1,276,949	2,616,310	2,178,530	2,266,870
OTHER FUNDS TOTAL EXPENDITURES	12,701,018	15,274,971	19,049,698	33,642,898	50,317,640	51,005,578	24,170,950
TOTAL EXPENDITURES	30,195,169	33,455,386	37,502,529	52,820,261	70,971,430	71,725,278	46,001,890

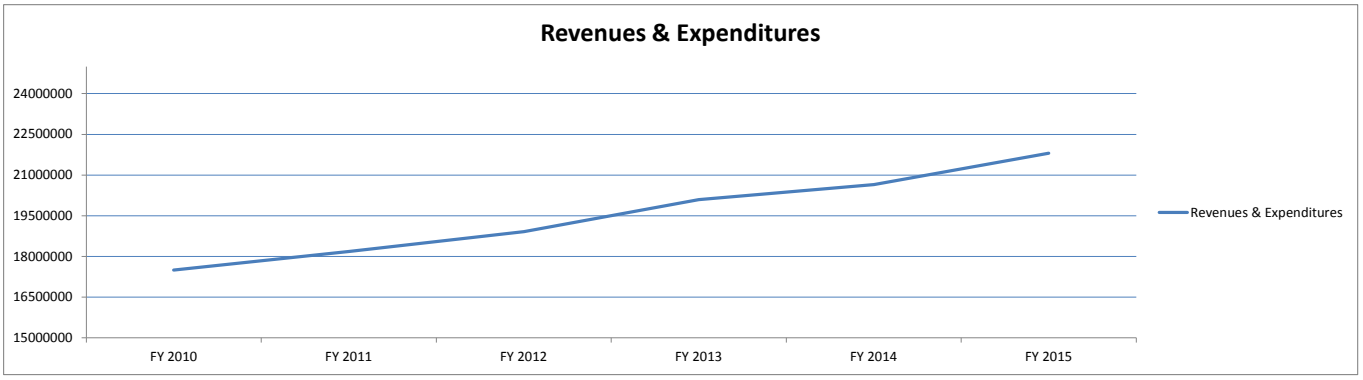
** General Obligation Bond budget pulled from Capital Improvements Fund in revised FY 10-11
*** Per GASB, Greenspace Fund is no longer recognized as a separate fund. All Greenspace Fund transactions recorded in General Fund as of FY 10-11.
**** In prior years was called Economic Development Fund.

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance:						*$5,092,218*
	FY 10-11 ACTUAL	**FY 11-12 ACTUAL**	**FY 12-13 ACTUAL**	**FY 13-14 ADOPTED**	**FY 13-14 REVISED**	**FY 14-15 ADOPTED**
REVENUES						
Taxes	$14,673,271	$14,764,203	15,034,726	$15,532,600	$15,327,870	$17,422,600
Licenses and permits	$730,412	$851,745	$882,323	$920,400	$1,337,700	$1,200,500
Fines and forfeitures	$1,386,149	$1,520,633	$811,178	$1,360,000	$1,231,000	$1,370,000
Interest income	$7,250	$70	$181	$500	$500	$500
Charges for services	$1,477,229	$1,516,955	$1,488,590	$1,487,150	$1,414,900	$1,774,800
Intergovernmental	$352,597	$273,280	$349,790	$423,840	$385,250	$464,300
Contributions	$99,556	$87,860	$67,385	$106,500	$85,000	$131,000
Miscellaneous	$27,389	$22,698	$21,778	$5,000	$25,000	$5,000
Transfers In	$81,965	$99,307	$223,675	($2,836,300)	($2,741,620)	$232,170
Current Year Revenues	**$18,835,818**	**$19,136,750**	**$18,879,626**	**$16,999,690**	**$17,065,600**	**$22,600,870**
Fund balance appropriation - Use of Reserves	($655,403)	($683,920)	$297,738	$3,654,100	$3,654,100	($769,930)
Total Revenues	**$18,180,415**	**$18,452,830**	**$19,177,364**	**$20,653,790**	**$20,719,700**	**$21,830,940**
EXPENDITURES						
Governmental Control	$75,219	$131,661	$164,890	$152,500	$178,980	$203,000
General Government	$1,273,400	$1,436,708	$1,503,840	$1,397,610	$1,402,200	$1,429,870
Community and Economic Development	$968,360	$1,000,682	$1,072,087	$1,733,360	$1,600,990	$1,843,470
Planning, Zoning & Inspections	$868,109	$725,269	$918,806			
Administrative Services	$2,712,741	$2,674,187	$2,723,922	$2,972,380	$2,956,910	$3,119,030
Police	$4,453,430	$4,540,666	$4,674,890	$5,047,420	$5,121,050	$5,335,350
Fire	$3,209,327	$3,220,957	$3,335,435	$3,516,440	$3,535,810	$3,607,720
Public Works	$2,551,901	$2,620,083	$2,605,929	$2,773,330	$2,714,590	$2,872,830
Public Works - Engineering	$687,368	$671,807	$691,079			
Design, Environment & Construction*				$1,544,800	$1,696,470	$1,672,650
Active Living**	$1,345,560	$1,394,445	$1,486,486	$1,515,950	$1,512,700	$1,747,020
Non-department expenses	$35,000	$36,366	$0	$0	$0	$0
Miscellaneous & transfer accounts	$0	$0	$0	$0	$0	$0
Total Expenditures	**$18,180,415**	**$18,452,830**	**$19,177,364**	**$20,653,790**	**$20,719,700**	**$21,830,940**
Estimated Ending Fund Balance:						*$5,862,148*

* 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 possible to achieve a balanced budget by using available fund balance or reserves. Fund balance should be used prudently and only in accordance with the city's fund balance policy. The city has added over $2 million to its general operating fund balance since 2007. It is anticipated that just over $3 million will be used in 2014 mostly for the Beacon project. The 2014-2015 budget adds almost $800,000 to fund balance. This will result in a fund balance of $5,862,148 which is 27% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.

Summary of Fund Budgets
All Funds Overview

2013-2014 REVISED GENERAL FUND BUDGET ESTIMATE

The 2013-2014 Revised Estimate is $65,910 more than the approved 2013-2014 Budget Estimate, a 0.32% increase. While expenditures for full-time and part-time personnel, group insurance, retirement contributions, workers compensation and telephone service were reduced there were increases in overtime costs, unemployment benefits, professional services, contractual services, training and electric utilities. The single largest expenditure increase was in professional services specifically for the inspection services provided by Safebuilt. This increase was $200,000 but revenues from building permits more than offset that expenditure with an increase in revised revenues from building permits close to $300,000. Unemployment expenditures increased $50,000 because school crossing guards, all of whom are hired by the city, are eligible for unemployment benefits on school holidays and other breaks. Effective January 1, 2015, as a result of recent State legislation, they will no longer be eligible for this benefit.

The 2013-2014 Revised General Fund revenue estimates increase $65,910 from the approved 2013-2014 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $28,770 or 0.1% lower than the approved 2013-2014 revenue estimates. Real estate property taxes are decreased by $205,000 because the 2013 digest was lower than anticipated when the 2013-2014 budget was developed. Other unanticipated decreases included lower revenue from parking meters and parking violations, a decrease of $165,000. The old and outdated parking meters are scheduled to be replaced in May 2014, and this improvement should have a positive impact on revenues in the next fiscal year. Over the years, the revenue division has developed an effective system for collecting delinquent taxes which has resulted in a collection rate of 99.9% of real property taxes within 10 months of the end of the tax year. This has resulted in more timely payments and lower amounts of penalties and interest being applied to tax accounts. Therefore, there is a reduction in penalty and interest revenue of $80,000 in revised budget. Electric franchise fees are reduced $58,000 due to mild weather and energy efficient efforts according to Georgia Power. There are increases in other revenue categories including an increase of $405,000 in construction-related permits, an increase of $50,000 in fines and forfeitures and an increase of $35,000 in the alcohol excise tax. 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 general fund to the Children and Youth Services Fund decreases $100,000 as that operation reduces its financial dependency on the general fund. The transfer from the hotel/motel tax fund increases $3,500 reflecting the high occupancy rates of the Marriott Courtyard and other hotels in the city.

Although expenditures increased $65,910, revenues also increase by the same amount resulting in no change to the estimated use of fund balance. The 2013-2014 Adopted General Fund anticipated using $654,100 in fund balance, plus $3,000,000 for the Beacon capital construction project. That amount

remains the same in the 2013-2014 Revised General Fund. This will result in a fund balance of approximately $5,092,218 or 25% of the 2014-2015 Adopted General Fund budget expenditures.

2014-2015 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2014-2015 Adopted General Fund Budget Estimate is $1,144,650 or 5.5% more than the initial 2013-2014 Proposed General Fund Budget Estimate and $1,078,740 or 5.2% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $704,230 in the 2014-2015 Adopted General Fund Budget Estimate over the 2013-2014 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $635,840 and part-time salaries increase $13,870. The majority of this increase is due to full funding for all authorized positions and a general salary adjustment of 3% for regular, full-time employees and the addition of 3.5 positions. The salary adjustment is consistent with the results of the salary survey which includes data from the metro-Atlanta region that shows most city positions being at least 3% below the market median. New or increased revenues have been included in the proposed budget for each of the proposed full-time positions. The city currently employs a part-time Active Living program supervisor for adult programming. The adopted budget provides funding to move this position to full-time status in July 2014. Active Living-Recreational Services adds a new full-time program supervisor to staff the newly renovated Ebster Center and Gym at Beacon. Active Living program fees and facility rentals fees were adopted that will offset the costs associated with these new positions. The new parking meter system will require professional, full-time attention to ensure a smooth transition so the proposed budget includes funding for a parking attendant to assist the Parking Manager. Parking related revenues are expected to increase $264,000 with the implementation of the new parking system. The City Schools of Decatur have requested an additional School Resource Officer, for a total of two School Resource Officers. The school system reimburses the city for approximately 75% of the School Resource Officer's salary and benefits. The re-opening of Westchester Elementary School will require a new full-time site director for the after-school program. Program fees support the cost of this position. This position is accounted for in the Children & Youth Services Fund. Adjustments to temporary and part-time positions include continuing with a contract with DeKalb County Sheriff's deputies for courtroom security and the addition of three school crossing guards. 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 additional crossing guards are needed due to the reopening of the Westchester facility as an elementary school and to assist with the Safe Routes to School program. The adopted 2014-2015 budget includes a full year of funding for the Landscape Infrastructure Coordinator which was approved earlier this year by the City Commission.

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 2013-2014 Revised General Fund Budget are estimated at approximately $8.5 million as compared to approximately $9.2 million in the 2014-2015 Adopted General Fund Budget, a difference of $635,840.

The 2014-2015 estimates include a 3% salary adjustment for all eligible full-time employees. The cost of the merit increase, including the 3.5 new positions in the general fund budget, is approximately $313,500 and $61,150 in other funds, including the 1 new position in Children and Youth Services for a total of $374,650. Excluding the new positions, the increase is $214,000 for all funds. As stated earlier, all new positions have offsetting revenue sources.

After salaries, health insurance is the single largest expenditure in the general fund budget at $1,990,000 or 9% of the overall budget. After 5 years with a fully-insured health insurance plan, the city has elected to return to a partially self-insured health insurance plan. For the same network and plan design, the fully-insured plan would have resulted in a 7% or $180,000 increase in health insurance premiums. The partially self-insured plan includes specific and aggregate stop loss coverage to limit the city's maximum liability. The adopted budget increases just over $23,000 for health insurance coverage. The Affordable Care Act (ACA) has a minimal impact on the city's budget. Under the self-insured model the city does not pay the ACA insurer fee which was estimated at $90,000 in the fully-insured plan. Under a fully-insured or self-insured structure, the city is responsible for the ACA reinsurance fee which equates to about $34,500.

The base health insurance 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. In the adopted budget, employee contributions increase 3-10%, depending on the level of coverage. However, employees have the opportunity to reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 2nd full year of the city's wellness program will continue in the next budget year. The city is partnering with DeKalb Medical Center to provide biometric screenings, health risk assessments and a private online health portal. The cost of the wellness premium discount is estimated to be around $75,000. Studies consistently show that investment in employee wellness pays off with healthier, more productive employees. There is no change to the city's 9% contribution to the retirement system as the City's retirement program remains stable.

Additional operating expenditures are associated with the re-opening of the Beacon facility including property and liability insurance and utilities. The pool management contract increases with the re-opening of Ebster pool. Other new or increased expenditures include the parking management contract associated with the new parking meters and an update to the city's website and content management system. Expenditures continue for general operating items such as safety equipment for fire and police personnel, turf and park maintenance, invasive plant control, 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.

2014-2015 ADOPTED GENERAL FUND BUDGET REVENUES

The 2014-2015 Adopted General Fund revenue estimates are $1,083,740 higher than the revised 2013-2014 General Fund revenue estimates. Estimates of revenue from real property taxes for the 2014-2015 Adopted General Fund are based on an estimated 12% increase in the real property digest for 2014 and maintaining the general fund millage rate at 10.20 mills. The 2014-2015 Adopted General Fund real property tax estimate is $2,087,000 higher than revised 2013-2014. The collection rate for 2014 second installment taxes is budgeted at 97% by June 30th. The collection rate for the 2015 first installment

billing is budgeted at 95%. By the next fiscal year, 2015-2016, the City will have collected over 99% of the taxes billed. The total estimate for real property tax revenue is $12,762,000 which is 57% of total anticipated revenues before interfund transfers.

Construction permits reflect the strong development activity in the city and are expected to be over $1,000,000. Parking meter fees and violations are expected to reach $820,000 as a result of the new parking equipment and organizational changes in the parking division. Fines and forfeitures are expected to remain near $900,000 after a steep decline in fiscal year 2012-2013. Recreation program fees and facility rentals are expected to increase at least 12% to $640,000 with updated rental fees and the opening of the Ebster center and gym.

It is anticipated that other revenue sources will generally show modest or no changes based on estimates using historic and economic trends.

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 2014-2015 Adopted General Fund estimate shows a $300,000 transfer to the E-911 fund, up from $260,000 in the 2013-2014 Revised budget.

Children and Youth Services expenditures and revenues are budgeted in a special revenue fund that combines annual city support, grant revenues and fees to support the program. For 2014-2015, there is a transfer from the General Fund to the Children and Youth Services Fund of $200,000, down from $300,000 that was originally budgeted for fiscal year 2013-2014.

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 will also be asked to adopt 2013-2014 Revised and 2014-2015 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 2013-2014 Revised Budget includes a transfer of $135,750 from the Hotel/Motel Tax Fund to cover maintenance costs. The 2013-2014 Revised Budget includes $30,000 in expenditures which includes new parking deck lighting and painting the parking deck lobby. New hotel ownership and a new management agreement for the conference center have a continued impact on the revenues and expenditures.

The 2014-2015 Adopted Budget revenues include a transfer of $135,750 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 $80,000 for parking deck maintenance and repair.

Solid Waste

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

A transfer of $236,450 will be made from the 2013-2014 Revised Solid Waste Fund to the 2013-2014 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 $246,510 will be made from the 2014-2015 Adopted Solid Waste Fund to the 2014-2015 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 2014-2015 Adopted Budget estimate, the 2014 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 $235 to $237 for residential properties to cover the fixed costs of sanitation service (personnel, benefits, equipment, yard waste collection, recycling, etc.).
- Retained per cubic yard charge for dumpster service from at $4.05.
- Increased the annual assessment from $705 to $710 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 $1,060 to $1,070 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 2014-2015 are estimated to be $2,024,600 and expenses prior to non-operating expenses like depreciation are estimated to be $2,020,560. The most recent collection rate for sanitation fees is 99.8% for 2012 within 10 months after the tax year.

Storm Water Utility

The major activity of this fund has been the construction of downtown storm drainage improvements and construction of neighborhood storm drainage improvements. In fiscal year 2013-2014, two stormwater infrastructure projects were completed providing 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 2013-2014 Revised Storm Water Utility is $986,700 and expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be $1,082,100. Revenue from fees for the 2014-2015 Adopted Storm Water Utility is $985,000 and expenses are estimated to be $2,225,710. In the revised budget, $1,200,000 is budgeted for the stormwater improvements at N. McDonough and Maple Streets. In the adopted budget, $1,100,000 is budgeted to extend the downtown main storm sewer system to Barry Street and to make improvements at the Fairview and Lockwood intersection. Expenses exceeding revenues will be covered by accumulated fund balance.

A transfer of $268,430 will be made from the 2013-2014 Revised Storm Water Utility Fund to the 2013-2014 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $272,160 will be made from the 2014-2015 Storm Water Fund to the 2014-2015 Adopted General Fund Budget for the same purpose. At the end of the 2014-2015 fiscal year, it is anticipated that the Storm Water Utility Fund will have total net assets of approximately $2,832,990.

OTHER FUNDS

The City Commission was asked to adopt 2013-2014 Revised and 2014-2015 Budgets for the Capital Improvement Fund, the 2007 General Obligation Bond Fund, the 2010 and 2013 Urban Redevelopment Agency Funds, the URA Callaway Fund, the Cemetery Capital Improvement Fund, Children and Youth Services Fund, the Debt Service Fund, the Economic Development Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund and the Confiscated Drug Fund.

Capital Improvement Fund

The 2013-2014 Revised Capital Improvement Fund budget includes $1,158,000 in tax revenue and $549,090 in intergovernmental revenue. The intergovernmental revenue is for designing the North McDonough Streetscapes and Clairemont/Church/Commerce intersection improvements, reimbursement from the general obligation bond fund for right-of-way purchase, 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 2013-2014, the City received $3,729,628 from HOST, excluding the title ad valorem tax (TAVT), which is included in the 2013-2014 Revised Capital Improvement Fund budget.

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

- Playground Equipment
- Pool Mechanical Equipment
- Mobile Lift for Decatur Recreation Center
- Cemetery Dump Truck
- Zero Turn Mower
- Smart Parking Meter System
- Video Streaming Cameras/Equipment
- Sidewalk Construction & Repair
- Traffic Calming Devices
- Street patching, repair and paving
- Fire Portable Radios
- Public Works VHF Radio System
- Fuel System Vehicle Kits
- Public Works and Public Safety Vehicles

The 2013-2014 Revised Capital Improvement Fund budget includes expenditures of $651,690 for debt service to cover payments for previously purchased equipment. HOST funds are designated for $10,000 of public art, $80,000 for rights-of-way acquisition related to replacing and upgrading traffic signal devices, $56,000 for McDonough/Candler railroad crossing project design, a $2,761,000 transfer to the 2010 Urban Redevelopment Agency Fund for debt service and Public Works facility construction costs, and a $3,797,900 transfer to the 2013 Urban Redevelopment Agency Fund for debt service and the Beacon project.

The 2014-2015 Adopted Capital Improvement Fund budget includes $1,370,000 in tax revenue and $1,136,330 in intergovernmental revenue. The intergovernmental revenue represents revenue from the MARTA offset program for design of the Clairemont/Commerce and Church/Commerce intersections and revenue from the Livable Centers Initiative (LCI) for the North McDonough Streetscapes. HOST proceeds are budgeted to be $3,000,000.

Examples of capital outlay projects in the 2014-2015 Capital Improvement Fund Budget Estimate include:

- Playground Equipment
- Scott Park Garden Shed
- Fire/Public Works Storage Facility
- Zero Turn Mower
- Fiber Network Upgrade
- Sidewalk Construction & Repair
- Traffic Calming Devices
- Street patching, repair and paving
- Police Portable Radios
- Public Works and Public Safety Vehicles

The 2014-2015 Adopted Capital Improvement Fund budget includes expenditures of $916,550 for debt service. From the HOST proceeds, there is a transfer of $875,000 to the 2010 Urban Redevelopment Agency Fund for debt service on the 2010 URA bonds and a transfer of $1,481,830 to the 2013 Urban Redevelopment Agency Fund for debt service. Other HOST funded projects include the Scott Park garden shed ($35,000), Public Works sign ($50,000), Decatur Recreation Center sign ($70,000), Beacon project area repaving ($250,000), Public Art ($10,000), Greenspace ($50,000) and Rights-of-Way Acquisition for replacing and upgrading traffic signal devices ($46,380), North McDonough Streetscapes

($524,000) and a transfer to the stormwater fund in the amount of $350,000 towards the Barry Street stormwater improvement project.

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 accounts for the approved general obligation bond fund projects that are being financed primarily through a 2007 GO Bond issue.

The 2013-2014 Revised General Obligation Bond Fund budget includes $2,500 in interest revenue.

The 2013-2014 projects include Oakhurst Streetscapes, Downtown Streetscapes – Phase V, sidewalk improvements, and intersection improvements. The 2013-2014 Revised General Obligation Bond Fund project expenditures total $343,240.

The 2014-2015 Adopted General Obligation Bond Fund budget includes $500 in interest revenue.

The 2014-2015 projects include Oakhurst Streetscapes, Downtown Streetscapes - Phase V, and sidewalk improvements. The 2014-2015 Adopted General Obligation Bond Fund expenditures total $3,547,000. The anticipated ending fund balance is $188,570 and this is expected to be spent in fiscal year 2015-2016.

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 was used for construction and renovation of Fire Station #1, Decatur Recreation Center and the Public Works facility.

The 2013-2014 Revised 2010 Urban Redevelopment Agency Fund budget includes $5,000 in interest revenue and $313,290 for the federal rebate on the interest paid on the bonds. The federal rebate is approximately 9% lower than the previous year due to federal sequestration, a cost of $31,000 to the city.

The 2013-2014 Revised 2010 Urban Redevelopment Agency Fund budget includes $4,252,000 in project expenditures, primarily for the Public Works facility. HOST proceeds are budgeted as a transfer from the Capital Improvement Fund for the debt service ($875,000) and Public Works building construction costs ($1,886,000). At the end of fiscal year 2013-2014, all proceeds from the 2010 URA bond issue will have been expended.

The 2014-2015 Adopted Urban Redevelopment Agency Fund budget includes revenue of $309,320 for the federal rebate on the interest paid by the City on the bonds. This amount is 7.2% less than originally expected due to federal sequestration, a cost of $24,000 to the city.

Expenditures for the 2014-2015 Adopted Urban Redevelopment Agency Fund budget include debt service payments in the amount of $1,184,320, prior to the interest rebate, and will be paid with HOST funds transferred from the Capital Improvement 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 2013-2014 Revised 2013 Urban Redevelopment Agency Fund budget includes $30,959,488 in project related expenditures for the renovation and construction of the Beacon Municipal Complex. Two bond series, Series 2013A and 2013B, are accounted for in this fund. Series 2013A includes the City portions of the project and series 2013B includes the City Schools of Decatur portion of the project.

HOST proceeds are budgeted as a transfer from the Capital Improvement Fund in the amount of $707,890 for debt service. Additional HOST proceeds are budgeted from the Capital Improvement Fund in the amount of $3,090,010 for Beacon project expenditures. A transfer of $3,000,000 from fund balance of the General Fund is budgeted for Beacon project expenditures. The school system is responsible for $142,390 in debt service.

The 2014-2015 Adopted Urban Redevelopment Agency Fund expenditure budget includes $2,000,000 or about 5% of the remaining project budget. Debt service totals $1,481,830 for the Series 2013A bonds and $413,580 for the Series 2013B bonds, the latter of which is the financial responsibility of the school system. A transfer of $1,481,830 will be made from the HOST proceeds in the Capital Improvement Fund for the city's portion of the debt service. At the end of fiscal year 2014-2015, the remaining 2013 URA bond proceeds should be expended.

URA Callaway Fund

The URA Callaway Fund was added in the revised budget for 2013-2014 to account for the revenue bonds that were issued in October 2013 by the Urban Redevelopment Agency of the City of Decatur. The proceeds from these bonds, which totaled $5,120,000, were used to purchase the Callaway Building in downtown Decatur from DeKalb County for redevelopment purposes. The city is responsible for interest only payments until the principal amount is due on November 1, 2016. The Urban Redevelopment Agency has entered into a lease agreement with the building's tenant, DeKalb County, and the lease payments are an amount adequate to cover the interest payments. A competitive bid process has been conducted and a developer has been selected to purchase and redevelop the site upon the County vacating the building which is not to exceed 30 months from the date of the city's purchase. The sale to the developer is expected to cover the full amount of the outstanding principal.

The 2013-2014 Revised URA Callaway Fund includes lease revenue of $180,770 and debt service of $44,890. The 2014-2015 Adopted URA Callaway Fund includes $250,000 in lease revenue and $80,390 in debt service.

Cemetery Capital Improvement Fund

The 2013-2014 Revised Cemetery Capital Improvement Fund reflects revenues of $92,400 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 $40,000 for cemetery maintenance and repair projects.

The 2014-2015 Adopted Budget includes $80,000 in revenues from lot sales. Adopted expenditures total $115,000 and include improvements to stairs and handrails throughout the cemetery. Other improvements include a well and aerator for the cemetery pond, electrical upgrades for outdoor events, and the ongoing cemetery marker restoration. In order to fund the total project budget for the major cemetery improvements, a transfer was made by the Capital Improvement 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 years 2013-2014 and 2014-2015 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 2013-2014 Revised Debt Service Fund Budget shows $1,815,000 in tax revenue to retire debt on the 2007 general obligation bond issue. There is also $500 in interest income. There is a $1,381,550 interest payment and a $520,000 principal payment for the bonded debt. At June 30, 2014 it is estimated that there will be approximately $949,441 in fund balance for the city's general obligation bonds.

The 2014-2015 Adopted Debt Service Fund Budget shows revenues of $2,100,000 in tax revenue to retire debt on the bond issue. There is also $500 in interest income. There is a $1,360,750 interest payment and a $565,000 principal payment for bonded debt included in the 2014-2015 Adopted Debt Service Fund Budget. At June 30, 2015 it is estimated that there will be approximately $1,119,191 in fund balance for the city's general obligation bonds.

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 funds 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 years 2013-2014 and 2014-2015, the school system will pay $108,300 in interest.

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

Tree Bank Fund

The Tree Bank Fund, formerly the Economic Development Fund, was established to receive payments from property owners in lieu of planting replacement trees required for compliance with the city's tree ordinance. Fees are used to purchase and plant trees on public parks, rights of way and other public properties, the purchase of green space, funding tree care educational programs and similar activities associated with maintaining and improving the city's public tree canopy.

The 2013-2014 Revised Tree Bank Fund Budget shows $25,000 in revenues and $2,000 in expenditures. The balance in the tree bank as of June 30, 2013 was $51,766. At the end of fiscal year 2013-2014, the Tree Bank Account balance is estimated to be $74,766.

The 2014-2015 Adopted Tree Bank Fund Budget shows tree bank contributions of $15,000. There are expenditures of $10,000 for tree plantings. The balance in the tree bank as of June 30, 2015 is estimated to be $79,766.

Emergency Telephone System Fund

The City collects $1.50 per land phone line, cell phone line and voice over IP account in the City for provision of E-911 emergency telephone services. This is the maximum amount allowed by State law. In August 2011, the City Commission approved a resolution to impose a 911 charge on prepaid wireless services to be paid directly from the State to the City. The City is required to maintain a separate Emergency Telephone System Fund to account for the revenues from E-911 fees and to account for the expenditures for provision of the service. Therefore, all E-911 fees and all E-911 expenditures are accounted for in this fund. Because it costs the City more to provide E-911 services than is collected through fees, a transfer from the General Fund covers the balance.

Revenue for the 2013-2014 Revised Emergency Telephone System Fund is $510,000 and expenditures are estimated to be $929,010. Revenue for the 2014-2015 Adopted Emergency Telephone System Fund is $510,000 and expenditures are estimated to be $951,500. The 2013-2014 revised budget includes the annual lease payment of $28,600 for the new E911 call handling system. The 2014-2014 Adopted budget requests $30,000 for a new call recording system. The budget also includes training for emergency medical dispatch and the annual fee for the Smart911 system.

A transfer of $260,000 will be made to the 2013-2014 Revised Emergency Telephone System Fund from the 2013-2014 Revised General Fund Budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of $300,000 is estimated from the 2014-2015 Adopted General Fund Budget to the 2014-2015 Adopted Emergency Telephone Fund for the same purpose. It is anticipated that the E911 fund balance will be depleted at the end of fiscal year 2014-2015.

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 2013-2014 Revised Children and Youth Services Fund is $1,314,510 and expenditures are estimated to be $1,588,180. A transfer of $200,000 will be made from the 2013-2014 Revised General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. This is $100,000 less than the original 2013-2014 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $647,742.

Revenue for the 2014-2015 Adopted Children and Youth Services Fund is $1,443,710 and expenditures are estimated to be $1,946,870. A transfer of $200,000 is budgeted from the 2014-2015 Adopted

General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $371,582. The 2014-2015 Children and Youth Services Fund budget includes an additional full-time site director for the new Westchester Elementary School 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 2013-2014 Revised Confiscated Drug Fund Budget shows revenues of $10 and expenditures of $5,000. It is estimated that the fund balance at June 30, 2014 will be $7,014. The 2014-2015 Adopted Confiscated Drug Fund Budget Estimate shows revenues of $10 and expenditures of $2,500. It is estimated that the fund balance at June 30, 2015 will decrease to $4,524.

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 2013-2014 Revised Hotel/Motel Tax Fund Budget shows revenues of $475,000 and expenditures of $155,750 for the support of the Decatur Tourism Bureau; a $135,750 transfer to the Conference Center Fund; and a $203,500 transfer to the General Fund.

The 2014-2015 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of $475,000. Expenditures include $155,750 for the support of the Decatur Tourism Bureau; a $135,750 transfer to the Conference Center Fund; and a transfer of $203,500 to the General Fund. The transfer to the Decatur Tourism Bureau in both years includes $20,000 from the Hotel/Motel Tax fund balance.



City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2014-2015

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 $17,422,600 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 73% 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 2012 collection rate for real property taxes was 99.9% within 10 months of the end of the tax year. Preliminary reports from the County indicate strong growth in the 2014 digest. Initial estimates show an increase of over 12% in the real property digest. This increase is consistent with new construction and redevelopment over the past 2-3 years that is just now being captured by the digest. No millage change is recommended.

Motor Vehicle Tax: Legislation passed in 2012 eliminates the annual ad valorem tax and sales tax on the purchase of vehicles after March 1, 2013 and replaces 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 2.4% 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 just over $400,000 annually or 2% of operating revenues. Revenue from alcohol sales has increased 82% 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 improvement fund for capital expenditures. In fiscal years 2013 and 2014, this amount totaled $3,662,885 and $3,729,678, respectively, excluding the TAVT HOST distribution.

Franchise Taxes: Franchise taxes are a significant revenue source for the city. The city collects just under $1.5 million in franchise taxes from electric, natural gas, cable and telephone utilities. Since fiscal year 2012, the electric franchise revenue has dropped over $100,000 purportedly due to mild temperatures and energy efficient measures 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 and the strengthening business climate, the fiscal year 2014 revised revenues are expected to increase $21,000 over the original budget. The city anticipates revenue of $475,000 from occupation taxes in fiscal year 2015.

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 over

50% since fiscal year 2010 and is anticipated to be $475,000 in fiscal year 2015. The hotel/motel tax is 7% of the taxable room rental revenue. The construction of a new hotel in 2016 will bring additional hotel/motel tax revenue starting in fiscal year 2017.

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 $710,795 at the end of fiscal year 2013. Revenues have exceeded $1,000,000 in the current year and revenues are expected to remain at these levels for fiscal year 2015 based on anticipated development projects.

Fines from Code Violations: 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. The city will collect close to $900,000 in code violations which are mostly traffic related. The temporary suspension of the traffic unit and the court office move resulted in a $460,000 reduction in code violation fines for fiscal year 2013. These revenues have returned to normal levels in the current fiscal year.

Recreation Fees: Fees are charged for a variety of recreation activities ranging from team sports to special interest classes. The re-opening of the Decatur Recreation Center in February 2013 has allowed for increased programming within the facility. The re-opening of Ebster Recreation Center, gym, and pool at the Beacon complex will offer even more opportunities for recreation activities. The Active Living division will generate over $500,000 during the next fiscal year plus another $100,000 for recreation facility rentals.

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 2014, the single-family residential fee increased from $235 to $237 per unit. Commercial rates were also increased in 2014. The rate for 95 gallon carts increased from $705 to $710 per cart for weekly service, a .70% increase. The annual charge for 3 cubic yard containers was increased from $1,060 to $1,070, a .95 percent increase. The per cubic yard fee for dumpsters remained at $4.05. The Solid Waste fund will collect close to $2.4 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 2012 was 99.8% by October 2013.

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.

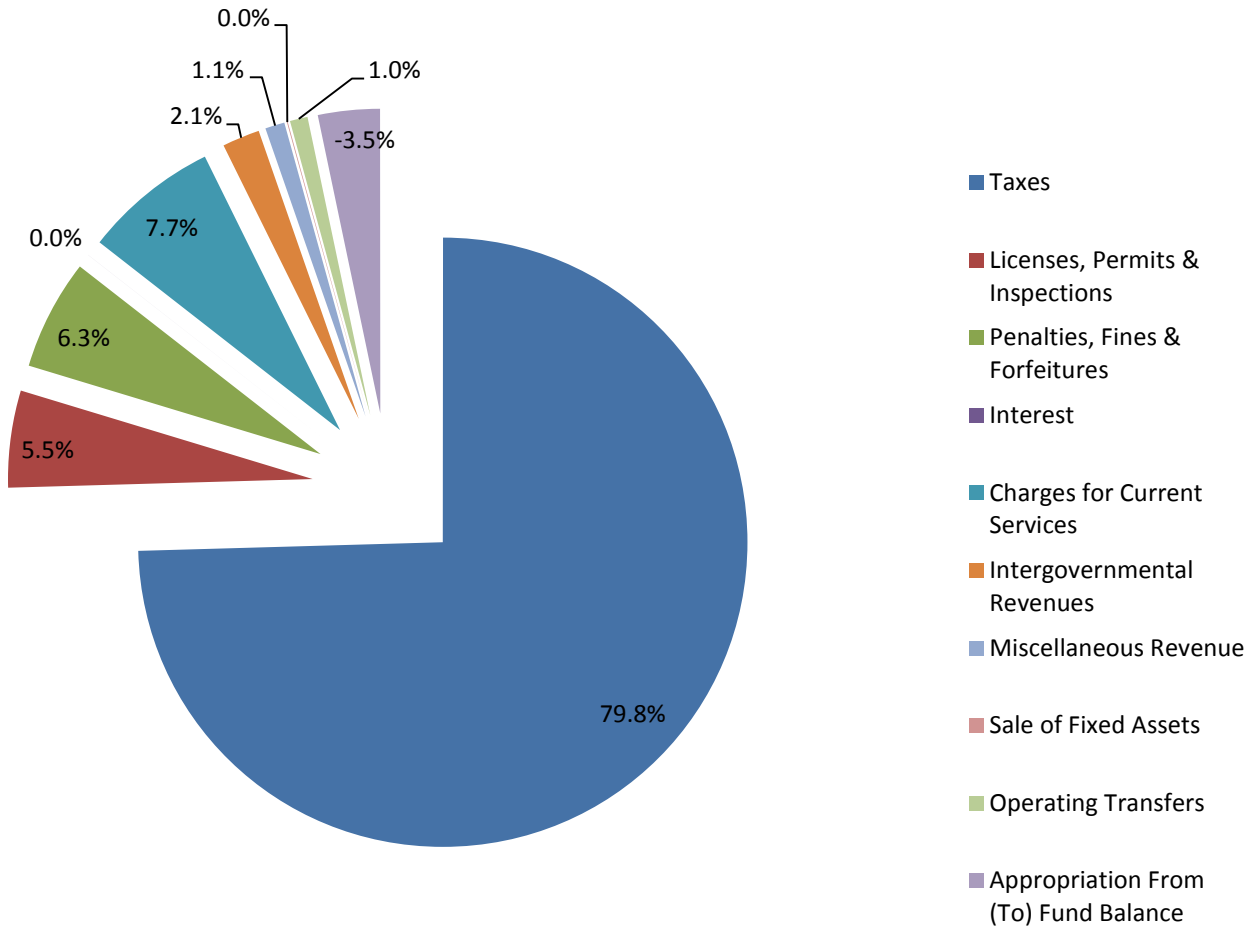
Parking: In May 2014, the city is implementing a new parking management system including new parking meters that will accept multiple forms of payment including credit cards. In addition to the updated parking meters, the city will partner with a vendor to collect delinquent parking fees. It is anticipated that the new parking program will generate an additional $270,000 in revenue from parking meter fees and violations.

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.

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
General Fund - Summary of Revenues

		ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	BUDGET ESTIMATE 2013-2014	REVISED ESTIMATE 2013-2014	BUDGET ESTIMATE 2014-2015
311110	PUBLIC UTILITY TAXES	148,181	161,488	144,092	181,889	180,000	170,000	170,000
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	10,930,968	10,284,795	10,405,109	10,288,996	10,880,000	10,675,000	12,762,000
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	445,242	530,415	495,906	539,093	510,600	527,000	520,600
311400	BUSINESS PERSONAL PROPERTY TAXES	188,808	203,957	181,093	206,259	215,000	199,500	205,000
311600	OTHER TAXES	155,364	214,722	245,499	361,232	340,000	315,000	315,000
311700	FRANCHISE TAXES	1,377,174	1,466,051	1,509,648	1,486,336	1,495,000	1,467,000	1,460,000
314000	SALES & EXCISE TAXES	311,235	354,490	391,058	446,700	400,000	435,000	455,000
316100	OCCUPATIONAL TAXES	387,814	420,468	424,905	500,948	462,000	482,000	475,000
316200	OTHER TAXES - INSURANCE	1,006,126	976,886	906,893	963,272	990,000	997,370	1,000,000
319100	PENALTY & INTEREST	457,179	347,396	368,031	230,441	315,000	230,000	255,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	146,954	164,823	182,095	171,528	178,300	190,500	188,300
322100	CONSTRUCTION PERMITS & FEES	332,869	565,590	669,650	710,795	742,100	1,147,200	1,012,200
330000	GRANT REVENUE - INTERGOVERNMENTAL	289,327	352,597	273,280	349,790	423,840	385,250	464,300
351000	PENALTIES & FINES	767,232	1,038,753	1,152,602	580,738	1,045,000	1,001,000	1,115,000
361000	INTEREST	12,553	7,250	70	181	500	500	500
341000	MISCELLANEOUS FEES	20,969	199,995	185,998	162,545	184,000	170,500	235,000
342000	PUBLIC SAFETY FEES & CHARGES	166,101	115,269	151,086	114,830	128,750	145,400	210,400
343000	STREETS AND SIDEWALKS FEES & CHARGES	569,489	577,877	582,738	566,462	575,000	490,000	690,000
347000	RECREATION FEES	449,849	504,477	501,795	535,597	499,000	509,000	539,000
349000	CHARGES FOR OTHER SERVICES	114,201	79,611	95,338	109,155	100,400	100,000	100,400
371000	GIFTS & CONTRIBUTIONS	7,335	19,321	21,852	20,027	21,500	19,000	20,000
381000	USE OF PROPERTY	57,962	80,235	66,008	47,358	85,000	66,000	111,000
389000	MISCELLANEOUS REVENUES	16,439	27,389	22,698	21,778	5,000	25,000	5,000
	GENERAL FUND CURRENT REVENUE	18,419,371	18,753,853	19,037,443	18,655,951	19,835,990	19,807,220	22,368,700
	FIXED ASSETS	0	2,520	26,567	10,146	10,000	10,000	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	193,640	203,000	149,830	231,000	244,000	236,450	246,510
	Operating Transfer from Storm Water Utility Fund	265,170	231,000	247,210	257,500	269,700	268,430	272,160
	Operating Transfer from (To) Capital Improvement Fund	147,023	0	(4,691)	0	0	0	0
	Transfer from (to) Greenspace Fund	(35,000)	0	0	0	0	0	0
	Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	0	(3,000,000)	(3,000,000)	0
	Transfer (to) from E911 Fund	(225,000)	(200,000)	(200,000)	(250,000)	(260,000)	(260,000)	(300,000)
	Transfer (to) from Hotel/Motel Tax Fund	130,880	145,445	105,391	200,029	200,000	203,500	203,500
	Transfer (to) from Children & Youth Services Fund	(400,000)	(300,000)	(225,000)	(225,000)	(300,000)	(200,000)	(200,000)
	TOTAL OTHER	76,713	81,965	99,307	223,675	(2,836,300)	(2,741,620)	232,170
	From (To) Fund Balance	(1,001,933)	(655,403)	(683,920)	297,738	3,654,100	3,654,100	(769,930)
	GENERAL FUND OTHER REVENUE - TOTAL	(925,220)	(573,438)	(584,613)	521,413	817,800	912,480	(537,760)
	GENERAL FUND TOTAL REVENUES	17,494,151	18,180,415	18,452,830	19,177,364	20,653,790	20,719,700	21,830,940

General Fund Revenues
FY 14-15 Adopted Budget
"Where the Money Comes From"

