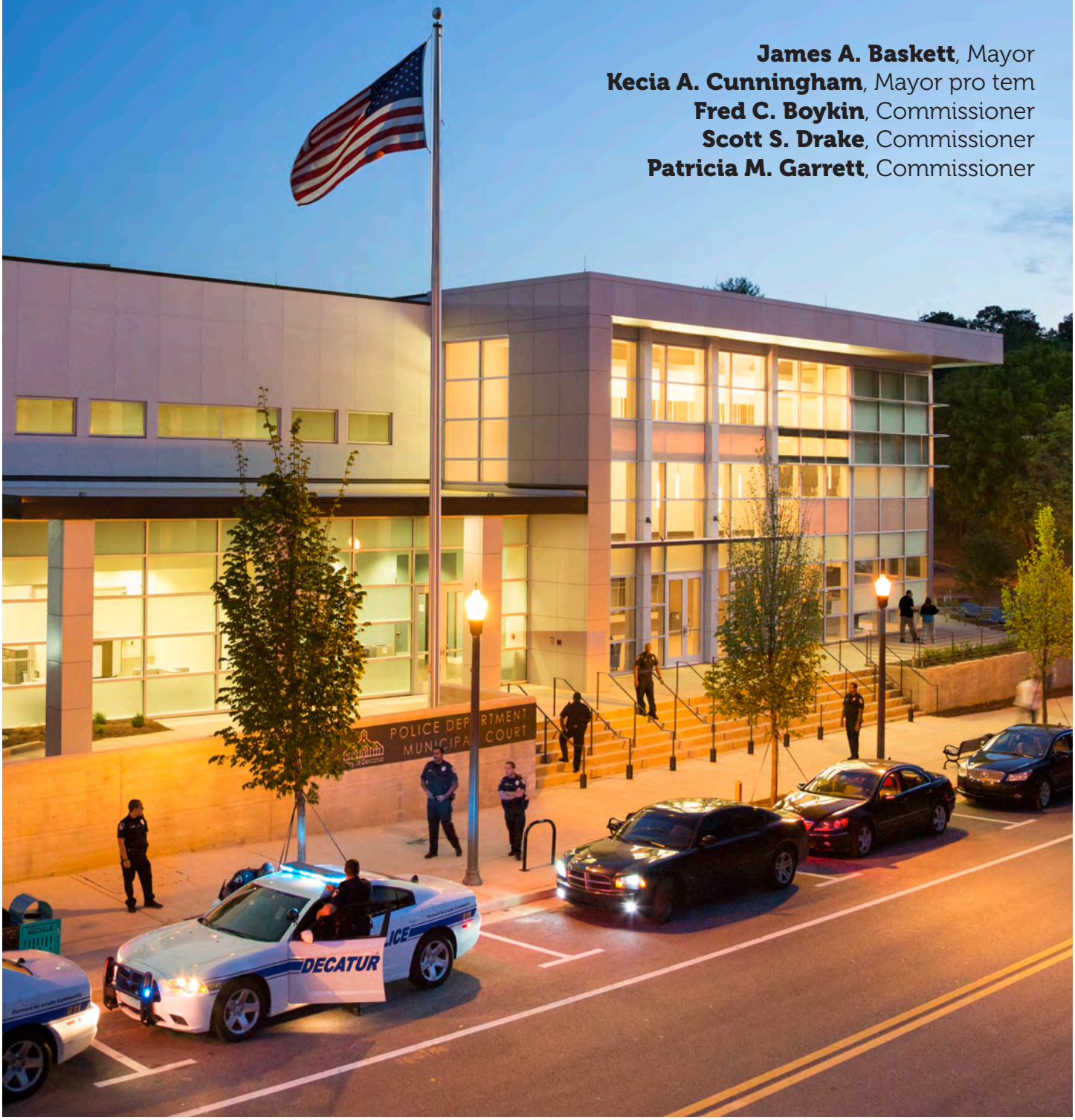
BUDGET

Fiscal Year July 1, 2015 to June 30, 2016

City of Decatur®

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





BUDGET

Fiscal Year July 1, 2015 to June 30, 2016

City of Decatur, Georgia
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FISCAL YEAR 2015-2016
Table of Contents

BUDGET MESSAGE Message

BUDGET NARRATIVE 1

SUMMARY OF FUND BUDGETS

- Fund Organizational Chart 39
- Fund Balance Summary – All Funds 40
- Summary of Expenditures – All Funds 41
- Summary of Revenue & Expenditures – General Fund 42
- All Funds Overview 43

GENERAL FUND

- Revenue Summary 59
- Expenditure Summary 64
- Personnel Position Summary 67
- Revenue Detail 69
- Expenditure Detail 75
- City Organizational Chart 76
- Department Directory 77
- Department Detail 78

CAPITAL PROJECTS FUNDS

- Capital Projects Fund Narrative 115
- Capital Projects Summary 123
- Capital Projects Fund Detail 130
- Cemetery Capital Improvements Fund Detail 138
- General Obligation Bond Fund Detail 139

CAPITAL PROJECTS FUNDS (continued)

2010 Urban Redevelopment Agency Fund Detail 140

2013 Urban Redevelopment Agency Fund Detail 141

URA-Callaway Fund 142

Debt Service Summary 144

Debt Service Fund Detail 148

OTHER FUNDS

Children & Youth Services Fund 152

Emergency Telephone System (E911) Fund 154

Solid Waste Fund 156

Stormwater Utility Fund 158

Conference Center/Parking Deck Fund 161

Hotel/Motel Tax Fund 162

Tree Bank Fund 163

Confiscated Drug Fund 164

Community Grants Fund 165

APPENDIX A – BUDGET GUIDE

APPENDIX B – GLOSSARY

APPENDIX C – FINANCIAL POLICIES

APPENDIX D – POSITION CLASSIFICATION PLAN

APPENDIX E – DEMOGRAPHIC AND STATISTICAL INFORMATION

APPENDIX F – 2014 CITIZEN SURVEY RESULTS

APPENDIX G – MUNICIPAL BENCHMARK REPORT



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, 2014.

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.

ICMA

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Certificate of Excellence

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Decatur, GA

for exceeding the standards established by the ICMA Center for Performance Analytics™ in the identification and public reporting of key outcome measures, surveying of both residents and employees, and the pervasiveness of performance management in the organization's culture.

Presented at the 100th ICMA Annual Conference
Charlotte/Mecklenburg County, North Carolina
15 September 2014

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To: **City Commissioners**

From: **Peggy Merriss**
City Manager

Date: **May 18, 2015**

Subject: **2014-2015 Revised Budget Estimates**
2015-2016 Proposed Budget Estimates

Following for your consideration are the 2014-2015 Revised Budget Estimates and the 2015-2016 Proposed Budget Estimates. It is recommended that public hearings be scheduled for June 1, 2015; June 8, 2015 and June 15, 2015. You will be asked to take final action on June 15, 2015. 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.

Highlights

- The 2015-2016 Proposed General Fund Budget increases 4% from the 2014-2015 Revised General Fund Budget.
- Property digest increases approximately 20%.
- Reduction of the overall millage rate from 13 mills to 12 mills.
- Funding of 2.5% in-step merit based salary increases but no overall salary range adjustment.
- Authorizing an additional 5 full-time positions to address increasing service delivery demands.
- Funding for continued investment in infrastructure maintenance, repair and construction.

Vision-Based Budget

A vision-based budget is developed to sustain and achieve 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 the vision for the future.

In order to produce the 2015-2016 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; identification of quantitative and qualitative measures that relate 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.

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 made it possible for the City to weather the 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.

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.

During the past year there have been continued improvements in the overall economy which have served to stabilize and invigorate financial markets resulting in strong economic growth for the City. We remain a regional destination for restaurants, shops, festivals and special events. The continued high quality of the City Schools of Decatur is an important part of the overall desirability of the City. Combined, this placed the City in a strong position to take advantage of the rebounding economy and has led to significant development activity in the past several years.

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.

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.

The 2014-2015 Revised Budget Estimates and the 2015-2016 Proposed Budget Estimates were prepared with the knowledge that the economy has improved 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.

The Summary of Fund Budgets beginning on page 43 provides a detailed description and comparison of the revenues and expenditures for each fund included in the 2014-2015 Revised Budgets and the 2015-2016 Proposed Budgets. The 2014-2015 Revised General Fund Budget is $445,620, or 2%, more than the 2014-2015 Proposed General Fund Budget. The 2015-2016 Proposed General Fund Budget is $940,680, or 4%, more than the 2014-2015 Revised General Fund Budget.

Real Property Digest

The recession generally had its strongest negative 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 62% of all general fund revenues.

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. The 2014 digest increased 12%, reflecting an increasingly robust real estate market.

We began developing the 2015-2016 Proposed Budgets based on conservative real estate digest increases. We received initial digest information in mid-April that indicated that the 2015 real estate digest increased approximately 8% from the 2014 digest. In early May, an updated report was provided that indicated the 2015 digest increased over 20% from the 2014 digest. It appears that 74% of the total increase in value can be credited to reevaluation of existing properties and 26 % to new value (which includes the value of properties annexed in 2014). It appears that reevaluated properties showed a 15% growth rate and new properties contributed 5% towards the increase.

The property value increase is supported by real estate sales reports that show a 13% increase in the average sales price of a single-family home from $464,700 in May 2014 to $526,800 in May 2015; and, a 25% increase in the average single-family dwelling sales price from $422,500 in May 2013 to $526,800 in May 2015.

Current permitting activity along with current and anticipated construction expected to take place in the remainder of 2015 through the end of 2016 indicates that property values will continue to increase. However, we would expect new values to be more significant in 2016 as developments currently under construction are completed and occupied. We believe the reevaluation of existing

real estate will moderate over the next few years but will still be a strong positive contributor to the overall digest value.

It is our understanding that the DeKalb County Board of Tax Assessors approved 2015 digest values on May 14, 2015. 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. Due to the high percentage of digest value increase related to reevaluation, it is expected that there will be significant appeal activity and the 2015-2016 Proposed Budgets were developed taking into account likely reductions in the real estate digest value throughout the year.

Millage Rates

Because of the increase in the real estate property digest, it is recommended that the General Fund millage be reduced from 10.20 mills to 9.70 mills and that the Debt Service millage be reduced from 1.42 mills to .92 mills for a total reduction of 1 mill. This will reduce the combine General Fund and Debt Service millage from 13 mills to 12 mills. Lowering the millage will result in a $240 reduction in City of Decatur property taxes for a $500,000 property. Due to capital needs, it is recommended that the Capital Improvement Fund Millage remain at 1 mill. Due to resident, business and visitor requests for increased community aesthetics, engagement and business development, it is recommended that the DDA Fund millage remain at .38 mills.

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." This 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 2015-2016 Proposed Budget Estimates incorporates funding for 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. The cost of the in-step merit increase is estimated to be around $140,000.

No market adjustment to salary ranges is recommended this year.