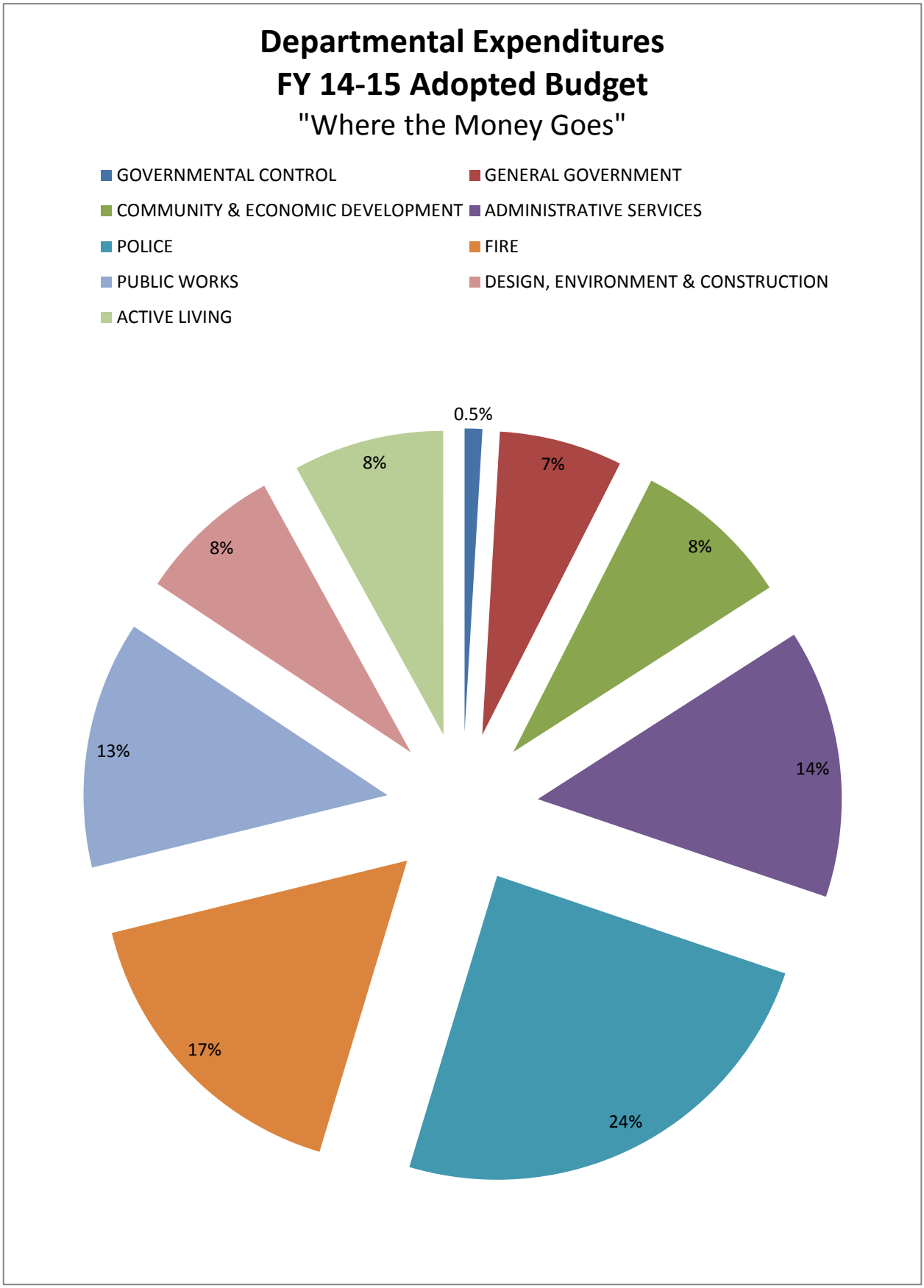


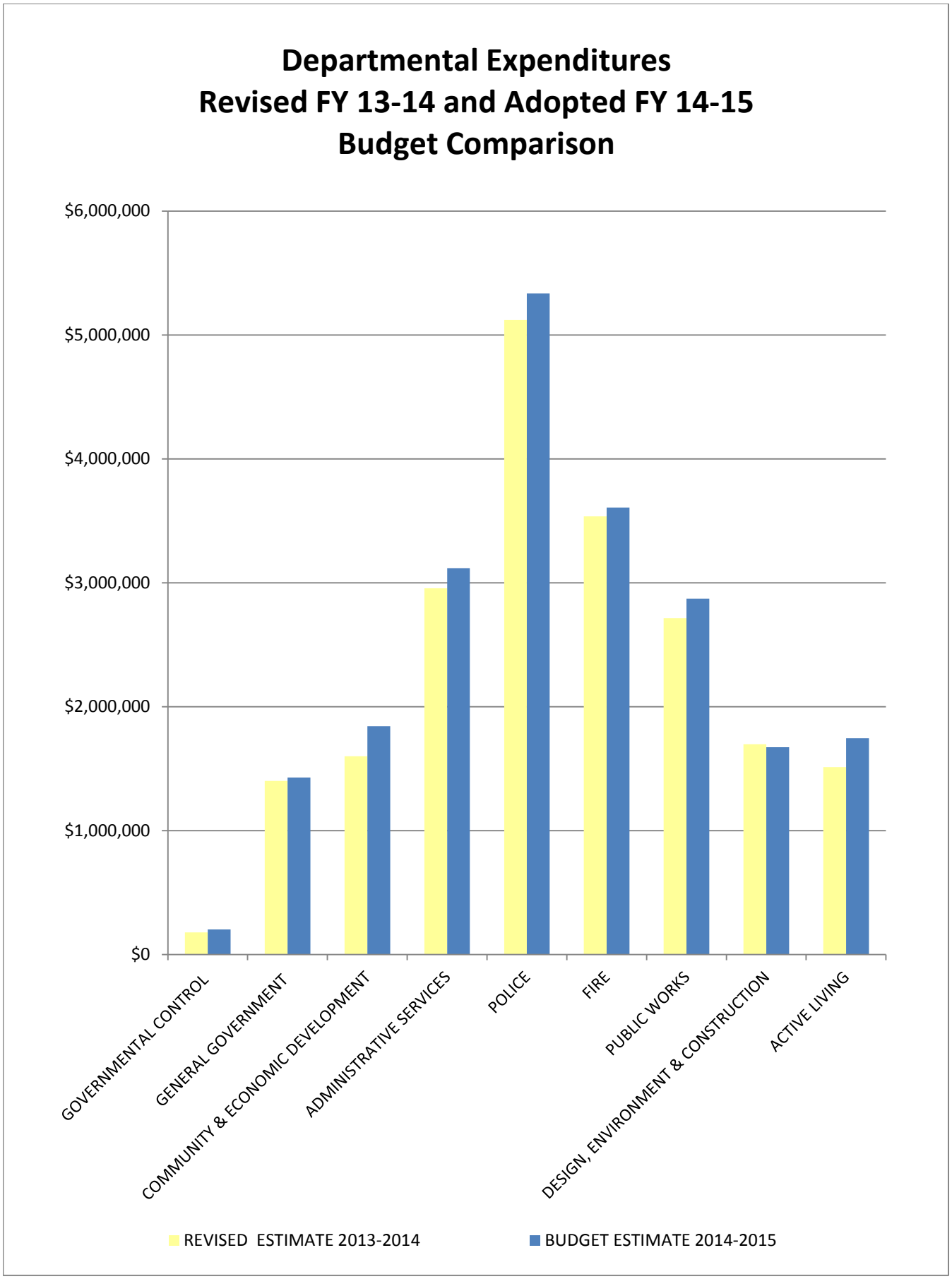
CITY OF DECATUR

2014-2015 ADOPTED BUDGET

Summary of Expenditures - General Fund

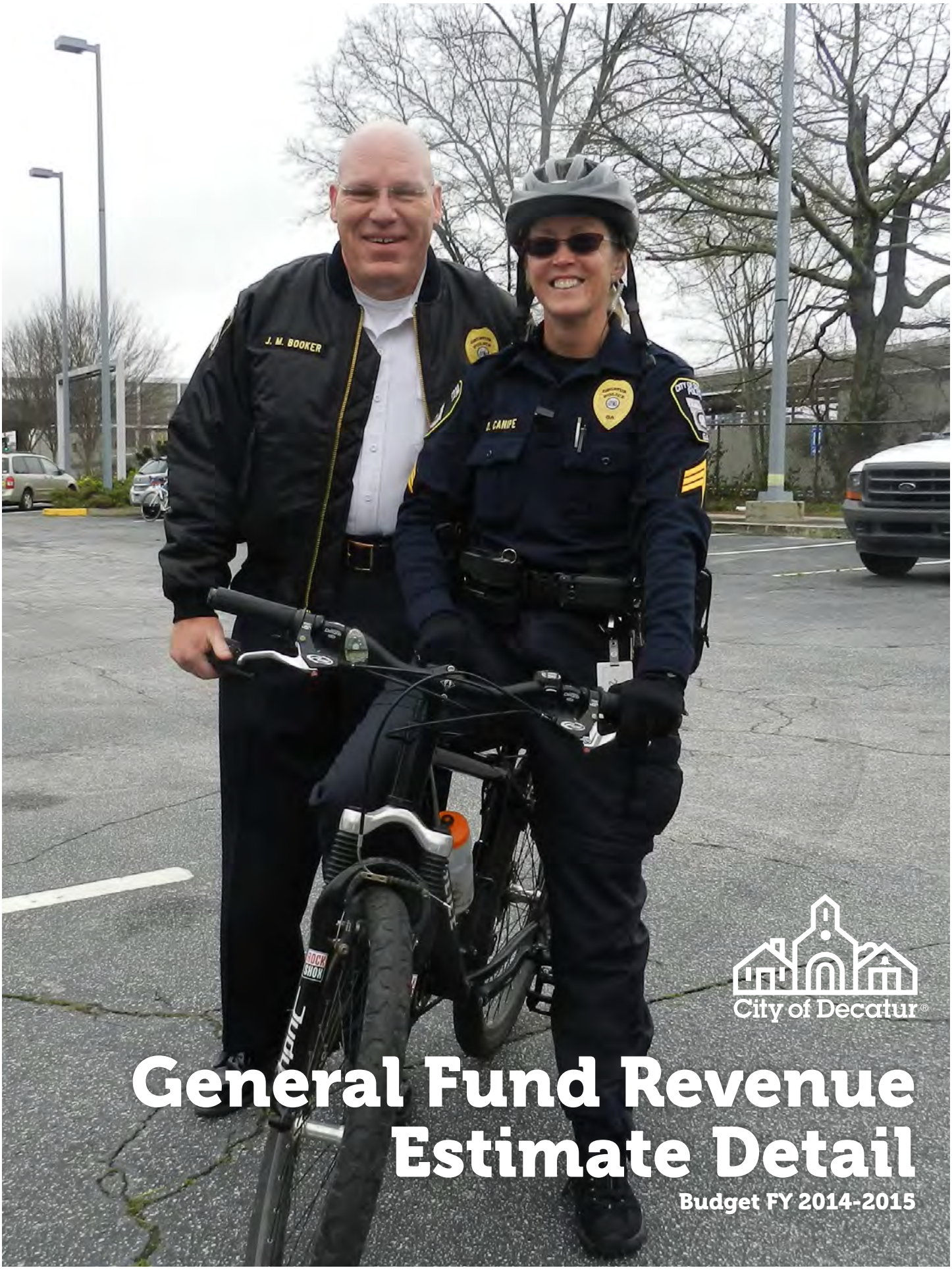
	ACTUAL EXPENDITURE 2009-2010	ACTUAL EXPENDITURE 2010-2011	ACTUAL EXPENDITURE 2011-2012	ACTUAL EXPENDITURE 2012-2013	BUDGET ESTIMATE 2013-2014	REVISED ESTIMATE 2013-2014	BUDGET ESTIMATE 2014-2015
DEPARTMENT							
GOVERNMENTAL CONTROL	105,041	75,219	131,661	164,890	152,500	178,980	203,000
GENERAL GOVERNMENT	1,269,489	1,273,400	1,436,708	1,503,840	1,397,610	1,402,200	1,429,870
COMMUNITY & ECONOMIC DEVELOPMENT	916,553	968,360	1,000,682	1,072,087	1,733,360	1,600,990	1,843,470
PLANNING, ZONING AND INSPECTIONS	448,767	868,109	725,269	918,806			
ADMINISTRATIVE SERVICES	2,550,668	2,712,741	2,674,187	2,723,922	2,972,380	2,956,910	3,119,030
POLICE	4,483,831	4,453,430	4,540,666	4,674,890	5,047,420	5,121,050	5,335,350
FIRE	3,153,240	3,209,327	3,220,957	3,335,435	3,516,440	3,535,810	3,607,720
PUBLIC WORKS	2,521,391	2,551,901	2,620,083	2,605,929	2,773,330	2,714,590	2,872,830
PUBLIC WORKS - ENGINEERING	684,469	687,368	671,807	691,079			
DESIGN, ENVIRONMENT & CONSTRUCTION					1,544,800	1,696,470	1,672,650
ACTIVE LIVING	1,360,701	1,345,560	1,394,445	1,486,486	1,515,950	1,512,700	1,747,020
NON-DEPARTMENT EXPENSES	0	35,000	36,366	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	17,494,151	18,180,415	18,452,830	19,177,364	20,653,790	20,719,700	21,830,940


Departmental Expenditures
FY 14-15 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%
24%
17%
13%
8%
8%


Departmental Expenditures
Revised FY 13-14 and Adopted FY 14-15
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 2013-2014
BUDGET ESTIMATE 2014-2015

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
Personnel Position Summary

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 14-15 Changes	FY 2014-2015
Governmental Control					
City Manager's Office (1320)	6	6	4		4
	6	6	4		4
Community & Economic Development					
Administration (7510)	4	4	4		4
Economic Development (7550)	2	2	2		2
Planning (7410)	4	4	1		1
Marketing/PR (1570)	0	1	1		1
Parking Management (3230)	1	1	1	1.00	2
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	7	7	7	2.00	9
Children & Youth Services (6135)	10	10	11	1.00	12
	28	29	27	4.00	31
Administrative Services					
Administration (1510)	4	4	4		4
Accounting (1512)	2	2	3		3
Revenue Collections (1514)	4	4	4		4
Municipal Court (2650)	3	3	3		3
	13	13	14		14
Public Works Services					
Administration (4510)	2	2	3		3
Solid Waste (540-4520)	14	14	14		14
Facilities Maintenance (1565, 1566)	17	17	18		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	19		19
	59	59	65		65
Emergency Management Services					
Fire & Rescue (3500)	39.5	39	39		39
Police (3210, 3223, 3221, 215-3800)	60	59	59	1.00	60
	99.5	98	98	1.00	99
TOTAL Full-time Positions	**205.5**	**205**	**208**	**5.00**	**213**



City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2014-2015

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	BUDGET ESTIMATE 2013-2014	REVISED ESTIMATE 2013-2014	BUDGET ESTIMATE 2014-2015
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	148,181	161,488	144,092	181,889	180,000	170,000	170,000
	PUBLIC UTILITY TAXES	148,181	161,488	144,092	181,889	180,000	170,000	170,000
311190	PAYMENT IN LIEU OF TAXES							
311191	Philips Towers	23,500	23,500	23,500	23,500	23,500	23,500	23,500
311192	Clairemont Oaks	36,500	36,500	36,500	36,500	36,500	36,500	36,500
	PAYMENT IN LIEU OF TAXES - TOTAL	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES							
311207	2007 Taxes & Prior Year Taxes	53,823	8,364	0	0	0	0	0
311208	2008 Taxes & Prior Year Taxes	142,434	61,105	0	0	0	0	0
311209	2009 Taxes & Prior Year Taxes	5,725,210	153,441	38,370	1,392	0	0	0
311210	2010 Taxes	5,009,501	4,998,940	70,033	(5,406)	5,000	5,000	0
311211	2011 Taxes	0	5,062,946	5,281,206	65,813	10,000	10,000	5,000
311202	2012 Taxes	0	0	5,004,051	5,309,733	65,000	60,000	10,000
311203	2013 Taxes		0	11,448	4,917,465	5,600,000	5,550,000	60,000
311204	2014 Taxes	0	0	0	0	5,200,000	5,050,000	6,907,000
311205	2015 Taxes		0	0	0	0	0	5,780,000
	PROPERTY TAXES - TOTAL	10,930,968	10,284,795	10,405,109	10,288,996	10,880,000	10,675,000	12,762,000
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	444,682	529,807	493,998	539,093	510,000	525,000	520,000
311350	Railroad Equipment Tax	560	609	1,908	0	600	2,000	600
	MOTOR VEHICLE TAXES - TOTAL	445,242	530,415	495,906	539,093	510,600	527,000	520,600
311400	BUSINESS PERSONAL PROPERTY TAXES							
311407	2007 Taxes	0	0	5,074	0	0	0	0
311408	2008 Taxes & Prior Years	2,938	2,011	597	0	0	0	0
311409	2009 Taxes	185,870	6,429	1,250	0	0	0	0
311410	2010 Taxes & Prior Years	0	195,516	7,883	5,404	0	0	0
311411	2011 Taxes	0	0	166,289	966	0	0	0
311402	2012 Taxes	0	0	0	199,889	10,000	4,500	0
311403	2013 Taxes	0	0	0	0	205,000	195,000	5,000
311404	2014 Taxes		0	0	0	0	0	200,000
	BUSINESS PERSONAL PROPERTY - TOTAL	188,808	203,957	181,093	206,259	215,000	199,500	205,000
311600	OTHER TAXES							
311600	Intangibles Tax	129,182	173,856	199,740	295,544	285,000	250,000	250,000
311601	Property Transfer Tax	26,181	40,867	45,760	65,688	55,000	65,000	65,000
	OTHER TAXES - TOTAL	155,364	214,722	245,499	361,232	340,000	315,000	315,000
311700	FRANCHISE TAXES							
311710	Electric Franchise	834,510	913,792	994,987	924,243	950,000	897,000	900,000
311730	Natural Gas Franchise	138,839	144,311	144,994	140,958	142,000	140,000	140,000
311740	Video Service Franchise	16,639	63,583	32,457	84,643	64,000	105,000	90,000
311750	Cable Franchise	240,080	220,652	238,233	260,149	240,000	235,000	240,000
311760	Telephone Franchise	147,106	123,713	98,978	76,343	99,000	90,000	90,000
	FRANCHISE TAXES - TOTAL	1,377,174	1,466,051	1,509,648	1,486,336	1,495,000	1,467,000	1,460,000
314000	SALES & EXCISE TAXES							
314200	Beer & Wine Sales	195,449	202,176	220,536	248,489	220,000	220,000	225,000
314300	Liquor Sales	115,786	152,314	170,521	198,211	180,000	215,000	230,000
	SALES & EXCISE TAXES - TOTAL	311,235	354,490	391,058	446,700	400,000	435,000	455,000
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	233,285	265,741	276,320	308,387	275,000	290,000	285,000
316101	Professional Taxes	101,255	109,990	99,991	147,924	140,000	148,000	145,000
316102	Insurance Occupation Taxes	53,274	44,736	48,594	44,638	47,000	44,000	45,000
	OCCUPATIONAL TAXES - TOTAL	387,814	420,468	424,905	500,948	462,000	482,000	475,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	1,006,126	976,886	906,893	963,272	990,000	997,370	1,000,000
316201	Railroad Equipment Co.							
	OTHER TAXES - TOTAL	1,006,126	976,886	906,893	963,272	990,000	997,370	1,000,000

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	BUDGET ESTIMATE 2013-2014	REVISED ESTIMATE 2013-2014	BUDGET ESTIMATE 2014-2015
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	449,461	333,568	342,490	220,823	300,000	220,000	240,000
319120	Penalty & Interest - Personal Property	7,645	13,828	25,541	9,618	15,000	10,000	15,000
319900	Redemptions on Tax Payments	73	0	0	0	0	0	0
	PENALTY & INTEREST - TOTAL	457,179	347,396	368,031	230,441	315,000	230,000	255,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	25,923	30,525	46,238	36,938	45,000	53,000	52,000
321120	Wine Licenses	28,314	30,465	20,438	23,563	22,000	20,000	22,000
321130	Liquor Licenses	66,775	78,575	84,000	83,375	85,000	88,000	88,000
321135	Server Permits	20,952	19,395	22,918	21,060	20,000	20,500	20,000
321500	Film Permits	4,250	3,800	6,200	5,243	5,000	7,700	5,000
321550	PSD Permit Fees	100	0	1,067	0	0	0	0
322000	Non Business License	640	2,063	1,235	1,350	1,300	1,300	1,300
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	146,954	164,823	182,095	171,528	178,300	190,500	188,300
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	236,438	354,316	352,438	445,312	450,000	770,000	650,000
322130	Plumbing Inspection Fees	31,886	42,452	52,705	58,488	60,000	75,000	75,000
322140	Electrical Inspection Fees	0	40,976	85,533	74,126	75,000	120,000	120,000
322160	HVAC Inspection Fees	32,096	59,630	83,629	66,540	55,000	65,000	65,000
322190	ROW Permit	3,755	13,161	580	(28,127)	0	0	0
322210	Zoning & Land Use Application Fees	25,975	52,804	92,429	91,442	100,000	115,000	100,000
322230	Sign Permits	2,495	1,650	2,186	2,830	2,000	2,000	2,000
322240	Special Events Permit Fee	50	100	150	0	0	0	0
322250	Logo Licensing Fees	0	500	0	111	100	200	200
323100	Pen. & Int. on Licenses	174	0	0	75	0	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	332,869	565,590	669,650	710,795	742,100	1,147,200	1,012,200
330000	INTERGOVERNMENTAL							
336000	State Grants	1,317	55,997	0	0	0	0	0
337200	DDA Management Services Agreement	288,010	296,600	273,280	349,790	423,840	385,250	464,300
	INTERGOVERNMENTAL - TOTAL	289,327	352,597	273,280	349,790	423,840	385,250	464,300
341000	MISCELLANEOUS FEES							
341322	TreePlan Review Fees	(1,625)	90	7,750	4,265	2,000	2,000	60,000
341400	Copying Charges	7,744	16,808	3,051	3,204	2,000	2,000	2,000
341910	Election Fees	998	0	537	0	500	0	500
341930	Maps & Publications Charges	5,491	6,603	12,271	6,392	7,500	6,500	6,500
341940	Reimbursement for Capital Construction Management	0	166,638	160,128	147,085	170,000	158,000	164,000
341990	Other Fees	8,361	9,857	2,261	1,599	2,000	2,000	2,000
	MISCELLANEOUS FEES - TOTAL	20,969	199,995	185,998	162,545	184,000	170,500	235,000
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	6,550	8,535	11,371	10,015	8,500	9,500	9,000
342150	CPR-Non-Resident Fee	725	520	200	285	500	500	500
342200	Fire Alarm Fees	1,330	2,590	2,200	2,050	2,000	2,200	2,000
342215	Other Revenues - Fire	0	290	150	0	0	400	0
342220	Fire Report Copies	110	130	272	105	150	100	100
342315	Fingerprinting Charges	1,315	75	55	0	0	0	0
342900	Other Public Safety Fees	4,784	7,608	3,588	9,420	5,000	1,500	5,000
342905	Public Safety OT Reimbursements	47,592	53,415	79,617	51,152	65,000	83,600	102,200
342910	Recycling Income - Fire Station #1	128	98	0	0	100	100	100
342915	CSOD Resource Officer	90,667	35,975	43,725	26,565	41,000	41,000	85,000
342920	School Crossing Guard	12,900	6,034	9,909	15,239	6,500	6,500	6,500
	PUBLIC SAFETY FEES & CHARGES	166,101	115,269	151,086	114,830	128,750	145,400	210,400
343000	STREETS & SIDEWALKS FEES & CHARGES							
343100	Street, Sidewalk & Curb Repair	850	0	0	0	0	0	0
343910	Parking Meter Fees	568,639	575,877	582,738	566,462	575,000	490,000	690,000
343925	Easement Fees	0	2,000	0	0	0	0	0
	STREETS & SIDEWALKS FEES & CHARGES	569,489	577,877	582,738	566,462	575,000	490,000	690,000
347000	RECREATION FEES							
347200	Recreation Service Fees	441,791	493,549	489,564	524,693	490,000	500,000	530,000
347500	Recreation Sale of Goods	8,780	10,541	11,490	11,097	9,000	9,000	9,000
347900	Other Recreation	(722)	387	740	(193)	0	0	0
	RECREATION FEES - TOTAL	449,849	504,477	501,795	535,597	499,000	509,000	539,000

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	BUDGET ESTIMATE 2013-2014	REVISED ESTIMATE 2013-2014	BUDGET ESTIMATE 2014-2015
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	113,746	79,286	94,968	108,850	100,000	100,000	100,000
349300	Return Check Fees	455	325	370	305	400	0	400
	CHARGES FOR OTHER SERVICES - TOTAL	114,201	79,611	95,338	109,155	100,400	100,000	100,400
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	671,630	961,982	881,571	418,169	800,000	850,000	900,000
351180	Redlight Violations	0	0	0	0	0	0	0
351400	Court Hearing Reschedule Fees	0	0	115,729	56,171	100,000	85,000	85,000
351930	Parking Violations	95,602	76,771	155,302	106,398	145,000	66,000	130,000
	PENALTIES & FINES - TOTAL	767,232	1,038,753	1,152,602	580,738	1,045,000	1,001,000	1,115,000
361000	INTEREST							
361000	Interest on Investments	12,553	7,250	70	181	500	500	500
	INTEREST - TOTAL	12,553	7,250	70	181	500	500	500
371000	GRANT REVENUE							
371500	Private Grants	0	0	0	0	0	0	0
	GRANT REVENUE - TOTAL	289,327	352,597	273,280	349,790	423,840	385,250	464,300
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	7,335	19,321	21,852	20,027	21,500	19,000	20,000
	GIFTS & CONTRIBUTIONS - TOTAL	7,335	19,321	21,852	20,027	21,500	19,000	20,000
381000	USE OF PROPERTY							
381010	Bandstand Rentals	11,844	16,059	11,363	875	15,000	1,000	1,000
381020	Recreation Facilities Rentals	12,550	29,473	30,809	28,641	40,000	65,000	110,000
381030	Facilities Leases	33,568	34,703	23,836	17,842	30,000	0	0
	USE OF MONEY & PROPERTY - TOTAL	57,962	80,235	66,008	47,358	85,000	66,000	111,000
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	19,760	27,278	16,066	4,875	0	20,000	0
389000	Misc. Revenues	(3,321)	0	6,531	12,203	5,000	5,000	5,000
389001	Cemetery Lot Sales	0	0	101	4,700	0	0	0
389005	Logo Licensing Sales	0	111	0	0	0	0	0
	MISCELLANEOUS REVENUES - TOTAL	16,439	27,389	22,698	21,778	5,000	25,000	5,000
	GENERAL FUND CURRENT REVENUE	18,419,371	18,753,853	19,037,443	18,655,951	19,835,990	19,807,220	22,368,700
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	0	2,520	26,567	10,146	10,000	10,000	10,000
393501	Proceeds from Capital Leases	0		0	0	0	0	0
	FIXED ASSETS - TOTAL	0	2,520	26,567	10,146	10,000	10,000	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	193,640	203,000	149,830	231,000	244,000	236,450	246,510
	Operating Transfer from Storm Water Utility Fund	265,170	231,000	247,210	257,500	269,700	268,430	272,160
	Operating Transfer (to) from Capital Improvement Fund	147,023	0	(4,691)	0	0	0	0
	Transfer (to) from Hotel/Motel Tax Fund	130,880	145,445	105,391	200,029	200,000	203,500	203,500
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	(3,000,000)	(3,000,000)	0
	Transfer (to) from Greenspace Fund	(35,000)	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(225,000)	(200,000)	(200,000)	(250,000)	(260,000)	(260,000)	(300,000)
	Transfer (to) Children/Youth Services Fund	(400,000)	(300,000)	(225,000)	(225,000)	(300,000)	(200,000)	(200,000)
	Transfer (to) Tree Bank Fund	0	0	0	0	0	(1,040)	0
	TOTAL OTHER	76,713	81,965	99,307	223,675	(2,836,300)	(2,741,620)	232,170
	From (To) Fund Balance	(1,001,933)	(655,403)	(683,920)	297,738	3,654,100	3,654,100	(769,930)
	GENERAL FUND OTHER REVENUE - TOTAL	(925,220)	(573,438)	(584,613)	521,413	817,800	912,480	(537,760)
	GENERAL FUND TOTAL REVENUES	17,494,151	18,180,415	18,452,830	19,177,364	20,653,790	20,719,700	21,830,940



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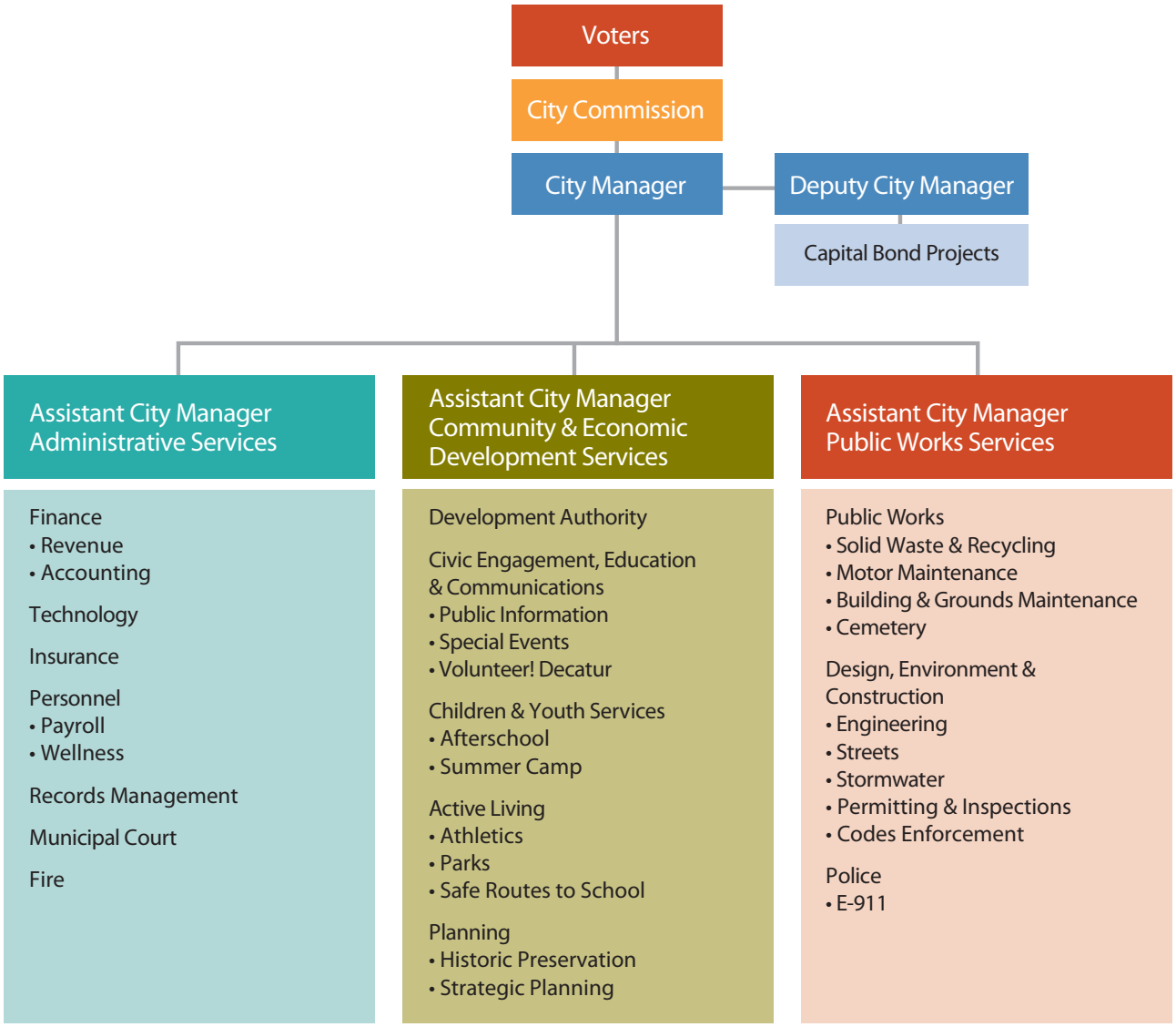


City of Decatur®

General Fund Expenditure Estimate Detail

Budget FY 2014-2015

City Organization



DEPARTMENT DIRECTORY

GOVERNMENTAL CONTROL
1110 City Commission

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

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT
7510 CED Administration
7410 Planning
7550 Economic Development
1570 Communications & Civic Engagement
3230 Parking Management

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

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

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

FIRE DEPARTMENT
3500 Fire & Rescue Services

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

SOLID WASTE DIVISION
540-4520 Solid Waste Fund

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION
7340 DE&C Administration
4220 Streets
7200 Permits & Inspections
7450 Codes Enforcement
505-4320 Stormwater Utility Fund

POLICE DEPARTMENT
3210 General Management
3221 Criminal Investigation
3223 Uniform Patrol
215-3800 E-911 Fund

GOVERNMENTAL CONTROL DEPARTMENT
ADOPTED 2014-2015 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:

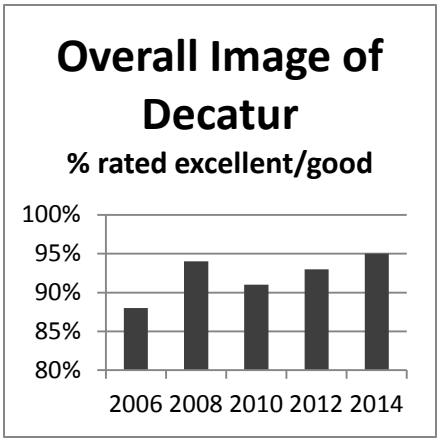
Overall image or reputation of Decatur
2006: 88% rated as *excellent/good*
2008: 94% rated as *excellent/good*
2010: 91% rated as *excellent/good*
2012: 93% rated as *excellent/good*
2014: 95% rated as *excellent/good*

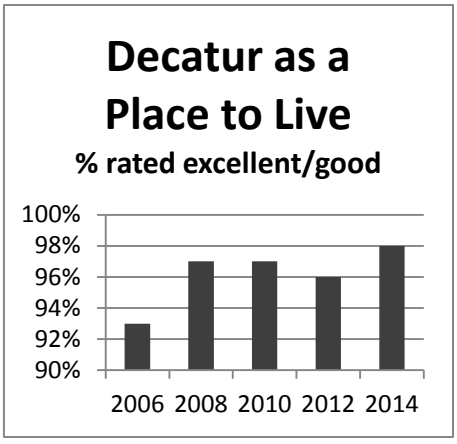
In the last 12 months, have you attended a meeting of local elected officials or other local public meeting?
2006: 32% *had attended once or more*
2008: 39% *had attended once or more*
2010: 32% *had attended once or more*
2012: 36% *had attended once or more*
2014: 33% *had attended once or more*

Citizen Satisfaction Survey responses:

Decatur as a place to live
2006: 93% rated as *excellent/good*
2008: 97% rated as *excellent/good*
2010: 97% rated as *excellent/good*
2012: 96% rated as *excellent/good*
2014: 98% rated as *excellent/good*

Decatur as a place to retire
2006: 65% rated as *excellent/good*
2008: 77% rated as *excellent/good*
2010: 76% rated as *excellent/good*
2012: 75% rated as *excellent/good*
2014: 77% rated as *excellent/good*







GOVERNMENTAL CONTROL DEPARTMENT PERSONNEL SUMMARY

5 City Commissioners

GOVERNMENTAL CONTROL DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2014-15	REVISED BUDGET ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	AUDIT 2012-13
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	27,300	27,300	27,300	25,200
512200	Social Security (FICA)	1,700	1,700	1,700	1,562
512300	Medicare	400	400	400	365
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,000	2,000	2,500	1,875
	TOTAL PERSONNEL SERVICES	**31,400**	**31,400**	**31,900**	**29,003**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	60,000	40,000	15,000	25,288
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	45,000	45,000	50,000	52,000
523202	Telephone		0	0	0
523300	Advertising	3,000	3,050	3,000	2,270
523400	Printing and Binding	5,500	2,830	0	1,027
523450	Signs		0	0	0
523600	Dues and Fees	33,200	30,000	33,200	32,970
523700	Education and Training	12,500	14,000	5,000	8,527
523701	Business Meetings	5,000	7,000	7,000	2,803
	TOTAL OTHER SERVICES AND CHARGES	**164,200**	**141,880**	**113,200**	**124,884**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	400	200	400	62
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,500	1,000	1,500	1,644
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531111	Computer Equipment	1,000	0	1,000	4,933
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	4,500	4,500	4,500	4,363
531400	Books and Periodicals	0	0	0	0
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	0	0	0	0
531700	Uniforms and Protective Equipment	0	0	0	0
	TOTAL SUPPLIES	**7,400**	**5,700**	**7,400**	**11,002**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**203,000**	**178,980**	**152,500**	**164,890**

GENERAL GOVERNMENT DEPARTMENT
ADOPTED 2014-2015 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:

Overall quality of services provided by the City of Decatur
2006: 84% rated as *excellent/good*
2008: 88% rated as *excellent/good*
2010: 89% rated as *excellent/good*
2012: 94% rated as *excellent/good*
2014: 90% rated as *excellent/good*

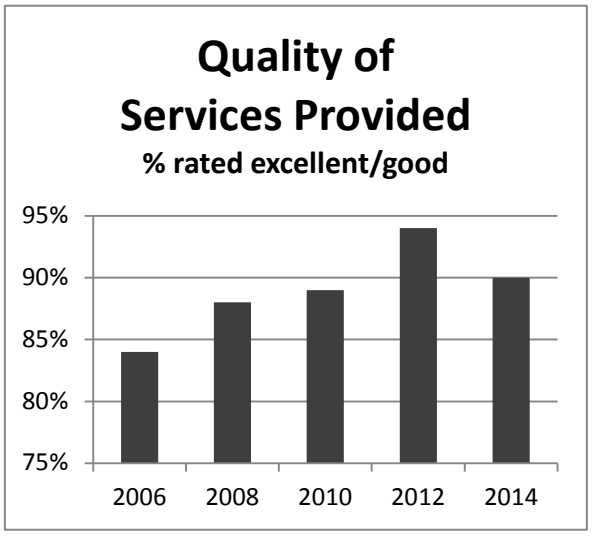
Quality of Emergency Preparedness services provided by the City of Decatur
2006: N/A
2008: 68% rated as *excellent/good*
2010: 81% rated as *excellent/good*
2012: 84% rated as *excellent/good*
2014: 79% rated as *excellent/good*

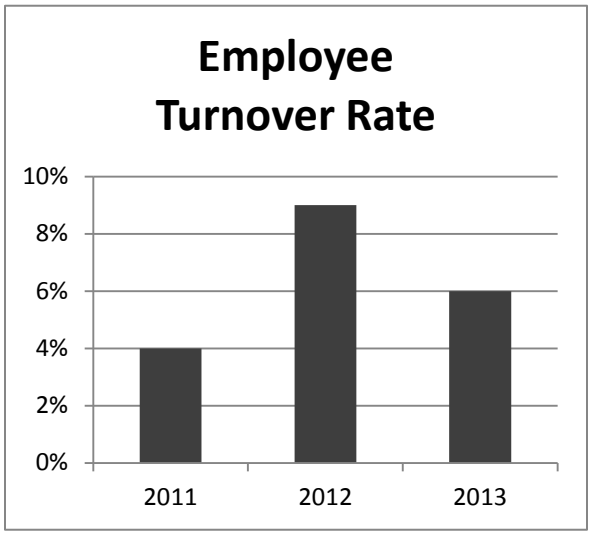
Performance Measures:

Average years of municipal service by employees
FY 2010: 10.40
FY 2011: 10.90
FY 2012: 11.20
FY 2013: 11.30

Employee turnover rate
FY 2010: 3%
FY 2011: 4%
FY 2012: 9%
FY 2013: 6%

Total hours that employees received training by Emergency Management staff
FY 2010: 375.5
FY 2011: 588
FY 2012: 590
FY 2013: 359





GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

	CITY MANAGER'S OFFICE 1320	ADMIN SERVICES 1510	CITY ATTORNEY 1530	TOTAL 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
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	1	2
Budget & Performance Measurement Manager	1	0	0	1	1	0
Assistant to the City Manager	0	0	0	0	0	1
Resource Conservation Coordinator	0	0	0	0	0	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	1	0
Administrative Assistant	0	0	0	0	0	1
TOTAL REGULAR CLASSES	4	4	0	8	8	10
OTHER JOB CLASSES						
City Attorney	0	0	1	1	1	1
Graduate Intern	1	0	0	1	1	1.2
TOTAL OTHER CLASSES	1	0	1	2	2	2.2

GENERAL GOVERNMENT DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2014-15	1320 CITY MANAGER	1510 ADMIN SERVICES	1530 CITY ATTORNEY	REVISED ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	AUDIT 2012-13
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	547,020	273,440	273,580	0	530,100	526,990	617,178
511200	Temp Salaries and Wages	176,770	168,270	8,500	0	169,500	172,330	174,989
511300	Overtime Wages	1,000	0	1,000	0	1,000	1,000	2,653
512100	Employer Group Insurance	104,960	58,180	46,780	0	107,940	107,940	121,666
512200	Social Security (FICA)	41,060	23,510	17,550	0	39,040	39,700	40,627
512300	Medicare	10,530	6,420	4,110	0	10,680	10,170	10,823
512400	Retirement Contributions	33,260	9,750	23,510	0	33,080	32,220	45,959
512401	Retirement Contributions-ICMA	44,530	35,770	8,760	0	44,110	44,110	48,451
512600	Unemployment Insurance	630	350	280	0	660	650	304
512700	Workers Compensation	7,000	3,500	3,500	0	6,500	10,000	7,500
	TOTAL PERSONNEL SERVICES	**966,760**	**579,190**	**387,570**	**0**	**942,610**	**945,110**	**1,070,149**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	252,150	43,850	48,300	160,000	261,000	248,000	256,818
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	0	0	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	750	650	0
522206	Repair and Maint-Vehicles-Outside Labor	200	200	0	0	770	200	20
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	4,300	3,700	600	0	4,300	4,200	3,814
522500	Other Contractual Services	81,500	1,500	80,000	0	82,500	81,500	80,653
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	200	200	162
523300	Advertising	650	200	450	0	350	800	0
523400	Printing and Binding	8,750	7,250	1,500	0	8,750	7,750	5,980
523600	Dues and Fees	20,900	16,000	4,900	0	20,500	22,000	8,734
523700	Education and Training	47,330	30,000	17,330	0	40,500	40,000	38,199
523701	Business Meetings	31,000	20,000	11,000	0	25,500	30,500	21,059
523800	Licenses	30	30	0	0	30	0	21
	TOTAL OTHER SERVICES AND CHARGES	**447,660**	**123,330**	**164,330**	**160,000**	**445,200**	**435,850**	**415,460**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	100	100	0
531102	Supplies-Janitorial	100	100	0	0	100	100	187
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	3,500	3,000	500	0	3,600	2,700	4,674
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,500	1,500	1,000	0	1,200	3,000	2,374
531108	Supplies-Tires and Batteries	200	200	0	0	0	200	0
531109	Supplies-Vehicles and Equipment	1,000	1,000	0	0	1,550	1,000	458
531111	Computer Equipment	2,000	1,000	1,000	0	2,100	2,500	5,265
531112	Computer Software	0	0	0	0	400	400	142
531113	Office Equipment and Furniture	0	0	0	0	0	0	194
531115	Supplies- Batteries	0	0	0	0	0	0	0
531270	Gasoline	1,300	1,300	0	0	1,040	2,000	1,037
531300	Food-Subsistence and Support	2,650	2,200	450	0	2,550	2,650	3,032
531400	Books and Periodicals	1,500	1,000	500	0	1,100	1,600	560
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	200	200	0	0	100	200	10
531700	Uniforms and Protective Equipment	400	200	200	0	550	200	298
	TOTAL SUPPLIES	**15,450**	**11,800**	**3,650**	**0**	**14,390**	**16,650**	**18,231**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,429,870**	**714,320**	**555,550**	**160,000**	**1,402,200**	**1,397,610**	**1,503,840**



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COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
ADOPTED 2014-2015 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:

Opportunities to participate in social events and activities
2006: N/A
2008: 88% rated as *excellent/good*
2010: 85% rated as *excellent/good*
2012: 91% rated as *excellent/good*
2014: 90% rated as *excellent/good*

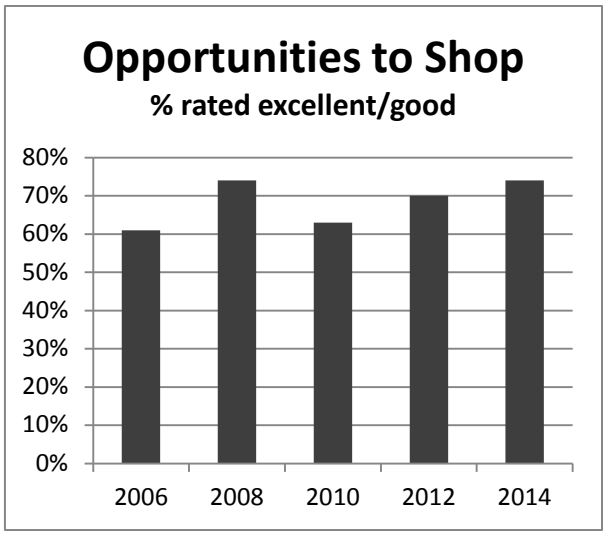
Opportunities to shop
2006: 61% rated as *excellent/good*
2008: 74% rated as *excellent/good*
2010: 63% rated as *excellent/good*
2012: 70% rated as *excellent/good*
2014: 74% rated as *excellent/good*

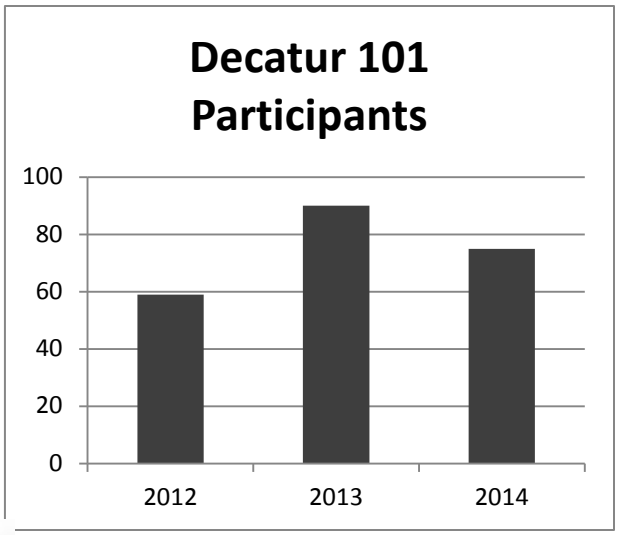
Performance Measures:

Total Views on *The Decatur Minute* blog
2011: 82,548
2012: 82,565
2013: 35,794

Number of MLK, Jr. Service Day Volunteers
Calendar Year 2012: 1,210
Calendar Year 2013: 1,100
Calendar Year 2014: 1,300

Number of Decatur 101 participants
2012: 59
2013: 90
2014: 75





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON. DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMM 1570	PARKING MGMT. 3230	TOTAL 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
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	1	0
Deputy Director Community & Economic Development	0	0	0	0	0	0	0	1
Planning Director	0	0	1	0	0	1	1	1
Economic Development Coordinator	0	1	0	0	0	1	1	1
Volunteer Coordinator	0	0	0	0	0	0	0	1
Lifelong Communities Program Coordinator	1	0	0	0	0	1	1	0
Special Events Coordinator	0	1	0	0	0	1	1	1
Public Information Officer	0	0	0	1	0	1	1	1
Office Manager	1	0	0	0	0	1	1	1
Parking Manager	0	0	0	0	1	1	1	1
Parking Attendant	0	0	0	0	1	1	0	0
TOTAL REGULAR CLASSES	4	2	1	1	2	10	9	9
OTHER JOB CLASSES								
Historic Preservation Planner	0	0	1	0	0	1	1	1
Planning Fellow	0	0	1	0	0	1	1	1
P/T Special Events Volunteer Coordinator	1	0	0	0	0	1	1	0
P/T Parking Attendant	0	0	0	0	1	1	5	5
TOTAL OTHER CLASSES	1	0	2	0	1	4	8	7