The 2015-2016 Proposed Budget Estimates incorporate the reorganization of some functions and the addition of several new positions, some of whose costs will be covered by new or increased revenues or through the consolidation of part-time positions. The primary purpose of these positions is to address resident, business and visitor requests for increased or improved quality or quantity of service. The following new positions are recommended:

- Two new crew workers assigned to Salary Range 1. The City has added over 53,600 sf of facility space since 2010. Several of the facilities serve the public 12-14 hours per day and some are continuously occupied. We currently have 6 staff dedicated to janitorial services and 2 maintenance specialists who perform skilled repair and maintenance responsibilities. With the increased square footage of City facilities, an additional buildings maintenance crew worker is needed to keep up with demand created by usage and occupancy of our facilities.

  An additional crew worker for grounds maintenance is also requested in order to provide service to over 80 acres of public space including 4 major parks, 19 other green spaces, 3 dog parks and miles of rights of way. We are also providing additional services such as installing and maintaining benches, litter collection, pet waste removal and tree maintenance and replacement. We regularly receive requests for higher levels of landscape maintenance and beautification in our parks and public areas. There are currently 7 employees assigned to ground maintenance responsibilities. With the additional demand for a higher level of service for the City's existing parks, greenspaces and rights of way, an additional grounds maintenance crew worker is needed.

- One new Administrative Services Assistant assigned to Salary Range 3 for the Administrative Services department who will have responsibilities in both the Personnel function and the Revenue Collections division. This position will take on administrative and clerical duties, including customer service at the front counter for the Revenue Collections division that would allow other staff to pursue revenue enhancement activities including increased collection of Business and Personal Property taxes and delinquent commercial property tax collections. In addition, the position will process personnel information requests, such as employment verifications, and maintain personnel files, organize and verify employment related forms and data entry. The Administrative Services Assistant can also provide coverage for staff positions during heavy activity periods, training and when Personnel staff is out of the office due to recruitment and interview activities.

- Reclassification of the Supply Clerk from Salary Range 3 to Salary Range 5. This position will be taking on centralized procurement for all City departments including negotiating and managing the office supply contract; managing, monitoring and accounting for gasoline and diesel fuel usage; negotiating and managing the City-wide cellular telephone contract; and, assisting with maintaining the fixed-asset inventory and vehicle and equipment inventory. We also want to move toward a more sophisticated inventory control system and work order disbursement system that will allow for more direct cost accounting.

- Establish the classification of Planner assigned to Salary Range 10. The part-time Preservation Planner and the temporary Planning Fellow positions will be eliminated. This position will be responsible for historic preservation design review and will be the staff to the Historic Preservation Commission as well as support for the Planning Director in providing zoning plan review, attending and scribing the minutes of the Planning Commission and Zoning Board of Appeals, assisting with meeting materials and various planning projects, task forces, comprehensive plan updates and ordinance changes.

- Establish the classification of Community Information Services and Volunteer Coordinator assigned to Salary Range 10. Half of the funding for this position will be provided by the Decatur Tourism Bureau. This position will be responsible for organizing and managing volunteer customer service staff at the Decatur Tourism Bureau and at the front desk at the Police Department and Municipal Court at the Beacon Municipal Center. We intend to transfer the main City of Decatur information phone number to the front desk and assemble a centralized information center staffed by trained volunteers who would be able to take calls, direct them to the proper staff and to greet people and answer questions at both the Tourism Bureau Office and the Beacon Center. This position would be responsible for managing and scheduling the volunteers, developing and providing training to the volunteers and consolidating information into a single source. The position would also serve as the primary staff for the Decatur Tourism Bureau.

- Adding three part-time Recreation Program Leaders. With the opening of the renovated and expanded Ebster Recreation Center, the demand for rentals and use of the various meeting spaces has been exciting. In addition, we have experienced strong growth in athletic programs with more participants in an expanding list of league play including soccer, lacrosse, softball, flag football, ultimate Frisbee, basketball and baseball. With two regulation size gyms available we believe participation in league play for basketball will significantly increase. We believe we can cover the costs for the new positions through increases in facility rental and program fees.

- Due to the success of the City-sponsored "Safe Routes to School" program, increasing enrollment in City Schools of Decatur and reasonably close school locations throughout the City, we now have more students (and their accompanying parents) walking and cycling to school. In order to address safety and coverage needs, the Police Department recommends adding two additional School Crossing Guards for a total of 30. The total estimated cost of providing all School Crossing Guards is $228,830.

- Currently the part-time staff in Municipal Court includes six part-time judges, a Solicitor and backup Solicitor and part-time clerks. It is recommended that effective January 1, 2016, the Municipal Court be consolidated into one part-time Chief Judge with one part-time Associate Judge to serve as a substitute judge when the Chief Judge is absent. This structure will provide consistency and streamline the Municipal Court function. It is also similar to other Municipal Courts as well as State and Superior Courts that generally function with the same judge and court staff. The cost is approximately the same.

The cost for these requests, including salaries and benefits totals approximately $334,000, a portion of which is covered by additional revenues or by consolidating existing part-time and temporary positions.

Starting in July, 2014 the City moved to a self-funded model for providing group health benefits with Blue Cross/Blue Shield acting as the City's third party administrator. As part of the self-funded model, we purchase reinsurance and stop-loss coverage to protect the City from catastrophic losses.

We are not recommending an increase in the employee or retiree contributions to health care costs in the 2015-2016 Proposed Budget. We are continuing to fund the employee wellness premium reduction plan. Employees who participate in the wellness program can reduce their premiums by up to 30%. Based on current experience we anticipate that 115 out of 196 eligible employees will receive a discount ranging from 5% - 30%. To participate, neither the employee nor any dependent can use tobacco products. The employee is required to 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 and funding tobacco-cessation activities for employees who want to quit. The estimated cost of the wellness discounts is $56,000 and wellness program activities are budgeted to cost $58,000. 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 per employee are budgeted to increase 5% in the 2015-2016 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 ten years, fluctuating between 7.76% - 9.07% of payroll, with the budgeted employer contribution for fiscal year 2015-2016 remaining at 9% of payroll or approximately $1,007,400. The total required employer contribution is approximately 3.4% of total operating expenditures. Employee contributions to the system average 14% for public safety employees who are not members of Social Security and 8% for general employees who participate in Social Security.

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

The City has taken steps to assure financial security and to support our ability to provide the high level of services expected by our community. The City is an organization that is positioned to take advantage of opportunities, capable of making appropriate investments in our employees and is committed to offering best possible 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 also provided significant capital construction funding for the Beacon Municipal Center.

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. During the recession we purposely budgeted 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. As the economy has improved and real estate values have increased, we have budgeted to replenish the fund balance to maintain it within policy parameters.

The 2014-2015 Proposed General Fund budget anticipated contributing $769,930 to the general fund balance to provide enough revenue to cover 2014-2015 Proposed General Fund expenditures. The 2014-2015 Revised General Fund Budget anticipates reducing the contribution to the general fund balance to $355,670, primarily due to increased expenditure estimates. The estimated general fund balance at June 30, 2016 is estimated to be approximately $5,857,300 or 25% of 2015-2016 Proposed General Fund expenditures.

The 2015-2016 Proposed General Fund budget anticipates contributing approximately $271,800 to the general fund balance. This should increase the general fund balance at June 30, 2016 to approximately $6,129,000, or 26% of 2015-2016 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, to provide resources in the case of difficult economic times or to fund future targeted homestead exemption increases.

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 these bonds have been used.

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. This included 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. All of the facilities have been occupied and with the exception of some minor punch list items, all proceeds from this bond issuance have been encumbered and 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 re-built within the last ten years.

Capital projects in the 2015-2016 Proposed Budgets include new picnic pavilions, restrooms and concession buildings at McKoy and Oakhurst Parks; construction of a fiber network for city operations; funding for sidewalk construction and repair, traffic calming and street repair; construction of the Barry Street stormwater improvements; and, transportation, streetscapes, sidewalk and cycling improvements. There is also a $500,000 transfer from the General Fund to the Capital Improvement Fund that is reserved for community capital improvement projects that could include such activities as acquisition of property, additional street repair or repaving, or sidewalk maintenance and repair. An in-depth narrative description of the City's current capital improvement program can be found starting on page 115.

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 to remove or reduce franchise fees. These efforts by the General Assembly limit a local government's ability to control their own taxing authority and restrict local citizens from determining how their tax dollars are spent and their ability to fund local community priorities.

During the 2015 General Assembly session, the City had two major legislative efforts that were not successful. The City Commission requested legislation that would increase homestead exemptions for all property owners but especially lower income senior homeowners. The legislation was defeated by the Georgia House of Representatives. Part of the budget strategy for fiscal year 2015-

2016 is to provide sufficient opportunity for the legislation to be reintroduced during the 2016 session so that some targeted tax relief can be offered in 2017.

The other legislative priority was a request to adopt an annexation master plan and allow voters in the potential annexed areas to participate in a referendum on the issue. Legislation for a reduced annexation area was introduced and passed the Georgia House of Representatives but did not move forward in the Georgia Senate. Further efforts to pursue annexation may be considered before the 2016 General Assembly session. Annexation studies indicate that the City would financially benefit from the modest annexation proposed in the annexation master plan.

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 $529,000 in the 2015-2016 Proposed Budget, a decrease of 9%. 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.

The City currently receives a distribution from the capital improvement portion of the county-wide Homestead Option Sales Tax (HOST). The distribution is calculated based on a formula that shares the proceeds among all cities in DeKalb County. In November, 2015 referendums will be held on whether or not to establish two new cities – LaVista Hills and Tucker. If the referenda are successful, those cities will be added to the distribution formula, potentially decreasing the City of Decatur's HOST share. Depending on the number of cities that may eventually be established in DeKalb County, the proceeds from HOST could be significantly reduced in the future.

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 millage rate of 13 mills would have exceeded the "roll-back" rate of 11.42 mills. The proposed combined 12.00 millage rate exceeds the "roll-back" rate of 11.42 by 5.08% 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 1, 2015; at 6:00 pm on Monday, June 8, 2015; and, at your regular meeting on Monday, June 15, 2015.

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 2014-2015 Revised Budget Estimates and the 2015-2016 Proposed Budget Estimates include funding for a number of programs and projects that will position the City well for the future.

The 2015-2016 Proposed 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 2010 and the recommended 2015 millage rates:

	2010 Levy	2011 Levy	2012 Levy	2013 Levy	2014 Levy	2015 Levy
General Fund	10.215	10.215	10.20	10.20	10.20	9.70
General Fund Cap. Improv.	1.00	1.00	1.10	1.00	1.00	1.00
Bond Fund	1.44	1.44	1.32	1.42	1.42	.92
Downtown Dev. Authority	.38	.38	.38	.38	.38	.38
TOTAL:	13.035	13.035	13.00	13.00	13.00	12.00

Completion of the 2014-2015 Revised Budget Estimates and 2015-2016 Proposed Budget Estimates would not be possible without the assistance of Accounting and Personnel staff, the teamwork and support shown by City employees in all departments, and particularly without the work of Assistant City Manager Andrea Arnold and Budget & Performance Measurement Manager Meredith Roark.