COMMUNITY and ECONOMIC DEVELOPMENT DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2014-15	7510 ADMINI-STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMT	3230 PARKING MGMT	REVISED ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	AUDIT 2012-13
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	538,410	341,240	0	76,720	47,780	72,670	443,610	495,900	352,139
511200	Temp Salaries and Wages	174,530	15,600	100,280	52,650	0	6,000	257,400	238,760	176,220
511300	Overtime Wages	0	0	0	0	0	0	350	0	165
512100	Employer Group Insurance	128,300	47,070	23,230	23,280	11,610	23,110	108,070	120,180	77,107
512200	Social Security (FICA)	44,210	22,130	6,220	8,020	2,960	4,880	43,370	44,350	32,334
512300	Medicare	10,340	5,180	1,450	1,880	690	1,140	10,150	10,400	7,562
512400	Retirement Contributions	41,920	30,720	0	6,900	4,300	0	39,990	44,650	31,572
512401	Retirement Contributions-ICMA	24,320	8,760	9,020	0	0	6,540	16,250	17,050	13,394
512600	Unemployment Insurance	980	350	140	210	70	210	1,190	1,120	0
512700	Workers Compensation	9,600	2,500	1,500	2,000	600	3,000	9,300	12,300	7,725
	TOTAL PERSONNEL SERVICES	**972,610**	**473,550**	**141,840**	**171,660**	**68,010**	**117,550**	**929,680**	**984,710**	**698,218**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	331,050	31,000	42,500	154,800	80,000	22,750	260,100	310,200	96,862
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
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	1,500	0	340
522205	Repair and Maint-Office Equipment	0	0	0	0	0	0	0	150	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	1,220	0	0
522310	Rental of Land & Buildings	51,500	38,000	0	0	0	13,500	38,000	38,000	26,878
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	5,400	0	0
522321	Auto Allowance	7,200	7,200	0	0	0	0	6,830	7,200	6,456
522500	Other Contractual Services	335,100	2,500	96,200	25,000	125,000	86,400	241,200	232,500	124,158
523101	Insurance-Awards	0	0	0	0	0	0	800	0	2,500
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0	0
523201	Postage	30,100	100	0	0	30,000	0	21,800	41,950	41,453
523202	Telephone	700	700	0	0		0	970	650	734
523300	Advertising	9,200	0	2,500	700	6,000	0	7,850	15,050	13,100
523400	Printing and Binding	10,800	100	3,200	3,000	4,000	500	6,750	8,350	2,573
523450	Signs	1,100	0	0	1,000	0	100	1,700	200	0
523600	Dues and Fees	15,200	150	3,600	7,000	4,200	250	7,350	7,650	6,500
523700	Education and Training	16,150	750	5,500	3,000	5,700	1,200	19,750	17,800	9,880
523701	Business Meetings	7,100	500	2,500	3,000	1,000	100	5,500	8,000	3,537
523800	Licenses	200	0	0	0	200	0	330	200	189
523910	Freight	0	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**815,400**	**81,000**	**156,000**	**197,500**	**256,100**	**124,800**	**627,050**	**687,900**	**335,159**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	250	0	0	0	0	250	400	0	155
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	5,100	4,000	0	1,000	0	100	4,600	4,450	3,402
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	46,500	2,000	29,000	0	15,000	500	32,000	51,700	20,321
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	650	0	201
531111	Computer Equipment	0	0	0	0	0	0	350	0	3,000
531112	Computer Software	200	0	0	200	0	0	0	0	0
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
531115	Supplies-Batteries	0	0	0	0	0	0	0	0	3,035
531230	Electricity	0	0	0	0	0	0	0	0	0
531270	Gasoline	500	0	0	0	0	500	350	0	0
531300	Food-Subsistence and Support	1,350	0	400	700	0	250	1,350	1,150	881
531400	Books and Periodicals	900	0	100	500	300	0	350	500	325
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	2,000	2,650	5,309
531600	Small Equipment	160	0	0	60	0	100	1,610	0	1,647
531700	Uniforms and Protective Equipment	500	0	0	0	0	500	600	300	435
	TOTAL SUPPLIES	**55,460**	**6,000**	**29,500**	**2,460**	**15,300**	**2,200**	**44,260**	**60,750**	**38,710**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,843,470**	**560,550**	**327,340**	**371,620**	**339,410**	**244,550**	**1,600,990**	**1,733,360**	**1,072,087**



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ACTIVE LIVING DIVISION
ADOPTED 2014-2015 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:

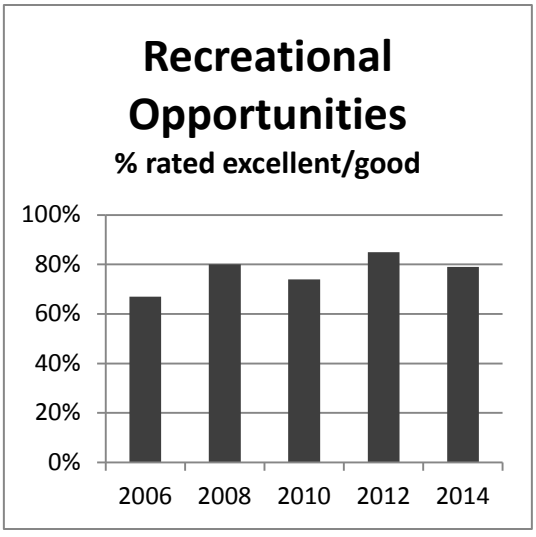
Recreational opportunities
2006: 67% rated as *excellent/good*
2008: 80% rated as *excellent/good*
2010: 74% rated as *excellent/good*
2012: 85% rated as *excellent/good*
2014: 79% rated as *excellent/good*

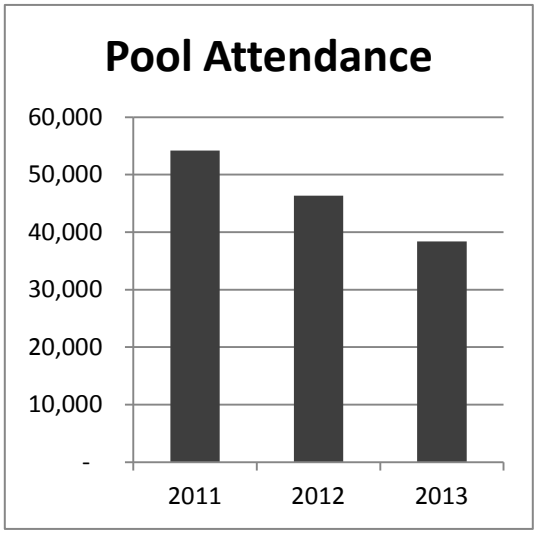
In the last 12 months, have you participated in a recreation program or activity?
2006: 44% *had participated at least once*
2008: 45% *had participated at least once*
2010: 49% *had participated at least once*
2012: 46% *had participated at least once*
2014: 54% *had participated at least once*

Performance Measures:

Total attendance at city owned pools
Summer 2011: 54,173
Summer 2012: 46,324
(Residents – 70.8% Non-residents – 29.2%)
Summer 2013: 38,396
(Residents – 67.9% Non-residents – 32.1%)

Miles of shared lane markings (e.g. sharrows)
FY 10-11: N/A
FY 11-12: 4
FY 12-13: 8





ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	FACILITIES 6130	TOTAL 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
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	3	0	1	0	5	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	4	0	1	0	9	7	7
OTHER JOB CLASSES									
Aquatics Director	0	0	0	1	0	0	1	1	1
Site Leader P/T	0	0	0	0	0	0	0	1	1
Program Leader P/T	0	1	4	0	4	0	9	7	7
Specialized Instructor	0	0	18	10	4	0	32	28	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	1	22	21	8	0	55	50	40

ACTIVE LIVING DIVISION
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2014-15	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	503,600	141,580	101,220	206,550	0
511200	Temp Salaries and Wages	339,860	43,340	52,950	137,220	42,150
511300	Overtime Wages	0	0	0	0	0
512100	Employer Group Insurance	104,770	23,410	23,240	46,490	0
512200	Social Security (FICA)	52,540	11,470	9,790	21,310	2,630
512300	Medicare	12,370	2,680	2,350	4,990	630
512400	Retirement Contributions	45,240	12,740	9,110	18,590	0
512600	Unemployment Insurance	630	140	140	280	0
512700	Workers Compensation	13,000	2,500	3,000	4,000	1,000
	TOTAL PERSONNEL SERVICES	**1,072,010**	**237,860**	**201,800**	**439,430**	**46,410**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	64,620	9,830	60	8,400	0
521301	Instructor Fees	16,770	0	0	16,770	0
521302	Official Fees	180	0	0	0	180
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	22,900	0	0	21,400	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	0	0	0	0	0
522320	Rental of Equipment and Vehicles	14,400	14,400	0	0	0
522321	Auto Allowance	2,500	360	600	500	400
522500	Other Contractual Services	205,990	0	5,130	10,450	185,500
523101	Insurance-Awards	3,000	0	0	2,000	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	20,400	11,600	1,550	7,250	0
523450	Signs	2,580	640	0	0	750
523600	Dues and Fees	4,370	0	470	2,250	1,130
523700	Education and Training	14,450	8,000	4,120	1,730	0
523701	Business Meetings	19,550	2,000	2,900	11,750	600
523800	Licenses	30,000	30,000	0	0	0
523911	Bank Charges	27,000	27,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**501,010**	**103,830**	**14,830**	**82,500**	**190,060**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	1,500	1,500	0	0	0
531102	Supplies-Janitorial	800	0	0	800	0
531103	Supplies-Landscape Maintenance	3,680	0	0	3,130	350
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	6,000	6,000	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	73,560	2,050	30,930	21,010	4,190
531108	Supplies-Tires and Batteries	1,840	0	0	0	0
531109	Supplies-Vehicles and Equipment	3,000	0	0	0	0
531110	Communication Equipment	150	0	0	0	150
531111	Computer Equipment	2,900	0	0	0	0
531112	Computer Software	1,580	0	0	0	0
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	4,050	0	0	0	4,050
531115	Batteries	0	0	0	0	0
531270	Gasoline	3,470	0	0	0	0
531300	Food-Subsistence & Support	11,620	1,660	1,160	7,650	300
531400	Books and Periodicals	500	100	100	300	0
531500	Supplies-Purchased for Resale	2,500	0	0	0	0
531600	Small Equipment	2,540	100	190	850	400
531700	Uniforms and Protective Equipment	54,310	450	40,570	9,880	1,600
	TOTAL SUPPLIES	**174,000**	**11,860**	**72,950**	**43,620**	**11,040**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**1,747,020**	**353,550**	**289,580**	**565,550**	**247,510**

ACTIVE LIVING DIVISION
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	AUDIT 2012-13
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	54,250	0	428,010	423,030	414,901
511200	Temp Salaries and Wages	64,200	0	307,280	327,080	291,477
511300	Overtime Wages	0	0	650	0	761
512100	Employer Group Insurance	11,630	0	84,010	84,010	76,891
512200	Social Security (FICA)	7,340	0	45,610	44,990	42,771
512300	Medicare	1,720	0	10,670	10,720	10,004
512400	Retirement Contributions	4,800	0	36,450	36,450	37,100
512600	Unemployment Insurance	70	0	490	490	0
512700	Workers Compensation	2,500	0	11,500	15,000	11,107
	TOTAL PERSONNEL SERVICES	**146,510**	**0**	**924,670**	**941,770**	**885,013**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	30	46,300	62,090	62,090	33,967
521301	Instructor Fees	0	0	15,000	10,170	25,616
521302	Official Fees	0	0	180	180	0
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	17,900	17,900	20,532
522202	Repair and Maint-Communication Equip	0	300	300	300	149
522203	Repair and Maint-Landscape	0	52,000	52,000	52,000	41,308
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	1,120	0	20
522310	Rental of Land & Buildings	0	0	950	950	0
522320	Rental of Equipment and Vehicles	0	0	7,200	7,200	7,709
522321	Auto Allowance	640	0	2,260	2,260	813
522500	Other Contractual Services	3,910	1,000	188,630	186,310	245,503
523101	Insurance-Awards	0	1,000	3,200	3,200	0
523201	Postage	0	0	0	0	0
523202	Telephone	0	0	0	0	123
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	0	0	20,240	18,340	25,320
523450	Signs	1,190	0	1,800	1,800	300
523600	Dues and Fees	520	0	4,690	4,630	2,202
523700	Education and Training	600	0	5,930	7,150	3,843
523701	Business Meetings	2,300	0	9,510	8,200	12,929
523800	Licenses	0	0	200	200	0
523911	Bank Charges	0	0	35,000	35,000	9,271
	TOTAL OTHER SVCS. AND CHARGES	**9,190**	**100,600**	**428,200**	**417,880**	**429,604**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	1,650	1,650	240
531102	Supplies-Janitorial	0	0	650	250	624
531103	Supplies-Landscape Maintenance	200	0	1,990	1,990	962
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	0	0	4,760	4,590	7,830
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	15,380	0	67,260	67,240	97,357
531108	Supplies-Tires and Batteries	0	1,840	1,840	1,840	908
531109	Supplies-Vehicles and Equipment	0	3,000	2,850	320	1,045
531110	Communication Equipment	0	0	150	0	0
531111	Computer Equipment	0	2,900	2,900	3,050	485
531112	Computer Software	0	1,580	1,580	1,580	70
531113	Office Equipment	0	0	0	0	1,399
531114	Outdoor Furniture and Fixtures	0	0	5,050	5,050	4,194
531115	Batteries	0	0	0	0	92
531270	Gasoline	0	3,470	3,470	3,470	2,743
531300	Food-Subsistence & Support	750	100	11,000	10,950	10,470
531400	Books and Periodicals	0	0	400	400	61
531500	Supplies-Purchased for Resale	2,500	0	2,450	2,440	3,638
531600	Small Equipment	1,000	0	2,340	2,040	639
531700	Uniforms and Protective Equipment	1,810	0	49,490	49,440	39,112
	TOTAL SUPPLIES	**21,640**	**12,890**	**159,830**	**156,300**	**171,869**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**177,340**	**113,490**	**1,512,700**	**1,515,950**	**1,486,486**

CHILDREN AND YOUTH SERVICES DIVISION
ADOPTED 2014-2015 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: 90% rated as *excellent/good*
2008: 93% rated as *excellent/good*
2010: 90% rated as *excellent/good*
2012: 95% rated as *excellent/good*
2014: 96% rated as *excellent/good*

Availability of affordable, quality childcare
2006: 51% rated as *excellent/good*
2008: 52% rated as *excellent/good*
2010: 50% rated as *excellent/good*
2012: 55% rated as *excellent/good*
2014: 76% rated as *excellent/good*

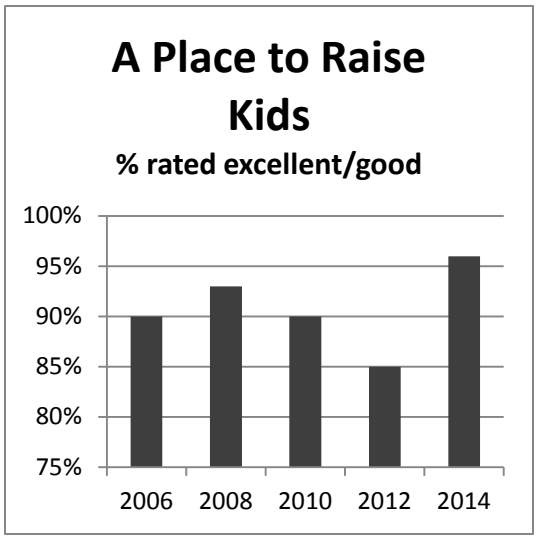
Quality of CYS programs or classes
2014: 89% rated as *excellent/good*

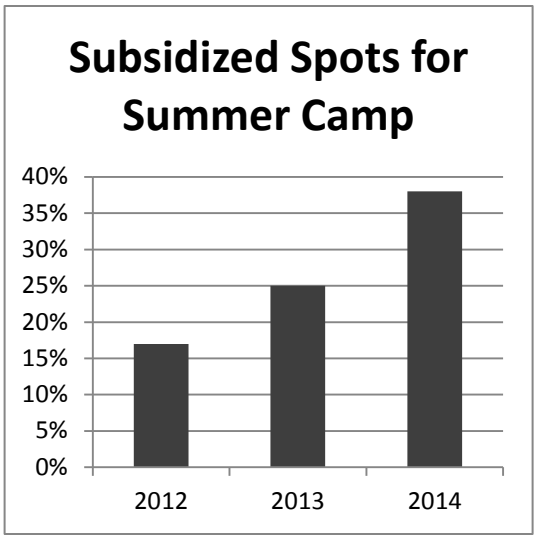
Performance Measures:

Number of children/youth provided with care
FY 2011: 1,010
FY 2012: 981
FY 2013: 1,019

Number of homeless children provided with care
FY 2011: 31
FY 2012: 6
FY 2013: 5

Percentage of subsidized summer camp spots
FY 2011: 17%
FY 2012: 25%
FY 2013: 38%





CHILDREN AND YOUTH SERVICES DIVISION PERSONNEL SUMMARY

	CHILD/YOUTH SERVICES 6133/6135	TOTAL 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
REGULAR JOB CLASSES				
Children & Youth Services Director	1	1	1	1
Assistant CYS Director	1	1	1	1
Program Supervisor	1	1	1	1
Site Director	8	8	7	6
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	12	12	11	10
OTHER JOB CLASSES				
Academic Building Coordinators	7	7	7	7
Academic Tutors	23	23	24	24
Administrative Assistant	0	0	0	0
Administrative Consultant	0	0	0	1
Afterschool Counselor	41	41	35	35
CIT Coordinator	0	0	0	0
Family Liaison	1	1	1	1
Instructor	34	34	34	34
Junior Counselor	3	3	3	3
Lead Counselor	4	4	4	4
Site Director P/T	0	0	0	1
Summer Camp Counselor	21	21	21	21
Summer Camp Director	0	0	0	0
Tech Support Staff	1	1	1	1
Technology Instructor	8	8	7	7
Technology Specialist	1	1	1	1
TOTAL OTHER CLASSES	144	144	138	140

* For budget estimate detail, see page 148.

ADMINISTRATIVE SERVICES DEPARTMENT
ADOPTED 2014-2015 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:

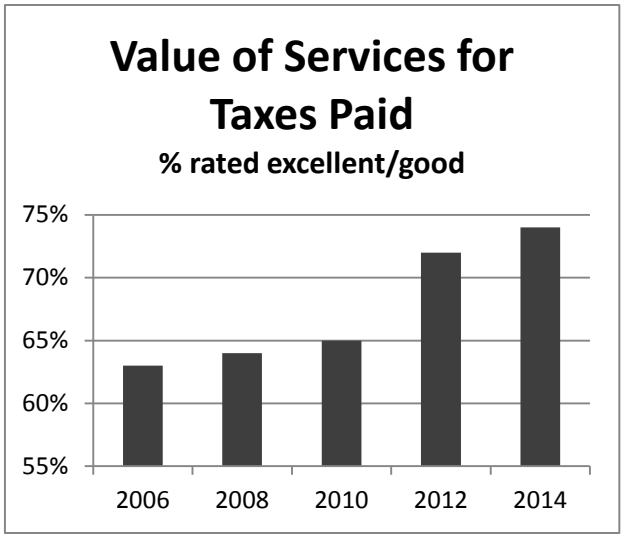
Value of services for taxes paid
2006: 63% rated as *excellent/good*
2008: 64% rated as *excellent/good*
2010: 65% rated as *excellent/good*
2012: 72% rated as *excellent/good*
2014: 74% rated as *excellent/good*

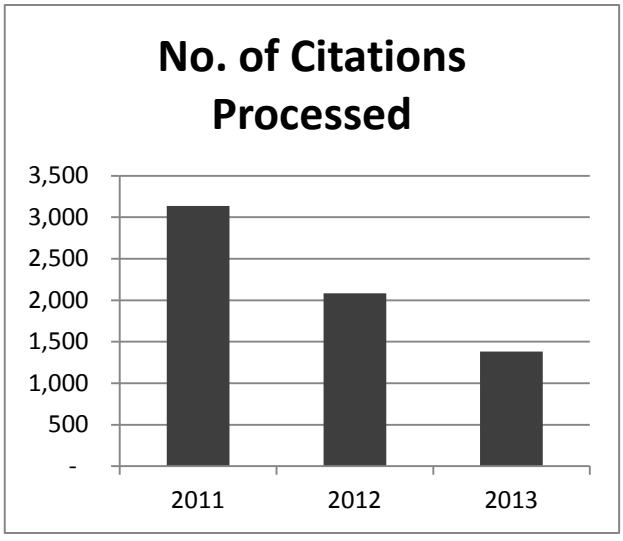
Contacted the City for help or information
2006: 53% reported as *yes in the last 12 months*
2008: 61% reported as *yes in the last 12 months*
2010: 57% reported as *yes in the last 12 months*
2012: 54% reported as *yes in the last 12 months*
2014: 51% reported as *yes in the last 12 months*

Performance Measures:

Property tax collection rate for prior year as of the following April 1st
FY 2011: 98.9%
FY 2012: 99.2%
FY 2013: 99.3%

Number of citations & summons processed per Court Clerk
FY 2011: 3,135
FY 2012: 2,083
FY 2013: 1,380





ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ACCOUNTING 1512	REVENUE COLLECTIONS 1514	RECORDS 1580	MUNICIPAL COURT 2650	TOTAL 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
REGULAR JOB CLASSES							
City Clerk	1	0	0	0	1	1	1
Accounting Clerk	1	0	0	0	1	1	0
Accounts Payable Officer	1	0	0	0	1	1	1
Revenue and Technology Director	0	1	0	0	1	1	1
Revenue Supervisor	0	1	0	0	1	1	1
Revenue Officer	0	2	0	0	2	2	2
Chief Court Clerk	0	0	0	1	1	1	1
Court Clerk	0	0	0	2	2	2	2
TOTAL REGULAR CLASSES	3	4	0	3	10	10	9
OTHER JOB CLASSES							
Accounting Clerk	0	0	0	0	0	1	1
Archivist	0	0	1	0	1	1	1
Customer Service Clerk	0	0	0	2	2	1	1
Intern	0	0	0	0	0	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	0	1	10	11	11.5	11.5

ADMINISTRATIVE SERVICES DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2014-15	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1400 CITY ELECTION	1580 RECORDS MANAGEMENT	1535 INFORMATION TECHNOLOGY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	485,630	143,200	198,990	0	0	0
511200	Temp Salaries and Wages	203,680	0	0	0	43,680	0
511300	Overtime Wages	47,000	2,000	15,000	0	0	0
512100	Employer Group Insurance	116,200	34,820	46,560	0	0	0
512200	Social Security (FICA)	41,970	8,880	12,620	0	2,710	0
512300	Medicare	9,820	2,080	2,950	0	640	0
512400	Retirement Contributions	43,710	12,890	17,910	0	0	0
512600	Unemployment Insurance	1,330	210	280	0	70	0
512700	Workers Compensation	10,950	2,500	3,000	0	450	0
	TOTAL PERSONNEL SERVICES	**960,290**	**206,580**	**297,310**	**0**	**47,550**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	293,800	153,000	25,620	0	61,680	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	3,800	2,000	0	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	1,000	0	0	0	0	0
522500	Other Contractual Services	268,600	11,400	50,500	0	10,000	196,400
523101	Insurance-Awards	5,000	0	0	0	0	0
523102	Insurance-Legal Liability	52,610	0	0	0	0	0
523104	Insurance-Property	80,000	0	0	0	0	0
523105	Insurance-Vehicles	94,000	0	0	0	0	0
523106	Insurance-Performance Bond	200	0	0	0	0	0
523107	Insurance-Commercial Excess Liability	22,000	0	0	0	0	0
523201	Postage	24,200	200	0	0	0	0
523202	Telephone	230,750	350	400	0	0	0
523300	Advertising	2,300	500	1,800	0	0	0
523400	Printing and Binding	11,350	1,000	8,350	0	0	0
523600	Dues and Fees	4,110	2,500	400	0	310	0
523700	Education and Training	32,060	10,500	5,800	0	4,260	5,000
523701	Business Meetings	4,550	2,750	800	0	0	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	17,000	16,000	1,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,173,280**	**200,200**	**94,720**	**0**	**76,250**	**208,900**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	350	100	50	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	19,300	7,000	5,400	0	3,700	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	1,730	0	230	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	21,000	0	0	0	0	18,000
531112	Computer Software	66,300	0	0	7,200	0	52,600
531113	Supplies-Office Equipment and Furniture	6,500	0	5,500	0	0	0
531115	Supplies-Batteries	0	0	0	0	0	0
531210	Water and Sewer	64,000	0	0	0	0	0
531215	Stormwater Utility	192,500	0	0	0	0	0
531220	Natural Gas	32,000	0	0	0	0	0
531230	Electricity	300,000	0	0	0	0	0
531231	Street Lighting	275,000	0	0	0	0	0
531270	Gasoline	50	0	0	0	0	0
531300	Food-Subsistence and Support	1,780	500	880	0	150	0
531400	Books and Periodicals	1,850	650	100	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	3,000	500	500	0	0	0
	TOTAL SUPPLIES	**985,460**	**8,850**	**12,660**	**7,200**	**4,550**	**70,600**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,119,030**	**415,630**	**404,690**	**7,200**	**128,350**	**279,500**

ADMINISTRATIVE SERVICES DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	AUDIT 2012-13
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	0	0	143,440	445,510	448,460	401,472
511200	Temp Salaries and Wages	0	0	160,000	182,800	218,280	167,251
511300	Overtime Wages	0	0	30,000	49,000	42,200	47,324
512100	Employer Group Insurance	0	0	34,820	121,660	116,560	98,456
512200	Social Security (FICA)	0	0	17,760	42,130	40,220	37,001
512300	Medicare	0	0	4,150	9,860	9,410	8,654
512400	Retirement Contributions	0	0	12,910	39,570	40,360	35,970
512600	Unemployment Insurance	0	0	770	1,330	1,330	304
512700	Workers Compensation	0	0	5,000	10,300	13,160	9,870
	TOTAL PERSONNEL SERVICES	**0**	**0**	**408,850**	**902,160**	**929,980**	**806,302**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	7,500	0	38,500	267,400	239,100	252,366
521303	Misc Personal Service Fees	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	50	50	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	1,900	4,300	1,319
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	23,500	2,400	25,900	25,900	25,795
522321	Auto Allowance	0	0	1,000	2,000	500	695
522500	Other Contractual Services	0	0	300	290,810	279,050	283,429
523101	Insurance-Awards	5,000	0	0	0	5,000	4,500
523102	Insurance-Legal Liability	52,610	0	0	50,110	49,400	47,030
523104	Insurance-Property	80,000	0	0	65,610	59,700	57,336
523105	Insurance-Vehicles	94,000	0	0	90,000	95,000	90,453
523106	Insurance-Performance Bond	200	0	0	200	200	200
523107	Insurance-Commercial Excess Liability	22,000	0	0	20,550	20,500	19,477
523201	Postage	0	24,000	0	24,500	24,000	15,568
523202	Telephone	0	230,000	0	245,400	250,400	245,303
523300	Advertising	0	0	0	3,450	3,400	3,356
523400	Printing and Binding	0	0	2,000	10,200	10,000	8,994
523600	Dues and Fees	0	0	900	2,600	4,400	1,721
523700	Education and Training	0	0	6,500	28,550	25,500	16,064
523701	Business Meetings	0	0	1,000	2,550	3,850	2,980
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	0	0	0	26,000	30,000	15,425
	TOTAL OTHER SVCS. AND CHARGES	**261,310**	**279,000**	**52,900**	**1,157,780**	**1,130,250**	**1,092,012**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	3,000	0
531102	Supplies-Janitorial	0	0	200	250	300	116
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	0	1,000	2,200	17,500	13,800	14,797
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	0	1,500	730	700	1,676
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	15
531111	Computer Equipment	0	0	3,000	23,300	21,200	3,535
531112	Computer Software	0	0	6,500	45,660	37,000	26,560
531113	Supplies-Office Equipment and Furniture	0	0	1,000	100	2,000	1,076
531115	Supplies-Batteries	0	0	0	0	0	0
531210	Water and Sewer	0	64,000	0	59,000	55,000	51,566
531215	Stormwater Utility	0	192,500	0	192,500	193,000	192,375
531220	Natural Gas	0	32,000	0	32,000	35,000	30,438
531230	Electricity	0	300,000	0	255,000	260,000	241,457
531231	Street Lighting	0	275,000	0	265,000	285,000	256,107
531270	Gasoline	0	0	50	310	100	859
531300	Food-Subsistence and Support	0	0	250	1,630	1,450	1,555
531400	Books and Periodicals	0	0	400	1,450	2,000	326
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	0	0	0	100	100	10
531700	Uniforms and Protective Equipment	0	0	2,000	2,440	2,500	3,140
	TOTAL SUPPLIES	**0**	**864,500**	**17,100**	**896,970**	**912,150**	**825,608**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**261,310**	**1,143,500**	**478,850**	**2,956,910**	**2,972,380**	**2,723,922**

FIRE AND RESCUE DEPARTMENT
ADOPTED 2014-2015 BUDGET ESTIMATE

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

Mission Statement:

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

Citizen Satisfaction Survey responses:

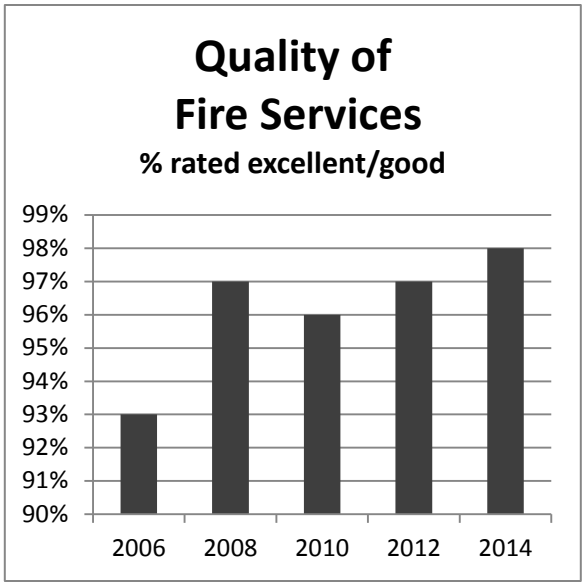
Quality of Fire services
2006: 93% rated as *excellent/good*
2008: 97% rated as *excellent/good*
2010: 96% rated as *excellent/good*
2012: 97% rated as *excellent/good*
2014: 98% rated as *excellent/good*

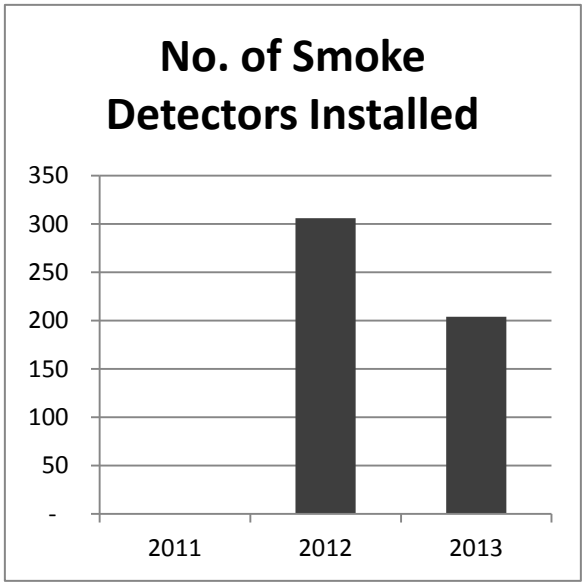
Quality of Fire Prevention and Education
2006: 75% rated as *excellent/good*
2008: 87% rated as *excellent/good*
2010: 83% rated as *excellent/good*
2012: 88% rated *as excellent/good*
2014: 89% rated as *excellent/good*

Performance Measures:

Total Fire & Medical calls responded to
FY 2011: 2,539
FY 2012: 2,818
FY 2013: 3,379

Number of smoke detectors installed by firefighters
FY 2011: N/A
FY 2012: 306
FY 2013: 204





FIRE AND RESCUE DEPARTMENT PERSONNEL SUMMARY

	FIRE 3500	TOTAL 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
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

FIRE and RESCUE DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	3500 TOTAL BUDGET ESTIMATE 2014-15	REVISED ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	AUDIT 2012-13
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,259,800	2,226,720	2,217,950	2,160,672
511200	Temp Salaries and Wages	0	0	0	0
511300	Overtime Wages	200,000	200,000	200,000	174,949
511400	Special Events Overtime	37,200	18,600	0	0
512100	Employer Group Insurance	448,240	461,000	461,000	422,547
512200	Social Security (FICA)	0	90	0	8
512300	Medicare	36,120	32,300	32,200	30,641
512400	Retirement Contributions	203,110	200,410	199,600	187,351
512600	Unemployment Insurance	2,800	2,800	2,800	0
512700	Workers Compensation	43,000	40,000	49,000	36,750
	TOTAL PERSONNEL SERVICES	**3,230,270**	**3,181,920**	**3,162,550**	**3,012,918**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	84,700	69,000	69,000	67,631
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	2,000	1,500	1,500	3,369
522202	Repair and Maint-Communication Equip	11,500	10,500	10,500	8,511
522204	Repair and Maint-Machines and Tools	6,800	6,400	5,400	4,828
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	33,100	34,100	23,100	20,146
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	5,720	5,700	4,700	7,316
522321	Auto Allowance	500	500	500	496
522500	Other Contractual Services	3,020	3,100	2,000	1,558
523101	Insurance-Awards	1,000	1,000	1,000	0
523102	Insurance-Legal Liability	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0
523201	Postage	300	300	300	254
523202	Telephone	0	0	20,000	2,265
523300	Advertising	100	100	100	50
523400	Printing and Binding	2,150	2,250	2,250	1,722
523600	Dues and Fees	3,470	3,350	3,350	1,627
523700	Education and Training	17,230	17,200	15,700	10,768
523701	Business Meetings	5,000	6,500	3,500	4,658
523800	Licenses	0	0	0	21
	TOTAL OTHER SVCS. AND CHARGES	**176,590**	**161,500**	**162,900**	**135,220**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	3,900	4,500	4,500	4,330
531102	Supplies-Janitorial	6,800	6,500	6,500	8,361
531103	Supplies-Landscape Maintenance	500	500	500	216
531104	Supplies-Misc. Maintenance	5,900	7,560	7,560	6,727
531105	Supplies-Office	2,500	1,500	1,500	1,700
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	48,350	41,800	43,300	32,564
531108	Supplies-Tires and Batteries	4,200	4,200	4,200	6,066
531109	Supplies-Vehicles and Equipment	30,000	28,800	13,800	20,120
531110	Communications Equipment	0	0	0	0
531111	Computer Equipment	3,600	1,400	4,400	4,419
531112	Computer Software	8,750	5,460	6,560	7,373
531113	Office Equipment and Furniture	0	0	0	0
531115	Supplies - Batteries	6,500	3,500	6,500	2,205
531270	Gasoline	35,000	35,000	35,000	37,182
531300	Food-Subsistence & Support	5,500	4,700	2,700	4,236
531400	Books and Periodicals	5,200	3,000	4,000	1,579
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	10,960	19,870	27,370	20,886
531700	Uniforms and Protective Equipment	23,200	24,100	22,600	29,333
	TOTAL SUPPLIES	**200,860**	**192,390**	**190,990**	**187,297**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,607,720**	**3,535,810**	**3,516,440**	**3,335,435**



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POLICE DEPARTMENT
ADOPTED 2014-2015 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: 91% rated as *excellent/good*
2010: 90% rated as *excellent/good*
2012: 89% rated as *excellent/good*
2014: 92% rated as *excellent/good*

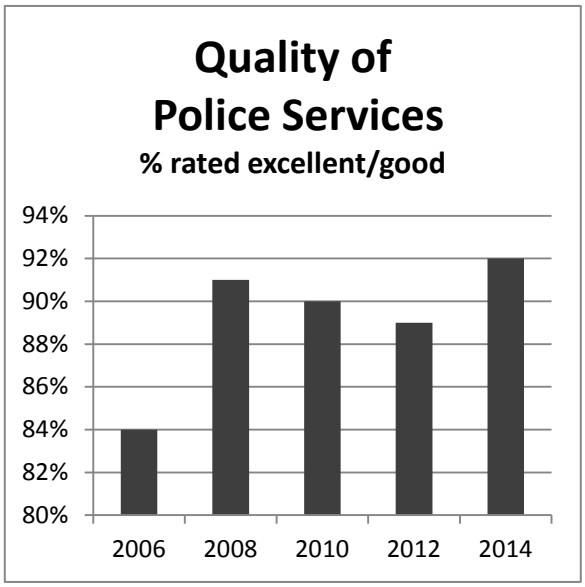
Feeling of safety in your neighborhood during the day
2006: 97% rated feeling *"very"* or *"somewhat" safe*
2008: 96% rated feeling *"very"* or *"somewhat" safe*
2010: 97% rated feeling *"very"* or *"somewhat" safe*
2012: 98% rated feeling *"very"* or *"somewhat" safe*
2014: 96% rated feeling *"very"* or *"somewhat" safe*

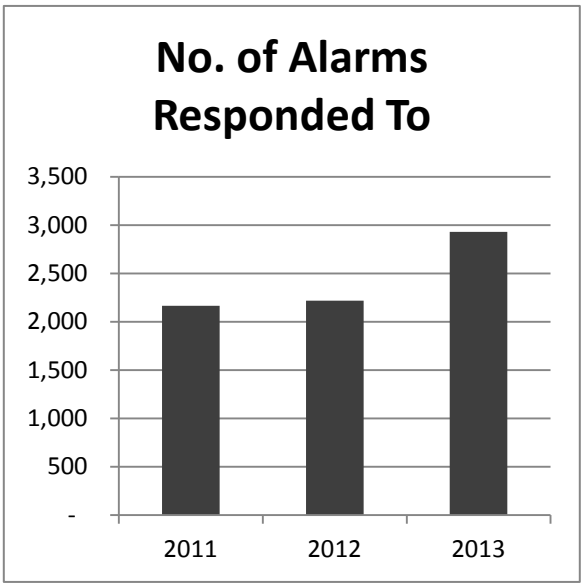
Performance Measures:

Number of alarms responded to
FY 2011: 2,167
FY 2012: 2,220
FY 2013: 2,931

UCR Part I property crimes per 1,000 population
FY 2011: 30.20
FY 2012: 30.30
FY 2013: 42.50

Total number of calls received in E911 Dispatch Center
FY 2011: 90,105
FY 2012: 71,250
FY 2013: 76,820





POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGT 3210	E 911* 3800	UNIFORM PATROL 3223	CID 3221	TOTAL 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
REGULAR JOB CLASSES							
Police Chief	1	0	0	0	1	1	1
Deputy Police Chief	1	0	0	0	1	1	1
Police Captain	3	0	0	0	3	3	3
Police Lieutenant	1	0	3	0	4	4	4
Police Sergeant	0	0	6	1	7	6	7
Police Investigator†	0	0	0	4	4	5	5
Community Education & Information Manager	1	0	0	0	1	0	0
CID Evidence Technician	0	0	0	0	0	1	1
Police Officer, MPO, SRO††	0	0	26	0	26	25	24
Support Services Technician	1	0	0	0	1	1	1
Administrative Assistant	1	0	0	0	1	1	1
Communications Officer	0	11	0	0	11	11	11
TOTAL REGULAR CLASSES	9	11	35	5	60	59	59
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard†††	0	0	28	0	28	25	25
Administrative Investigator/ Permit Clerk	1	0	0	0	1	1	1
Fingerprint Examiner	0	0	0	1	1	1	1
TOTAL OTHER CLASSES	1	0	29	1	31	28	28

†Investigator positions are assignments, not permanent positions, and are at the same salary range as MPO.
†† An additional School Resource Officer (SRO) is included per request by the City Schools of Decatur for a total of 2 SROs.
†††The Police Department currently is allocated 27 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 28.

* For E-911 Fund budget estimate detail, see page 150.

POLICE DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2014-15	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	AUDIT 2012-13
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	2,810,950	689,200	299,650	1,822,100	2,664,000	2,671,200	2,435,607
511200	Temp Salaries and Wages	304,200	18,000	31,200	255,000	274,200	302,200	264,114
511300	Overtime Wages	223,000	30,000	23,000	170,000	276,500	211,500	312,528
511400	Special Events Overtime	66,000	6,000	15,000	45,000	61,000	61,000	45,504
512100	Employer Group Insurance	582,150	105,580	69,700	406,870	575,650	575,650	527,549
512200	Social Security (FICA)	26,390	6,270	1,940	18,180	23,330	22,200	21,556
512300	Medicare	46,170	10,750	4,800	30,620	46,240	43,200	40,643
512400	Retirement Contributions	253,000	62,030	26,970	164,000	241,060	242,660	208,685
512600	Unemployment Insurance	46,120	700	420	45,000	66,150	12,150	0
512700	Workers Compensation	47,000	8,500	7,500	31,000	44,500	51,000	41,163
	TOTAL PERSONNEL SERVICES	**4,404,980**	**937,030**	**480,180**	**2,987,770**	**4,272,630**	**4,192,760**	**3,897,348**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	182,400	165,400	3,000	14,000	169,850	157,000	175,697
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	350	7,500	1,193
522202	Repair and Maint-Communication Equip	18,500	2,500	3,000	13,000	15,250	18,500	10,165
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	950	2,950	669
522206	Repair and Maint-Vehicles-Outside Labor	39,500	3,000	10,000	26,500	40,000	36,500	33,051
522310	Rental of Land & Buildings	0	0	0	0	500	4,000	10
522320	Rental of Equipment and Vehicles	17,000	14,000	2,000	1,000	11,750	17,000	10,453
522321	Auto Allowance	2,000	1,000	0	1,000	750	2,000	595
522500	Other Contractual Services	59,150	39,000	6,150	14,000	70,500	55,000	56,100
523101	Insurance-Awards	3,000	1,000	1,000	1,000	15,450	3,000	0
523102	Insurance-Legal Liability	20,470	3,490	2,870	14,110	19,490	18,560	17,707
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	1,100	400	200	500	380	1,100	189
523202	Telephone	500	500	0	0	200	500	0
523300	Advertising	1,500	0	0	1,500	0	1,500	0
523400	Printing and Binding	5,100	1,000	600	3,500	4,350	5,100	1,009
523600	Dues and Fees	2,750	1,600	500	650	2,250	2,750	1,680
523700	Education and Training	51,500	7,500	12,000	32,000	46,000	47,500	46,832
523701	Business Meetings	6,000	4,000	500	1,500	4,500	6,000	2,001
523800	Licenses	700	300	0	400	700	550	429
	TOTAL OTHER SVCS. AND CHARGES	**421,620**	**251,890**	**43,820**	**125,910**	**403,220**	**387,010**	**357,780**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	200	0	200	0	350	700	128
531102	Supplies-Janitorial	2,100	1,250	100	750	2,050	1,300	2,458
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	250	1,000	20
531105	Supplies-Office	16,500	16,500	0	0	15,030	15,000	9,995
531106	Supplies-Pesticides and Herbicides	100	0	0	100	110	100	12
531107	Supplies-Specialized Dept	81,300	4,500	11,800	65,000	56,500	56,500	44,402
531108	Supplies-Tires and Batteries	23,000	3,500	4,500	15,000	21,800	21,300	22,927
531109	Supplies-Vehicles and Equipment	50,000	3,500	10,000	36,500	41,500	48,500	37,353
531110	Communications Equipment	0	0	0	0	0	0	205
531111	Computer Equipment	5,000	2,500	500	2,000	24,000	27,500	28,484
531112	Computer Software	34,100	10,000	1,500	22,600	25,710	23,200	21,375
531113	Office Equipment and Furniture	3,000	1,000	1,000	1,000	1,500	3,000	0
531114	Outdoor Equipment and Furniture	0	0	0	0	0	0	0
531115	Supplies- Batteries	1,500	0	500	1,000	1,400	1,300	3,057
531270	Gasoline	113,500	14,000	14,500	85,000	107,500	109,500	102,842
531300	Food-Subsistence & Support	7,200	5,000	200	2,000	8,200	6,200	9,938
531400	Books and Periodicals	4,600	3,000	600	1,000	3,050	4,600	1,399
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	550	700	199
531700	Uniforms and Protective Equipment	46,150	6,000	8,950	31,200	38,200	44,950	36,222
	TOTAL SUPPLIES	**389,950**	**70,750**	**55,050**	**264,150**	**347,700**	**365,350**	**321,015**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	118,800	0	0	118,800	97,500	102,300	98,747
	TOTAL CAPITAL OUTLAY	**118,800**	**0**	**0**	**118,800**	**97,500**	**102,300**	**98,747**
	TOTAL DIVISION EXPENDITURES	**5,335,350**	**1,259,670**	**579,050**	**3,496,630**	**5,121,050**	**5,047,420**	**4,674,890**



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PUBLIC WORKS DEPARTMENT
ADOPTED 2014-2015 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*
2014: 88% rated as *excellent/good*

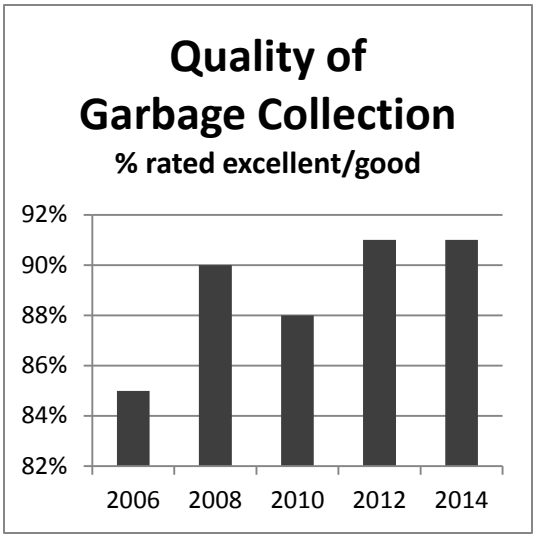
Quality of Garbage Collection
2006: 85% rated as *excellent/good*
2008: 90% rated as *excellent/good*
2010: 88% rated as *excellent/good*
2012: 91% rated as *excellent/good*
2014: 91% rated as *excellent/good*

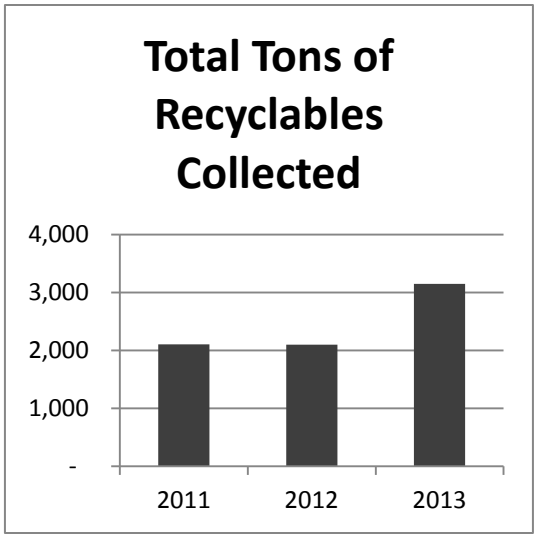
Performance Measures:

Tons of yard waste collected per capita
FY 2011: 0.14
FY 2012: 0.20
FY 2013: 0.23

Total tons of recyclable materials collected
FY 2011: 2,106
FY 2012: 2,101
FY 2013: 3,147

Operations & Maintenance expenditures for street sweeping per capita
FY 2011: $2.34
FY 2012: $2.48
FY 2013: $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 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
REGULAR JOB CLASSES										
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
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
Project Manager	1	0	0	0	0	0	0	1		
Resource Conservation Coordinator	0	0	0	0	0	0	0	0	1	0
Crew Supervisor	0	1	1	1	1	0	0	4	4	4
Crew Worker	0	0	6	5	2	0	0	13	13	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	1	0	0	0	0	0	0	1	0	1
Office Manager	0	0	0	0	0	0	0	0	1	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	45	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	7	2
Seasonal Laborer	0	0	2	0	2	0	0	4	4	8
TOTAL OTHER CLASSES	0	2	5	4	2	0	0	13	13	12

* For Solid Waste Fund budget estimate detail, see page 152.

PUBLIC WORKS DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2014-15	4510 ADMINI-STRATION	1565 BUILDING MAINTENANCE	1566 GROUNDS MAINTENANCE	4900 MOTOR MAINT & SUPPLY
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	1,391,350	198,580	464,400	300,960	148,990
511200	Temp Salaries and Wages	86,870	5,160	38,230	37,000	0
511300	Overtime Wages	72,800	0	15,000	8,000	25,000
512100	Employer Group Insurance	359,250	35,060	115,840	92,500	34,840
512200	Social Security (FICA)	93,750	12,630	29,720	21,450	10,790
512300	Medicare	21,930	2,960	6,950	5,020	2,520
512400	Retirement Contributions	121,790	17,880	38,360	27,090	13,410
512401	Retirement Contributions-ICMA	8,760	8,760	0	0	0
512600	Unemployment Insurance	2,520	280	840	630	210
512700	Workers Compensation	33,500	4,000	8,500	8,500	4,500
	TOTAL PERSONNEL SERVICES	**2,192,520**	**285,310**	**717,840**	**501,150**	**240,260**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	44,020	12,700	6,020	3,900	8,300
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	51,600	0	45,000	0	1,100
522202	Repair and Maint-Communication Equip	950	200	300	150	200
522203	Repair and Maint-Landcape	125,800	0	0	113,800	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	9,880	500	2,000	4,300	1,000
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	3,200	0	600	1,000	1,400
522321	Auto Allowance	0	0	0	0	0
522322	Other Rentals	2,600	2,000	0	0	600
522500	Other Contractual Services	125,800	4,500	95,000	14,200	5,000
523101	Insurance-Awards	10,000	0	2,500	2,500	2,500
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
523600	Dues and Fees	4,160	3,500	600	50	0
523700	Education and Training	18,900	8,000	3,600	2,100	4,000
523701	Business Meetings	4,100	1,500	2,500	0	100
523800	Licenses	100	0	100	0	0
	TOTAL OTHER SVCS. AND CHARGES	**407,970**	**33,260**	**159,570**	**144,650**	**25,400**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	20,000	0	20,000	0	0
531102	Supplies-Janitorial	42,100	200	32,000	9,000	400
531103	Supplies-Landscape	41,750	0	0	40,000	0
531104	Supplies-Misc. Maintenance	200	0	0	0	200
531105	Supplies-Office	3,500	2,500	0	0	200
531106	Supplies-Pesticides and Herbicides	1,650	0	250	1,000	0
531107	Supplies-Specialized Dept	19,400	1,200	5,000	3,000	4,200
531108	Supplies-Tires and Batteries	7,300	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	4,500	3,000	0	0	1,500
531112	Computer Software	500	0	0	0	500
531113	Supplies - Office Equip & Furniture	0	0	0	0	0
531114	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	4,840	4,000	0	240	0
531400	Books and Periodicals	550	200	100	0	200
531500	Supplies-Purchased for Resale	0	0	0	0	0
531504	Supplies - Resale 8 Gal Refuse Bags	0	0	0	0	0
531502	Supplies - Resale 15 Gal Refuse Bags	0	0	0	0	0
531503	Supplies - Resale 33 Gal Refuse Bags	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	**272,340**	**18,550**	**95,950**	**103,340**	**20,100**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,872,830**	**337,120**	**973,360**	**749,140**	**285,760**

PUBLIC WORKS DEPARTMENT
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	REVISED ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	AUDIT 2012-13*
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	231,060	47,360	1,248,880	1,312,170	1,217,659
511200	Temp Salaries and Wages	6,480	0	74,980	87,370	47,567
511300	Overtime Wages	24,000	800	86,800	71,800	83,378
512100	Employer Group Insurance	69,400	11,610	369,950	369,950	335,592
512200	Social Security (FICA)	16,220	2,940	87,580	86,650	80,136
512300	Medicare	3,790	690	20,520	21,250	18,741
512400	Retirement Contributions	20,790	4,260	112,900	118,050	109,596
512401	Retirement Contributions-ICMA	0	0	8,500	8,500	8,025
512600	Unemployment Insurance	490	70	4,310	7,950	5,290
512700	Workers Compensation	6,500	1,500	26,100	35,950	27,150
	TOTAL PERSONNEL SERVICES	**378,730**	**69,230**	**2,040,520**	**2,119,640**	**1,933,135**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	8,100	5,000	54,950	44,950	27,698
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	3,500	2,000	42,850	44,600	28,489
522202	Repair and Maint-Communication Equip	100	0	950	950	0
522203	Repair and Maint-Landcape	12,000	0	125,600	122,800	143,963
522204	Repair and Maint-Machines and Tools	500	0	4,800	4,200	4,344
522205	Repair and Maint-Office Equipment	200	0	750	600	182
522206	Repair and Maint-Vehicles-Outside Labor	2,000	80	10,600	10,600	2,845
522310	Rental of Land & Buildings	0	0	2,600	2,600	80,947
522320	Rental of Equipment and Vehicles	200	0	1,200	3,600	317
522321	Auto Allowance	0	0	0	0	0
522322	Other Rentals	0	0	600	1,600	172
522500	Other Contractual Services	2,500	4,600	134,560	124,800	96,758
523101	Insurance-Awards	2,500	0	5,500	7,500	3,459
523102	Insurance-Legal Liability	0	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	0	0	250	250	123
523300	Advertising	0	500	800	800	72
523400	Printing and Binding	100	0	1,010	1,010	1,983
523600	Dues and Fees	0	10	3,160	3,160	887
523700	Education and Training	1,200	0	16,400	17,400	8,228
523701	Business Meetings	0	0	3,850	3,850	2,478
523800	Licenses	0	0	320	220	20
	TOTAL OTHER SVCS. AND CHARGES	**32,900**	**12,190**	**410,750**	**395,490**	**402,965**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	20,010	20,000	20,194
531102	Supplies-Janitorial	500	0	44,450	40,050	50,540
531103	Supplies-Landscape	1,750	0	31,150	31,750	22,097
531104	Supplies-Misc. Maintenance	0	0	200	200	0
531105	Supplies-Office	800	0	3,900	3,500	3,861
531106	Supplies-Pesticides and Herbicides	400	0	1,970	1,950	1,877
531107	Supplies-Specialized Dept	5,000	1,000	21,660	19,400	26,617
531108	Supplies-Tires and Batteries	1,500	500	12,060	6,800	13,714
531109	Supplies-Vehicles and Equipment	2,100	800	17,850	16,900	19,247
531110	Communications Equipment	0	0	450	450	274
531111	Computer Equipment	0	0	3,600	3,600	62
531112	Computer Software	0	0	520	500	20
531113	Supplies - Office Equip & Furniture	0	0	0	0	0
531114	Supplies - Outdoor Furniture	0	0	0	0	0
531115	Supplies-Batteries	0	0	1,030	0	1,551
531270	Gasoline	13,000	1,000	69,080	79,500	94,359
531300	Food-Subsistence and Support	600	0	7,770	3,850	14,940
531400	Books and Periodicals	50	0	350	550	159
531500	Supplies-Purchased for Resale	0	0	0	0	0
531504	Supplies - Resale 8 Gal Refuse Bags	0	0	0	0	(3,800)
531502	Supplies - Resale 15 Gal Refuse Bags	0	0	0	0	(10,290)
531503	Supplies - Resale 33 Gal Refuse Bags	0	0	0	0	(9,990)
531600	Small Equipment	2,000		9,470	11,700	9,648
531700	Uniforms and Protective Equipment	2,900	500	17,800	17,500	14,750
	TOTAL SUPPLIES	**30,600**	**3,800**	**263,320**	**258,200**	**269,829**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**442,230**	**85,220**	**2,714,590**	**2,773,330**	**2,605,929**

* Audit includes 7450 - Codes Enforcement

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION
ADOPTED 2014-2015 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
2006: 44% rated as *excellent/good*
2008: 58% rated as *excellent/good*
2010: 53% rated as *excellent/good*
2012: 55% rated as *excellent/good*
2014: 51% rated as *excellent/good*

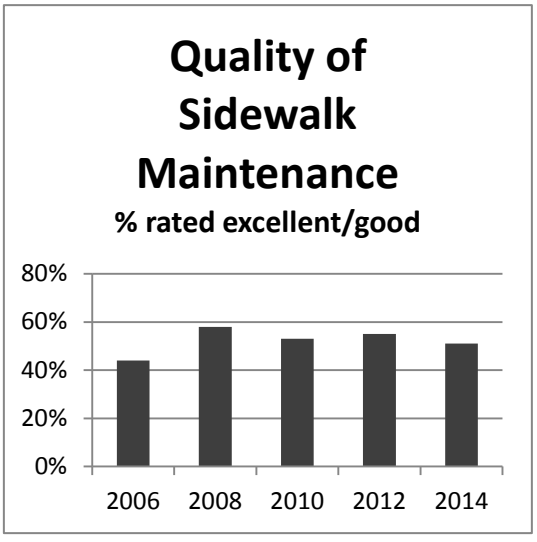
Quality of Code Enforcement
2006: 48% rated as *excellent/good*
2008: 58% rated as *excellent/good*
2010: 54% rated as *excellent/good*
2012: 55% rated as *excellent/good*
2014: 62% rated as *excellent/good*

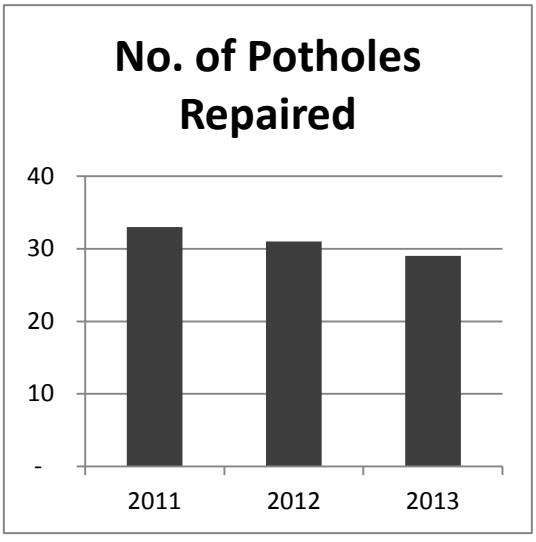
Performance Measures:

Linear feet of sidewalk installed or repaired
FY 2011: 5,280 linear feet
FY 2012: 584 linear feet
FY 2013: 1,133 linear feet

Number of potholes repaired
FY 2011: 33
FY 2012: 31
FY 2013: 29

Number of building permits issued
Calendar Year 2011: 787
Calendar Year 2012: 730
Calendar Year 2013: 734





DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION
PERSONNEL SUMMARY

	ADMIN 7340	STREETS 4220	STORM WATER 505*	LICENSE & INSPECTIONS 7220	CODE ENF 7450	TOTAL 2014-2015	TOTAL 2013-2014	TOTAL 2012-2013
REGULAR JOB CLASSES								
DE&C Director	1	0	0	0	0	1	1	0
Senior Engineer	1	0	0	0	0	1	1	1
Stormwater Management Engineer	0	0	0	0	0	0	0	1
Project Civil Engineer	0	0	1	0	0	1	1	0
Environmental Specialist	0	0	0	0	0	0	0	1
Landscape Infrastructure Coordinator	0	0	0	1	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
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	4	1	20	20	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 154.

DESIGN, ENVIRONMENT and CONSTRUCTION DIVISION
2014-2015 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2014-15	7340 DE&C ADMIN	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	REVISED ESTIMATE 2013-14	BUDGET ESTIMATE 2013-14	ENG AUDIT 2012-13*	PZI AUDIT 2012-13**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	672,380	256,500	228,680	138,020	49,180	586,470	615,010	332,114	154,560
511200	Temp Salaries and Wages	10,440	6,120	4,320	0	0	16,320	10,420	21,972	56,444
511300	Overtime Wages	5,000	0	5,000	0	0	7,200	6,000	4,873	748
512100	Employer Group Insurance	151,110	46,710	69,390	23,400	11,610	143,560	143,560	98,437	33,047
512200	Social Security (FICA)	41,340	15,280	14,450	8,560	3,050	37,730	38,900	21,203	12,833
512300	Medicare	9,900	3,810	3,380	2,000	710	8,840	9,100	4,959	3,001
512400	Retirement Contributions	60,520	23,090	20,580	12,420	4,430	53,160	55,350	31,206	13,437
512600	Unemployment Insurance	1,120	420	490	140	70	950	950	0	0
512700	Workers Compensation	12,000	3,000	4,000	3,500	1,500	10,600	17,050	7,875	3,000
	TOTAL PERSONNEL SERVICES	**963,810**	**354,930**	**350,290**	**188,040**	**70,550**	**864,830**	**896,340**	**522,638**	**277,070**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	516,500	12,000	5,000	495,700	3,800	642,510	446,210	13,266	565,708
522200	Repairs and Maintenance	200	0	0	0	200	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	350	350	0	0	0	0	500	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	400	0	400	0	0	700	700	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	0	100	400	0	0
522206	Repair and Maint-Vehicles-Outside Labor	6,000	500	3,000	1,500	1,000	6,700	5,000	4,617	40
522210	Repair and Maint-Infrastructure	0	0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	4,700	4,100	600	0	0	4,300	4,000	3,844	4342
522321	Auto Allowance	0	0	0	0	0	0	0	0	0
522500	Other Contractual Services	52,600	5,000	47,600	0	0	38,900	48,100	42,912	47,486
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0	0
523201	Postage	50	50	0	0	0	50	50	18	0
523202	Telephone	250	250	0	0	0	300	700	344	120
523300	Advertising	250	250	0	0	0	500	500	223	610
523400	Printing and Binding	250	250	0	0	0	2,000	4,600	496	4,904
523450	Signs	22,000	0	22,000	0	0	42,000	42,000	38,971	39
523600	Dues and Fees	2,050	1,000	0	1,000	50	850	850	188	1,400
523700	Education and Training	12,700	2,500	8,700	1,000	500	11,100	14,900	3,064	7,631
523701	Business Meetings	1,600	250	0	900	450	700	1,200	426	4,966
523702	Attendance Fees									30
523800	Licenses	410	160	0	250	0	100	100	0	0
	TOTAL OTHER SVCS. AND CHARGES	**620,310**	**26,660**	**87,300**	**500,350**	**6,000**	**750,810**	**569,810**	**108,369**	**637,276**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	400	200	200	0	0	500	400	796	17
531103	Supplies-Landscape Maintenance	200	0	200	0	0	100	200	53	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	3,650	3,500	0	0	150	3,480	4,550	2,621	977
531106	Supplies-Pesticides and Herbicides	200	0	200	0	0	80	200	24	0
531107	Supplies-Specialized Dept	25,500	500	25,000	0	0	25,550	25,500	25,820	51.49
531108	Supplies-Tires and Batteries	6,900	500	4,000	1,600	800	7,600	4,200	4,411	107
531109	Supplies-Vehicles and Equipment	8,800	2,500	6,000	200	100	10,850	9,900	6,728	1,486
531110	Communications Equipment	950	200	300	450	0	200	500	22	0
531111	Computer Equipment	1,000	0	0	1,000	0	0	0	0	915
531112	Computer Software	6,800	0	0	6,800	0	0	0	0	0
531113	Office Equipment and Furniture	2,500	2,500	0	0	0	0	0	0	0
531115	Supplies - Batteries	500	200	300	0	0	500	500	903	0
531270	Gasoline	19,100	2,500	12,000	0	4,600	18,120	18,400	11,752	0
531300	Food - Subsistence and Support	1,600	1,600	0	0	0	1,900	1,600	1,215	845
531400	Books and Periodicals	750	500	0	150	100	1,200	600	242	60
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	4,650	0	4,500	0	150	6,300	8,100	1,646	0
531700	Uniforms and Protective Equipment	5,030	80	4,000	450	500	4,450	4,000	3,838	0
	TOTAL SUPPLIES	**88,530**	**14,780**	**56,700**	**10,650**	**6,400**	**80,830**	**78,650**	**60,072**	**4,460**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION	**1,672,650**	**396,370**	**494,290**	**699,040**	**82,950**	**1,696,470**	**1,544,800**	**691,079**	**918,806**

* Actual includes 1575/7340 and 4220
**Actual includes 7310/7410 and 7200



City of Decatur®

Capital Projects

Budget FY 2014-2015

FISCAL YEAR 2014-2015
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 $30 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.

Completed

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 three 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 two engine bays and living and sleeping quarters for five 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.

Decatur Recreation Center

Construction was completed in January, 2013 on a full renovation and expansion of the Decatur Recreation Center. The original building was built in the mid-1950’s. Improvements include a new elevated track in the gym, a new multi-purpose exercise and dance studio, a commercial-grade 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 Silver certification. The Decatur Recreation Center received the 2013 design award from the Georgia Chapter of the American Institute of Architects. Master planning and design services were provided by LP3 Architects of Decatur. The general contractor was Ward General Contractors of Kennesaw.

Eloise T. Leveritt Public Works Building

Construction of improvements to the Eloise T. Leveritt building on Talley Street was completed in January, 2014. Improvements include space for the current public works (Solid Waste Collection, Facilities Maintenance, Engineering and Motor Maintenance) operations as well as additional space for building permitting and inspections so that residents, developers and contractors have one stop for obtaining plan reviews and permits. The new facility also includes space for the City Schools of Decatur’s facilities maintenance staff. Funding was provided by Urban Redevelopment Authority bonds and HOST revenues. The building will qualify for LEED Silver certification. Stevens & Wilkinson Architects of Atlanta designed the building improvements. The general contractor was Hogan Construction Group of Norcross.

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. These 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 green 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 2 vehicle lanes to 1 vehicle travel lane in each direction, with a bike lane in each direction, "bulb outs" with crosswalks at intersections, and on-street parking permitted on both sides of the street. The project was designed by Kimley-Horn and Associates of Atlanta and built by Stewart Brothers of Doraville.

Green Space Acquisition and Improvement
An all-weather trail was 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 green space inventory are under consideration.

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.



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.

Downtown Decatur Storm Drainage Improvements

Work is complete 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 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 Decatur Fire Station No. 1.



An additional storm line starts in the 300 block of Church Street and run south to East Howard Avenue. The southern part of this line replaced 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.

Under Construction

Beacon Municipal Center

Construction is almost complete on the Beacon Municipal Center, 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, center of Decatur's historic African-American community, and to the graduates of Beacon Elementary and Trinity High Schools. In addition, a major storm water management facility was 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 Agency 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.

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 were implemented in the Ponce de Leon Terrace neighborhood and a new pedestrian bridge was completed over Shoal Creek in the Winnona Park neighborhood.

In Planning

Oakhurst Streetscape Improvements
Design plans and acquisition of easements and other rights-of-way for the Oakhurst Streetscape Improvements were completed and are under final review by the Georgia Department of Transportation. Construction is expected to begin in the summer of 2014. 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 $2.5 million, with $1.2 million provided by the General Obligation Bonds and HOST Funds 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 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 is also 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 General Obligation Bonds Fund and about $800,000 from the Georgia Department of Transportation's Transportation Enhancement Program. Design plans and acquisition of easements and other rights-of-way for the Phase V Streetscape Improvements were completed and are under review by the Georgia Department of Transportation. 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 enhance 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 General Obligation Bonds 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 goal of the North McDonough Streetscape improvements is 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 HOST revenue funds 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 to two vehicle lanes, widening sidewalks on both sides of the street, and the creation of a two-way "cycle track" on the west side of the street in addition to 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 2015-FY 2019 Capital Improvement Program

The FY 2015-FY 2019 capital improvement program totals $35,789,730. A summary of the plan is as follows:

	FY 2015 Adopted	FY 2016 Proposed	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed	Total
Capital Improvements Fund	2,889,850	3,998,850	3,269,100	1,803,150	1,679,450	$13,640,400
HOST projects	4,526,210	2,268,100	2,641,680	2,419,680	2,415,980	$14,271,650
GO Bond/URA funds	3,544,500	0	0	0	0	$3,544,500
Solid Waste Fund	164,600	209,800	227,100	207,100	178,100	$986,700
Stormwater Fund	1,218,700	595,700	314,200	489,500	389,500	$3,007,600
E911 Fund	38,600	38,600	38,680	28,600	30,000	$174,480
Children & Youth Services Fund	9,800	54,800	54,800	45,000	0	$164,400
Totals	$12,392,260	$7,165,850	$6,545,560	$4,993,030	$4,693,030	$35,789,730

The projects included in the Adopted FY 2015-FY 2019 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital:

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
CITYWIDE						
Telephone System Upgrade					50,000	
Fiber Network Installation		100,000	100,000	100,000	100,000	100,000
Network Upgrade		30,000		40,000		40,000
CRM software		35,000				
Wireless Network Upgrade/Refresh	40,000	40,000	40,000	50,000	50,000	50,000
North McDonough Streetscapes - Phase IV	125,850	856,000	708,000			
CCC Ped Safety & Bike Lane Improvements	125,000	151,000	1,362,400	1,360,000		
Wayfinding System			5,000	5,000	5,000	5,000
Outdoor Tornado Siren System			60,000			
CITYWIDE:	**$290,850**	**$1,212,000**	**$2,275,400**	**$1,555,000**	**$205,000**	**$195,000**
FACILITIES MAINTENANCE UPKEEP						
City Hall Interior Painting				80,000		
City Hall Carpet			65,000			
City Hall Bathroom Upgrade	5,000	20,000				
City Hall Access Control System	10,000					
City Hall Commission Room Technology		50,000				
Decatur Recreation Center Movement Studio		10,000				
Bandstand Painting				12,000		
Decatur Recreation Center Wood Floor Re-					30,000	
Decatur Recreation Center Floor Covers					15,000	
Decatur Tennis Center Roof					10,000	
Fire Station 1 Floor Repair		8,500				10,000
Decatur Recreation Center Concrete Floor Re-		14,000				15,000
Fire Station 2 Interior Painting						45,000
FACILITIES UPKEEP:	**$15,000**	**$102,500**	**$65,000**	**$92,000**	**$55,000**	**$70,000**
CITY MANAGER'S OFFICE						
City Manager's Vehicle	4,600	4,600	4,600	4,600	4,600	6,000
City Hall Generator						140,000
CMO:	**$4,600**	**$4,600**	**$4,600**	**$4,600**	**$4,600**	**$146,000**
COMMUNITY & ECONOMIC DEVELOPMENT						
Streaming Video Cameras & Equipment	25,000					
Smart Parking Meters System	70,000	70,000	70,000	70,000	70,000	
PALS Vehicle	8,100	8,100	8,100			
CED:	**$103,100**	**$78,100**	**$78,100**	**$70,000**	**$70,000**	**$0**

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
ACTIVE LIVING						
Athletic Field Lighting	82,000	82,000	82,000	82,000	82,000	
McKoy Pool Shell Resurfacing			40,000			
Playground Equipment	25,000	25,000	25,000	25,000	25,000	25,000
Recreation Services Van				12,000	12,000	12,000
Active Living Pickup Truck					5,000	5,000
Floor Scrubber for Decatur Recreation Center	6,000					
Mobile Lift for Decatur Recreation Center	14,000					
Glenlake Pool Mechanical Equipment	60,000					
Glenlake Pool Liner Replacement	120,000					
Glenlake Tennis Court Painting				7,500		
Oakhurst and McKoy Parks Facility Upgrades		10,000				
Park Signage Upgrade			100,000			
Park Signage Maintenance						15,000
AL:	**$307,000**	**$117,000**	**$247,000**	**$126,500**	**$124,000**	**$57,000**
ADMINISTRATIVE SERVICES						
CSI SmartFusion			20,000			
Purchasing Management Software		20,000				
Records Management Records Transfer from		50,000				
Records Management Computer and Scanner		10,000				
Records Management Enterprise Software			50,000	50,000	50,000	
AS:	**$0**	**$80,000**	**$70,000**	**$50,000**	**$50,000**	**$0**
FIRE						
Rescue/Medical Vehicle	12,300	12,300	12,300	12,500	12,500	12,500
Quint Fire Truck						110,000
Fire Admin vehicle	5,100	5,100	5,500	5,500	5,500	6,000
Fire Admin/Inspections Vehicle		6,000	6,000	6,000	6,000	6,000
Fire Engine/Pumper	144,000	144,000	144,000	144,000	144,000	
Air/Light Truck (2005)					51,500	51,500
HazMat Truck (2008)				67,500		
Portable Radio Replacement (18)		15,300	15,300	15,300	15,300	15,300
Self-Contained Breathing Apparatus				27,000		
Helmet Replacement (40)	13,290					
Fitness Equipment						12,500
Outside Storage Building Station 1		17,000				
Outside Storage Building Station 2		15,000				
Misting Trailer				12,000		

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
Mini Fire Truck/Event Transport Unit			24,000			
Posi-check				11,000		
FIRE:	**$174,690**	**$214,700**	**$207,100**	**$300,800**	**$234,800**	**$213,800**
POLICE						
2011 Admin Vehicle	8,800	8,800				
2012 Admin Vehicle	6,400	6,400	6,400			
2013 Admin Vehicle		7,600	7,600	7,600		
2014 Admin Vehicle		8,000	8,000	8,000		
2015 Admin Vehicle				8,400	8,400	8,400
2016 Admin Vehicle				8,800	8,800	8,800
2017 Admin Vehicle					9,000	9,000
Migrate Police Department to VOA	13,000					
Prisoner Transport Van with Insert			9,000	9,000	9,000	9,000
Intoxilyzer 9000		8,000				
Animal Control Truck					7,500	7,500
Police Motorcycle						18,000
Mobile Command Trailer Upgrades			10,000			
License Plate Reader system		8,500	8,500	8,500		
Firearms Replacement			30,000			
AVL Interface	9,850					
Digital Radio Upgrade (65 unit replacement)		60,000	60,000	60,000	60,000	60,000
POLICE:	**$38,050**	**$107,300**	**$139,500**	**$110,300**	**$102,700**	**$120,700**
PUBLIC WORKS						
VHF Radio System	30,000					
Fuel System Vehicle Kits	20,400					
Cemetery Management Software	16,500					
Cemetery Marker Restoration	10,000	10,000	10,000	12,000	12,000	12,000
Cemetery Zero Turn Mower	9,000					10,000
Cemetery Dump Truck		6,100	6,100	6,100	6,100	6,100
Cemetery Electrical Upgrades for Special		15,000				
Cemetery Well		25,000				
Cemetery Pond Aerator		15,000				
Cemetery Stairs and Handrail Improvements		50,000	50,000			
Cemetery Water System Improvements				50,000	50,000	
Buildings Pickup			7,250	7,250	7,250	
Buildings Superintendent Vehicle	7,500	7,500	7,500			
2 cargo vans - $25,000 each	15,500	15,500				
Admin Vehicle	9,000	9,000				
Grounds Zero Turn Mower	9,000			10,000	10,000	

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
Outside Storage Building		17,000				
Public Works Floor Scrubber		6,000				
Debris Loader		7,000				
Cemetery Kubota RTV		8,350	8,350	8,350		
Grounds Tractor				10,000	10,000	10,000
Grounds Kubota		6,500	6,500	6,500		
Grounds Pickup	7,500	7,500				
Grounds Pickup				8,250	8,250	8,250
Grounds Tractor			6,250	6,250	6,250	
Fuel System Dispensers					20,000	
Furniture and Wellness Equipment		30,000				
PW:	**$134,400**	**$235,450**	**$101,950**	**$124,700**	**$129,850**	**$46,350**
DESIGN, ENVIRONMENT & CONSTRUCTION						
2014 Ford Escape Admin Vehicle	4,600	4,600	4,600	4,600	4,600	
2016 Ford Ranger Building Official Vehicle			5,000	5,000	5,000	5,000
Roadway Patching, Repair & Repaving	175,000	450,000	450,000	450,000	450,000	450,000
Sidewalk Installation & Repair	150,000	150,000	150,000	175,000	175,000	175,000
Traffic Calming Improvements	150,000	100,000	150,000	150,000	150,000	150,000
Asphalt Roller		8,000	8,000	8,000	8,000	8,000
2007 Peterbilt Tandem Dump Truck	21,000					
2014 Ford F250 Streets Crew Supervisor		8,000	8,000	8,000		
Streets Pickup Truck Replacement 2003 F650						25,000
Streets Pickup Truck Replacement 2005 F250			8,500	8,500	8,500	
Streets Pickup Truck Replacement 2005 F250			8,500	8,500	8,500	
Backhoe Replacement 2001		11,000	11,000	11,000	11,000	11,000
Streets Bobcat Replacement 1996/Skid Steer		6,600	6,600	6,600	6,600	6,600
DEC:	**$500,600**	**$738,200**	**$810,200**	**$835,200**	**$827,200**	**$830,600**
CAPITAL IMPROVEMENT FUND TOTAL:	**$1,568,290**	**$2,889,850**	**$3,998,850**	**$3,269,100**	**$1,803,150**	**$1,679,450**

HOST Funded Capital:

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
Scott Park Garden Shed		35,000				
Public Art	10,100	10,000	10,000	10,000	10,000	10,000
Greenspace		50,000	50,000	50,000	50,000	50,000
2010 URA Debt Service	875,000	875,000	878,100	875,350	876,700	876,800

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
2013 URA Debt Service	707,890	1,481,830	1,479,230	1,481,330	1,482,980	1,479,180
Electric, Trinity & Atlanta Repaving		250,000				
Public Works Facility	1,886,000					
Beacon Project	3,090,010					
Decatur Recreation Center Sign	5,000	70,000				
Public Works Facility Sign		50,000				
Rights-of-Way Acquisition	80,000	46,380				
McDonough & Candler RR Crossings	56,000	784,000	928,000			
CCC Pedestrian/Bike Improvements			225,000	225,000		
N. McDonough Streetscapes-Phase IV		524,000	177,000			
Barry Street Storm Sewer Extension		350,000				
HOST FUND TOTAL:	**$6,710,000**	**$4,526,210**	**$2,268,100**	**$2,641,680**	**$2,419,680**	**$2,415,980**

General Obligation Bond & URA Funds Capital:

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
GO BONDS						
Oakhurst Streetscapes - Phases 1 & 2	80,000	2,406,000				
Downtown Streetscapes - Phase V	20,000	1,138,500				
Decatur Cemetery	25,000					
Greenspace	7,400					
Sidewalk Construction	58,000					
N. McDonough Streetscapes-Phase IV	120,000					
McDonough & Candler Railroad Crossings	10,500					
GO Bonds:	**$320,900**	**$3,544,500**	**$0**	**$0**	**$0**	**$0**
URA FUND-2010						
Fire Station No. 1	14,000					
Decatur Recreation Center	13,020					
Public Works Facility	2,901,020					
2010 URA:	**$2,928,040**	**$0**	**$0**	**$0**	**$0**	**$0**
URA FUND-2013						
Beacon	24,880,000					
Transfer from City GF Fund Balance	3,000,000					
2013 URA:	**$27,800,000**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL:	**$31,048,940**	**$3,544,500**	**$0**	**$0**	**$0**	**$0**

Solid Waste Fund Capital:

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
Superintendent Vehicle 2013 Ford Explorer	7,700	7,700	7,700			
2011 6 cubic yard rear loader (Downtown collection vehicle)	20,000	20,000	20,000	20,000		
2010 Front loader	38,800	38,800				
2012 Front Loader	40,000	40,000	40,000	40,000	40,000	
2013 Rear Loader		36,100	36,100	36,100	36,100	36,100
2015 Front Loader			40,000	40,000	40,000	40,000
2016 Front Loader				40,000	40,000	40,000
2018 Rear Loader						41,000
4 Kubota Residential Collection Vehicles	22,000	22,000				
Kubota Residential Collection Vehicle			30,000	30,000	30,000	
Residential Recycling Bin Upgrade			21,000	21,000	21,000	21,000
Environmental Upgrades			15,000			
SOLID WASTE FUND TOTAL:	**$128,500**	**$164,600**	**$209,800**	**$227,100**	**$207,100**	**$178,100**

Stormwater Fund Capital:

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
2015 F250 Drainage Pickup Truck Replacement		7,700	7,700	7,700		
Backhoe Replacement 2001		11,000	11,000	11,000	11,000	11,000
2016 F650 Drainage Dump Truck			12,000	12,000	12,000	12,000
2017 F250 Drainage Pickup Truck				8,500	8,500	8,500
2018 Ford Ranger Drainage Pickup Truck					8,000	8,000
Stormwater Master Plan			175,000	175,000		
Barry Street Storm Sewer		1,000,000				
Phase V Storm Sewer	1,200,000					
Master Plan Infrastructure Improvements					250,000	250,000
Hazard Mitigation			100,000		100,000	
Roadway Milling		100,000	100,000	100,000	100,000	100,000
Lockwood at Fairview		100,000	190,000			
STORMWATER FUND TOTAL:	**$1,200,000**	**$1,218,700**	**$595,700**	**$314,200**	**$489,500**	**$389,500**

Emergency Telephone (E911) System Fund Capital:

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
Dictaphone Recording System/NICE Recording System	11,300	10,000	10,000	10,000		
Map Interface for CAD/GIS	9,000					
E911 Emergency Call Handling System (VIPER)	28,600	28,600	28,600	28,600	28,600	30,000
E911 FUND TOTAL:	**$48,900**	**$38,600**	**$38,600**	**$38,600**	**$28,600**	**$30,000**

Children & Youth Services Fund Capital:

Description	FY 13-14 Revised Capital	FY 14-15 Adopted Capital	FY 15-16 CIP Estimate	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate
Activity Bus	9,800	9,800	9,800	9,800		
Laptop Replacement			45,000	45,000	45,000	
E911 FUND TOTAL:	**$9,800**	**$9,800**	**$54,800**	**$54,800**	**$45,000**	**$0**



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CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2009-10	CAPITAL IMP. FUND ACTUAL 2010-11	CAPITAL IMP. FUND ACTUAL 2011-12	CAPITAL IMP. FUND ACTUAL 2012-13	CAPITAL IMP. FUND ESTIMATE 2013-14	CAPITAL IMP. FUND REVISED 2013-14	CAPITAL IMP. FUND ESTIMATE 2014-15
	BEGINNING FUND BALANCE	13,011,086	10,244,770	2,517,411	5,205,813	7,836,883	7,578,160	4,457,390
	REVENUES							
311200	Taxes	1,183,526	1,138,822	1,290,005	1,121,002	1,135,000	1,158,000	1,370,000
313300	Homestead Option Sales Tax (HOST)	0	0	3,068,968	3,662,885	3,000,000	3,926,000	3,000,000
361000	Interest	38,989	15,443	16,340	16,074	10,000	0	0
334100	Intergovernmental	307,817	81,787	207,256	224,892	100,000	549,090	1,136,330
371200	Gifts & Contributions	0	0	0	0	0	0	0
389000	Miscellaneous	0	0	1,320	7,970	0	0	0
393150	Bond Expense Reimbursement	0	0	0	0	0	62,850	0
383010	Insurance Claims/Losses	11,330	5,288	0	23,620	0	0	0
	Total Revenue	**1,541,662**	**1,241,340**	**4,583,889**	**5,056,443**	**4,245,000**	**5,695,940**	**5,506,330**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	19,737	27,709	126,743	106,782	10,000	42,000	65,500
522200	Repairs & Mnt.	0	0	0	9,750	10,000	10,000	0
522201	R&M Bldg and Fixed Equipment	0	3,250	0	9,621	0	0	42,500
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522210	R&M Infrastructure	170,804	72,506	24,972	133,595	175,000	304,330	700,000
522310	Rental of Land/Bldgs	34,246	0	0	129,273	250,500	250,500	64,050
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	10,351	27,175	6,300	22,534	0	10,100	10,000
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	617	0	0	0	0	0	0
523300	Advertising	170	0	250	1,805	0	0	0
523400	Printing & Binding	0	0	0	0	0	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	14	0	6,993	(180)	0	0	0
523700	Education & Training	3	0	0	0	0	0	0
523701	Business Meetings	107	1,675	0	603	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	4,246	2,276	0	0	0	0	0
	Total Services	**240,295**	**134,591**	**165,258**	**413,782**	**445,500**	**616,930**	**882,050**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	0	0	0	0	0	0	0
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	170	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	174,155	0	13,200	13,290	25,500
531110	Communications Equipment	0	0	0	118,112	131,000	131,000	295,000
531111	Computer Equipment	0	28,384	39,016	0	0	0	90,000
531112	Computer Software	0	27,349	3,000	0	66,800	26,350	55,000
531113	Off Eqp Furnishings	10,113	0	0	227	0	0	30,000
531114	Outdoor Furn and Equipment	10,573	15,023	20,651	39,764	100,000	30,000	145,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	389	0	0	446	0	0	0
531600	Small Equipment	0	5,470	0	0	0	0	21,000
	Total Supplies	**21,245**	**76,226**	**236,822**	**158,550**	**311,000**	**200,640**	**661,500**
	CAPITAL OUTLAY							
541100	Sites	121,462	0	0	0	50,000	0	50,000
541101	Right of Way	0	0	0	114,753	100,000	136,000	90,380
541200	Site Improvements	2,084,973	1,970	0	714,087	10,000	0	0
541300	Buildings	0	0	0	0	69,000	0	84,000
541301	Building Improvements	442,130	107,767	0	387	25,000	5,000	20,000
541400	Infrastructure	605,812	86,167	206,502	106,808	900,000	550,850	2,281,000
542100	Machines, Motors & Power Tools	5,924	0	0	0	120,000	156,000	0
542101	Communications Equipment	0	0	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	133,632	62,165	148,214	109,354	924,500	881,100	260,500
542301	Outdoor Furniture & Equipment	107,764	0	0	150,802	500,000	350,000	0
542401	Computer Systems Software	0	0	0	0	0	0	0
542500	Miscellaneous Equipment	0	0	0	0	34,400	30,400	0
	Land Other Than ROW	0	0	0	0	0	0	0
	Total Capital Outlay	**3,501,698**	**258,068**	**354,716**	**1,196,192**	**2,732,900**	**2,109,350**	**2,785,880**
	DEBT SERVICES							
581100	Principal-Bonds	105,000	110,000	115,000	120,000	125,000	125,000	130,000
581200	Principal-Capital Leases	166,295	132,848	138,649	211,841	410,490	435,000	677,000
582100	Interest-Bonds	96,968	95,013	88,562	84,065	79,500	79,400	74,500
582200	Interest-Capital Leases	29,453	19,733	14,730	18,578	36,700	16,890	35,050
	Cost of Issuance Long Term Debt	0	0	0	0	0	0	0
	Total Non-operating	**397,716**	**357,594**	**356,941**	**434,484**	**651,690**	**656,290**	**916,550**
	Total Expenditures	**4,160,954**	**826,478**	**1,113,737**	**2,203,007**	**4,141,090**	**3,583,210**	**5,245,980**

CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2009-10	CAPITAL IMP. FUND ACTUAL 2010-11	CAPITAL IMP. FUND ACTUAL 2011-12	CAPITAL IMP. FUND ACTUAL 2012-13	CAPITAL IMP. FUND ESTIMATE 2013-14	CAPITAL IMP. FUND REVISED 2013-14	CAPITAL IMP. FUND ESTIMATE 2014-15
	OTHER USES							
611100	Transfer (to) from General Fund	(147,023)	0	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	(20,240)	(461,750)	(493,000)	(877,530)	(875,000)	(875,000)
391340	Transfer (to) from Urban Red. Auth. 2010 Project	0	(20,240)	0	(950,000)	(1,805,900)	(1,886,000)	0
391340	Transfer (to) from Urban Red. Auth. 2013 Debt Service	0	(20,240)	0	0	(707,890)	(707,890)	(1,481,830)
391340	Transfer (to) from Urban Red. Auth. 2013 Project	0	(20,240)	0	92,822	(3,090,010)	(3,090,010)	0
391310	Transfer (to) from GO Bond Fund	0	(8,121,981)	(350,000)	0	0	0	0
391505	Transfer (to) from Stormwater Utility	0	0	0	0	0	0	(339,000)
	Transfer (to) from Conference Center Fund				236,645		0	0
	Transfer from DDA	0	0	0	0	0	0	0
391355	Transfer (to) from Cemetery Capital Improvements Fund	0	0	30,000	18,000	18,000	18,000	18,000
392100	Sale of Fixed Assets	0	0	0	0	0	0	0
393501	Proceeds from Capital Leases	0	0	0	614,444	1,700,000	1,307,400	1,081,000
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	**(147,023)**	**(8,202,941)**	**(781,750)**	**(481,089)**	**(4,763,330)**	**(5,233,500)**	**(1,596,830)**
	ENDING FUND BALANCE	10,244,770	2,517,411	5,205,813	7,578,160	3,177,463	4,457,390	3,120,910
	Restricted-HOST	0	0	2,607,218	4,817,103	939,888	2,033,103	1,246,893
	Restricted-Other	481,563	705,249	666,603	659,296	666,603	659,300	659,300
	Nonspendable	440,026	394,622	691,703	384,505	691,703	384,500	384,500
	For Capital Bond Projects	8,241,389	0	0	0	0	0	0
	To (From) Assigned Fund Balance	(634,407)	335,748	(177,251)	476,967	(908,090)	(336,769)	(550,270)
	ENDING ASSIGNED FUND BALANCE	1,081,792	1,417,540	1,240,289	1,717,256	879,269	1,380,487	830,217
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing		46,076			300,500		
	GMA Annual Lease Payments		(214,491)			(170,750)		