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



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City of Decatur®

Budget Narrative

Budget FY 2015-2016

FISCAL YEAR 2015-2016
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 residents, businesses and visitors. 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 surrounding 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. 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 volunteer boards and commissions who carry out responsibilities specified by State law, the City Charter, and local ordinances including: the Decatur Housing Authority, the Zoning Board of Appeals, the Decatur Downtown Development Authority, the Planning Commission, Historic Preservation Committee, Environmental Sustainability Board, Active Living Board and the Lifelong Community Advisory Board. Special advisory committees and task forces are appointed by the City Commission to provide citizen input on issues and projects as needed.



The City Commission also appoints the Municipal Court judges and 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 city 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, city commissioners 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 ensure 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 residents 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 a shared 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.



We are now five years into the implementation of this ten year plan. City staff is working to complete an on-line reporting system to allow residents to track the successful completion of tasks and view the timeline for those that are in progress. The City's budget is directly linked to the principles and goals of the Strategic Plan to help residents see how city resources are allocated to meet the community's vision and goals.

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 30, 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 city 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.



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

Principle A:
Manage Growth While Retaining Character

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

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

Four key goals are involved in managing this objective successfully:

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

During the 2010 strategic planning process, city residents and staff identified as a serious concern the 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, participants 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. They also voiced concerns about the impact of additional development on traffic and the school system.

Over the past five years, the City of Decatur has made significant progress towards accomplishing the tasks listed in the 2010 Strategic Plan that are tied to these goals. The city emerged from the economic downturn in sound financial shape. We are currently in the midst of a development upswing throughout the City. In the downtown central business district, three projects are under construction that will add 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. This development has shown that automobile traffic generated by downtown residents is much less than what is generated by the tenants of 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. We expect that the residents in these latest developments will have the same positive impact on local businesses. We also anticipate that the new apartment units will attract younger residents and create a more balanced customer base.

The long-awaited development of the Avondale MARTA Station's south parking lot is moving forward. Columbia Ventures has partnered with the Decatur Development Authority and MARTA to develop a mixed-use project on this site. The project will be built in three phases and includes a mix of housing options and a variety of retail and commercial spaces. Emphasis has been placed on creating pedestrian and bicycle connections through the project area to connect with surrounding neighborhoods and provide connections to future developments in the district. Contract negotiations and site plan development with MARTA staff have progressed smoothly and the project is on schedule to begin in 2016.

The Community and Economic Development (CED) department continued to find opportunities to make public spaces attractive, fun and inviting. In addition to tables and umbrellas around the courthouse lawn, a dozen Adirondack chairs were added to encourage conversation spaces around the lawn. It partnered with the Decatur Arts Alliance to support pop-up art programs throughout the City. The popular "Sidewalk Saturdays" events continue as part of this effort and we have supported artist-driven projects like the whimsical animal crossing signs and secret doors project. Expansion of the streetscape network continues in downtown; and, the Oakhurst Business district streetscape program is under construction. CED continues to fund seasonal flower baskets, landscaping and holiday decorations in the Downtown Decatur and Oakhurst business districts along with a full calendar of festivals and special events throughout the City that support the unique Decatur brand.

The Keep It INDIE CATUR program continues to focus activities on supporting locally owned retail and restaurant businesses. Through a partnership with the Decatur Tourism Bureau over 50,000 Shopping, Dining and Services Guides are distributed each year through downtown Atlanta convention hotels and throughout the City of Decatur. The Decatur Tourism Bureau also partners with the Decatur Marriott to promote and support meetings, conferences and special events at the Decatur Conference Center. Staff continues to see growth in the number of visitors in our City which in turn creates an expanded customer base for our locally owned retail and restaurant businesses.

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

The Revenue division coordinated with CED staff to upgrade business license forms in order to capture critical information about business growth. Working together, online business license applications and renewals were also improved to make it easier to do business in Decatur. Staff is now able to track job employment numbers and measure the growth of new businesses and new job opportunities in the City.

In November 2014, the City Commission adopted the Unified Development Ordinance (UDO) which addressed many of the tasks in the 2010 Strategic Plan, including implementing updated streetscape standards, demolition delay requirements and new historic preservation guidelines. As a part of the UDO, new zoning districts were created, including a neighborhood mixed-use district designed to encourage small, neighborhood scale retail operations.

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 coordinates with local residents and builders working in local historic districts to make certain 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 Parkwood Local Historic District was created in July 2014 and received updated design standards in April 2015. The new design guidelines recognize the unique mid-century character of this ranch neighborhood and educate the community on how to preserve that type of architecture. City staff will work on a National Register designation for this neighborhood inthe fall of 2015.

BY THE NUMBERS

New Business Licenses Issued
FY10-11 – 96
FY11-12 – 117
FY12-13 – 109
FY13-14 – 157

New Jobs Created
FY10-11 – 179
FY11-12 – 353
FY12-13 – 274
FY13-14 – 515

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 utilizes surveillance cameras in the downtown business district to monitor activities in the area and to assist in solving crimes that might occur. Police staff also works with other departments and private property owners to identify and remove graffiti to help keep the City attractive.