FY 2013-2014 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 reduced 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 ($120,000) (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 ($14,000) (542100)	One-time cost – increased staff and resource efficiencies
Building Maintenance: Replacement vehicle (1st of 3 Lease Payments) ($7,500) (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 ($16,500) (531112)	One-time cost – increases staff efficiencies
City Manager: City Manager Admin Vehicle (1st of 5 Lease Payments) ($4,600) (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 ($150,000) (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) ($4,600) (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: Helmets ($13,290) (531107)	One-time cost – increases staff safety and reduces workers compensation liability
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) ($144,000) (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 Design ($5,000) (541301)	One-time cost – increase staff wellness
Grounds Maintenance: Zero Turn Mower ($9,000) (542100)	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

FY 2013-2014 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Parking: PALS replacement vehicle (1st of 3 Lease Payments) ($8,100) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Smart Parking Meter System (1st of 5 Lease Payments) ($70,000) (542301)	Ongoing program – decrease personnel costs with increased automation
Police: Admin Vehicle (1st of 3 Lease Payments) ($6,400)	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 ($9,850) (531112)	One-time cost – increased staff efficiencies
Police: Migration to VOA ($13,000) (521200)	One-time cost – increased staff efficiencies
Public Works: City Hall Access Control System ($10,000) (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: Wireless Network Upgrade (2nd of 4 Lease Payments) ($40,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2013-2014 HOST ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Sign Design for Decatur Recreation Center ($5,000) (542301)	One-time cost
Citywide: McDonough & Candler Railroad Crossings ($56,000) (541101)	Decreased maintenance
Citywide: Rights-of-Way acquisition ($80,000) (541101)	Ongoing program – nominal impact on operating budget
Community & Economic Development: Public Art ($10,000) (541200)	Ongoing program – nominal impact on operating budget
Transfer to URA 2010 Fund: Debt Service & Public Works Facility ($2,761,000)	Ongoing debt service
Transfer to URA 2013 Fund: Debt Service & Beacon Municipal Facility ($3,797,900)	Ongoing debt service

FY 2014-2015 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Athletic Field Lights-McKoy and Oakhurst (3rd of 6 Payments) ($82,000)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Movement Studio Window Shade Modification ($10,000) (522201)	One-time cost – decrease in energy expenses with more energy efficient insulation
Active Living: Oakhurst and McKoy Parks Facility Upgrades ($10,000) (522201)	One-time cost – reduced maintenance costs
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries

FY 2014-2015 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Building Maintenance: Replacement vehicle (2nd of 3 Lease Payments) ($7,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Building Maintenance: Two Maintenance Cargo Vans @ $25,000 Each (3rd of 3 Lease Payments) ($15,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Building Maintenance: Floor Scrubber ($6,000) (531600)	One-time cost – increased staff and resource efficiencies
Cemetery: Replacement Dump Truck (1st of 5 Lease Payments) ($6,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Kubota RTV (1st of 3 Lease Payments) ($8,350) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
City Manager: City Manager Admin Vehicle (2nd of 5 Lease Payments) ($4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
Citywide: N. McDonough Streetscapes IV ($856,000) (541400) LCI	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($151,000) (541400) MARTA	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Crew Supervisor Pickup Truck (1st of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: DE&C Dir, Vehicle (2nd of 5 Lease Payments) ($4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Sidewalk Construction and Repair ($150,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Traffic Calming Improvements ($100,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Patching, Repair and Resurfacing ($450,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure. Leverages funds from State LMIG program.
DEC: Backhoe and Trailer (1st of 5 Lease Payments) ($22,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Ashpalt Roller (1st of 5 Lease Payments) ($8,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Skid Steer Loader (1st of 5 Lease Payments) ($6,600) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Replacement Portable Radios (18) (1st of 5 Lease Payments) ($15,300) (531110)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Engine Replacement (2nd of 5 Lease Payments) ($144,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Rescue Medical Vehicle (2nd of 3 Lease Payments) ($12,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Chief Vehicle (4th of 4 Lease Payments) ($5,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Inspection Replacement Vehicle (1st of 5 Lease Payments) ($6,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Station #1/Public Works Storage Building ($34,000) (541300)	One-time cost – eliminates need for storage building rental
Fire: Fire Station #2 Storage Building ($15,000) (541300)	One-time cost – eliminates need for storage building rental
General Government: Restroom Facility Upgrade ($20,000) (541301)	One-time cost – increase staff wellness
Grounds Maintenance: Replacement Pickup Truck (3rd of 3 Lease Payments) ($7,500)	Ongoing program – decrease in annual maintenance associated with older equipment

FY 2014-2015 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Grounds: Debris Loader ($7,000) (531600)	One-time cost – increased staff efficiencies
Grounds Maintenance: Kubota Vehicle (1st of 3 Lease Payments) ($6,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: PALS replacement vehicle (2nd of 3 Lease Payments) ($8,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Smart Parking Meter System (2nd of 5 Lease Payments) ($70,000)	Ongoing program – decrease personnel costs with increased automation
Police: Admin Vehicle (2nd of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($8,800)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($7,600)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($8,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Police Portable Radios (65) (1st of 5 Lease Payments) ($60,000)	One-time cost – increase staff efficiencies and safety
Police: License Plate Reader System (1st of 3 Lease Payments) ($8,500) (531107)	One-time cost – increase staff efficiencies
Police: Intoxilyzer Alcohol Testing Device ($8,000) (531600)	One-time cost – increase staff efficiencies – State mandated purchase
Public Works: Replacement Vehicle (3rd of 3 Lease Payments) ($9,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Public Works: Furniture and Other Equipment for Public Works Facility ($30,000) (531113)	One-time cost – increase staff wellness
Public Works: DRC and Fire Station #1 Concrete Floor Repairs & Refinishing ($22,500) (522201)	One-time cost
Records Management: Move City Records to State Records Center ($50,000) (521200)	One-time cost – reduced cost for storage at private records facility
Records Management: Computer and Scanner ($10,000) (531111)	One-time cost – increased staff efficiencies
Technology: Purchasing Management Software ($20,000) (531112)	One-time cost – increased staff efficiencies
Technology: Replace City Hall Network Switches ($30,000) (531111)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (1st of 5 Lease Payments) ($100,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Wireless Network Upgrade (3rd of 4 Lease Payments) ($40,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: City Commission Meeting Room Technology Upgrades ($50,000) (531111)	One-time cost

FY 2014-2015 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 Decatur Recreation Center ($70,000) (531114)	One-time cost

FY 2014-2015 HOST ITEMS	IMPACT ON OPERATING BUDGET
Citywide: McDonough & Candler Railroad Crossings ($44,000) (541101)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($524,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Rights-of-Way acquisition ($46,380) (541101)	Ongoing program – nominal impact on operating budget
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
DEC: Beacon Project Area Street Improvements ($250,000) (522210)	One-time cost
General Government: Greenspace ($50,000) (541100)	Ongoing program – nominal impact on operating budget
Public Works: Public Works Facility Sign ($50,000) (531114)	One-time cost
Transfer to URA 2010 Fund: Debt Service ($875,000)	Ongoing debt service
Transfer to URA 2013 Fund: Debt Service ($1,481,830)	Ongoing debt service
Transfer to Stormwater Fund for Barry Street Project ($350,000)	One-time cost – reduced costs associated with flooding and infrastructure repairs

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

	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 ACTUAL 2012-13	CEMETERY CAP. IMP. FUND ESTIMATE 2013-14	CEMETERY CAP. IMP. FUND REVISED 2013-14	CEMETERY CAP. IMP. FUND ESTIMATE 2014-15
BEGINNING FUND BALANCE	281,513	320,553	40,843	55,380	73,380	77,551	99,951
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	500	0	0	0	0	0	0
Lot Sales	56,300	55,200	59,000	80,400	80,000	80,000	80,000
State Grants	3,677	0	1,331	9,329	0	10,900	0
Loss Reimbursement	49	10,299	0	0	0	0	0
Gifts and Contributions	5,486	0	0	0	0	1,500	0
EXPENDITURES							
Maint. & Repair	0	10,359	1,225	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	26,972	12,350	14,569	37,559	40,000	40,000	115,000
Claims, Losses	0	2,500	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	26,972	25,209	15,794	37,559	40,000	40,000	115,000
To Capital Imp Fund	0	0	30,000	18,000	18,000	18,000	18,000
To Stormwater Fund	0	0	0	12,000	12,000	12,000	12,000
To GO Bond Fund	0	320,000	0				
To (From) Fund Balance	39,040	(279,710)	14,538	22,170	10,000	22,400	(65,000)
ENDING FUND BALANCE	320,553	40,843	55,380	77,551	83,380	99,951	34,951

GENERAL OBLIGATION BOND FUND (310)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		GENERAL OBLIGATION BOND FUND ACTUAL 2010-11	GENERAL OBLIGATION BOND FUND ACTUAL 2011-12	GENERAL OBLIGATION BOND FUND ACTUAL 2012-13	GENERAL OBLIGATION BOND FUND ESTIMATE 2013-14	GENERAL OBLIGATION BOND FUND REVISED 2013-14	GENERAL OBLIGATION BOND FUND ESTIMATE 2014-15
	BEGINNING FUND BALANCE	0	6,195,390	2,995,972	1,315,572	2,627,100	2,255,070
	REVENUES						
	Taxes	0	0	0	0	0	0
361000	Interest	14,596	5,920	4,174	5,000	2,500	500
334100	Intergovernmental	261,808	0	0	995,000	0	1,644,000
389000	Miscellaneous	0	0	0	0	0	0
	Total Revenue	**276,404**	**5,920**	**4,174**	**1,000,000**	**2,500**	**1,644,500**
	EXPENDITURES						
521200	Professional Services	0	71	1,692	500	500	500
522200	Repairs & Mnt.	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	0	0	0	0
522202	R&M Communications Equipment	173	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0	0
522310	Rental of Land/Bldgs	20,763	42,236	6,821	46,800	6,000	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	3,400	0	0
522500	Other Contractual Services	13,649	0	0	500	0	0
523103	Insurance - Misc	0	0	0	0	0	0
523202	Telephone	0	0	0	100	0	100
523300	Advertising	160	0	0	0	0	0
523400	Printing & Binding	31	0	0	200	0	200
523450	Signs	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0
523700	Education & Training	0	0	0	0	0	0
523701	Business Meetings	0	0	184	500	500	500
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0	0
	Total Services	**34,776**	**42,307**	**8,697**	**52,000**	**7,000**	**1,300**
	SUPPLIES						
531101	Bldg. & Fixed Eqp	0	0	0	500	0	0
531103	Landscape Supplies	0	0	0	0	0	0
531105	Office Supplies	0	1,080	0	600	600	600
531107	Specialized Departmental Supplies	0	0	0	0	0	0
531110	Communications Equipment	0	0	0	0	0	0
531111	Computer Equipment	2,128	0	0	1,000	0	1,000
531112	Computer Software	0	0	0	100	0	100
	Total Supplies	**2,128**	**1,080**	**0**	**2,200**	**600**	**1,700**
	CAPITAL OUTLAY						
541100	Sites	7,530	6,576	74,807	0	7,320	0
541200	Site Improvements	1,301,989	485,031	66,304	90,000	35,500	0
541300	Buildings	0	0	0	0	0	0
541301	Building Improvements	131,295	3,176,074	118,374	0	0	0
541400	Infrastructure	1,044,160	322,966	93,531	1,290,000	292,820	3,544,000
	Total Capital Outlay	**2,484,974**	**3,990,648**	**353,016**	**1,380,000**	**335,640**	**3,544,000**
	Total Expenditures	**2,521,878**	**4,034,036**	**361,713**	**1,434,200**	**343,240**	**3,547,000**
	OTHER USES						
	Transfer (to) General Fund	(166,638)	(141,301)	(11,334)	(155,150)	(31,290)	(164,000)
	Transfer from Capital Improvements Fund	0	350,000	0	0	0	0
	Transfer (to) Capital Improvements Fund	0	0	0	0	0	0
	Transfer from Cemetery Capital Fund	320,000	0	0	0	0	0
	Transfer from Tree Bank/Economic Dvlpt Fund	60,000	0	0	0	0	0
	Transfer from Stormwater Utility	105,520	620,000	0	0	0	0
	Transfer Fund Balance from Capital Improvements Fund	8,121,981	0	0	0	0	0
	Total Other Uses	**8,440,863**	**828,699**	**(11,334)**	**(155,150)**	**(31,290)**	**(164,000)**
	Ending Fund Balance	**6,195,390**	**2,995,972**	**2,627,100**	**726,222**	**2,255,070**	**188,570**

2010 URBAN REDEVELOPMENT AGENCY FUND (340)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		URA 2010 BONDS FUND ACTUAL 2010-11	URA 2010 BONDS FUND ACTUAL 2011-12	URA 2010 BONDS FUND ACTUAL 2012-13	URA 2010 BONDS FUND ESTIMATE 2013-14	URA 2010 BONDS FUND REVISED 2013-14	URA 2010 BONDS FUND ESTIMATE 2014-15
	BEGINNING FUND						
	BALANCE	0	11,771,333	9,225,010	2,803,600	2,093,495	0
	REVENUES						
	Taxes	1,751	0	0	0	0	0
361000	Interest	8,996	11,536	10,803	10,500	5,000	0
334100	Intergovernmental	0	341,300	340,355	310,740	313,290	309,320
389000	Miscellaneous	0	0	0	0	0	0
	Total Revenue	**10,747**	**352,837**	**351,158**	**321,240**	**318,290**	**309,320**
	EXPENDITURES						
521200	Professional Services	0	14,955	(17,190)	0	0	0
522200	Repairs & Mnt.	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	0	0	0	0
522202	R&M Communications Equipment	0	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0	0
522310	Rental of Land/Bldgs	0	316	39,497	0	20,500	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0
523103	Insurance - Misc	0	0	0	0	0	0
523104	Insurance - Property	0	0	9,995	0	0	0
523202	Telephone	0	0	0	0	0	0
523300	Advertising	140	0	0	0	0	0
523400	Printing & Binding	0	95	0	0	0	0
	Total Services	**140**	**15,366**	**32,302**	**0**	**20,500**	**0**
	SUPPLIES						
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY						
541100	Sites	1,100,000	0	0	0	0	0
541200	Site Improvements	0	0	0	0	0	0
541300	Buildings	0	0	0	0	0	0
541301	Building Improvements	648,983	2,500,869	7,924,370	4,620,000	4,252,000	0
541400	Infrastructure	0	0	0	0		
	Total Capital Outlay	**1,748,983**	**2,500,869**	**7,924,370**	**4,620,000**	**4,252,000**	**0**
	DEBT SERVICES						
581100	Principal-RZEDB Series A	0	0	0	355,000	355,000	360,000
582100	Interest-RZEDB Series A	0	758,445	756,344	756,350	756,350	747,400
581100	Principal-Series B	0	16,904	17,919	19,000	19,000	20,140
582100	Interest-Series B	0	50,500	58,986	57,920	57,920	56,780
584000	Cost of Issuance Long Term Debt	270,530	0	0	0	0	0
	Total Non-operating	**270,530**	**825,849**	**833,248**	**1,188,270**	**1,188,270**	**1,184,320**
	Total Expenditures	**2,019,654**	**3,342,084**	**8,789,920**	**5,808,270**	**5,460,770**	**1,184,320**
	OTHER USES						
	Transfer from (to) General Fund	0	(18,826)	(135,752)	0	(125,710)	0
	Transfer from Stormwater Utility	0	0	0	0	0	0
	Transfer from Capital Improvements Fund	20,240	461,750	1,443,000	2,683,430	2,761,000	875,000
	Transfer from Host Proceeds	0	0	0	0	0	0
	Adjust Construction Retainage	0	0	0	0	413,695	0
393100	Proceeds from debt issuance series A	12,760,000	0	0	0	0	0
393100	Proceeds from debt issuance series B	1,000,000	0	0	0	0	0
	Total Other Uses	**13,780,240**	**442,924**	**1,307,248**	**2,683,430**	**3,048,985**	**875,000**
	Ending Fund Balance	**11,771,333**	**9,225,010**	**2,093,495**	**0**	**0**	**0**

2013 URBAN REDEVELOPMENT AGENCY (345)
2013-2014 Revised and 2014-2015 Adopted Budget Estimate

		URA 2013 BONDS FUND ACTUAL 2012-13	URA 2013 BONDS FUND ESTIMATE 2013-14	URA 2014 BONDS FUND REVISED 2013-14	URA 2015 BONDS FUND ESTIMATE 2014-15
	BEGINNING FUND BALANCE	0	21,441,750	26,849,188	2,000,000
	REVENUES				
	Taxes	0	0	0	0
361000	Interest	1,018	10,000	20,500	0
334100	Intergovernmental	0	142,400	142,390	413,580
389000	Miscellaneous	0	0	0	0
	Total Revenue	**1,018**	**152,400**	**162,890**	**413,580**
	EXPENDITURES				
521200	Professional Services	79,067	100,000	0	0
522500	Other Contractual Services	21,581	0	0	0
523600	Dues & Fees	308	0	0	0
	Total Services	**100,956**	**100,000**	**0**	**0**
	SUPPLIES				
531101	Bldg. & Fixed Eqp	1,395	0	0	0
531300	Food-Subsistence & Support	73	0	0	0
	Total Supplies	**1,468**	**0**	**0**	**0**
	CAPITAL OUTLAY				
541100	Sites	9,800	0	0	0
541200	Site Improvements	1,718,447	1,000,000	6,005,550	0
541300	Buildings	3,129,620	15,019,400	24,938,518	2,000,000
541301	Building Improvements	246,382	4,478,350	0	0
541400	Infrastructure	0	6,944,000	0	0
542100	Machines, Motors & Power Tools	0	0	0	0
542101	Communications Equipment	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0
542200	Vehicles	0	0	0	0
542300	Furniture & Fixtures	14,080	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0	0
542401	Computer Systems Software	0	0	0	0
542500	Miscellaneous Equipment	148,613	0	15,420	0
	Land Other Than ROW	0	0	0	0
	Total Capital Outlay	**5,266,943**	**27,441,750**	**30,959,488**	**2,000,000**
	DEBT SERVICES				
581100	Principal-Series 2013A	0	0	0	420,000
582100	Interest-Series 2013A	0	707,900	707,890	1,061,830
581100	Principal-Series 2013B	0	0	0	200,000
582100	Interest-Series 2013B	0	142,400	142,390	213,580
584000	Cost of Issuance Long Term Debt	381,944	0	210	0
	Total Non-operating	**381,944**	**850,300**	**850,490**	**1,895,410**
	Total Expenditures	**5,751,311**	**28,392,050**	**31,809,978**	**3,895,410**
	OTHER USES				
	Transfer from General Fund	0	3,000,000	3,000,000	0
	Transfer from Stormwater Utility	0	0	0	0
	Transfer from (to) Capital Improvements Fund	(92,822)	707,890	707,890	1,481,830
	Transfer from Host Proceeds	0	3,090,010	3,090,010	0
393100	Proceeds from debt issuance series 2013A	29,290,000	0	0	0
393100	Proceeds from debt issuance series 2013B	3,402,303	0	0	0
	Total Other Uses	**32,599,481**	**6,797,900**	**6,797,900**	**1,481,830**
	Ending Fund Balance	**26,849,188**	**0**	**2,000,000**	**0**

URA-CALLAWAY FUND (347)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		URA-CALLAWAY FUND REVISED 2013-14	URA-CALLAWAY FUND ESTIMATE 2014-15
	BEGINNING FUND BALANCE	0	135,880
	REVENUES		
381000	Use of Property	180,770	250,000
		0	
	TOTAL REVENUES	**180,770**	**250,000**
	SERVICES AND CHARGES		
521200	Professional Services	0	0
522500	Other Contractual Services	0	0
	TOTAL SERVICES AND CHARGES	**0**	**0**
	DEBT SERVICE		
581100	Principal-Bonds	0	0
582100	Interest-Bonds	44,890	80,390
	TOTAL DEBT SERVICE	**44,890**	**80,390**
	TOTAL DIVISION EXPENDITURES	**44,890**	**80,390**
	ENDING FUND BALANCE	135,880	305,490

FISCAL YEAR 2014-2015
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, 2013, the City had just over $84,000,000 in debt outstanding. This includes $31,700,000 in general obligation bond debt for city and school capital projects. In December 2010, the City issued $13,760,000 in Recovery Zone Economic Development Bonds to cover the cost of construction of improvements to the Decatur Recreation Center, Fire Station #1 and the Decatur Public Works facility. In April 2013, the Urban Redevelopment Agency issued $29,290,000 in revenue bonds for the construction of the Beacon Municipal Complex to include the police department, E911 operation, municipal court and an active living facility as well as a large stormwater project on the site. The City Schools of Decatur is financially responsible for $5,360,000 of the overall bond issue for the School's administrative facility on the site. In December 2012, the City issued $5,415,000 in sales tax bonds on behalf of CSD.

Other debt includes Certificates of Participation in the amount of $3,967,765 for the renovation and addition of City Hall, the Georgia Municipal Association lease pool agreement and capital leases for equipment.

Many of the bond funded projects are described in the Capital Projects Narrative.

City Direct Debt as of June 30, 2013	
General Obligation debt	$31,700,000
Revenue Bonds	$43,015,177
Capital Leases	$617,765
Notes Payable	$5,415,000
Certificates of Participation	$3,350,000
Total direct debt	$84,097,942

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 2.4% of total assessed property value which is well within the legal debt limit.

In October 2013, the City issued revenue bonds through the Urban Redevelopment Agency to purchase the Callaway Building in downtown Decatur from DeKalb County. Revenue from rent will cover the interest payments until the building is sold to a developer in 2016 and the sale proceeds will pay the principal.

A summary of scheduled debt service payments for FY 2014-2015 is provided below:

	14-15 Payments			
	Interest	Principal	Ending Balance	Final Maturity
General Obligation Bonds (Debt Service Fund)	1,360,744	565,000	30,615,000	2037
School Sales Tax Notes (Debt Service Fund)	108,300	-	5,415,000	2017
Certificates of Participation (Capital Improvements Fund)	74,486	130,000	1,775,000	2026
Urban Redevelopment Agency Revenue Bonds (2010 URA Fund)	804,169	380,133	13,085,141	2038
Urban Redevelopment Agency Revenue Bonds (2013 URA Fund)	1,275,400	620,000	28,670,000	2044
URA-Callaway Bonds (Callaway Fund)	80,384	-	$5,120,000	2016

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)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

	DEBT SERVICE FUND ACTUAL 2009-10	DEBT SERVICE FUND ACTUAL 2010-11	DEBT SERVICE FUND ACTUAL 2011-12	DEBT SERVICE FUND ACTUAL 2012-13	DEBT SERVICE FUND ESTIMATE 2013-14	DEBT SERVICE FUND REVISED 2013-14	DEBT SERVICE FUND ESTIMATE 2014-15
BEGINNING FUND BALANCE	1,217,827	6,214,225	4,657,895	2,781,842	6,418,802	6,455,271	6,364,221
REVENUES							
Taxes-Conference Center	0	0	0	0	0	0	0
Taxes-Capital Bond	1,790,673	1,822,659	1,579,664	1,833,853	1,825,000	1,815,000	2,100,000
Interest	18,389	7,727	2,633	438	5,000	500	500
Miscellaneous-School	98,541	98,000	66,000	246,372	108,300	108,300	108,300
EXPENDITURES							
Capital Bond Principal	275,000	355,000	440,000	475,000	520,000	520,000	565,000
School Bond Principal	1,000,000	1,600,000	1,600,000	1,700,000	0	0	0
Capital Bond Interest	1,437,444	1,431,456	1,418,144	1,400,535	1,381,550	1,381,550	1,360,750
School Bond Interest	59,220	98,000	66,000	73,409	108,300	108,300	108,300
Loan Fees-School Board	0	0	0	443,694	0	0	0
General Services	140,272	260	205	0	5,000	5,000	5,000
Bank Charges	0	0	0	328	0	0	0
OTHER USES							
Transfer to (from) Enterprise Fund	0	0	0	0	0	0	0
Proceeds from debt issuance	5,900,000	0	0	5,415,000	0	0	0
Premium on debt issuance	100,731	0	0	270,732	0	0	0
Total Expenditures	2,911,936	3,484,716	3,524,349	9,778,699	2,014,850	2,014,850	2,039,050
To Fund Balance	4,996,398	(1,556,330)	(1,876,052)	3,673,428	(76,550)	(91,050)	169,750
ENDING FUND BALANCE	6,214,225	4,657,895	2,781,842	6,455,271	6,342,252	6,364,221	6,533,971
School System Reserve	4,899,780	3,299,780	1,699,780	5,414,780	5,414,790	5,414,780	5,414,780
City Debt Service Reserve	1,314,445	1,358,115	1,082,063	1,040,491	927,462	949,441	1,119,191



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City of Decatur®

Other Funds

Budget FY 2014-2015

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

REVISED 2013-2014 and ADOPTED 2014-2015 BUDGET ESTIMATES

2014 Citizen Satisfaction Survey Demographic responses*:

Housing Unit types
One family house detached from other houses: 54%
Building with 2+ apartments or condos: 42%
Other: 4%

Housing Tenure (Rent/Own)
Rented: 37%
Owned: 63%

Monthly Housing Cost
Less than $300: 5%
$300 to $599: 8%
$600 to $999: 22%
$1,000 to $1,499: 18%
$1,500 to $2,499: 31%
$2,500 or more: 16%

2014 Citizen Satisfaction Survey Demographic responses:

Presence of Children in Household
No: 59%
Yes: 41%

Presence of Older Adults in Household
No: 80%
Yes: 20%

Gender
Female: 59%
Male: 41%

Primary Phone type
Cell phone: 70%
Land line: 17%
Both: 14%

* For a more detailed explanation of the demographic responses, go to www.decaturga.com/citizensurvey.

CHILDREN and YOUTH SERVICES FUND (225)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2009-10	CYS FUND ACTUAL 2010-11	CYS FUND ACTUAL 2011-12	CYS FUND ACTUAL 2012-13	CYS BUDGET ESTIMATE 2013-14	CYS FUND REVISED 2013-2014	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2014-15
	BEGINNING FUND BALANCE	890,483	941,774	1,025,442	804,390	461,550	748,412			674,742
331100	Federal Grants	58,172	0	5,890	0	0	0	0	0	0
334100	State Grants	55,010	50,983	12,995	0	0	0	0	0	0
336000	Local Grants	316	0	0	1,324	0	1,450	0	0	0
347200	Recreation Service Fees	848,119	847,319	966,640	1,129,479	1,100,000	1,201,190	0	1,331,840	1,331,840
347500	Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900	Other Recreation	212	508	0	0	0	0	0	0	0
361000	Interest Income		0	48	0	0	0	0	0	0
371200	Gifts & Contributions	18,154	155,837	119,479	117,432	111,870	111,870	0	111,870	111,870
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**979,984**	**1,054,646**	**1,105,052**	**1,248,235**	**1,211,870**	**1,314,510**	**0**	**1,443,710**	**1,443,710**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	412,346	362,207	344,535	369,262	424,140	427,470	215,850	270,680	486,530
511200	Temp Salaries and Wages	384,378	364,544	459,177	502,955	586,100	428,640	0	614,740	614,740
511300	Overtime Wages	6,111	6,563	6,293	5,940	11,750	10,000	0	11,750	11,750
512100	Employer Group Insurance	91,695	84,074	105,313	106,640	131,090	131,090	46,530	92,370	138,900
512200	Social Security (FICA)	49,531	45,366	49,626	53,459	62,910	53,700	13,380	52,040	65,420
512300	Medicare	11,584	10,498	11,579	12,503	14,700	12,560	3,130	12,160	15,290
512400	Retirement Contributions	35,031	29,609	28,508	34,116	38,180	38,470	19,430	24,790	44,220
512600	Unemployment Insurance	5,152	2,467	0	3,813	770	770	280	560	840
512700	Workers Compensation	17,643	19,597	27,674	17,880	23,840	20,500	6,000	16,000	22,000
	TOTAL PERSONNEL SERVICES	**1,013,470**	**924,924**	**1,032,704**	**1,106,568**	**1,293,480**	**1,123,200**	**304,600**	**1,095,090**	**1,399,690**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	52,019	26,828	25,757	30,041	38,210	38,210	9,360	32,740	42,100
521301	Instructor Fees	37,000	37,673	40,690	56,614	65,500	61,950	0	49,660	49,660
521302	Official Fees	0	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
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	0	0	0
522205	Repair and Maint-Office Equipment	265	195	195	0	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	59,379	64,568	78,154	52,364	7,440	7,440	7,440	0	7,440
522320	Rental of Equipment and Vehicles	7,910	9,118	8,615	3,289	9,940	4,540	3,800	0	3,800
522321	Auto Allowance	305	451	1,658	1,453	3,700	3,700	2,060	1,730	3,790
522500	Other Contractual Services	48,740	74,158	85,133	56,978	89,880	66,020	34,400	43,630	78,030
523101	Insurance-Awards	1,201	0	0	0	0	210	0	0	0
523201	Postage	11	73	41	204	950	950	320	0	320
523202	Telephone	4,458	4,870	5,264	8,228	8,320	8,320	8,420	0	8,420
523300	Advertising	0	512	488	330	0	0	0	0	0
523400	Printing and Binding	504	1,082	1,238	1,939	9,200	3,250	8,750	450	9,200
523450	Signs	44	0	0	122	300	300	300	0	300
523500	Subsistence & Support	0	0	0	0	0	0	0	0	0
523600	Dues and Fees	115	607	400	507	1,540	1,540	1,080	200	1,280
523700	Education and Training	15,218	22,516	19,355	19,389	40,990	22,200	13,150	3,210	16,360
523701	Business Meetings	4,007	3,715	1,784	1,853	8,200	3,200	8,200	22,300	30,500
523800	Licenses	935	806	630	970	8,650	8,650	0	5,880	5,880
523911	Bank Charges	12,274	14,731	26,728	14,672	30,000	24,000	27,000	0	27,000
	TOTAL OTHER SVCS. AND CHARGES	**244,383**	**261,903**	**296,131**	**248,953**	**323,220**	**254,880**	**124,680**	**159,800**	**284,480**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	(150)	423	28	238	930	930	200	790	990
531103	Supplies-Landscape Maintenance	0	0	0	0	150	150	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,851	5,849	3,935	4,375	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	31,475	36,183	45,767	43,258	62,920	50,920	2,660	73,390	76,050
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	306	0	0	0	0	0	0	0	0
531111	Computer Equipment	8,125	18,599	29,004	24,877	27,790	27,790	1,680	16,540	18,220
531112	Computer Software	2,560	4,253	2,573	2,254	3,000	3,000	0	3,500	3,500
531113	Office Furniture and Equipment				0	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531270	Gasoline	40	0	0	283	1,100	1,100	1,100	0	1,100
531300	Food-Subsistence & Support	59,276	59,964	73,333	83,764	98,090	79,230	4,510	108,240	112,750
531400	Books and Periodicals	1,670	1,144	1,406	1,469	5,010	5,010	0	5,060	5,060
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	20	137	287	218	6,340	6,340	100	10,290	10,390
531700	Uniforms and Protective Equipment	11,667	19,920	17,078	12,955	19,330	19,330	400	17,940	18,340
	TOTAL SUPPLIES	**120,839**	**146,472**	**173,410**	**173,692**	**230,660**	**199,800**	**16,650**	**235,750**	**252,400**

CHILDREN and YOUTH SERVICES FUND (225)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2009-10	CYS FUND ACTUAL 2010-11	CYS FUND ACTUAL 2011-12	CYS FUND ACTUAL 2012-13	CYS BUDGET ESTIMATE 2013-14	CYS FUND REVISED 2013-2014	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2014-15
	CAPITAL OUTLAY									
542200	Vehicles	0	0	48,859	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**48,859**	**0**	**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	**1,378,693**	**1,333,299**	**1,551,104**	**1,529,212**	**1,857,660**	**1,588,180**	**456,230**	**1,490,640**	**1,946,870**
	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)	(280,977)	(645,790)	(273,670)			(503,160)
	To(From) Prior Years Transfer Reserve		0	0	0	0	0			0
391100	Transfers In from General Fund	400,000	300,000	225,000	225,000	300,000	200,000			200,000
	Final (Cost)/Gain		83,668	(221,053)	(55,977)	(345,790)	(73,670)			(303,160)
	Transfers in from Grants Fund	50,000	62,322							
	Ending Reserved Fund Balance	941,774	1,025,442	804,390	748,412	115,760	674,742			371,582

FY 2014-15 CAPITAL ITEMS
Children & Youth Services: Activity Bus (3rd of 5 Lease Payments) ($9,800)

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		E-911 FUND ACTUAL 2009-10	E-911 FUND ACTUAL 2010-11	E911 FUND ACTUAL 2011-12	E-912 FUND ACTUAL 2012-13	E-911 FUND ESTIMATE 2013-14	E-911 FUND REVISED 2013-14	E-911 FUND ESTIMATE 2014-15
	BEGINNING FUND BALANCE	381,348	406,930	330,931	278,032	161,632	269,098	110,088
	REVENUES							
342500	E911 Phone Line Fees	225,028	257,481	224,588	292,567	260,000	260,000	260,000
342550	E911 Wireless Fees	349,691	300,614	284,932	248,377	250,000	250,000	250,000
342560	E911 Wireless Reserve	0	0	0	0	0	0	0
	TOTAL REVENUES	**574,719**	**558,095**	**509,520**	**540,943**	**510,000**	**510,000**	**510,000**
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	431,587	468,528	434,925	447,904	471,040	485,470	488,150
511200	Temp Salaries and Wages	0	0	0	0	0	0	0
511300	Overtime Wages	85,840	65,820	39,754	36,628	47,500	47,500	42,500
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	100,815	102,469	107,998	120,403	131,290	131,290	127,510
512200	Social Security (FICA)	31,165	32,359	28,576	28,856	29,200	33,050	32,910
512300	Medicare	7,307	7,568	6,683	6,749	6,830	7,730	7,700
512400	Retirement Contributions	33,824	36,974	34,859	38,387	42,400	43,690	43,930
512600	Unemployment Insurance	0	1,628	0	0	770	770	770
512700	Workers Compensation	8,798	10,899	13,989	9,000	12,000	9,500	10,500
	TOTAL PERSONNEL SERVICES	**699,335**	**726,245**	**666,784**	**687,926**	**741,030**	**759,000**	**753,970**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	17,576	17,902	34,300	19,209	32,000	38,500	32,800
521310	Wireless Collection Fees	28,705	22,176	24,348	26,620	25,000	25,000	25,000
522200	Repairs and Maintenance	0	0	0	0	500	0	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	153	500	0	400
522202	Repair and Maint-Communication Equip	23,545	18,004	24,479	25,046	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	500	0	400
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321	Auto Allowance	0	213	0	0	300	0	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	34	250	250	250
523202	Telephone	245	0	0	0	0	0	0
523300	Advertising	0	0	0	0	0	0	0
523400	Printing and Binding	0	0	0	0	500	0	0
523600	Dues and Fees	120	759	1,052	314	1,400	1,400	1,380
523700	Education and Training	3,163	6,319	3,918	6,949	9,000	9,000	8,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**73,353**	**65,373**	**88,097**	**78,324**	**104,950**	**109,150**	**104,030**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	1,700	200	1,000
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	7	0	0	0	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	140	108	396	(252)	1,000	500	500
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	231	1,339	1,500	1,297	2,100	600	1,500
531111	Computer Equipment	170	856	0	1,431	1,000	300	750
531112	Computer Software	900	6,442	5,642	13,642	18,900	18,900	18,000
531113	Office Equipment and Furniture	0	1,284	0	16	2,000	1,000	500
531270	Gasoline	0	0	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books and Periodicals	0	44	0	0	4,000	750	750
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	200	0	200
531700	Uniforms and Protective Equipment	0	0	0	0	0	0	0
	TOTAL SUPPLIES	**1,448**	**10,073**	**7,538**	**16,134**	**31,100**	**22,450**	**23,400**

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		E-911 FUND ACTUAL 2009-10	E-911 FUND ACTUAL 2010-11	E911 FUND ACTUAL 2011-12	E-912 FUND ACTUAL 2012-13	E-911 FUND ESTIMATE 2013-14	E-911 FUND REVISED 2013-14	E-911 FUND ESTIMATE 2014-15
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	0	32,404	0	9,530	0	0	30,000
542401	Capital Outlay-Computer Software	0	0	0	7,962	9,000	9,810	0
	TOTAL CAPITAL OUTLAY	**0**	**32,404**	**0**	**17,492**	**9,000**	**9,810**	**30,000**
581200	Lease Payment	0	0	0	0	28,600	28,600	38,600
582200	Interest	0	0	0	0	0	0	0
	TOTAL DIVISION EXPENDITURES	**774,136**	**834,094**	**762,419**	**799,877**	**914,680**	**929,010**	**950,000**
	Proceeds from Capital Leases							
393501	Capital Lease Proceeds							30,000
391100	Transfers in	225,000	200,000	200,000	250,000	260,000	260,000	300,000
	From Wireless Reserve		0	0				
	Excess (deficiency) of revenues	25,582	(75,999)	(52,899)	(8,934)	(144,680)	(159,010)	(110,000)
	ENDING FUND BALANCE	406,930	330,931	278,032	269,098	16,952	110,088	88
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing					0		30,000
	GMA Annual Lease Payments					11,300	11,000	10,000

FY 2014-15 Capital Items
542101: Call Recording System (1st of 3 Year Lease) ($10,000)
581200: Positron E911 Telephone System (2nd of 5 Year Lease) ($28,600)

SOLID WASTE ENTERPRISE FUND (540-4520)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2009-10	SOLID WASTE FUND ACTUAL 2010-11	SOLID WASTE FUND ACTUAL 2011-12	SOLID WASTE FUND ACTUAL 2012-13	SOLID WASTE FUND ESTIMATE 2013-14	SOLID WASTE FUND REVISED 2013-14	SOLID WASTE FUND ESTIMATE 2014-15
	Beginning Fund Balance	(145,423)	(270,906)	(227,166)	(30,175)	(121,055)	(39,731)	(102,961)
	REVENUES							
311193	Payment in Lieu of Taxes - Decatur Housing Authority	0	0	35,725	39,661	39,600	39,600	39,600
313010	General Sales and Use Tax	105	70	96	55	0	40	0
319110	Penalty & Interest	0	407	0	630	0	0	0
344115	2005 and Prior Years Sanitation Service Fees	22,183	240	283	4	0	0	0
344116	2006 Sanitation Service Fees	0	0	0	62	0	0	0
344117	2007 Sanitation Service Fees	3,308	1,880	235	0	0	0	0
344118	2008 Sanitation Service Fees	12,577	3,089	163	1,660	0	0	0
344119	2009 Sanitation Service Fees	124,260	5,744	(423)	769	0	0	0
344120	2010 Sanitation Fees	1,699,589	60,864	5,289	1,641	500	0	0
344121	2011 Sanitation Fees	0	1,800,705	24,670	3,029	2,000	0	0
344122	2012 Sanitation Fees	0	0	1,863,653	70,151	5,000	3,000	0
344123	2013 Sanitation Fees	0	0	0	1,800,209	50,000	71,000	5,000
344124	2014 Sanitation Fees	0	0	0	0	1,865,000	1,910,000	70,000
344125	2015 Sanitation Fees	0	0	0	0	0	0	1,910,000
	Total Fee Revenue	1,861,918	1,872,521	1,929,690	1,917,871	1,962,100	2,023,640	2,024,600
344130	Scrap Metal Sales	0	274	583	4,242	0	0	0
344150-344157	Solid Waste Bag Sales	351,214	334,520	329,158	334,991	330,000	360,000	345,000
344160	Recycling Income-Sanitation	8,586	10,237	20,798	20,241	25,000	20,000	25,000
344161	Recycling-OCG	62	5,192	1,690	0	2,000	0	2,000
344190	Other Revenues-Sanitation	750	1,390	1,150	1,417	2,000	1,000	2,000
389000	Miscellaneous	0	50	0	0	0	0	0
392100	Sale of Fixed Assets	0	850	282	8,558	0	8,060	0
	Adjustment for Bad Debt	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,222,634**	**2,225,512**	**2,283,350**	**2,287,322**	**2,321,100**	**2,412,700**	**2,398,600**
	EXPENDITURES							
511100	Regular Salaries & Wages	624,785	626,939	603,388	646,128	662,370	648,700	663,540
511200	Temp Salaries and Wages	21,575	20,147	21,595	20,746	25,000	22,000	20,000
511300	Overtime Wages	45,419	57,751	69,433	80,371	60,000	75,000	75,000
512100	Employer Group Insurance	128,349	136,673	137,586	153,322	166,340	166,340	162,140
512200	Social Security (FICA)	46,541	42,556	42,356	44,098	41,070	46,240	47,030
512300	Medicare	9,621	9,952	9,906	10,313	9,610	10,820	11,000
512400	Retirement Contributions	52,561	50,240	54,952	56,824	59,610	57,950	59,720
512600	Unemployment Insurance	0	0	0	0	980	980	980
512700	Workers Compensation	17,310	10,140	18,464	12,600	16,800	14,000	16,000
	TOTAL PERSONNEL SERVICES	**946,161**	**954,398**	**957,679**	**1,024,402**	**1,041,780**	**1,042,030**	**1,055,410**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	2,199	2,074	2,463	4,127	5,800	5,800	5,800
522110	Solid Waste Disposal	379,312	337,889	341,744	325,016	405,000	386,400	400,000
522115	Recycling Services	187,857	187,462	156,518	170,766	200,000	198,500	205,000
522201	Repair and Maint-Bldg and Fixed Equipment	156	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	68	0	400	400	400
522205	Repair and Maint-Office Equipment	0	0	60	52	100	100	100
522206	Repair and Maint-Vehicles-Outside Labor	10,174	24,815	19,489	27,443	20,000	20,000	20,000
522310	Rental of Land & Buildings	1,500	1,500	1,502	4,600	18,000	18,000	0
522320	Rental of Equipment and Vehicles	1,500	1,400	1,300	282	400	400	400
522321	Auto Allowance	0	0	0	0	0	0	0
522322	Other Rentals	0	0	0	0	0	0	0
522500	Other Contractual Services	65	0	1,784	334	2,800	1,500	1,500
523101	Insurance-Awards	5,814	5,691	261	6,503	2,500	4,000	2,500
523202	Telephone	1,392	860	860	2,000	1,850	1,850	1,850
523300	Advertising	30	30	30	0	100	100	100
523400	Printing and Binding	2,011	922	2,192	1,337	7,000	3,000	4,000
523600	Dues and Fees	25	131	604	15	400	400	400
523700	Education and Training	1,628	272	6,377	644	4,000	4,000	4,000
523701	Business Meetings	0	0	768	1,044	2,700	2,700	2,700
523800	Licenses	21	167	61	0	200	200	200
523911	Bank Charges	0	0	0	96	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**593,686**	**563,212**	**536,080**	**544,259**	**671,250**	**647,350**	**648,950**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	3,335	3,205	4,831	8,613	6,000	6,000	6,000
531106	Supplies-Pesticides and Herbicides	17	198	68	90	200	200	200
531107	Supplies-Specialized Dept	9,249	11,456	7,529	13,135	11,000	13,000	11,000
531108	Supplies-Tires and Batteries	34,335	22,022	32,612	37,372	44,000	38,000	44,000
531109	Supplies-Vehicles and Equipment	74,694	64,707	57,386	59,413	85,000	77,000	80,000
531110	Communications Equipment	107	214	70	91	100	100	100
531111	Computer Equipment	0	0	2,160	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531115	Supplies - Batteries	1,290	2,250	1,439	755	1,500	1,500	1,500
531270	Gasoline	44,706	50,700	47,183	61,505	70,000	78,000	70,000
531300	Food-Subsistence and Support	1,344	2,217	2,079	1,325	1,000	1,600	2,000
531501	8 Gallon Refuse Bags	12,685	11,127	13,590	16,547	17,050	24,000	17,050
531502	15 Gallon Refuse Bags	25,541	36,941	23,682	39,879	42,000	33,000	42,000
531503	33 Gallon Refuse Bags	26,471	34,469	23,277	35,028	34,650	30,000	34,650
531600	Small Equipment	434	497	382	529	500	500	500
531700	Uniforms and Protective Equipment	6,789	5,564	5,426	5,920	7,200	7,200	7,200
	TOTAL SUPPLIES	**240,999**	**245,567**	**221,712**	**280,202**	**320,200**	**310,100**	**316,200**

SOLID WASTE ENTERPRISE FUND (540-4520)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2009-10	SOLID WASTE FUND ACTUAL 2010-11	SOLID WASTE FUND ACTUAL 2011-12	SOLID WASTE FUND ACTUAL 2012-13	SOLID WASTE FUND ESTIMATE 2013-14	SOLID WASTE FUND REVISED 2013-14	SOLID WASTE FUND ESTIMATE 2014-15
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	193,706	110,990	90,972	189,995	200,000	181,440	0
	TOTAL CAPITAL OUTLAY	**193,706**	**110,990**	**90,972**	**189,995**	**200,000**	**181,440**	**0**
	TOTAL OPERATING EXPENSES	**1,974,551**	**1,874,168**	**1,806,444**	**2,038,857**	**2,233,230**	**2,180,920**	**2,020,560**
	NON-OPERATING EXPENSES							
561000	Depreciation	153,332	144,579	127,773	135,078	140,000	140,000	140,000
512850	Annual OPEB Cost	160,943	129,705	92,071	81,938	100,000	100,000	100,000
551540	Indirect Costs	193,640	203,000	149,830	231,000	244,000	236,450	246,510
574000	Bad Debt Expense	55,838	(61,078)	0	0	0	0	0
581200	Principal-Capital Leases	31,511	32,642	33,814	0	0	0	0
582200	Interest-Capital Leases	3,517	2,386	1,214	0	0	0	0
982500	GMA Reclassification	0	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**598,781**	**451,234**	**404,702**	**448,016**	**484,000**	**476,450**	**486,510**
	TOTAL EXPENSES	**2,573,332**	**2,325,401**	**2,211,145**	**2,486,873**	**2,717,230**	**2,657,370**	**2,507,070**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	193,706	110,990	33,814	0	0	0	0
982200	Principal to Balance Sheet	31,511	32,642	90,972	0	224,000	181,440	0
982300	Capital Outlay to Balance Sheet	0	0	0	189,995	0	0	0
	TOTAL NON-OPERATING REVENUE	**225,217**	**143,632**	**124,786**	**189,995**	**224,000**	**181,440**	**0**
	TOTAL DIVISION	**2,348,115**	**2,181,769**	**2,086,359**	**2,296,878**	**2,493,230**	**2,475,930**	**2,507,070**
	Retained Earnings	**(125,481)**	**43,742**	**196,991**	**(9,556)**	**(172,130)**	**(63,230)**	**(108,470)**
	Accumulated Retained Earnings	**(270,906)**	**(227,166)**	**(30,175)**	**(39,731)**	**(293,185)**	**(102,961)**	**(211,431)**
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing					224,000	181,430	0
	GMA Annual Lease Payments					167,800	123,750	160,800

2013-2014 CAPITAL ITEMS:

542220 Solid Waste: 2012 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (1st of 5 Lease Payments)
542220 Solid Waste: 2011 6yd Rear Loader for Downtown Collection & Multi-Family Recycling (2nd of 5 Lease Payments)
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: Sanitation Superintendent Replacement Vehicle (1st of 3 Lease Payments)

2014-2015 CAPITAL ITEMS:

542220 Solid Waste: 2010 Front Loader (5th of 5 Lease Payments) ($38,800)
542200 Solid Waste: Kubota Residential Collection Vehicles (4) (5th of 5 Lease Payments) ($22,000)
542220 Solid Waste: 2011 6yd Rear Loader for Downtown Collection & Multi-Family Recycling (3rd of 5 Lease Payments) ($18,200)
542200 Solid Waste: Sanitation Superintendent Replacement Vehicle (2nd of 3 Lease Payments) ($7,700)

542220 Solid Waste: 2012 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (2nd of 5 Lease Payments) ($38,000)
542200 Solid Waste: 2013 Rear Loader for Residential Soild Waste Collection (1st of 5 Lease Payments) ($36,100)

STORMWATER UTILITY FUND (505)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2009-10	STORMWATER UTILITY FUND ACTUAL 2010-11	STORMWATER UTILITY FUND ACTUAL 2011-2012	STORMWATER UTILITY FUND ACTUAL 2012-2013	STORMWATER UTILITY FUND ESTIMATE 2013-14	STORMWATER UTILITY FUND REVISED 2013-14	STORMWATER UTILITY FUND ESTIMATE 2014-15
	BEGINNING FUND BALANCE	3,361,228	3,311,809	3,371,164	3,997,913	4,019,703	4,183,590	2,991,760
	REVENUES							
344143	Stormwater Utility Fees-2003	180	0	0	0	0	0	0
344144	Stormwater Utility Fees-2004	180	0	0	0	0	0	0
344145	Stormwater Utility Fees-2005	225	(75)	0	0	0	0	0
344146	Stormwater Utility Fees-2006	1,072	0	0	0	0	0	0
344147	Stormwater Utility Fees-2007	4,731	1,077	75	110	0	0	0
344148	Stormwater Utility Fees-2008	11,145	952	(151)	1,496	0	0	0
344149	Stormwater Utility Fees-2009	(6,829)	(88)	3,098	2,133	0	0	0
344150	Stormwater Utility Fees-2010	917,792	56,302	2,790	4,075	0	0	0
344151	Stormwater Utility Fees-2011	0	930,097	33,440	8,078	0	100	0
344152	Stormwater Utility Fees-2012	0	0	936,406	38,453	5,000	2,500	0
344153	Stormwater Utility Fees-2013	0	0	0	913,575	40,000	54,100	5,000
344154	Stormwater Utility Fees-2014	0	0	0	0	935,000	930,000	50,000
344155	Stormwater Utility Fees-2015	0	0	0	0	0	0	930,000
344190	Other Revenues	0	0	0	3	0	0	0
	TOTAL REVENUES	**928,496**	**988,265**	**975,659**	**967,923**	**980,000**	**986,700**	**985,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	322,311	257,019	210,465	174,710	202,450	181,250	195,430
511200	Temp Salaries and Wages	2,588	15,340	12,743	2,367	4,200	4,200	4,200
511300	Overtime Wages	3,325	2,825	319	2,277	5,000	5,000	5,000
512100	Employer Group Insurance	55,077	57,842	59,077	65,684	71,380	71,380	57,840
512200	Social Security (FICA)	21,051	16,631	13,685	11,650	12,550	11,810	12,720
512300	Medicare	4,671	3,889	3,200	2,724	2,940	2,770	2,980
512400	Retirement Contributions	24,974	25,250	21,884	16,616	18,220	16,320	17,560
512600	Unemployment Insurance	0	0	0	0	420	420	350
512700	Workers Compensation	6,581	6,927	10,318	6,000	8,000	7,000	8,000
	TOTAL PERSONNEL SERVICES	**440,578**	**385,723**	**331,690**	**282,028**	**325,160**	**300,150**	**304,080**
521200	Professional Services	41,484	42,490	57,951	14,392	100,000	100,000	280,000
522200	Repairs and Maintenance	0	0	0	1,260	0	0	0
522202	Repair and Maintenance-Communications Equip	0	0	0	0	150	150	150
522203	Repair and Maintenance - Landscape	0	231	0	0	0	0	0
522204	Repair and Maintenance-Machines and Tools	(69)	0	30	993	2,000	2,000	2,000
522205	Repair and Maintenance-Office Equipment	0	204	0	40	300	300	300
522206	Repair and Maintenance-Vehicles	1,062	862	2,020	4,338	2,000	2,000	2,000
522210	Repair and Maintenance - Infrastructure	28,081	76,485	20,430	82,589	125,000	125,000	125,000
522310	Rental of Land and Building	2,400	2,400	0	0	0	0	0
522320	Rental of Equipment and Vehicles	990	612	992	2,158	3,000	3,000	3,000
522500	Contractual Services	0	2,268	1,773	3,977	237,000	20,350	237,000
523101	Insurance Awards	0	0	0	0	0	0	0
523201	Postage	0	10	0	46	30	30	30
523202	Telephone	1,887	1,095	961	1,575	1,820	1,820	1,400
523300	Advertising	0	0	40	120	200	200	200
523400	Printing	1,038	343	22	589	1,000	700	1,000
523450	Signs	0	0	0	756	0	300	500
523600	Dues and Fees	637	1,015	593	517	500	500	500
523700	Education and Training	3,073	576	1,349	3,086	4,000	4,000	4,000
523701	Business Meetings	0	9	275	744	50	50	50
523800	Licenses	220	0	0	0	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**80,804**	**128,599**	**86,438**	**117,180**	**477,250**	**260,600**	**657,330**
531102	Janitorial & Cleaning Supplies	26	31	103	158	50	200	50
531103	Landscape Maintenance Supplies	55	37	0	0	100	100	100
531105	Office Supplies	503	1,279	784	1,716	2,300	1,300	2,300
531106	Pesticides, Herbicides, Chemicals	39	39	203	306	250	250	250
531107	Specialized Dept Supplies	9,547	14,898	12,553	6,970	15,000	10,000	15,000
531108	Tires and Batteries	448	889	566	2,381	1,000	1,000	1,000
531109	Vehicle and Equipment Maint Supplies	4,692	2,677	1,820	4,805	1,500	2,500	1,500
531110	Communications Equipment	0	0	0	0	200	200	200
531111	Computer Equipment	100	0	2,950	546	1,400	1,400	1,400
531112	Computer Software	0	0	0	0	3,000	3,000	3,000
531113	Office Equipment and Furniture	0	0	311	0	500	500	500
531115	Batteries	200	100	180	273	200	200	200
531270	Gasoline	7,029	7,905	8,846	8,256	10,000	15,000	10,000
531300	Food-Subsistence and Support	135	32	51	322	200	200	200
531400	Books and Periodicals	0	0	44	86	100	100	100
531600	Small Equipment	1,119	690	1,214	1,283	3,000	2,000	3,000
531700	Uniforms and Protective Equipment	1,021	1,220	1,908	2,338	2,400	3,400	2,400
	TOTAL SUPPLIES	**24,914**	**29,798**	**31,532**	**29,441**	**41,200**	**41,350**	**41,200**
541100	Capital Outlay-Sites	0	0	0	0	0	0	100,000
541400	Capital Outlay-Infrastructure	0	0	0	497,153	1,400,000	1,200,000	1,100,000
542200	Capital Outlay-Vehicles	0	0	0	0	0	0	23,100
	TOTAL CAPITAL OUTLAY	**13,445**	**0**	**0**	**497,153**	**1,400,000**	**1,200,000**	**1,223,100**
	DIVISION TOTAL	**559,741**	**544,120**	**449,661**	**925,802**	**2,243,610**	**1,802,100**	**2,225,710**

STORMWATER UTILITY FUND (505)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2009-10	STORMWATER UTILITY FUND ACTUAL 2010-11	STORMWATER UTILITY FUND ACTUAL 2011-2012	STORMWATER UTILITY FUND ACTUAL 2012-2013	STORMWATER UTILITY FUND ESTIMATE 2013-14	STORMWATER UTILITY FUND REVISED 2013-14	STORMWATER UTILITY FUND ESTIMATE 2014-15
	Transfers to GO Bond Fund	0	105,520	620,000	0	0	0	0
	Transfer to Capital Improvements Fund	0	0	0	0	0	0	11,000
	Transfer from Capital Improvements Fund	0	0	0	0	0	0	(350,000)
	Transfer from Cemetery Capital Improvements Fund	0	0	0	(12,000)	(12,000)	(12,000)	(12,000)
	Indirect Costs	265,170	231,000	247,210	257,500	269,700	268,430	272,160
	Depreciation	89,608	90,641	104,303	105,646	100,000	110,000	110,000
	Annual OPEB Cost	93,437	13,543	(7,263)	0	15,000	10,000	10,000
	Bad Debt Expense	(16,595)	(2,018)	0	0	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	0
582200	Interest-Capital Leases	0	0	0	0	0	0	0
	TOTAL EXPENSES	**991,360**	**982,806**	**1,413,911**	**1,276,949**	**2,616,310**	**2,178,530**	**2,266,870**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
	Capital to Balance Sheet	13,445	53,897	1,065,000	494,703	1,400,000	0	1,123,100
	TOTAL NON-OPERATING REVENUE	**13,445**	**53,897**	**1,065,000**	**494,703**	**1,400,000**	**0**	**1,123,100**
	TOTAL DIVISION	**977,915**	**928,909**	**348,911**	**782,245**	**1,216,310**	**2,178,530**	**1,143,770**
	Retained Earnings	(49,420)	59,355	626,749	185,677	(236,310)	(1,191,830)	(158,770)
	ENDING FUND BALANCE	3,311,809	3,371,164	3,997,913	4,183,590	3,783,393	2,991,760	2,832,990
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing		0	0	0	0	0	0
	GMA Annual Lease Payments		10,995	11,000	11,000	0	0	7,700

CAPITAL ITEMS:

Crew Supervisor Truck (1st of 3 Lease Payments) ($7,700) (542200)

Backhoe and Trailer (1st of 5 Lease Payments) ($11,000) (542200) (Transfer to Capital Improvements Fund)

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

REVISED 2013-2014 and ADOPTED 2014-2015 BUDGET ESTIMATES

2014 Citizen Satisfaction Survey Demographic responses*:

Employment Status
Not currently employed for pay: 23%
Yes, full-time: 67%
Yes, part-time: 10%

Health Considered to Be
Excellent: 29%
Very Good: 42%
Good: 24%
Fair: 4%
Poor: 1%

Vote in Local Elections
Never: 7%
Rarely: 8%
Sometimes: 11%
Usually: 26%
Always: 48%

2014 Citizen Satisfaction Survey Demographic responses:

Age
18 to 24 years: 1%
25 to 34 years: 27%
35 to 44 years: 22%
45 to 54 years: 20%
55 to 64 years: 12%
65 to 74 years: 12%
75 years or older: 6%

Race*
American Indian or Native American: 1%
Asian, Asian Indian or Pacific Islander: 6%
Black or African American: 15%
White: 78%
Other: 4%
* Total may exceed 100% as respondents could select more than one option.

* For a more detailed explanation of the demographic responses, go to www.decaturga.com/citizensurvey.

CONFERENCE CENTER/PARKING DECK FUND (555)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

	ENTERPRISE FUND ACTUAL 2009-10	ENTERPRISE FUND ACTUAL 2010-11	ENTERPRISE FUND ACTUAL 2011-12	ENTERPRISE FUND ACTUAL 2012-13	ENTERPRISE FUND ESTIMATE 2013-14	ENTERPRISE FUND REVISED 2013-14	ENTERPRISE FUND ESTIMATE 2014-15
REVENUES							
Taxes	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Service Fees	72,000	56,519	0	0	0	0	0
Monthly Revenue	12,329	24,866	0	0	0	0	0
Total	84,329	81,385	0	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Professional Service Fees	907	5,723	304	20,500	0	0	0
Technical Services	0	3,554	0	0	0	0	0
R&M Building/Fixed Equipment	34,584	26,002	38,450	15,390	100,000	30,000	80,000
Cost of Sales/Svc.	15,707	9,825	9,443	0	0	0	0
Capital Improvement	0	0	136,440	155,500	0	0	0
Insurance-Awards	5,000	0	0	0	0	0	0
Depreciation/Amoritization	268,493	268,493	273,091	293,766	275,000	300,000	300,000
Bond Principal	0	0	0	0	0	0	0
Bond Interest	0	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	324,691	313,598	457,726	485,156	375,000	330,000	380,000
OTHER USES							
Transfer to (from)							
Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(87,314)	(97,031)	(70,310)	(133,446)	(132,900)	(135,750)	(135,750)
Capital Improvements Fund	0	0	0	236,645	0	0	0
Principal to Balance Sheet	0	0	(136,440)	(155,500)	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	0	0	0	133,446	132,900	135,750	135,750
Sale of General Fixed Assets	0	0	0		0		
Total Net Assets	3,181,918	3,046,737	2,725,449	2,159,148	2,350,449	1,829,148	1,779,148

HOTEL/MOTEL TAX FUND (275)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

	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 ACTUAL 2012-13	HOTEL/MOTEL TAX FUND ESTIMATE 2013-14	HOTEL/MOTEL TAX FUND REVISED 2013-14	HOTEL/MOTEL TAX FUND ESTIMATE 2014-15
BEGINNING FUND BALANCE	81,164	81,254	81,123	60,683	40,683	44,564	24,564
REVENUES							
Taxes	305,597	339,377	246,011	470,802	465,000	475,000	475,000
Other	0	0	0	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Decatur Tourism Bureau	87,314	97,032	90,750	153,446	152,900	155,750	155,750
Transfer to Conference Center Fund	87,314	97,031	70,310	133,446	132,900	135,750	135,750
Transfer to General Fund	130,880	145,445	105,391	200,029	200,000	203,500	203,500
Bank Charges	0	0	0		0		
To Fund Balance	89	(130)	(20,440)	(16,119)	(20,800)	(20,000)	(20,000)
ENDING FUND BALANCE	81,254	81,123	60,683	44,564	19,883	24,564	4,564

TREE BANK FUND (260)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2009-10	TREE BANK FUND ACTUAL 2010-11	TREE BANK FUND ACTUAL 2011-12	TREE BANK FUND ACTUAL 2012-13	TREE BANK FUND ESTIMATE 2013-14	TREE BANK FUND REVISED 2013-14	TREE BANK FUND ESTIMATE 2014-15
BEGINNING FUND BALANCE	129,701	109,180	39,700	62,310	51,820	50,726	74,766
REVENUES							
Interest	390	95	0	0	0	0	0
Intergov't	0	0	0	0	0	0	0
Gifts	0	500	0	0	0	0	0
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	(4,631)	13,030	42,159	7,513	10,000	25,000	15,000
Misc. Revenues	0	0	0	0	0	0	0
Private Grants	0	0	0	0	0	0	0
EXPENDITURES							
Cont. Services	0	0	1,350	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	0	6,825	850	1,790	2,000	2,000	10,000
Other Contractual Services	16,280	16,280	17,350	17,308	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Supplies - Landscape Mnt.	0	0	0	0	0	0	0
Supplies-Outdoor Furniture	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**16,280**	**23,105**	**19,550**	**19,098**	**2,000**	**2,000**	**10,000**
Reserve for Tree Plantings	58,529	64,734	46,043	51,766	59,753	74,766	79,766
Transfer to GO Bond Fund	0	60,000	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0	1,040	0
To (From) Unreserved Fund Balance	(15,890)	(15,685)	(17,350)	(17,308)	0	0	0
ENDING FUND BALANCE	109,180	39,700	62,310	50,726	59,820	74,766	79,766
Reserved For Tree Plantings	58,529	4,734	46,043	51,766	59,753	74,766	79,766
Unreserved Fund Balance	50,651	34,966	16,266	(1,040)	66	(0)	(0)

CONFISCATED DRUG FUND (210)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2009-10	CONFISCATED DRUG FUND ACTUAL 2010-11	CONFISCATED DRUG FUND ACTUAL 2011-12	CONFISCATED DRUG FUND ACTUAL 2012-13	CONFISCATED DRUG FUND ESTIMATE 2013-14	CONFISCATED DRUG FUND REVISED 2013-14	CONFISCATED DRUG FUND ESTIMATE 2014-15
BEGINNING FUND BALANCE	36,764	33,716	11,993	11,999	12,019	12,004	7,014
REVENUES							
Interest	46	26	6	5	20	10	10
Confiscated Currency	0	0	0	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	3,093	700	0	0	2,500	5,000	2,500
Other Contractual Services	0	0	0	0	0	0	0
Capital Outlay - Computers	0	21,050	0	0	0	0	0
To Fund Balance	(3,047)	(21,724)	6	5	(2,480)	(4,990)	(2,490)
ENDING FUND BALANCE	33,716	11,993	11,999	12,004	9,539	7,014	4,524

COMMUNITY GRANTS FUND (220)
2013-2014 Revised and 2014-2015 Adopted Budget Estimates

		GRANT FUND ACTUAL 2009-10	GRANT FUND ACTUAL 2010-11	GRANT FUND ACTUAL 2011-12	GRANT FUND ACTUAL 2012-13	GRANT FUND ESTIMATE 2013-14	GRANT FUND REVISED 2013-14	GRANT FUND ESTIMATE 2014-15
	BEGINNING FUND BALANCE	88,953	64,194	0	0	0	(430)	260
	REVENUES							
	Intergovernmental	59,359	159,280	335,193	84,189	0	190	0
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	25,000	0	2,200	0	0	0	0
	21-C Program Fees	0	0	0	0	0	500	0
	REVENUE TOTAL	**84,359**	**159,280**	**337,393**	**84,189**	**0**	**690**	**0**
	EXPENDITURES							
	PERSONNEL SERVICES							
511100	Regular Salaries& Wages	0	11,321	14,679	0	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**11,321**	**14,679**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	21,000	54,043	72,067	5,000	0	0	0
521300	Technical Services	0	41,016	238,358	0	0	0	0
522500	Other Contractual Services	7,125	16,000	5,700	0	0	0	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	0	165	0	0	0	0	0
523600	Dues & Fees	0	427	0	241	0	0	0
523700	Training Expenses	0	1,375	0	0	0	0	0
523701	Business Meetings Expenses	0	0	0	0	0	0	0
					0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**28,125**	**113,026**	**316,126**	**5,241**	**0**	**0**	**0**
	SUPPLIES							
531105	Supplies - Office	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	0	79,187	0	0	0
531600	Small equipment	0	19,805	0	0	0	0	0
531700	Uniforms & Protective Eqp.	0	17,000	0	0	0	0	0
	TOTAL SUPPLIES	**0**	**36,805**	**0**	**79,187**	**0**	**0**	**0**
	CAPITAL OUTLAY							
542200	Vehicles	0	0	0	191	0	0	0
542400	Computers	30,993	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**30,993**	**0**	**0**	**191**	**0**	**0**	**0**
	Refunds	0	0	11,279	0	0	0	0
	Transfer to Children & Youth Services Fund	50,000	62,322	0	0	0	0	0
	Transfer to (from) General Fund	0	0	(4,691)	0	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	EXPENDITURE TOTAL	**109,118**	**223,474**	**337,393**	**84,619**	**0**	**0**	**0**
	To (From) Fund Balance	(24,759)	(64,193)	0	(430)	0	690	0
	Ending Fund Balance	64,194	0	0	(430)	0	260	260
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	64,194	0	0	(430)	0	260	260



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City of Decatur®

Appendix A

Budget Guide

Budget FY 2014-2015

City of Decatur

FISCAL YEAR 2014-2015
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 February. The budget is scheduled for adoption by the City Commission on the third Monday in June. A detailed budget schedule is attached.

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

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

Process

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

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

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

Department budget requests are submitted to the City Manager, Assistant City Manager and Budget Manager for review in late February. All department heads meet as a group with budget staff to present their work plans and discuss their budget requests for the next year. This meeting is held in March. 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.

URA Callaway Fund: Established to account for the debt service on the October 2013 bonds issued to purchase the Callaway Building property in downtown Decatur for redevelopment purposes.

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

Tree Bank Fund: Established for the purpose of collecting fees in lieu of planting replacement trees required for compliance with the tree ordinance. Fees are used to purchase and plant trees on public parks, rights of way and other public properties, the purchase of green space, and similar activities associated with maintaining and improving the city's public tree canopy.

Conference/Parking Deck Fund: Established to account for the activity of the conference center and parking deck.

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 Fund: 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, 2013, the general fund balance totaled $8,746,318 or 42% of the 2013-2014 revised operating budget. This was a decrease of $297,738 from the previous year's fund balance. In the Revised 2013-2014 budget estimates, the city has budgeted to use $3,654,100 of fund balance, of which $3,000,000 is for the construction of the Beacon Municipal Complex. In the FY 14-15 budget estimates, the city has budgeted to add $769,930 to fund balance. Fund balance is estimated to be $5,862,148 at the end of FY 14-15 or 27% of the adopted operating budget. The use of fund balance in revised 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 three years of actual performance data. The city will continue to improve upon the performance measurement program and make it a substantive part of the budget development process.

Strategic Planning

In the fall of 1998 the city sponsored a community forum known as the Decatur Roundtables which involved 500 community members. A report of key concerns and action teams developed from this process. This report and recommendations from the action teams guided many of the City's activities. Over 200 stakeholders helped develop a ten-year strategic plan based on the work of the Roundtables project. The strategic plan was completed in the summer of 2000. Three core principles emerged from the plan:

A. Manage Growth While Retaining Character
B. Encourage Community Interaction
C. Provide Quality Services Within Fiscal Limits

In the spring and summer of 2010, the process was repeated with 1,500 stakeholders and the 2010 Strategic Plan was adopted in March 2011. The three core principles from the 2000 plan were updated and a fourth was added. For internal purposes, city staff developed a fifth

principle that recognizes the need for a city organization to support and achieve the other strategic plan principles.

A. Manage Growth While Retaining Character
B. Encourage a Diverse and Engaged Community
C. Serve as Good Stewards of the Environment and Community Resources
D. Support a Safe, Healthy, Lifelong Community
E. Provide the Necessary Support within City Government to Achieve the Vision and Goals of the Community

The plan 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.

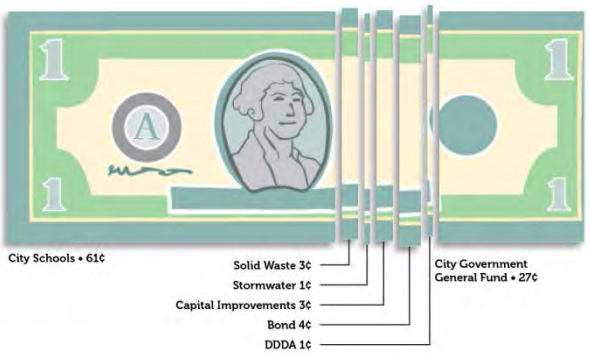
Community Engagement

Each budget season, the city invites interested citizens to participate in discussions of the budget process. These community budget gatherings were first held in 2002. Because of the success and contribution of these meetings to the budget process, the city continues to invite active citizen participation in the budget process through these community gatherings. The goal of the community budget gatherings 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 2013, the city held the first ever Budget Expo or 'Touch a Budget' event. The event was held again in March 2014. At this event, structured much like a science fair or vendor expo, city staff set up stations representing each strategic plan principle and displayed equipment, documents and other materials that were in the proposed budget and supported each strategic plan principle. The public was invited to attend and visit each principle area to learn more about the budget requests and how they support the city's overall strategic vision. This offers an informal setting for citizens to meet employees from all departments and engage in dialogue about City services and programs.

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 2014-2015

January 15	Monthly Staff Meeting
January 22	Budget Memo and Schedule to Departments
February 13	Performance Measurement Meeting
February 19	Monthly Staff Meeting
February 28	**ALL DEPARTMENT BUDGET REQUESTS DUE BY 5:00 pm**
March 7	**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 13	Performance Measurement Meeting
March 17	City Commission Adopts Billing Ordinance
March 18	Budget Expo
March 19	Monthly Staff Meeting
March 28	Personnel Estimates Due
April 1	Tax Bill Mailing Deadline

April 1	Revenue Projections Due
April 1	Prepare Notice for Decatur FOCUS
April 2	**Revised Budget Changes Due**
April 4	**Budget Request Follow-up and 10 Year Capital Plan Drafting**
April 8	Community Budget Gathering #1
April 9	Draft Proposal to City Manager (tentative)
April 11	**Strategic Plan Principles Narratives Due**
April 16	Monthly Staff Meeting
April 18	Preliminary Budget Complete
May 13	Budget Focus Group Meeting #2
May 14	Public Hearing Announcements to Legal Organ
May 16	Budget delivered in City Commission packet
May 19	**Presentation of Budget to Commission and Adoption of Tentative 2014 Millage Rate**
May 20	Community Budget Gathering #2
May 21	Monthly Staff Meeting
May 22, 29 June 5	Public Hearing Ads Published in Legal Organ
June 2	Work Session and Public Hearing on Budget and Millage Rate
June 9	Public Hearing on Budget and Millage Rate
June 16	**Public Hearing on Budget and Millage Rate, Adoption of FY 2014-2015 Budget and Revised 2013-2014 Budget, and Adoption of Final 2014 Millage Rate**



City of Decatur®

Appendix B

Position Classification Plan

Budget FY 2014-2015

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JANUARY 5, 2015

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
01	26,562	43,534	CREW WORKER SANITATION EQUIPMENT OPERATOR I PARKING ATTENDANT
02	27,914	45,739	----------
03	29,328	48,048	ACCOUNTING CLERK ASST. ACTIVE LIVING PROGRAM SUPERVISOR BUILDING MAINTENANCE SPECIALIST EQUIPMENT OPERATOR SITE DIRECTOR SUPPLY CLERK
04	30,805	50,482	COMMUNICATIONS OFFICER SANITATION EQUIPMENT OPERATOR II SUPPORT SERVICES TECHNICIAN
05	32,365	53,040	ACCOUNTS PAYABLE OFFICER ADMINISTRATIVE ASSISTANT AUTOMOTIVE MECHANIC COURT CLERK REVENUE OFFICER
06	34,008	55,723	FIREFIGHTER I LEAD AUTOMOTIVE MECHANIC OFFICE MANAGER
07	35,734	58,552	CEMETERY SPECIALIST CODES ENFORCEMENT OFFICER FIREFIGHTER II PAYROLL & BENEFITS COORDINATOR PERMIT & ZONING TECHNICIAN PERSONNEL SPECIALIST
08	37,544	61,506	----------
09	39,437	64,626	ACTIVE LIVING PROGRAM SUPERVISOR CHIEF COURT CLERK CHILDREN & YOUTH SERVICES PROGRAM SUPERVISOR CREW SUPERVISOR FIRE APPARATUS OPERATOR FIRE INSPECTOR POLICE OFFICER REVENUE SUPERVISOR
10	41,434	67,912	BUILDING INSPECTOR ECONOMIC DEVELOPMENT COORDINATOR ENGINEERING INSPECTOR LANDSCAPE INFRASTRUCTURE COORDINATOR LIFELONG COMMUNITIES PROGRAM COORDINATOR MASTER POLICE OFFICER POLICE INVESTIGATOR PUBLIC INFORMATION OFFICER SPECIAL EVENTS COORDINATOR
11	43,534	71,365	----------

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JANUARY 5, 2015

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
12	45,739	74,984	FIRE SERGEANT PARKING MANAGER POLICE SERGEANT
13	48,048	78,770	FIRE LIEUTENANT POLICE LIEUTENANT
14	50,482	82,763	ASSISTANT ACTIVE LIVING DIRECTOR ASSISTANT CHILDREN & YOUTH SERVICES DIRECTOR BUDGET & PERFORMANCE MEASUREMENT MANAGER COMMUNITY EDUCATION & INFORMATION MANAGER PROJECT CIVIL ENGINEER PROJECT MANAGER
15	53,040	86,944	CITY CLERK FACILITIES SUPERINTENDENT PERSONNEL DIRECTOR REVENUE & TECHNOLOGY DIRECTOR SANITATION SERVICES SUPERINTENDENT
16	55,723	91,354	BUILDING OFFICIAL FIRE CAPTAIN POLICE CAPTAIN
17	58,552	95,992	ACTIVE LIVING DIRECTOR CHILDREN AND YOUTH SERVICES DIRECTOR PLANNING DIRECTOR SENIOR ENGINEER
18	61,506	100,838	DEPUTY FIRE CHIEF DEPUTY POLICE CHIEF DESIGN, ENVIRONMENT & CONSTRUCTION DIRECTOR
19	64,626	105,934	----------
20	67,912	111,301	CHIEF - CIVIC ENGAGEMENT, EDUCATION & COMMUNICATION FIRE CHIEF POLICE CHIEF
21	71,365	116,938	----------
22	74,984	122,866	ASSISTANT CITY MANAGER

RANGE: 01 **Position Titles: Crew Worker, Parking Attendant, Sanitation Equipment Operator I**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	26,562	27,227	27,914	28,621	29,328	30,056	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534
WEEKLY	510.80	523.60	536.80	550.40	564.00	578.00	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20
HRLY	12.77	13.09	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93
MTHLY	2,213	2,269	2,326	2,385	2,444	2,505	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628

RANGE: 02 **Position Titles: None**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	27,914	28,621	29,328	30,056	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739
WEEKLY	536.80	550.40	564.00	578.00	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60
HRLY	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99
MTHLY	2,326	2,385	2,444	2,505	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812

RANGE: 03 **Position Titles: Accounting Clerk, Asst. Active Living Program Supervisor, Building Maintenance Specialist, Equipment Operator, Site Director, Supply Clerk**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	29,328	30,056	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048
WEEKLY	564.00	578.00	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00
HRLY	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10
MTHLY	2,444	2,505	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004

RANGE: 04 **Position Titles: Communications Officer, Sanitation Equipment Operator II, Support Services Technician**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482
WEEKLY	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80
HRLY	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27
MTHLY	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207

RANGE: 05 **Position Titles: Accounts Payable Officer, Administrative Asst, Automotive Mechanic, Court Clerk, Revenue Officer**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040
WEEKLY	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00
HRLY	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50
MTHLY	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420

RANGE: 06 **Position Titles: Lead Automotive Mechanic, Office Manager**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723
WEEKLY	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60
HRLY	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79
MTHLY	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644

RANGE: 07 **Position Titles: Cemetery Specialist, Codes Enforcement Officer, Payroll & Benefits Coordinator, Permit & Zoning Tech, Personnel Specialist**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552
WEEKLY	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00
HRLY	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15
MTHLY	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879

RANGE: 08 **Position Titles: None**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506
WEEKLY	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80
HRLY	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57
MTHLY	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125

CITY OF DECATUR RANGE STEP TABLE
EFFECTIVE JANUARY 5, 2015

RANGE: 09 **Position Titles: Active Living Program Supervisor, Chief Court Clerk, Children & Youth Services Program Supervisor, Crew Supervisor, Police Officer, Revenue Supervisor**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626
WEEKLY	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80
HRLY	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07
MTHLY	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385

RANGE: 10 **Position Titles: Building Inspector, Economic Development Coordinator, Engineering Inspector, Evidence Technician, Lifelong Communities Program Coordinator, Master Police Officer, Police Investigator, Public Information Officer, Special Events Coordinator**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912
WEEKLY	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00
HRLY	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65
MTHLY	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659

RANGE: 11 **Position Titles: None**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365
WEEKLY	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40
HRLY	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31
MTHLY	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947

RANGE: 12 **Position Titles: Parking Manager, Police Sergeant**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984
WEEKLY	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00
HRLY	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05
MTHLY	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249

RANGE: 13 **Position Titles: Police Lieutenant**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770
WEEKLY	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80
HRLY	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87
MTHLY	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564

RANGE: 14 **Position Titles: Asst. Active Living Dir., Asst. Children & Youth Services Dir., Budget & Performance Measurement Mgr., Community Education & Information Mgr., Project Civil Engineer, Project Mgr.**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763
WEEKLY	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60
HRLY	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79
MTHLY	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897

RANGE: 15 **Position Titles: City Clerk, Facilities Superintendent, Personnel Director, Revenue & Technology Director, Sanitation Services Superintendent**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944
WEEKLY	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00
HRLY	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80
MTHLY	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245

RANGE: 16 **Position Titles: Building Official, Police Captain**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354
WEEKLY	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80
HRLY	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92
MTHLY	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613

CITY OF DECATUR RANGE STEP TABLE
EFFECTIVE JANUARY 5, 2015

RANGE 17 **Position Titles: Active Living Director, Children & Youth Services Director, Planning Director, Senior Engineer**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992
WEEKLY	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00
HRLY	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15
MTHLY	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999

RANGE 18 **Position Titles: Deputy Fire Chief, Deputy Police Chief, Design, Environment & Construction Director**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838
WEEKLY	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20
HRLY	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48
MTHLY	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403

RANGE 19 **Position Titles: None**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934
WEEKLY	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20
HRLY	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93
MTHLY	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828

RANGE 20 **Position Titles: Fire Chief, Police Chief, Chief-Civic Engagement, Education & Communication**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301
WEEKLY	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40
HRLY	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51
MTHLY	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275

RANGE 21 **Position Titles: None**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938
WEEKLY	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80
HRLY	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22
MTHLY	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745

RANGE 22 **Position Titles: Assistant City Manager**

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866
WEEKLY	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80
HRLY	36.05	36.95	37.87	38.82	39.79	40.78	41.8	42.85	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07
MTHLY	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239

CITY OF DECATUR RANGE STEP TABLE
EFFECTIVE JANUARY 5, 2015

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
Authorized Personnel

	FY 12-13		FY 13-14		FY 14-15	
	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		1		1	
Budget & Performance Measurement Manager	-		1		1	
Assistant to the City Manager	1		-		-	
Resource Conservation Coordinator	1		-		-	
Personnel Director	1		1		1	
Personnel Specialist	1		1		1	
Payroll & Benefits Coordinator	1		1		1	
Office Manager	1		1		1	
City Attorney		1		1		1
Graduate Intern		1.2		1		1
	10	2.2	8	2	8	2
Administrative Services						
City Clerk	1		1		1	
Accounts Payable Officer	1		1		1	
Accounting Clerk	-	1	1		1	
Revenue & Technology Director	1		1		1	
Revenue Supervisor	1		1		1	
Revenue Officer	2		2		2	
Chief Court Clerk	1		1		1	
Court Clerk	2		2		2	
Archivist		1		1		1
Customer Service Clerk		1		2		2
Intern		0.5		0		0
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	10	11	10	11
Fire & Rescue						
Fire Chief	1		1		1	
Deputy Fire Chief	1		1		1	
Station Captain	4		4		4	
Fire Lieutenant	3		3		3	
Fire Sergeant	3		3		3	
Fire Inspector	-		3		3	
Firefighter-Driver	12		12		12	
Firefighter	15		12		12	
	39		39		39	

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
Authorized Personnel

	FY 12-13		FY 13-14		FY 14-15	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Community & Economic Development						
Assistant City Manager	1		1		1	
Chief, Division of Civic Engagement, Education & Communication	-		1		1	
Deputy Director C&E Development	1		-		-	
Economic Development Coordinator	1		1		1	
Planning Director	1		1		1	
Lifelong Communities Program Coordinator	-		1		1	
Special Events Coordinator	1		1		1	
Public Information Officer	1		1		1	
Office Manager	1		1		1	
Parking Manager	1		1		1	
Parking Attendant		5		5	1	1
Volunteer!Decatur Coordinator	1			1		1
Historic Preservation Planner		1		1		1
Planning Fellow		1		1		1
	9	7	9	8	10	4
Active Living						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	3		3		5	
Program Assistant	1		1		1	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Program Leader		7		7		9
Specialized Instructor		18		28		32
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	7	39	7	49	9	55
Children & Youth Services						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		1		1	
Site Director	6	1	7		8	
Administrative Assistant	1		1		1	
Administrative Consultant		1				
Academic Building Coordinator		7		7		7
Academic Tutor		24		24		23
After-School Counselor		35		35		41
Lead Counselor		4		4		4
Summer Camp Counselor		21		21		21
Instructor		34		34		34
Family Liaison		1		1		1
Junior Counselor		3		3		3
Technology Specialist		1		1		1
Technology Instructor		7		7		8
Technology Support Staff		1		1		1
	10	140	11	138	12	144

CITY OF DECATUR
2014-2015 ADOPTED BUDGET
Authorized Personnel

	FY 12-13		FY 13-14		FY 14-15	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Public Works						
Assistant City Manager	1		1		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
Project Manager	-		-		1	
Resource Conservation Coordinator	-		1		-	
Crew Supervisor	4		4		4	
Crew Worker	12		13		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		7		7
Seasonal Laborer		8		4		4
	43	12	45	13	45	13
Design, Environment & Construction						
DE&C Director	-		1		1	
Senior Engineer	1		1		1	
Stormwater Management Engineer	1		-		-	
Project Civil Engineer	1		1		1	
Engineering Inspector	1		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Landscape Infrastructure Coordinator	-		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	20	2	20	2
Police						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	4		4		4	
Police Sergeant	7		6		7	
Police Investigator	5		5		5	
CID Evidence Technician	1		1		1	
Police Officer, MPO	24		25		25	
Communications Officer	11		11		11	
Support Services Technician	1		1		1	
Administrative Assistant	1		1		1	
Animal Control Officer		1		1		1
Administrative Investigator/Permit Clerk		1		1		1
Fingerprint Examiner		1		1		1
School Crossing Guard		25		25		28
	59	28	59	28	60	31
TOTAL	**205**	**241.7**	**208**	**251**	**213**	**262**



Appendix C

Salary Survey

Budget FY 2014-2015

2014 Salary Survey

Administrative Assistant

City	Min	Max
Alpharetta	$ 36,750	$ 66,150
Milton	$ 37,393	$ 56,090
Duluth	$ 34,236	$ 53,040
Decatur Proposed	$ 32,365	$ 53,040
Suwanee	$ 33,620	$ 52,111
Peachtree City	$ 31,254	$ 50,329
Newnan	$ 33,862	$ 50,294
Smyrna	$ 33,463	$ 50,195
Roswell	$ 30,607	$ 48,971
Fayetteville	$ 29,457	$ 48,741
Decatur Current	$ 29,827	$ 48,610
Cartersville	$ 31,500	$ 48,000
McDonough	$ 28,381	$ 45,594
Douglasville	$ 24,429	$ 38,688
Median Salary	$31,933	$50,245
Ave. Market Salary	$31,939	$50,704

Accounting Clerk

City	Min	Max
Duluth	$43,680	$67,704
Suwanee	$35,322	$54,749
Peachtree City	$32,837	$52,878
Fayetteville	$29,457	$48,741
Decatur Proposed	$29,328	$48,048
McDonough	$29,800	$47,874
Roswell	$29,149	$46,639
Decatur Current	$28,392	$46,301
Marietta	$29,917	$44,874
Smyrna	$27,878	$41,817
Newnan	$26,520	$39,395
Douglasville	$24,429	$38,688
Median Salary	$29,393	$47,257
Ave. Market Salary	$30,559	$48,142

Accounts Payable Officer

City	Min	Max
Alpharetta	$36,750	$66,150
Duluth	$34,236	$53,040
Decatur Proposed	$32,365	$53,040
Decatur Current	$29,827	$48,610
Cartersville	$31,500	$48,000
McDonough	$27,029	$43,423
Median Salary	$31,933	$50,825
Ave. Market Salary	$31,951	$52,044

City Clerk

City	Min	Max
Suwanee	$74,090	$114,840
Smyrna	$71,864	$107,796
Duluth	$67,787	$104,998
Milton	$66,690	$100,035
Decatur Proposed	$53,040	$86,944
Fayetteville	$50,380	$82,364
McDonough	$50,968	$81,881
Decatur Current	$48,610	$79,768
Roswell	$49,855	$79,768
Newnan	$52,520	$77,958
Peachtree City	$44,160	$71,113
Cartersville	$42,400	$64,500
Douglasville	$59,212	$59,212
Median Salary	$52,520	$81,881
Ave. Market Salary	$56,275	$85,475

2014 Salary Survey

Court Clerk

City	Min	Max
Marietta	$40,208	$59,198
Milton	$37,393	$56,090
Duluth	$35,942	$55,681
Decatur Proposed	$32,365	$53,040
Fayetteville	$30,929	$51,179
Suwanee	$33,620	$52,111
Decatur Current	$29,827	$48,610
Cartersville	$31,500	$48,000
Peachtree City	$29,748	$47,904
Newnan	$27,851	$41,330
Douglasville	$24,429	$38,688
Median Salary	$31,500	$51,179
Ave. Market Salary	$32,165	$50,166

Chief Court Clerk

City	Min	Max
Marietta	$58,760	$88,585
Suwanee	$47,504	$73,631
Duluth	$45,864	$71,094
Cartersville	$42,400	$64,500
Smyrna	$41,842	$62,763
Decatur Proposed	$39,437	$64,626
Peachtree City	$38,081	$61,322
Decatur Current	$34,570	$56,389
Median Salary	$42,121	$64,563
Ave. Market Salary	$43,557	$67,864