FY 2014-2015 Accomplishments:

- Installed a concrete chess table in the downtown district and will install one in Harmony Park when the Oakhurst Streetscape program is completed (Task 1D and 1E)
- Expanded role of the PALS staff to become more active downtown ambassadors (Task 1E)
- Revised the calendar of city-sponsored festivals and special events to replace older events with new activities (like the Maker's Faire) in partnership with local residents and expanded festivals and events to different areas of the commercial district as with the dance Dance DANCE event(Task 2E)
- Completed the construction of the new Beacon Municipal Center to anchor the western end of the Trinity Place corridor revitalization effort (Tasks 3B and 4E)

- Initiated 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)
- Purchased additional umbrellas for tables around the square and added a dozen Adirondack chairs around the courthouse lawn (Task 1E)
- Worked with private property owners to expand Decatur's retail business offerings (Task 2A)
- Continued 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)
- Extended the downtown storm drainage improvements to complete the replacement of the downtown storm drainage system (Task 1C)
- Worked with MARTA to issue a Request for Proposals, selected a private development partner for the Avondale MARTA Station south parking lot and rezoned the property mixed use (Task 3B)
- Adopted the Unified Development Ordinance (Task 1A, Task 1B, Task 3B, Task 3D, Task 4A, Task 4F, Task 4B)
- Continued to maintain a police presence in downtown Decatur and the Oakhurst business district to contribute to a sense of safety (Task 1E)
- Created the Parkwood Local Historic District and adopted district design guidelines (Goal 4)
- Leased a downtown retail storefront to facilitate the creation of a new creative incubator space (Task 2E)

FY 2015-2016 New Projects, Programs and Policies:

- Place the Parkwood Local Historic District on the National Register of Historic Places (Goal 4)
- Facilitate the redevelopment of the Callaway Property, Avondale MARTA south parking lot, East Decatur Station area and other surface parking lots in commercial areas (Goal 3)
- Provide expanded amenities for the square and Oakhurst Village including plantings, way finding signage, holiday lights, bicycle racks, umbrellas, shade structures and outdoor furniture (Task 1D)
- Implement pop-up retail recruitment strategy (Goal 2)
- Implement the Decatur Artway project to create an outdoor sculpture gallery in downtown Decatur and the Oakhurst business district (Task 1D)

Principle A Financial Impact:

Department	Amount
Governmental Control	46,780
General Government	271,280
Community & Economic Development	810,440
Active Living	189,290
Children & Youth Services	42,410
Administrative Services	341,630
Fire	178,380
Police	551,060
E-911	18,730
Public Works	761,480
Design, Environment & Construction	205,400
Solid Waste	424,960
Stormwater	34,610
TOTAL:	$3,876,450

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 connections also grow through honest, frank conversations at City Commission meetings, neighborhood associations, public input opportunities and simply when individual citizens seek to better understand another viewpoint.

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 the quality of life for residents and allows residents to connect to the Decatur community by participating on boards, event committees, neighborhood associations and various groups. City departments play a key role in carrying out the goals of Principle B.

The Community and Economic Development (CED) department has developed a broad range of programs and initiatives designed to enhance the economic vitality of the city, strengthen Decatur's sense of community, improve the city's ability to serve our residents' needs through every stage of life and provide opportunities to connect, educate and inform. CED staff work on making the City of Decatur a community where residents enjoy living and know their voices are heard, as well as creating a welcoming place for visitors. This is done by providing educational opportunities for residents through Decatur 101; offering opportunities for residents' input through public meetings and surveys; encouraging a robust business environment with an eclectic mix of businesses and nationally acclaimed

restaurants; guiding businesses and residents on land use policies that enhance residential neighborhoods while encouraging higher residential density and mixed-use development; supporting the arts; championing a vibrant slate of special events throughout the year; and, striving to make Decatur a community where people can live through all stages of life, regardless of age, ability, and economic status.

Several initiatives are addressing ways to maintain and encourage diversity of race, ethnicity, income, culture, age, family type and other kinds of diversity. In 2014, the Police department conducted cultural diversity training for employees through the Anti-Defamation League. The Fire department adopted the first translation program in the city for fire prevention materials in order for them to reach more people. A graduate student intern compiled quantitative and qualitative data about the state of diversity in the City in a report entitled, "Findings on the state of diversity in the City of Decatur." The report is available on the City website. It provides recommendations on potential next steps, including further in-depth research. A community conversation, Better Together, was begun this year to develop a community action plan to positively support diversity in the City. Phase II of the Better Together initiative will address expanding the community's commitment to being a welcoming place for all people. The Community Action Plan will contain recommendations for actions needed from city government, community institutions and individuals to work together on this issue.

During FY14-15, the Fire department partnered with Renfroe Middle School to assist the school with required CPR training. The Fire department has a goal to have every City of Decatur student receive CPR training before graduation. Decatur High School students participated in the Georgia Teen Ride with Pride program, a course that requires parents and teens to hold one another accountable for safe driving practices, such as no texting and driving. Forty-three students and 41 parents participated in the course. The Fire CAPS (Citizens Assisting Public Safety) program increased its membership to 38 individuals. Fire CAPS members are utilized to assist with all types of incidents. Members have been on standby during inclement weather, winter storms, and downed trees and have staffed warming and cooling stations and assisted with festivals and events.

The Children and Youth Services (CYS) division continues to provide a quality, safe and fun learning environment through after school and camp programs. CYS provides all day camp during school holidays, school breaks and teacher workdays so that working parents have a place for their children to go and engage in fun activities. Project R.E.A.L. and Whiz Kids after school programs participated in the YEA! Arts Festival and contributed all dollars earned to the Decatur Youth Fund.

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 Administrative Services department supports Principle B by focusing its efforts on maintaining age and racial diversity. The Revenue division works with senior residents to develop partial tax payment plans to enable them to stay in their homes. The Revenue division also spent approximately $1,700 in outreach efforts to promote homestead exemptions for seniors leading to a three percent increase in the number of residents with the GH2 (age 65 and up) exemption, a seven percent increase in the number of homeowners with the S3 (age 70 and up) exemption and a four percent increase in the number of property owners with the S2 (age 80 and up) exemption.