Revenue Officer

City	Min	Max
Duluth	$35,942	$55,681
Decatur Proposed	$32,365	$53,040
Smyrna	$34,860	$52,290
Roswell	$32,137	$51,419
Decatur Current	$29,827	$48,610
Fayetteville	$26,718	$44,211
Median Salary	$32,251	$51,855
Ave. Market Salary	$31,975	$50,875

Revenue Supervisor

City	Min	Max
Alpharetta	$53,550	$91,035
Suwanee	$47,504	$73,631
Decatur Proposed	$39,437	$64,626
Decatur Current	$34,570	$56,389
Smyrna	$34,860	$52,290
Fayetteville	$30,929	$51,179
Median Salary	$37,149	$60,507
Ave. Market Salary	$40,142	$64,858

2014 Salary Survey

Crew Worker

City	Min	Max
Marietta	$36,483	$53,575
Alpharetta	$31,500	$53,550
Suwanee	$30,458	$47,210
Fayetteville	$23,080	$46,420
Duluth	$28,142	$45,801
Peachtree City	$23,238	$45,595
Decatur Proposed	$26,562	$43,534
Decatur Current	$25,792	$41,995
Cartersville	$27,200	$41,400
McDonough	$25,742	$41,355
Roswell	$22,839	$36,543
Newnan	$24,045	$35,714
Smyrna	$23,689	$35,533
Douglasville	$22,158	$35,000
Median Salary	$25,767	$42,765
Ave. Market Salary	$26,495	$43,087

Equipment Operator

City	Min	Max
Alpharetta	$36,750	$66,150
Duluth	$32,614	$50,502
Decatur Proposed	$29,328	$48,048
Peachtree City	$29,748	$47,904
Decatur Current	$28,392	$46,301
Roswell	$27,761	$44,418
Fayetteville	$26,718	$44,211
Cartersville	$28,500	$43,600
Newnan	$29,245	$43,430
McDonough	$27,029	$43,423
Marietta	$28,538	$41,906
Smyrna	$27,878	$41,817
Douglasville	$25,651	$40,619
Median Salary	$27,878	$43,430
Ave. Market Salary	$29,089	$46,333

Code Enforcement Officer

City	Min	Max
Alpharetta	$36,750	$66,150
Decatur Proposed	$35,734	$58,552
Cartersville	$38,400	$58,400
Fayetteville	$34,099	$56,424
Decatur Current	$34,570	$56,389
Marietta	$38,314	$56,334
Milton	$37,393	$56,090
Peachtree City	$34,499	$55,554
Smyrna	$37,860	$52,290
McDonough	$31,290	$50,267
Douglasville	$31,179	$49,353
Duluth	$31,033	$48,089
Median Salary	$35,152	$56,212
Ave. Market Salary	$35,093	$55,324

Engineering Inspector

City	Min	Max
Duluth	$61,464	$95,222
Roswell	$54,965	$87,944
Milton	$46,453	$69,680
Decatur Proposed	$41,434	$67,912
Alpharetta	$36,750	$66,150
Decatur Current	$39,998	$65,437
Fayetteville	$34,099	$56,424
Newnan	$37,315	$55,390
Cartersville	$34,800	$53,000
Median Salary	$39,998	$66,150
Ave. Market Salary	$43,031	$68,573

2014 Salary Survey

Building Maintenance Specialist

City	Min	Max
Duluth	$39,664	$61,380
Fayetteville	$34,099	$56,424
Newnan	$33,862	$50,294
Decatur Proposed	$29,328	$48,048
Peachtree City	$29,748	$47,904
Decatur Current	$28,392	$46,301
Smyrna	$29,274	$43,912
Cartersville	$28,500	$42,600
Roswell	$26,439	$42,303
Marietta	$24,613	$36,296
Median Salary	$29,301	$47,103
Ave. Market Salary	$30,392	$47,546

Lead Automatic Mechanic

City	Min	Max
Peachtree City	$40,007	$64,424
Duluth	$37,752	$58,468
Marietta	$38,314	$56,334
Decatur Proposed	$34,008	$55,723
Cartersville	$36,600	$55,600
Decatur Current	$32,906	$53,664
Roswell	$30,607	$48,971
Smyrna	$32,067	$48,101
Median Salary	$35,304	$55,662
Ave. Market Salary	$35,283	$55,161

Active Living Program Supervisor

City	Min	Max
Roswell	$54,965	$87,944
Alpharetta	$42,000	$75,650
Duluth	$45,864	$71,094
Decatur Proposed	$39,437	$64,626
Decatur Current	$38,084	$62,275
Fayetteville	$37,595	$62,208
Peachtree City	$38,081	$61,322
Median Salary	$38,761	$63,451
Ave. Market Salary	$40,177	$66,196

Active Living Director

City	Min	Max
Fayetteville	$64,229	$106,397
Decatur Proposed	$58,552	$95,992
Duluth	$58,572	$90,688
Decatur Current	$53,664	$88,046
Roswell	$47,481	$75,969
Median Salary	$53,664	$88,046
Ave. Market Salary	$53,239	$84,901

2014 Salary Survey

Firefighter I &II

City	Min	Max
Alpharetta	$36,750	$66,150
Fayetteville	$32,476	$62,208
Smyrna	$39,049	$58,573
Decatur Proposed	$34,008	$58,552
Decatur Current	$32,906	$56,389
Milton	$37,393	$56,090
McDonough	$34,497	$55,420
Marietta	$36,483	$53,575
Peachtree City	$31,792	$51,195
Cartersville	$33,100	$50,400
Newnan	$24,944	$49,504
Median Salary	$34,008	$56,090
Ave. Market Salary	$33,945	$56,187

Fire Apparatus Operator

City	Min	Max
Smyrna	$42,238	$68,857
Alpharetta	$36,750	$66,150
Milton	$43,212	$64,819
Decatur Proposed	$39,437	$64,626
Decatur Current	$38,084	$62,275
Marietta	$42,224	$62,169
Median Salary	$40,831	$64,723
Ave. Market Salary	$40,324	$64,816

Fire Inspector

City	Min	Max
Newnan	$58,240	$84,447
Fayetteville	$47,982	$79,394
Alpharetta	$42,000	$75,650
Roswell	$41,061	$65,625
Decatur Proposed	$39,437	$64,626
Cartersville	$42,400	$64,500
Decatur Current	$38,084	$62,275
McDonough	$38,033	$61,100
Median Salary	$41,531	$65,126
Ave. Market Salary	$43,405	$69,702

Fire Sergeant

City	Min	Max
Decatur Proposed	$45,739	$74,984
Decatur Current	$44,096	$72,259
Cartersville	$38,400	$58,400
Newnan	$40,768	$58,240
Median Salary	$40,768	$58,400
Ave. Market Salary	$41,088	$63,966

2014 Salary Survey

Fire Lieutenant

City	Min	Max
Marietta	$54,955	$82,763
Decatur Proposed	$48,048	$78,770
Decatur Current	$46,301	$75,920
Milton	$46,453	$69,680
Smyrna	$46,031	$69,046
Peachtree City	$42,758	$68,853
Fayetteville	$41,448	$68,585
McDonough	$41,931	$67,363
Cartersville	$42,400	$64,500
Newnan	$40,768	$61,152
Median Salary	$44,395	$68,950
Ave. Market Salary	$45,109	$70,663

Fire Captain

City	Min	Max
Marietta	$67,350	$101,422
Decatur Proposed	$55,723	$91,354
Peachtree City	$56,530	$91,032
Alpharetta	$47,250	$85,050
Decatur Current	$51,043	$83,803
Roswell	$52,348	$83,756
Smyrna	$54,409	$81,614
Fayetteville	$47,982	$79,394
Newnan	$49,504	$72,800
Cartersville	$46,800	$71,200
McDonough	$44,028	$70,731
Median Salary	$51,043	$83,756
Ave. Market Salary	$52,894	$84,143

Deputy Fire Chief

City	Min	Max
Marietta	$74,157	$111,696
Decatur Proposed	$61,506	$100,838
Milton	$66,690	$100,035
Smyrna	$64,882	$97,323
Decatur Current	$59,259	$97,178
Fayetteville	$58,322	$96,505
Peachtree City	$59,390	$95,638
Median Salary	$61,506	$97,323
Ave. Market Salary	$63,458	$99,888

Fire Chief

City	Min	Max
Roswell	$89,532	$143,246
Marietta	$91,354	$137,509
Cartersville	$84,600	$128,800
Smyrna	$77,449	$116,174
Decatur Proposed	$67,912	$111,301
Peachtree City	$68,875	$110,911
McDonough	$68,302	$107,115
Newnan	$71,094	$105,498
Decatur Current	$62,275	$102,107
Fayetteville	$61,238	$81,284
Median Salary	$69,985	$111,106
Ave. Market Salary	$74,263	$114,394

2014 Salary Survey

Communications Officer

City	Min	Max
Duluth	$34,236	$55,681
Avondale Estates	$55,000	$55,000
Alpharetta	$31,500	$53,550
Suwanee	$33,620	$52,111
Decatur Proposed	$30,805	$50,482
Roswell	$30,607	$48,741
Decatur Current	$29,827	$48,610
Smyrna	$32,067	$48,101
Newnan	$32,240	$47,882
Cartersville	$27,200	$41,400
Median Salary	$31,784	$49,612
Ave. Market Salary	$33,710	$50,156

Police Officer

City	Min	Max
Alpharetta	$36,750	$66,150
Decatur Proposed	$39,437	$64,626
Decatur Current	$38,084	$62,275
Duluth	$39,644	$61,380
Fayetteville	$32,476	$59,246
Smyrna	$39,049	$58,573
Douglasville	$36,093	$57,117
Roswell	$36,757	$56,690
Milton	$37,393	$56,575
Peachtree City	$34,499	$55,554
McDonough	$34,497	$55,420
Marietta	$36,483	$53,575
Cartersville	$33,100	$50,400
Newnan	$33,862	$50,294
Median Salary	$36,617	$56,904
Ave. Market Salary	$36,295	$57,705

Police Investigator

City	Min	Max
Decatur Proposed	$41,434	$67,912
Alpharetta	$36,750	$66,150
Decatur Current	$39,998	$65,437
Duluth	$41,600	$64,459
Peachtree City	$40,007	$64,424
Roswell	$39,063	$62,501
Fayetteville	$34,099	$62,208
Newnan	$41,142	$61,090
Douglasville	$37,898	$59,969
McDonough	$36,222	$58,191
Milton	$37,393	$56,090
Cartersville	$33,100	$50,400
Median Salary	$37,898	$62,208
Ave. Market Salary	$37,934	$60,993

Police Sergeant

City	Min	Max
Decatur Proposed	$45,739	$74,984
Duluth	$48,152	$74,609
Roswell	$45,220	$72,352
Decatur Current	$44,096	$72,259
Suwanee	$45,215	$70,084
Marietta	$46,574	$68,428
Peachtree City	$42,033	$67,686
Douglasville	$41,782	$66,106
Smyrna	$43,238	$64,857
Milton	$43,212	$64,819
Cartersville	$40,400	$61,400
McDonough	$38,033	$61,100
Newnan	$41,142	$61,090
Median Salary	$43,225	$66,896
Ave. Market Salary	$43,258	$67,066

2014 Salary Survey

Police Lieutenant

City	Min	Max
Alpharetta	$47,250	$85,050
Roswell	$52,348	$83,757
Marietta	$54,955	$82,763
Duluth	$53,102	$82,264
Decatur Proposed	$48,048	$78,770
Suwanee	$49,909	$77,359
Decatur Current	$46,301	$75,920
Peachtree City	$46,396	$74,713
Douglasville	$46,065	$72,873
Cartersville	$48,680	$71,200
Newnan	$47,632	$70,720
Milton	$46,453	$69,680
Smyrna	$46,031	$69,046
Fayetteville	$41,448	$68,585
McDonough	$41,931	$67,363

Median Salary	$47,250	$74,713
Ave. Market Salary	$47,770	$75,338

Police Captain

City	Min	Max
Alpharetta	$60,900	$97,400
Marietta	$62,899	$94,844
Suwanee	$60,809	$94,255
Milton	$62,037	$93,056
Decatur Proposed	$55,723	$91,354
Roswell	$57,713	$92,342
Peachtree City	$56,530	$91,032
Duluth	$58,572	$90,688
Decatur Current	$51,043	$83,803
Smyrna	$54,409	$81,614
Douglasville	$50,787	$80,334
Fayetteville	$47,982	$79,394
Cartersville	$51,600	$78,600

Median Salary	$56,530	$91,032
Ave. Market Salary	$56,231	$88,363

Deputy Police Chief

City	Min	Max
Duluth	$74,713	$115,722
Roswell	$70,151	$112,242
Marietta	$74,157	$111,696
Suwanee	$67,122	$104,039
Decatur Proposed	$61,506	$100,838
Smyrna	$64,882	$97,323
Decatur Current	$59,259	$97,178
Cartersville	$63,000	$95,800
Peachtree City	$59,390	$95,638
Douglasville	$87,098	$87,098
Newnan	$52,520	$77,958

Median Salary	$64,882	$97,323
Ave. Market Salary	$66,709	$99,594

Police Chief

City	Min	Max
Roswell	$89,532	$143,246
Duluth	$90,833	$140,712
Suwanee	$90,272	$139,921
Marietta	$91,354	$137,509
Cartersville	$84,600	$128,800
Smyrna	$77,449	$116,174
Decatur Proposed	$67,912	$111,301
Peachtree City	$68,875	$110,911
McDonough	$68,302	$107,115
Fayetteville	$64,299	$106,397
Newnan	$70,366	$104,520
Decatur Current	$62,275	$102,107

Median Salary	$73,908	$113,738
Ave. Market Salary	$77,172	$120,726



City of Decatur®

Appendix D

Glossary

Budget FY 2014-2015

FISCAL YEAR 2014-2015
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.

AAAG –
ACRONYMS AT A GLANCE:

- CIP – Capital Improvement Program
- CSOD – City Schools of Decatur
- DOT – Department of Transportation
- FTE – Full-time equivalent
- GAAP – Generally Accepted Accounting Principles
- GASB – Governmental Accounting Standards Board
- GMA – Georgia Municipal Association
- LARP – Local Assistance Road Program
- LMIG – Local Maintenance & Infrastructure Grant Program
- OPEB – Other Post-employment benefits
- URA – Urban Redevelopment Agency

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.

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

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

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

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

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

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

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

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

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

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

OPEB – Other Post-employment benefits.

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

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

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

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.



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Appendix E

Financial Policies

Budget FY 2014-2015

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 F

Demographic and Statistical Information

Budget FY 2014-2015

Fiscal Year 2014-2015
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	meets the 4th Monday of the month	6:30pm
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

Fiscal Year 2014-2015
Demographic & Statistical Information

Area – square miles:	4.4	
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	

Fiscal Year 2014-2015
Demographic & Statistical Information

From the City's Comprehensive Annual Financial Report (FY Ended June 30, 2013)

2013 assessed valuation:	$1,258,720,000
Net Bonded Debt per capita:	$1,544
Ratio of Net Bonded Debt to Assessed Value:	2.0%
City Bond Rating:	Aa2/AA+

Major Employers:

1. DeKalb County Government	1,614	6. DeVry University	123
2. The City Schools of Decatur	556	7. CCP Games	109
3. Agnes Scott College	271	8. DeKalb Medical – Decatur Hospital	105
4. City of Decatur	199	9. Columbia Theological Seminary	75
5. Emory University	137	10. Art Institute of Atlanta-Decatur	52

From City Staff

Number of Full-Time Employees: 207

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

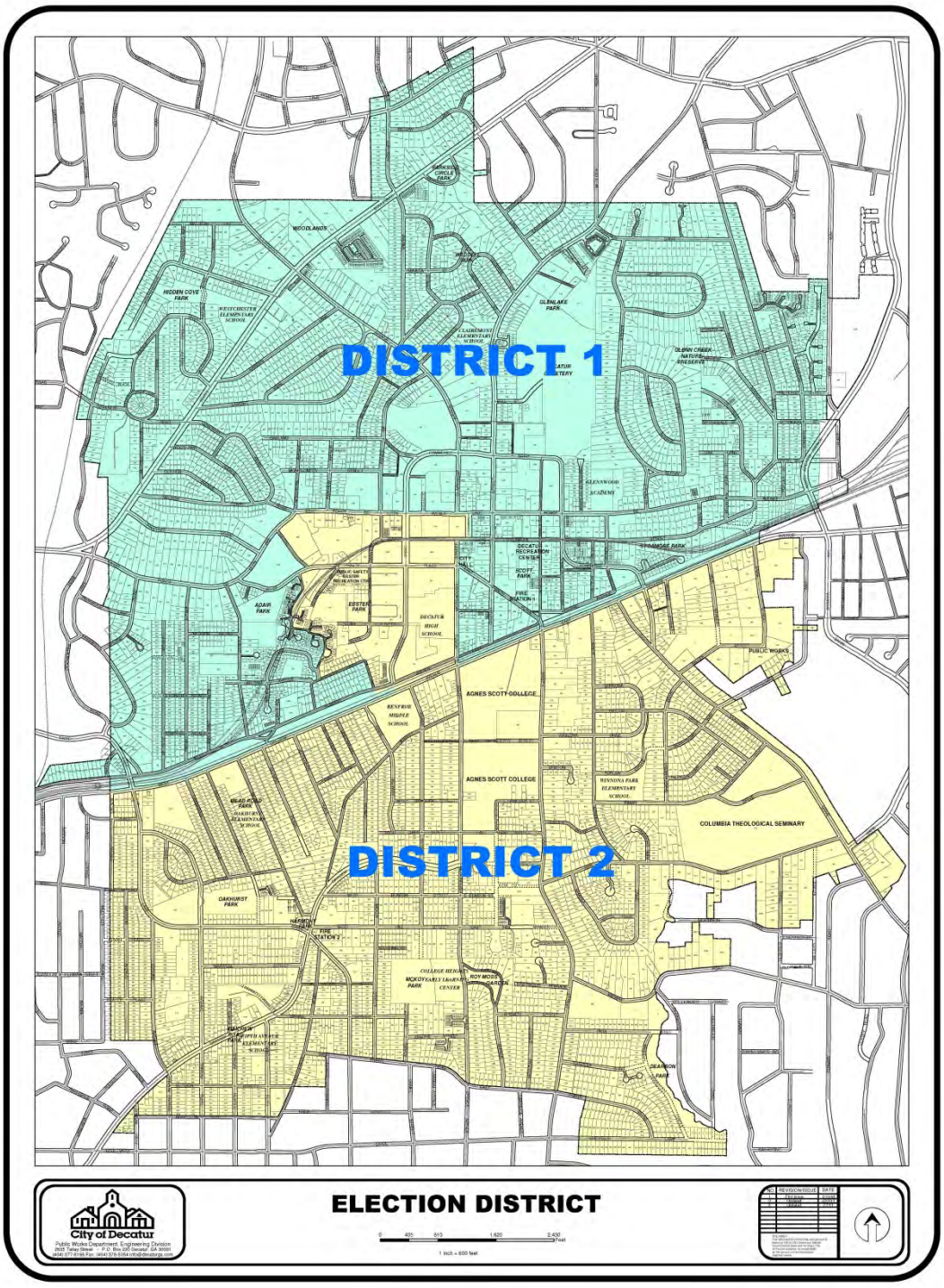
Number of Parks & Playgrounds:	14	Number of Tennis Courts:	9
Acreage in Parks & Playgrounds:	57	Number of Athletic Fields:	7
Number of Swimming Pools:	3	Number of Recreation Buildings:	3

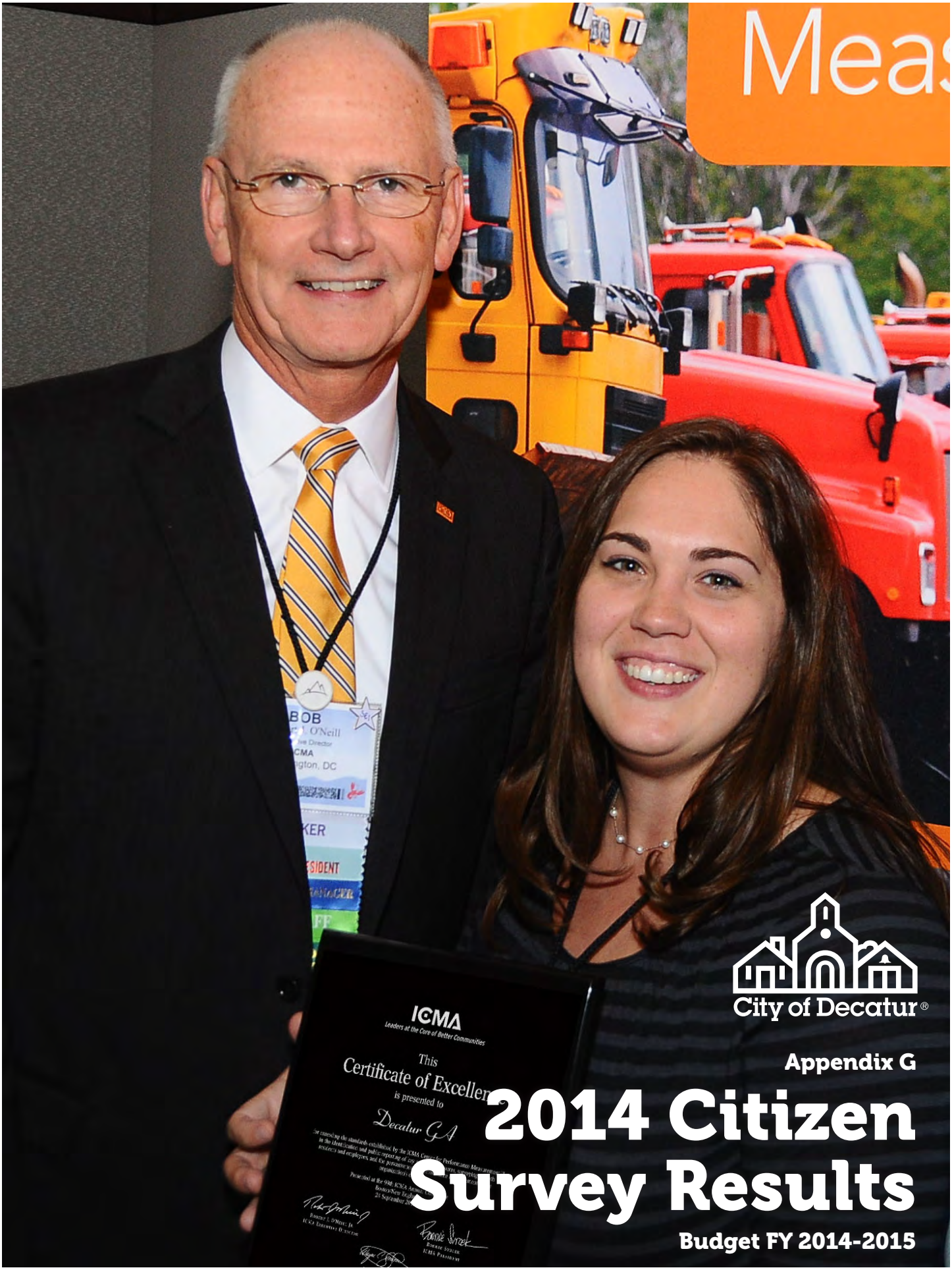
Miles of Streets, Sidewalks

Streets paved:	74
Sidewalks paved:	63

Fiscal Year 2014-2015
Demographic & Statistical Information

As of January 1, 2014





City of Decatur®

Appendix G

2014 Citizen Survey Results

Budget FY 2014-2015

The National Citizen Survey™

Decatur, GA

Community Livability Report

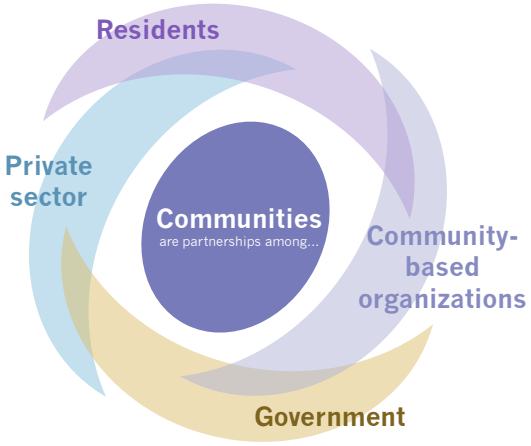
2014

National Research Center, Inc. | Boulder, CO
International City/County Management Association | Washington, DC

About

The National Citizen Survey™ (The NCS) report is about the "livability" of Decatur. The phrase "livable community" is used here to evoke a place that is not simply habitable, but that is desirable. It is not only where people do live, but where they want to live.

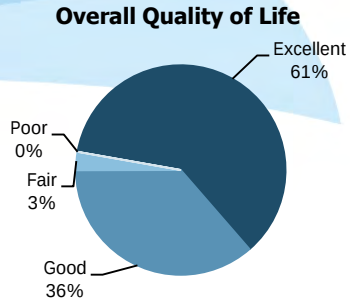
Great communities are partnerships of the government, p
sector, community-based organizations and residents, al
geographically connected. The NCS captures residents' o
within the three pillars of a community (Community
Characteristics, Governance and Participation) across eig
facets of community (Safety, Mobility, Natural Environm
Environment, Economy, Recreation and Wellness, Educa
Enrichment and Community Engagement).



The Community Livability Report provides the opinions
representative sample of 478 residents of the City of Dec
margin of error around any reported percentage is 5% fo
entire sample. The full description of methods used to ga
opinions can be found in the *Technical Appendices* provi
separate cover.

Quality of Life in Decatur

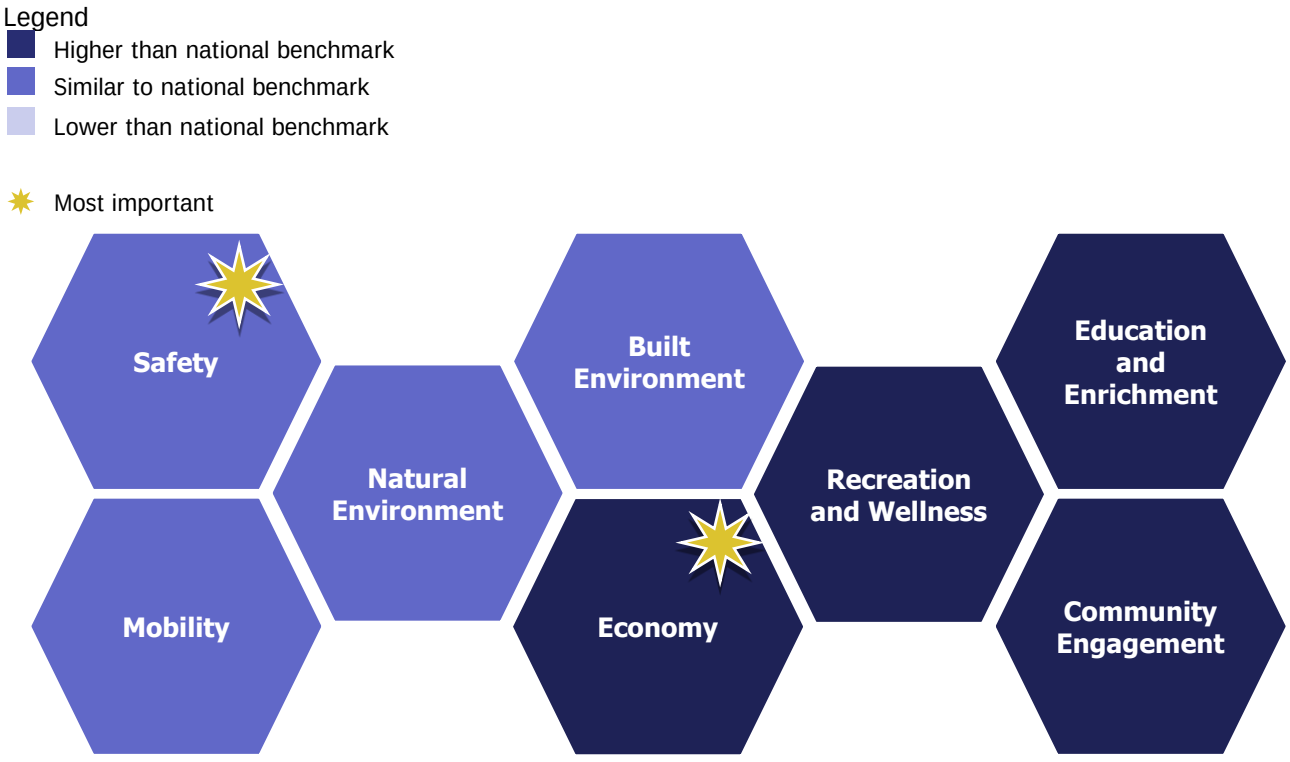
Almost all residents rated the quality of life in Decatur as excellent or good. This rating was higher than the national benchmark comparison (see Appendix B of the *Technical Appendices* provided under separate cover).



Shown below are the eight facets of community. The color of each community facet summarizes how residents rated it across the three sections of the survey that represent the pillars of a community – Community Characteristics, Governance and Participation. When most ratings across the three pillars were higher than the benchmark, the color for that facet is the darkest shade; when most ratings were lower than the benchmark, the color is the lightest shade. A mix of ratings (higher and lower than the benchmark) results in a color between the extremes.

In addition to a summary of ratings, the image below includes one or more stars to indicate which community facets were the most important focus areas for the community. Residents identified Safety and Economy as priorities for the Decatur community in the coming two years. It is noteworthy that Decatur residents gave favorable ratings to all facets of community. Ratings for Economy, Recreation and Wellness, Education and Enrichment and Community Engagement tended to be higher than in comparison jurisdictions. This overview of the key aspects of community quality provides a quick summary of where residents see exceptionally strong performance and where performance offers the greatest opportunity for improvement. Linking quality to importance offers community members and leaders a view into the characteristics of the community that matter most and that seem to be working best.

Details that support these findings are contained in the remainder of this Livability Report, starting with the ratings for Community Characteristics, Governance and Participation and ending with results for Decatur's unique questions.



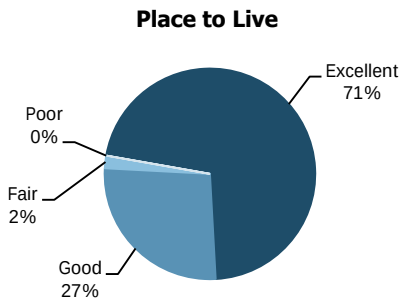
Community Characteristics

What makes a community livable, attractive and a place where people want to be?

Overall quality of community life represents the natural ambience, services and amenities that make for an attractive community. How residents rate their overall quality of life is an indicator of the overall health of a community. In the case of Decatur, 98% rated the City as an excellent or good place to live. Respondents' ratings of Decatur as a place to live were higher than ratings in other communities across the nation.

In addition to rating the City as a place to live, respondents rated several aspects of community quality including Decatur as a place to raise children and to retire, their neighborhood as a place to live, the overall image or reputation of Decatur and its overall appearance. At least 9 in 10 respondents gave excellent or good ratings to the overall image or reputation of Decatur, their neighborhoods, Decatur as a place to raise children and the overall appearance of Decatur. About three-quarters of respondents gave positive ratings to Decatur as a place to retire. All of these ratings were higher than the national benchmark comparisons.

Delving deeper into Community Characteristics, survey respondents rated over 40 features of the community within the eight facets of Community Livability. Most of these ratings were higher than the national benchmark, a handful were similar, and only one (public parking) was lower than the benchmark comparison. At least 8 in 10 respondents rated all aspects of Community Engagement and Safety as excellent or good. A majority rated all of the aspects of Education and Enrichment, Recreation and Wellness and Natural Environment positively. Almost all aspects of Economy were rated positively and were above the benchmark; however 44% rated the cost of living as excellent or good, and this rating was similar to the benchmark comparison. Ratings for Built Environment were mixed; about one-third of residents rated affordably quality housing positively. However, about 8 in 10 gave favorable ratings to the overall built environment and public places in Decatur, which were higher than the benchmark comparison.



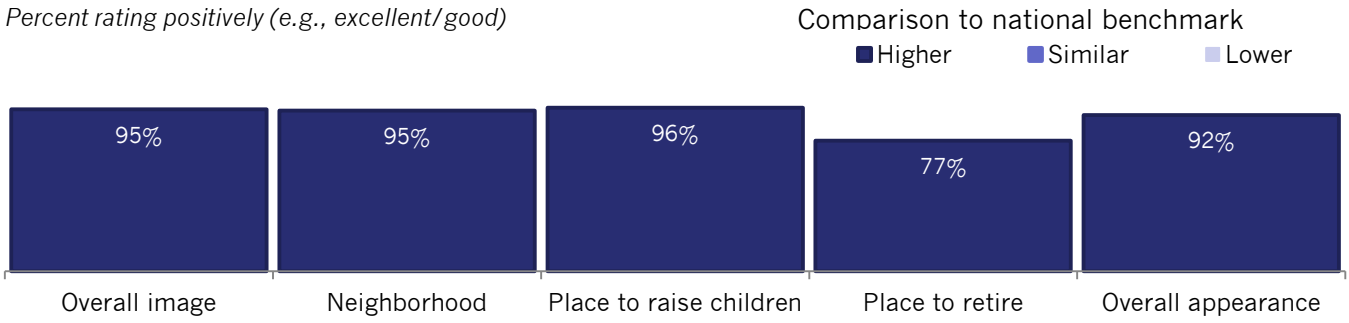
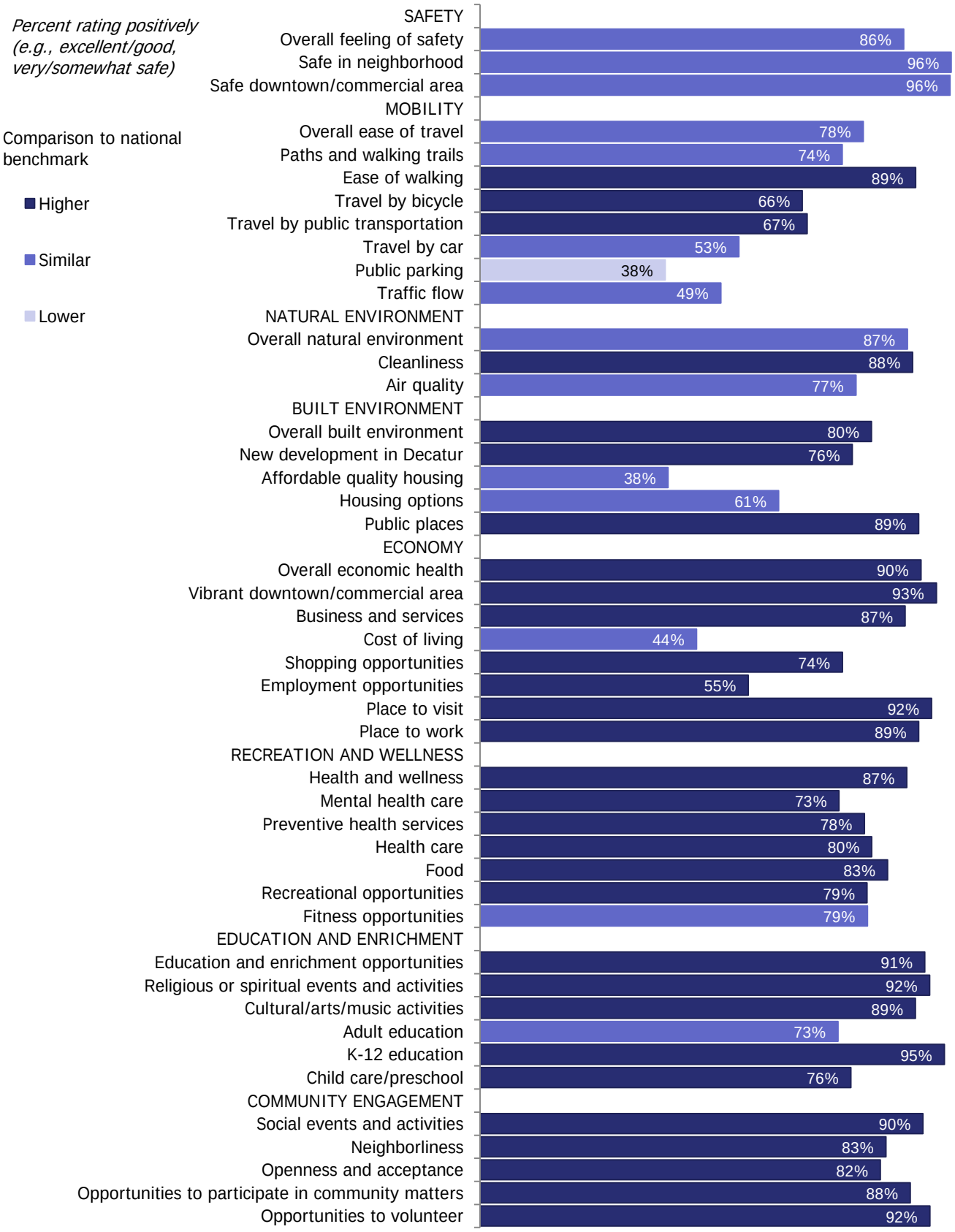


Figure 1: Aspects of Community Characteristics



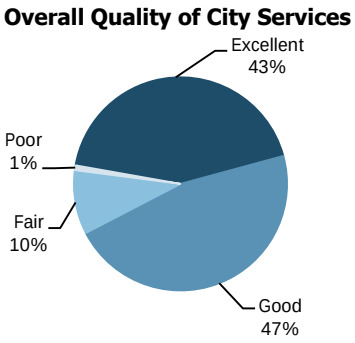
Governance

How well does the government of Decatur meet the needs and expectations of its residents?

The overall quality of the services provided by Decatur as well as the manner in which these services are provided are a key component of how residents rate their quality of life. Nine in 10 survey respondents rated the overall quality of services provided by the City of Decatur as excellent or good; this rating was higher than in comparison communities. Only about half of survey respondents rated the overall quality of services provided by the Federal Government as excellent or good – this rating was similar to other communities across the nation.

Survey respondents also rated various aspects of Decatur's leadership and governance. At least three-quarters gave high ratings to the value of services for taxes paid, the overall direction of Decatur, welcoming citizen involvement, confidence in City government, acting in the best interest of Decatur, being honest and treating all residents fairly. All of these ratings were higher than those in comparison communities.

Respondents evaluated about 30 individual services and amenities available in Decatur. These ratings were all at least similar to the benchmark; several were higher than in comparison communities. All aspects of Education and Enrichment, Recreation and Wellness, Economy and Community Engagement were rated as excellent or good by 83% of respondents or higher. Ratings for Mobility were mixed, with most residents giving favorable ratings – of the seven aspects of Mobility six were similar to the benchmark and one was higher than the benchmark.



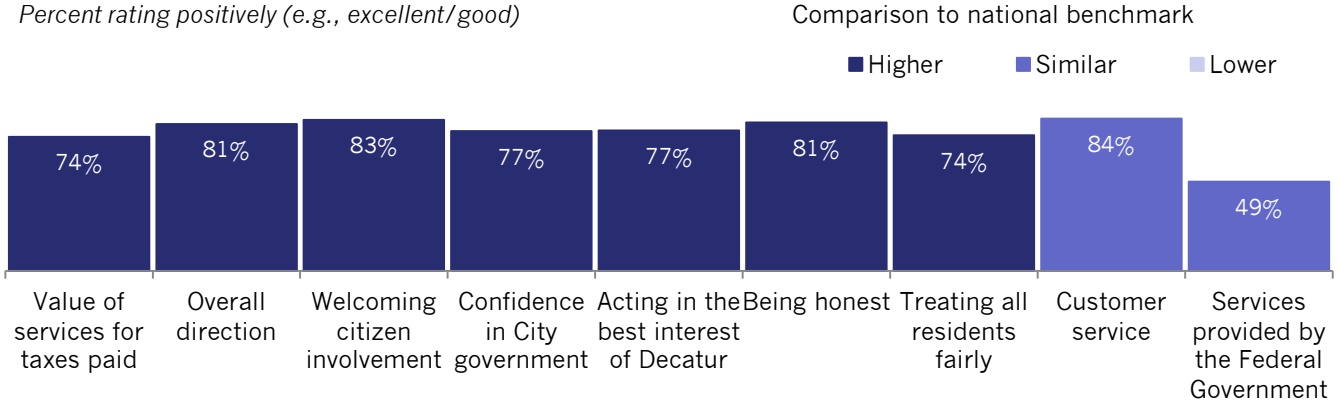
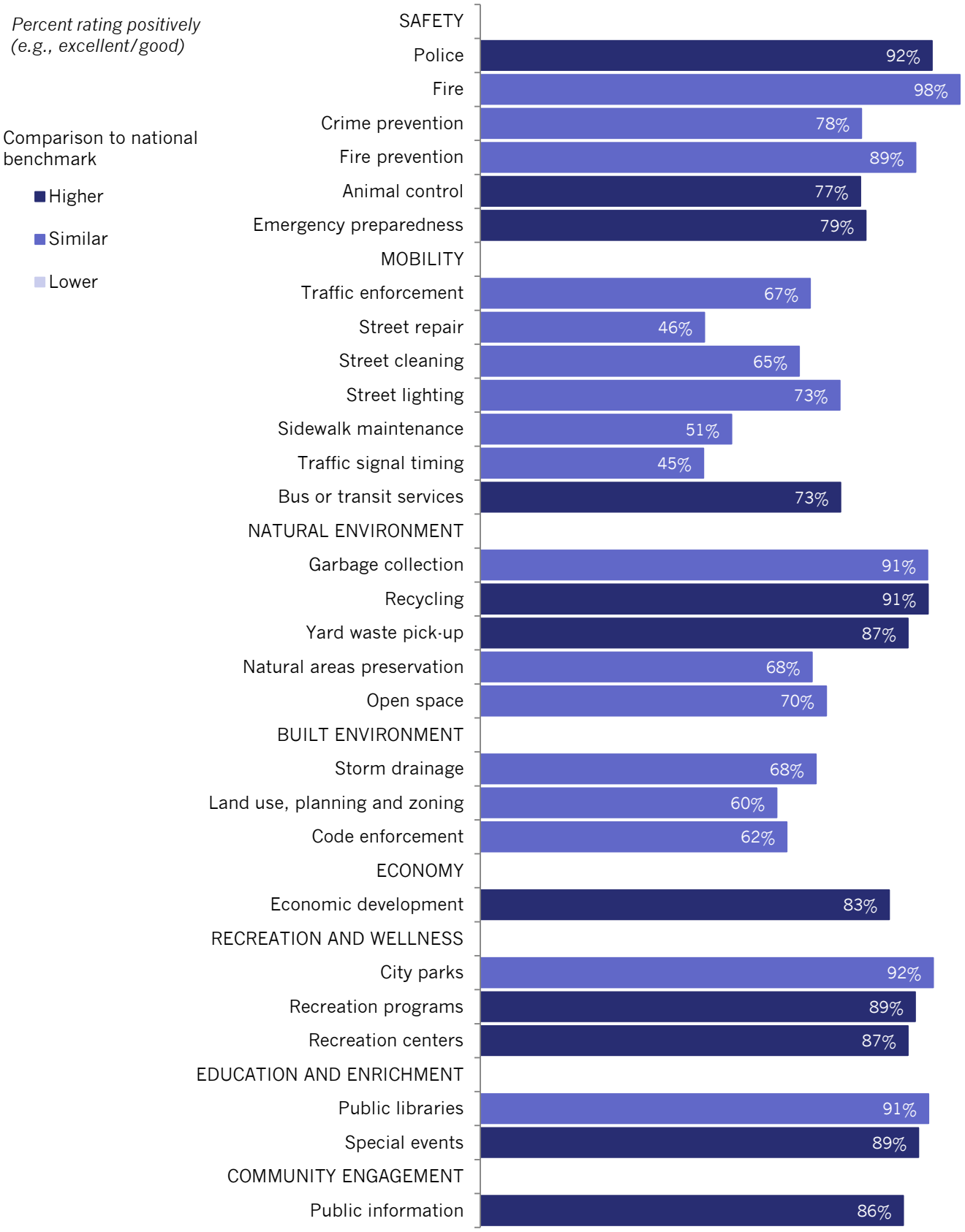


Figure 2: Aspects of Governance

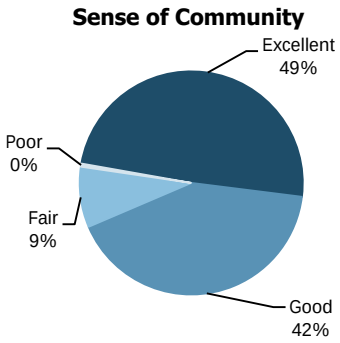


Participation

Are the residents of Decatur connected to the community and each other?