The City of Decatur promotes a culture of creative innovation and expression through use of technology such as mobile apps containing information for visitors about local businesses and parking payment options and a mobile-optimized version of the city tax website for homeowner and realtor use. CYS created several videos about upcoming summer camps which involved staff talking about the particulars of a specific camp. The videos are a useful marketing tool to explain the services offered and engage the community.

Communication with residents, businesses and visitors has been a cornerstone of the work of the City Manager's Office and CED staff. The popular Decatur 101 classes have enrolled a total of 974 graduates from 2000 to 2015. These graduates not only learned about how city government works, but they also are able to communicate with their friends, neighbors and coworkers about initiatives in Decatur. Open City Hall and DecaturNext.com continue to inform residents and encourage feedback. DecaturNext.com was used to provide up-to-date information on the Unified Development Ordinance (UDO) process, allowing stakeholders to follow the process and offer feedback. Open City Hall was utilized several times in the UDO process to solicit the community's opinions on high performance building ordinances, demolition delay ordinances, removing the minimum house size and allowing residents to own pygmy goats and potbellied pigs.

BY THE NUMBERS

Decatur 101 Graduates
2000-2015 - 964

Several years ago, the Police department began a bicycle registration program. Each bicycle that is registered with the department receives a registration number and has a photo taken. If the bicycle is stolen and then is recovered, the Police department has the owner's information on file. Working with staff from the Active Living division, the Police department has sponsored multiple bicycle registration events and the Bicycle Rodeo at the Fifth Avenue Academy.

The Police department hosted its 21st annual Citizens Public Safety Academy (CPSA) in 2014. The Police department recognizes the importance of teaching the community about its daily departmental responsibilities and the positive interactions that result from their involvement. Staff understands the importance of having residents and business owners know the officers that serve the community. In 2014, three new Citizens Assisting Public Safety (CAPS) volunteers joined the program after graduating from the CPSA. Currently, there are 18 Police CAPS who assist with Departmental activities such as each Wednesday when one CAPS member volunteers to assist with the "Walk with a Doc" program offered by Decatur Active Living.

The Lifelong Community Advisory Board was established by the City Commission to provide guidance on issues that would help citizens stay in their homes and participate in the community throughout their lifetime. One of the components of a Lifelong Community (LLC) is the ability to "age in place." The City of Decatur values its senior residents and wants to provide a high quality of life for them. Programs, services and strategies to assist the ability of older adults to continue to live in Decatur will ultimately enhance the lives of succeeding generations and help younger people to envision Decatur as a place to live in as they age.

In 2014, the Lifelong Community Advisory Board conducted a survey to obtain information from City of Decatur residents about current and future needs. The results of the survey were used by the board to develop a strategic plan that includes: investigating new and existing transportation and mobility options; exploring affordable options for a variety of housing types for all ages, economic status and abilities; exploring taxation and its relationship to affordability, as well as educating the community about exemptions and the complexity of taxation; and, developing a strategy around these goals to communicate the Lifelong Community perspective throughout the city, including to city staff and other boards. The board will use the Third Thursday information series to educate the community. The board will continue to explore innovative programs to help people age in place, such as senior villages and other support systems. In addition, the board will host an event to connect neighborhoods, places of worship, nonprofit organizations and other organizations and institutions to address barriers to living in Decatur for people of all ages, economic status and abilities.

Making sure that the elders of the community are safe and valued, the Police department and the Active Living division partnered with each other on several initiatives specifically for seniors. Since identity fraud is the most common crime affecting seniors, staff developed a formal course entitled "Protecting Yourself from Financial Fraud" and began teaching the course at senior residential communities in the city. Efforts to engage seniors at community events included hosting a Senior Day during the Concerts on the Square, holding a senior game day and hosting a Senior Holiday party. Staff encouraged community outreach by enlisting an Eagle Scout candidate to build and provide emergency kits for low income seniors and by partnering with a local Girl Scout Troop on the Purple Farmer's Market project to deliver fresh fruits and vegetables to seniors. This not only provides fresh produce but doubles as a wellness check.

BY THE NUMBERS

Homestead Exemptions Totals (2015)

21% - Residential properties with no exemptions

65% - Residential properties with only the basic exemption

8% - Residents with senior exemptions

6% - Residents with income-based exemptions

The City continues to provide staff and marketing support to the Martin Luther King Jr. Service Project. Approximately 1,300 volunteers participated in the 2015 Project and repaired 30 senior citizens' homes. Most of these homes plus another 15 had yard work done for a total of 45 senior citizens' homes receiving assistance. The MLK Project is now doing some repair work throughout the year to better address time-sensitive needs. The GO60+ shuttle van has become an important resource for the Oakhurst neighborhood's senior citizens to go grocery shopping and to the pharmacy on Wednesdays,

with an average of ten senior citizens riding the shuttle each week. The shuttle has also provided them with a support structure as the regular riders have become friends who now look out for each other. The shuttle has also been utilized in partnership with Active Living to bring the Oakhurst senior citizens to a downtown concert, holiday party and other senior events.

In 2014, A Season of Giving/Christmas Decatur provided holiday gifts to over 650 children and senior citizens. As a result of continued outreach efforts from this grassroots volunteer initiative, the number of senior citizens receiving gifts has more than doubled in five years from 90 in 2010 to 190 served during the 2014 program. These outreach efforts over the years have included identification of more senior citizens through the MLK Project who were in need of holiday gifts, as well as working with senior residential properties to determine who would not otherwise have received holiday gifts.