An engaged community harnesses its most valuable resource, its residents. The connections and trust among residents, government, businesses and other organizations help to create a sense of community; a shared sense of membership, belonging and history. Nine in 10 residents rated the overall sense of community as excellent or good. This rating remained stable over time (see *Trends over Time* report under separate cover) and was much higher than the national benchmark comparison. Almost all residents would recommend living in Decatur and plan to remain in Decatur; about half had been in contact with an employee of the City of Decatur in the last 12 months. Ratings for recommending and remaining in Decatur increased from 2012 to 2014.

The survey included over 30 activities and behaviors for which respondents indicated how often they participated in or performed each, if at all. Of the 32 aspects of Participation, six were higher than the benchmark, 23 were similar and three were lower than the benchmark. The aspects of participation that were lower than the benchmark included: work in Decatur, participated in religious or spiritual activities and watched a local public meeting. Residents in Decatur showed high rates of participation for many aspects including used public transportation instead of driving, carpooled, walked or biked instead of driving, positive outlook on the economy and attended a City-sponsored event.



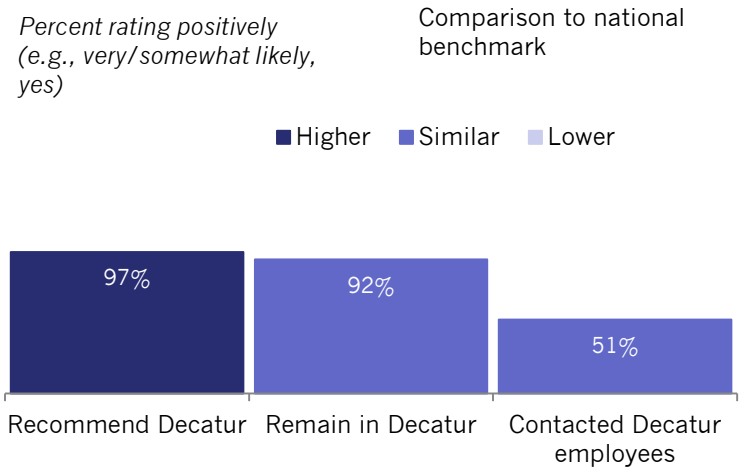
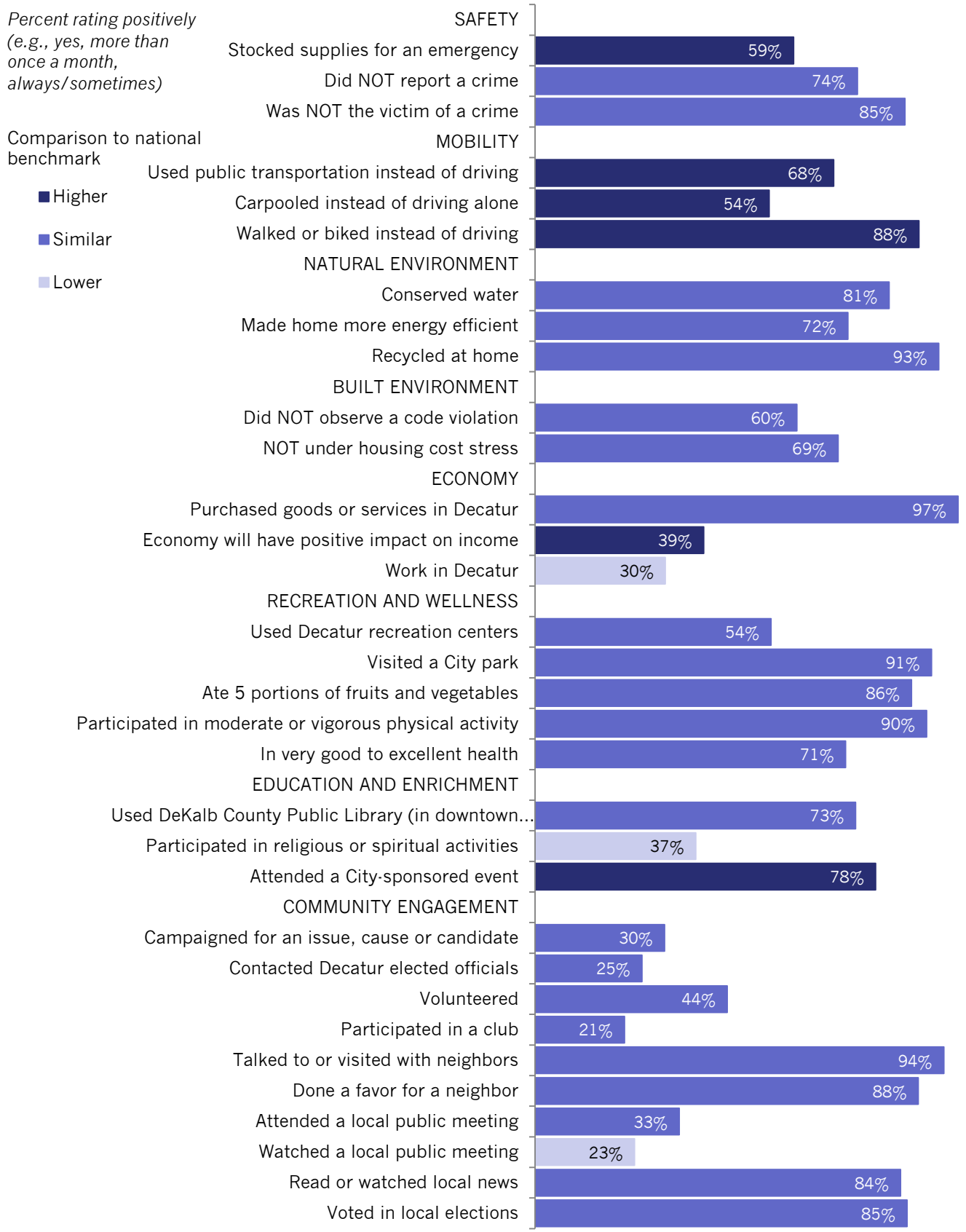


Figure 3: Aspects of Participation

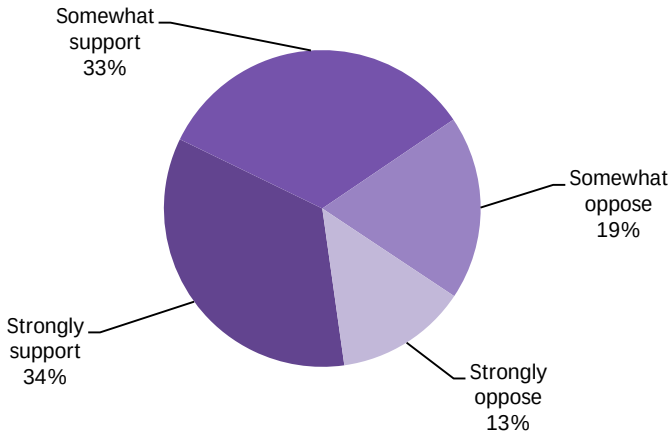


Special Topics

The City of Decatur included three questions of special interest on The NCS. In the first special interest question, respondents were asked to indicate their level of support or opposition for establishing a 25 mile per hour speed limit on most Decatur roadways. About two-thirds of respondents indicated they would support the establishment of a 25 mile per hour speed limit.

Figure 4: Establishing a 25 MPH Speed Limit on Decatur Roadways

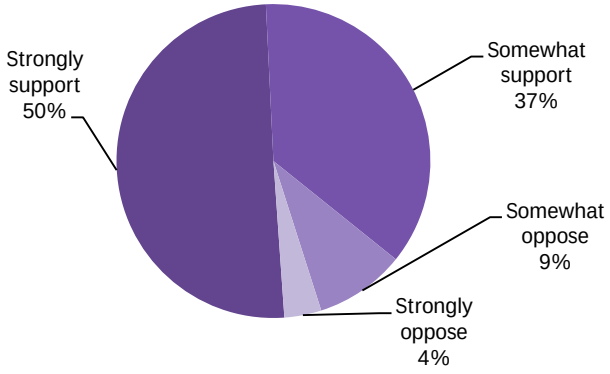
To what extent would you support or oppose a policy of establishing a 25 mile per hour speed limit on most Decatur roadways?



In the second special interest question, respondents were asked to indicate their level of support or opposition for the creation of a local historic district that would include the Decatur Square and surrounding blocks. More than 8 in 10 respondents demonstrated support for the creation of a historic district.

Figure 5: Creation of a Local Historic District

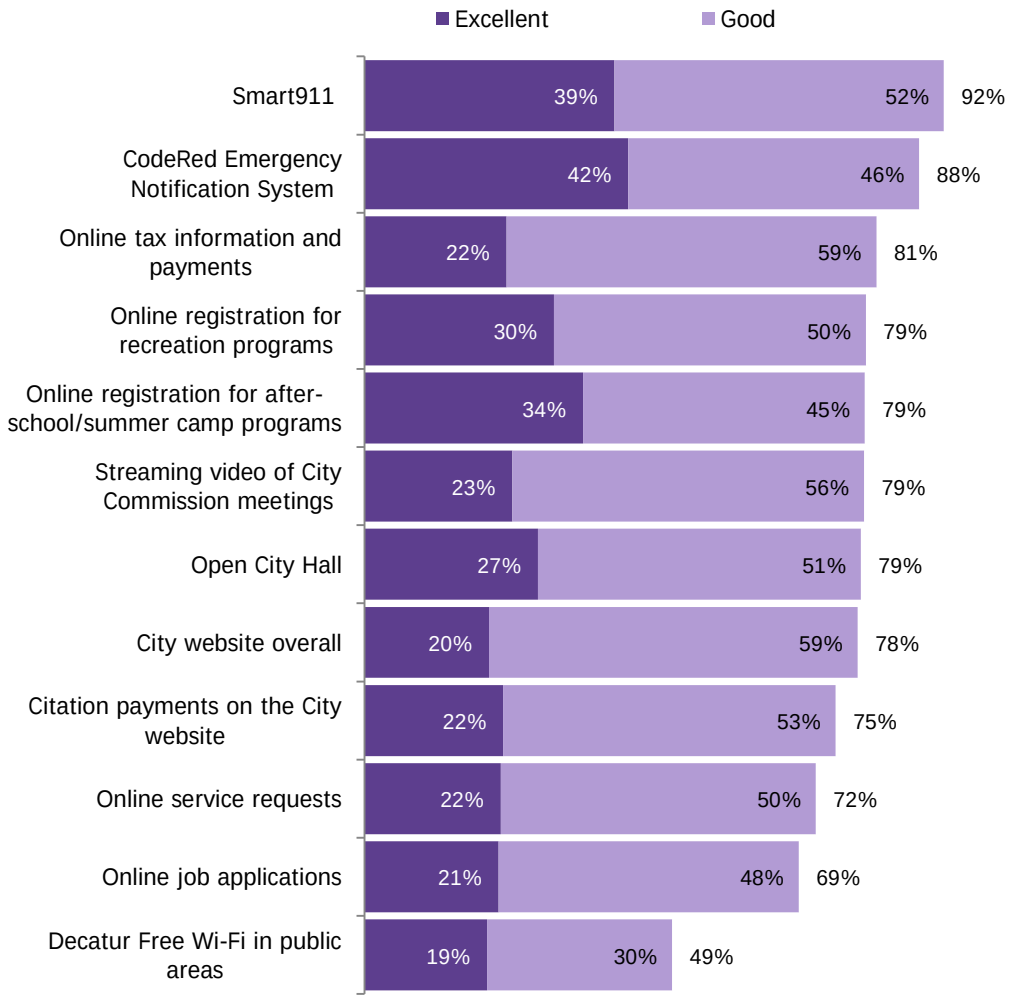
Local historic districts require design review for construction and renovation and prohibit demolition of historic buildings. Currently, the Decatur Square is not in a local historic district. To what extent would you support or oppose the creation of a local historic district that would include the Decatur Square and the surrounding blocks?



The final special interest question asked respondents to rate the quality of several aspects of the City's technology services. While a majority of the aspects of the City's technology services were rated positively; most of these aspects also received very high percentages of "don't know" responses (Full frequencies for each item can be found in Appendix A of the *Technical Appendices* report). "Don't know" responses ranged from 31% to as high as 82%.

Figure 6: City Technology Services

Please rate the quality of each of the following aspects of the City's technology services:



Conclusions

Decatur residents continue to enjoy an exceptional quality of life.

Almost all residents rate their overall quality of life as excellent or good and at least 9 in 10 would be likely to recommend Decatur as a place to live to someone who asks. The number of residents that would recommend Decatur and are likely to remain increased from 2012 to 2014. Decatur's overall appearance and overall image along with the City as a place to live, neighborhoods as a place to live and to raise children received high ratings by about 9 in 10 residents. Most of the aspects that aid in community livability were rated positively and either remained stable or increased from 2012 to 2014.

Residents feel safe in Decatur.

Safety was an important feature of the community for residents and most residents want the City to continue to provide excellent safety services and amenities. About 86% respondents feel safe overall, and almost all feel safe in their neighborhoods and in downtown/commercial areas. Residents rate safety services highly (3 out of 6 services were higher than the benchmark) and most participants were not a victim of a crime or did not report a crime. A higher number of residents than in comparison communities had stocked supplies for an emergency.

The Economy is important to the community.

Residents believe that the economy is an important community feature to focus on over the next two years. Participants felt very positive about the overall economic health of the community and also gave high ratings to business and services in Decatur and to shopping opportunities. Economic development services were rated highly, increased from 2012 to 2014, and were above the benchmark. Further, ratings for employment opportunities and positive economic outlook also increased from 2012 to 2014 and were higher than the benchmark comparisons.

Residents demonstrated support for establishing a 25 mile per hour speed limit and creation of a historic district; City technology ratings received high ratings but most residents aren't aware of them.

A majority of respondents indicated that they would support the establishment of a 25 mile per hour speed limit on most Decatur roadways. When asked about the creation of a historic district that would include Decatur Square, 87% of respondents indicated that they were in favor of this. Respondents were given a list of City technology services to rate; almost all received high ratings from those that had an opinion. However, almost all of these items received "don't know" responses from a majority of respondents.



City of Decatur®

Appendix H

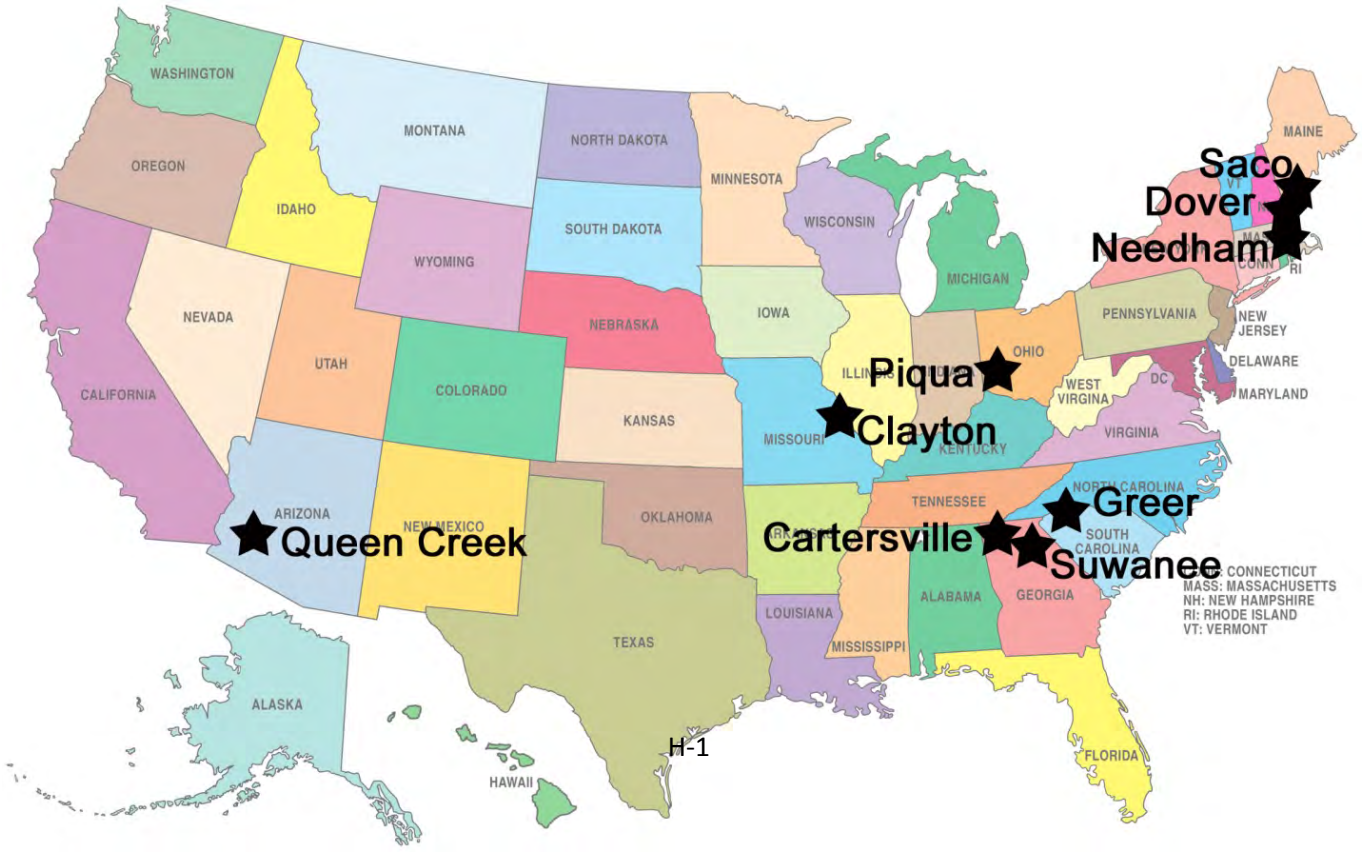
Municipal Benchmark Report

Budget FY 2014-2015

A Tale of Ten Cities

Benchmarking is "the practice of comparing performance with standards or the performance results achieved by others"[i] and it is not a new concept to many local governments. Following the Great Recession many places, including the City of Decatur, began looking for ways to do more with less. This challenge presented a unique opportunity to review internal and external processes and workflows in an effort to make cost-effective and efficient improvements.

In the fall of 2013, the City's Performance Measurement Team embarked on a project to identify communities around the United States that were similar to the City of Decatur in order to make comparisons and learn best practices. As a starting point, comparable places were drawn from a list of jurisdictions that participate in the National Research Center's citizen survey program and are members of the ICMA Center for Performance Measurement Program. Nine cities were selected based on criteria that included population, proximity to a large city in a metropolitan region and a council-manager form of government. They are:



1. Cartersville, Georgia
2. Clayton, Missouri
3. Dover, New Hampshire
4. Greer, South Carolina
5. Needham, Massachusetts
6. Piqua, Ohio
7. Queen Creek, Arizona
8. Saco, Maine
9. Suwanee, Georgia

The data gathered and shared by these nine cities plus the City of Decatur tell a unique story about community engagement, transparency and people. This "Tale of 10 Cities" includes short profiles and maps for each city, as well as interesting factors and figures.

But before we get started, let's get to know the cast of characters.

City	Region	Metro Area	Population[ii]	Area (Square Miles)	2012 General Fund Expenditures[iii]
Suwanee, GA	South	Atlanta	15,355	10.88	$11,844,220
Clayton, MO	Midwest	St. Louis	15,939	2.48	$24,954,795
Saco, ME	Northeast	Portsmouth-Rochester	18,482	37	$22,887,000
Decatur, GA	South	Atlanta	19,335	4.3	$18,809,240
Cartersville, GA	South	Atlanta	19,731	29.15	$39,532,415
Piqua, OH	Midwest	Dayton-Springfield	20,522	11.62	$10,900,000
Greer, SC	South	Greenville	25,515	20.64	$17,588,375
Queen Creek, AZ	West	Phoenix	26,361	28.04	$18,827,945
Needham, MA	Northeast	Boston	28,886	12.9	$112,243,325
Dover, NH	Northeast	Portsmouth-Rochester	29,987	26.72	$86,919,123

City	65+[iv]	Under 18[v]	Central Business District	County Seat	College or University Present	Independent School System	Bachelors degree or higher[vi]
Suwanee, GA	6.60%	27.90%	Y	N	N	N	54%
Clayton, MO	11.80%	15.80%	Y	Y	Y	y	73%
Saco, ME	14.30%	21.90%	N	N	Y	Y	29%
Decatur, GA	11.00%	23.00%	Y	Y	Y	Y	66%
Cartersville, GA	13.20%	26.20%	Y	Y	N	Y	23%
Piqua, OH	14.00%	23.00%	Y	Y	N	Y	13%
Greer, SC	10.90%	26.60%	Y	N	N	Y	25%
Queen Creek, AZ	5.20%	37.40%	N	N	Y	Y	28%
Needham, MA	16.30%	28.20%	Y	N	Y	Y	71%
Dover, NH	14.00%	21.20%	Y	Y	N	Y	38%

The metrics shared with us by the nine cities help tell an interesting story. Even though we range in size from 15,000 to 30,000 people, our residents do not share the same amount of living space or even the same make-up. However, each of the 10 cities cares about the public it serves and this is evident by the answers to the questions in the following eight subject areas. A summary chart of all the responses follows.

Citizen Education: Nine of the ten cities offer at least one citizen education course. Most of the courses are multi-session and touch a number of municipal departments. The average number of courses offered is 41.3 and the median is 15.

Facilities: All ten cities are in the business of maintaining some, if not all, of its municipal facilities. The average age of the facilities is 36.5 years, with Decatur maintaining the newest facilities and Dover maintaining some of the oldest.

Greenspace: Greenspace appears to be an important component for the cities. Within Decatur's 4.3 square miles, it contains 56.5 acres of greenspace. Needham packs in 1,100 acres in 12 square miles. The median acreage of maintained greenspace is 313.7 acres and the average acreage of greenspace maintained per square mile is 27.8.

Online Services: Welcome to the digital age! Nine of the ten cities responded that they offered at least two services via the web. The types of services offered are varied and include citizen request reporting portals, bill payment, business license renewals, court fine payment and recreation program registration. Several places, such as Decatur and Suwanee, even have a mobile app for smart phones and tablets.

Personnel: Each city appears to be staffed by seasoned employees. The average years of service is 11.2 years and the median is 12.2.

Public Safety: On average, it doesn't take long for help to arrive in the ten cities. With an average response time of 4.12 minutes for Police calls and 3.96 minutes for Fire calls in FY12-13, the staff in the Police and Fire departments are doing a great job of taking care of business.

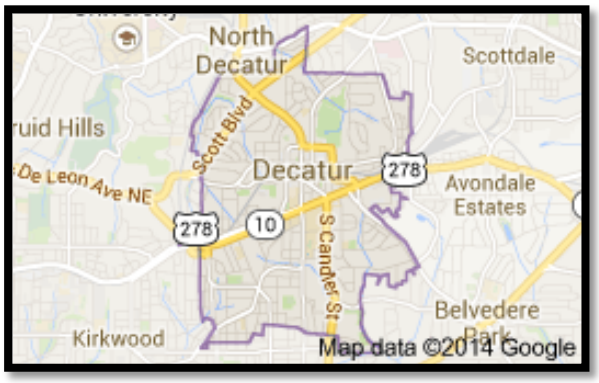
Special Events: From the Decatur Beach Party to Saco's Pumpkin Fest to Clayton's Centennial, our residents are never far from something fun to do. We averaged 20 special events each in 2013!

Taxes: Great services and fun festivals are not free. On average, eight of the ten cities derived 60% of their property tax revenue from residential properties and 40% from commerical and industrial properties. Two places, Saco and Piqua, rely more on sales taxes than property taxes. But even though the average is right on target, Decatur and Needham rely mostly on revenue from residential properties and have a significant number of tax-exempt properties located within their incorporated limits.

Subject Area	Benchmarking Metric	Decatur	Cartersville	Clayton	Dover
Citizen Education	How many citizen education classes did your city host in 2013? (Ex. Citizen's Public Safety Academy, Civics 101, etc.)	29	8	146	7
Facilities	How many municipal facilities do you maintain?	10	17	4	18
	What is the average age of your municipal facilities?	5.5	-	55.5	64
Greenspace	How many acres of greenspace do you maintain in your city?	56.5	-	109	211
	Amount of greenspace per square mile?	13.14	-	43.95	7.90
Online Services	How many online services does your city offer? (Ex. Citizen request portal, bill payment, business license renewals, etc.)	12	2	12	3
Personnel	How much did you spend on employee training in FY12-13?	$153,040	-	$15,557	-
	How many budgeted full-time employees did you have in FY12-13?	205	349	180	143
	Amount spent per employee?	$746.54	-	$86.43	-
	What are the average years of service for your full-time employees?	11.3	-	14	12.2
Public Safety	What was your average response time for Police calls in FY12-13?	1.38	4.87	3.56	4.58
	What was your average response time for Fire calls in FY12-13?	3.18	3.82	4.53	4
Special Events	How many special events did your city host in 2013?	21	36	30	15
Taxes	What percentage of your tax base is residential?	87%	25%	55%	73%
	What percentage of your tax base is commercial?	13%	75%	45%	27%
	What is the overall value of tax-exempt properties in your city?	$178,419,000	$12,835,902	$618,383,600	$359,549,700

Greer	Needham	Piqua	Queen Creek	Saco	Suwanee	Median	Average
4	0	17	13	58	131	**15**	**41.3**
3	33	9	16	13	6	**11.5**	**12.9**
14	62		24.06	50	17.3	**37.0**	**36.5**
148	1,100	263	260	-	362	**235.5**	**313.7**
7.17	85.27	22.63	9.27	-	33.27	**17.9**	**27.8**
2	7	3	9	-	4	**4**	**6**
-	$351,433	-	-	$74,608	$56,435	**$74,608**	**$130,215**
169	346	189	157	155	85	**175**	**198**
-	$1,015.70	-	-	$481.34	$663.94	**$663.94**	**$598.79**
8.3	13.5	15	6	12.6	8.3	**12.2**	**11.2**
7.30	4.60	2.22	5.11	5.07	2.02	**4.59**	**4.12**
4.97	3	3.18	-	5.02	n/a	**3.91**	**3.96**
14	13	25	4	4	38	**18**	**20**
51%	87%	-	55%	-	43%	**55%**	**60%**
49%	13%	-	45%	-	57%	**45%**	**41%**
-	$628,641,295	-	$51,394,523	-	$76,800,000	**$178,416,000**	**$275,416,289**

Decatur, Georgia



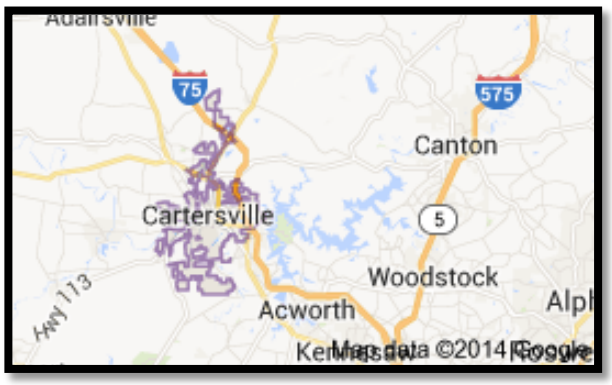
Population: 20,000+
Area: 4.3 sq. miles
Incorporated: 1823

Decatur, Georgia is an urban city six miles east of Atlanta. Decatur is the county seat of DeKalb County, one of the most densely populated counties in the state. The City strives "to assure a high quality of life for its residents, business and visitors both today and in the future." Decatur's downtown attracts people from all over the Atlanta metro area due to its diverse selection of restaurants, pubs and shops. Riding on a Metropolitan Atlanta Rapid Transit Authority (MARTA) train or bus, it's easy to get here. Just step off the train at one of three stations located inside the City.

Decatur is home to Agnes Scott College, a small liberal arts college for women; DeVry University; the Art Institute of Atlanta-Decatur; and, Columbia Seminary. 66% of residents hold a bachelor's degree or higher. The City's per capita income[vii] is $42,000 and the median property value is $344,000. The City has 213 full-time employees and 262 part-time employees including 60 Police personnel and 39 Fire personnel. The City has the following departments: Administrative Services; Community & Economic Development; Children & Youth Services; Active Living, Public Works, Design, Environment & Construction; Police and Fire.

Metric	Decatur
Number of municipal facilities maintained	10
Average age of municipal facilities	5.5 years
Number of acres of greenspace maintained	56.5
Number of online services offered	12

Cartersville, Georgia



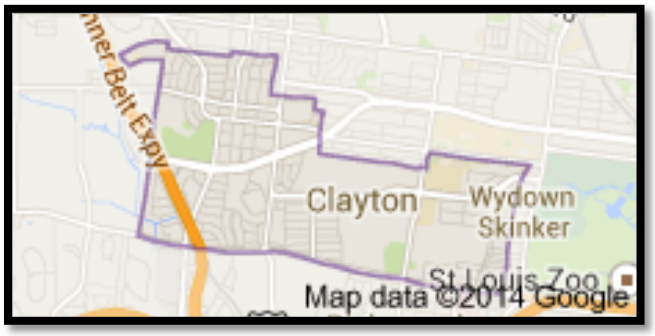
Population: 19,000+
Area: 23.5 sq. miles
Incorporated: 1872

Cartersville, Georgia is located 42 miles northwest of Atlanta in the rolling hills of North Georgia. The City's vision is "to provide dependable service while preserving an exceptional quality of life for its residents." Cartersville was the first city to adopt the city manager form of government in the state of Georgia. The City has a low property tax base (less than 2 mills) because it is not dependent on property tax because of large industrial base. Anheuser Busch Brewery is based in Cartersville.

Twenty-one percent of Cartersville residents hold a bachelor's degree or higher. The City's per capita income is $21,980 and the median property value is $151,500. The City has 349 full-time employees and 65 part-time employees including 62 Police personnel and 72 Fire personnel. The City has the following departments: Electric; Water; Planning & Development; Police; Public Works; Finance; Recreation and City Clerk.

Metric	Decatur	Cartersville
Number of municipal facilities maintained	10	17
Police response time in FY12-13 in minutes	1.38	5.27
Fire response time in FY12-13 in minutes	3.18	4.22
Number of special events in 2013	21	36

Clayton, Missouri



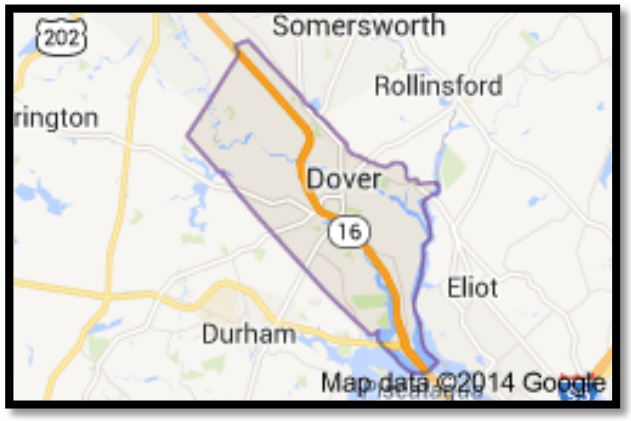
Population: 15,000+
Area: 2.48 sq. miles
Incorporated: 1913

The county seat of St. Louis County, Clayton Missouri is just 8.1 miles from St. Louis. While 81% of Clayton's land is dedicated to residential or park use, the City's central business district combines 7,000,000 square feet of office space with 1,000,000 square feet of retail space. The City's mission is "to foster a vital, balanced community composed of outstanding neighborhoods, quality businesses, commercial and government centers, premier educational institutions, and a healthy natural environment through an open, accessible and fiscally responsible government."

Seventy-four percent of Clayton residents hold a bachelor's degree or higher. The City's per capita income is $57,700 and the median property value is $618,600. The City has 180 full-time employees and 300 part-time employees including 61 Police personnel and 36 Fire personnel. The City has the following departments: Parks & Recreation; Economic Development; Public Works; Planning & Development; Fire and Police. The Number Two high school in the state of Missouri, based on the annual ranking by US News and World Report, is located in Clayton. The Metro transit into St. Louis has two stops in the City of Clayton.

Metric	Decatur	Clayton
Average years of service for FT employees	11.3	14
Average age of municipal facilities	5.5	55.5
Fire response time in FY12-13 in minutes	3.18	4.53
Number of road races in 2013	7	2

Dover, New Hampshire



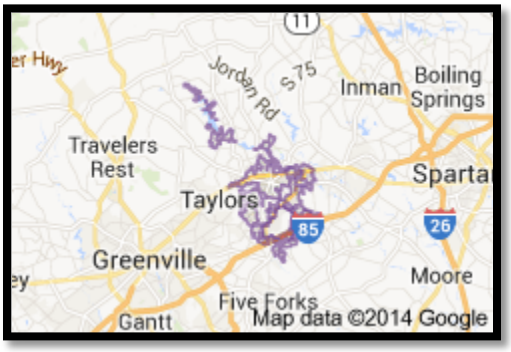
Population: 30,000+
Area: 29 sq. miles
Incorporated: 1855

Dover is located in the seacoast area of New Hampshire, and is only a one hour drive to Boston, Massachusetts; Portland, Maine and the New Hampshire Lakes Region and White Mountains. Dover is approximately 11 miles from Rochester, New York. Dover is the oldest permanent settlement in New Hampshire and the 7th oldest in the US. It is a suburban community that strives "to be a city with an emerging urban vibrancy guided by a small town sense of community." Dover is considered to be Tree City USA with over 178 species.

Thirty-seven percent of Dover residents hold a bachelor's degree or higher. The City's per capita income is $31,158 and the median property value is $342,900. The City has 143 full-time employees and 98 part- time employees including 23 Police personnel and 18 Fire personnel. The City has the following departments: Schools; Finance; Planning & Economic Development; Police, Fire & Rescue; Community Services; Public Library; Public Welfare and Recreation.

Metric	Decatur	Dover
Number of municipal facilities maintained	10	18
Overall employee satisfaction level in 2013	96%	91%
Number of citizen education classes in 2013	14	7
Police response time in FY12-13 in minutes	1.38	4.58

Greer, South Carolina



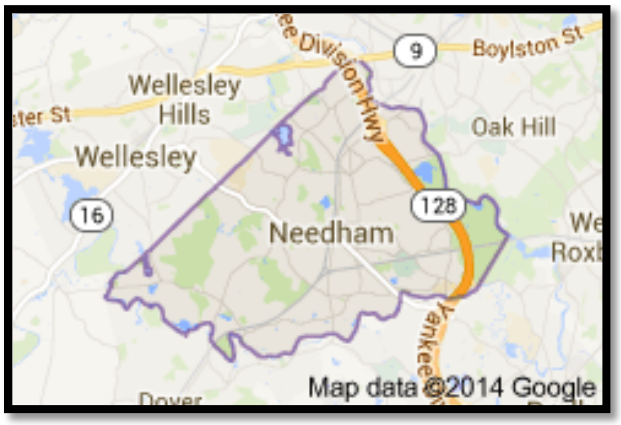
Population: 26,000+
Area: 20.64 sq. miles
Incorporated: 1876

One of South Carolina's fastest-growing cities, Greer is located in the foothills of the Blue Ridge Mountains — in the heart of the state's bustling upstate region. Greer, South Carolina is located 12 miles from Greenville. Greer's Central Business District, also known as Greer Station, is 12 square blocks of retail, dining, entertainment, and professional service organizations. Greer Station has more than 40 buildings on the National Historic Register. In addition to the BMW manufacturing plant, Greer is the longtime home of the North American Headquarters for Michelin North America and Mitsubishi Polyester, Inc. In 2013, South Carolina Ports opened its Inland Port at Greer, just the second facility of its kind on the East Coast.

Nearly 26% of Greer residents hold a bachelor's degree or higher. The City's per capita income is $23,000 and the median property value is $138,000. The City has 169 full-time employees and 24 part-time employees including 70 Police personnel and 34 Fire personnel. The City has the following departments: Administration & Finance; Building Codes & Zoning; Fire; Municipal Court; Parks & Recreation; Police; Public Service and Engineering.

Metric	Decatur	Greer
Number of special events in 2013	21	14
Average age of municipal facilities	5.5 years	14 years
Police response time in FY12-13 in minutes	1.38	7.30
Average years of service for FT employees	11.3	8.3

Needham, Massachusetts



Population: 28,000+

Area: 12 sq. miles

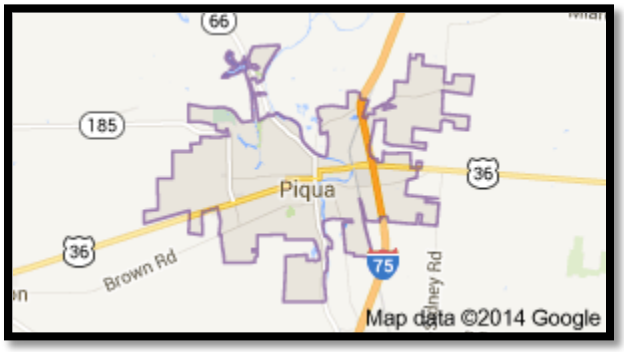
Incorporated: 1949

Needham, Massachusetts is located 19 miles from Boston. Needham residents can travel between Needham and Boston using Massachusetts Bay Transportation Authority (MBTA) rail service. Needham prides itself on its community engagement.

Seventy-two percent of Needham residents hold a bachelor's degree or higher. The City's per capita income is $61,000 and the median property value is $646,000. The City has 346 full-time employees including 58 Police personnel and 74 Fire personnel. The City has the following departments: General Government; Education; Public Safety; Public Works; Public Facilities and Community Services.

Metric	Decatur	Needham
Number of special events in 2013	21	13
Average age of municipal facilities	5.5 years	62 years
Police response time in FY12-13 in minutes	1.38	5.00
Employee training expenditures in FY12-13	$153,040	$351,433

Piqua, Ohio



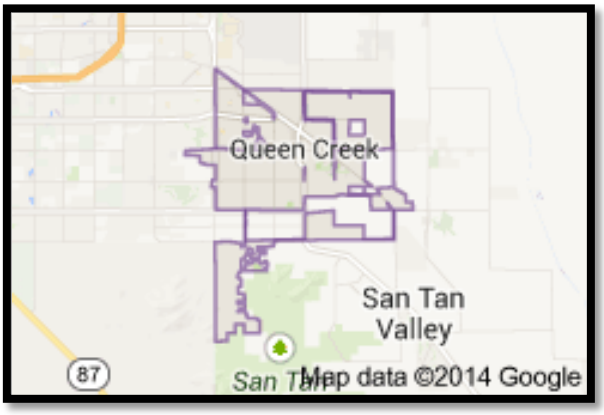
Population: 20,000+
Area: 11.9 sq. miles
Incorporated: 1807

Piqua, Ohio is located 28 miles from Dayton, Ohio. The City's mission is to "promote the health, safety and welfare of the community through the efficient and effective delivery of services based on addressing the needs of and making continuing improvements in the city in partnership with the community." Piqua has a wide range of recreational activities in public parks, trails, and an inter-city lake system as well as the Great Miami River.

Almost 12% of Piqua residents hold a bachelor's degree or higher. The City's per capita income is $20,120 and the median property value is $91,500. The City has 189 full-time employees and 22 part-time employees including 35 Police personnel and 35 Fire personnel. The City has the following departments: Administration; Development; Information Technology; Human Resources; Fire; Law; Health; Police; Utilities; Power and Engineering.

Metric	Decatur	Piqua
Number of special events in 2013	21	25
Number of municipal facilities maintained	10	9
Police response time in FY12-13 in minutes	1.38	2.22
Average years of service for FT employees	11.3	15

Queen Creek, Arizona



Population: 27,000+

Area: 28 sq. miles

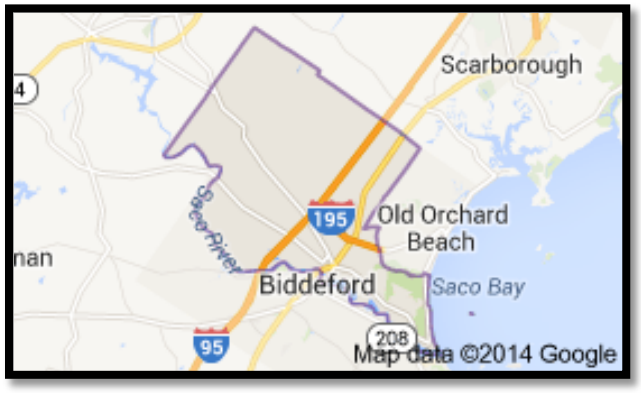
Incorporated: 1986

The rural community of Queen Creek is located 38 miles from Phoenix, Arizona. Queen Creek residents enjoy the benefits of small-town living close to a metropolitan area: low crime rates, easy commuting to and from metro Phoenix and a variety of recreational activities, all elements of a low-stress lifestyle. The City's vision is "The Town of Queen Creek strives to honor our past, manage our present and embrace our future to create a quality, unique place for families and businesses."

Thirty-three percent of Queen Creek residents hold a bachelor's degree or higher. The City's per capita income is $28,000 and the median property value is $264,000. The City has 157 full-time employees and 32 Fire personnel. The City has the following departments: Fire; Development; Workforce & Technology, Utilities and Intergovernmental Affairs.

Metric	Decatur	Queen Creek
Number of special events in 2013	21	4
Average age of municipal facilities	5.5 years	24.06 years
Police response time in FY12-13 in minutes	1.38	5.11
Number of online services offered	12	9

Saco, Maine



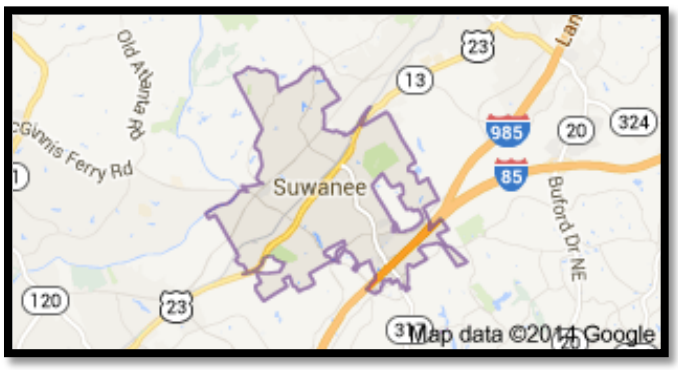
Population: 18,000+
Area: 38.4 sq. miles
Incorporated: 1718

Saco, Maine is a suburban community located 34 miles from Rochester, New York. The City's vision is "a high quality of life for Saco Citizens. Central to this vision is a sustainable economy that offers an opportunity for everyone to have rewarding employment and for business to prosper, now and in the future." Residents can take Amtrak to both Boston, Massachusetts and Portland, Maine.

Twenty-nine percent of Saco residents hold a bachelor's degree or higher. The City's per capita income is $28,000 and the median property value is $229,000. The City has 155 full-time employees and 225 part-time employees including 47 Police personnel and 18 Fire personnel. The City has the following departments: Parks & Recreation; Building Inspection; Finance; Planning & Development; Assessor; Fire; Police; City Clerk; Information Technology; Public Works; Emergency Management and Wastewater.

Metric	Decatur	Saco
Number of special events in 2013	21	4
Average age of municipal facilities	5.5 years	50 years
Police response time in FY12-13 in minutes	1.38	5.07
Employee training expenditures in FY12-13	$153,040	$74,608

Suwanee, Georgia



Population: 16,000+
Area: 10 sq. miles
Incorporated: 1838

Suwanee, Georgia is a suburban community located about 30 miles north of Atlanta. The City's vision is to be a "a diverse and forward-looking community actively engaged in shaping its own future." The City has more than 500 acres of parkland and miles of walking and biking trails. Residents appreciate public art, special events and their town center.

Fifty-six percent of Suwanee residents hold a bachelor's degree or higher. The City's per capita income is $36,000 and the median property value is $257,000. The local transit system in Suwanee is the Gwinnett County Transit system. The City has 85 full-time employees and 11 part-time employees including 45 Police personnel. The City has the following departments: Administrative Services; Economic Development; Financial Services; Planning and Public Works.

Metric	Decatur	Suwanee
Number of special events in 2013	21	38
Average age of municipal facilities	5.5 years	17.3 years
Police response time in FY12-13 in minutes	1.38	2.02
Employee training expenditures in FY12-13	$153,040	$56,435

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[i] Municipal Benchmarks: Third Edition, David Ammons, 2012
[ii] Source: 2010 US Census
[iii] Source: Budgets of responding cities
[iv] Source: 2010 US Census
[v] Source: 2010 US Census
[vi] Source: 2010 US Census
[vii] Source for all per capita income and home data values: 2010 US Census