CED strives to support Decatur's neighborhoods and organizes Decatur Neighborhood Alliance meetings twice a year for neighborhood representatives to learn about city initiatives and share information with each other. CED plans to encourage small neighborhood initiatives to improve the community and encourage local involvement and engagement in community activities by establishing a small neighborhood seed grant program. A process will be set up for awarding funds, following up on implementation and celebrating the successes of these local initiatives.

The City of Decatur has long been supportive of the arts. The cataloging of city-owned artwork is nearly complete. A virtual art gallery of these works will be included on the City's website. The success of last year's Celebrate the Arts has led to an ongoing campaign. Sidewalk Saturdays will continue in the spring and fall and the YEA! (Young Emerging Artists) event grows each year. CED will continue to promote a culture of creative innovation and expression with new projects, including an Outdoor Sculpture Gallery, artist-created benches and bike racks in Oakhurst in conjunction with the streetscapes improvements, and temporary installation of "Secret Doors" – tiny doors created by artists as part of the Arts Alliance SEED grant program.

FY 2014-2015 Accomplishments:

- Lifelong Community Advisory Board developed a speaker series to educate the community about a variety of Lifelong Community topics (Task 5A, Task 5E, Task 6B, Task 7B)
- Supported and expanded current Lifelong Decatur programs, such as the Martin Luther King Jr. Service Project, A Season of Giving/Christmas Decatur, and the GO60+ shuttle van for Oakhurst senior citizens. The MLK Project began doing work throughout the year; Season of Giving did further outreach to provide holiday gifts to more senior citizens and the shuttle has developed a solid core of riders, offering them the ability to occasionally attend social activities (Task 5A, Task 5E, Task 6B, Task 7A)
- Hired a graduate student intern to complete an eight 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)
- Continued to build on the success of Open City Hall and DecaturNext.com to inform residents and encourage feedback on the City's land development process (Task 6A)
- Continued support and expansion of the "Celebrate the Arts" campaign, including Sidewalk Saturdays and YEA! (Young Emerging Artists) event (Goal 8)
- Introduced the R.A.D. (Rape Aggression Defense) Women's Basic Self Defense course to the community through the Police department brought at no charge (Goal 7)

FY 2015-2016 New Projects, Programs and Policies:

- Implement phase II of the Better Together community conversation to develop a community action plan to expand our community's commitment to being a welcoming community for all people (Goal 5)
- Support and expand volunteer initiatives, such as the Martin Luther King Jr. Service Project and Season of Giving and continue to provide staff and logistical support (Task 5A, Task 7A)
- Lifelong Community Advisory Board will expand its efforts to identify best practices and innovative programs to address current and future needs for Decatur citizens, so the City is a place where people of all ages, economic status and abilities are able to live. This includes identifying housing options; support systems, such as senior villages; transportation options; educating residents about taxation and exemptions; and educating and communicating how initiatives that are beneficial for senior citizens and other vulnerable people are beneficial for everyone (Task 5A, Task 5E, Task 5F, Task 6B)
- Provide staff support and funding in partnership with the Decatur Downtown Development Authority, the Decatur Business Association and other local non-profits to offer a broad calendar of festivals and special events designed to bring the community together and strengthen a sense of community. This effort will include an assessment of existing events to broaden their appeal to a diverse market, identifying and actively recruiting diverse artists and performers to participate in these activities and expand our outreach to create a welcoming environment for all residents (Task 5B, Task 5C)
- Create an ad campaign/marketing brochure to appeal to a diverse audience (Task 5C)
- 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 to use social media strategies and focus on Open City Hall and DecaturNext.com to inform residents and encourage feedback on the City's land development process and to develop other creative ways to utilize these tools (Task 6A)
- Host an event to collaborate with community partners to assist in fulfilling unmet needs discovered through the Lifelong Decatur initiative and connect community members with ways they can volunteer to participate (Task 7B)
- Establish a small neighborhood seed grant program to encourage small neighborhood initiatives to improve the community and encourage local involvement and engagement in community activities (Task 7D)
- Work with our partners at the Decatur Arts Alliance to support public art projects throughout the community such as the outdoor sculpture gallery installations, sidewalk Saturday events and similar pop-up art activities along with a seed grant program to support local artists and arts activities (Goal 8)

Principle B Financial Support:

Department	Amount
Governmental Control	46,780
General Government	452,140
Community & Economic Development	750,840
Active Living	386,710
Children & Youth Services	42,410
Administrative Services	336,830
Fire	178,380
Police	565,060
E-911	18,730
Public Works	148,240
Design, Environment & Construction	104,950
Solid Waste	141,650
Stormwater	34,610
TOTAL:	$3,207,330

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 protect 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 to 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 a 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 its efforts in the area of environmental stewardship. The plan provides specific information about ways the City will meet today's environmental challenges and help it prepare for future challenges. Because there are finite resources, constant collaboration and conservation are required to fulfill the community's vision.

Growing the City's commercial tax base is essential to long-term economic stability and maintaining an affordable community for residents. The City is in the midst of a significant development upcycle and this effort involves the coordination and cooperation of several city departments. The Community & Economic Development (CED) department and the Decatur Downtown Development Authority work to recruit investors and projects for the central Downtown Decatur business district, the Oakhurst business district and East Decatur Station area specifically encouraging development of surface parking lots and

BY THE NUMBERS

Number of residential properties receiving basic homestead exemption and the number of residential properties eligible to receive a homestead exemption
FY13-14 – 5,211/6,890

under utilized commercial property. The Planning division assures zoning and design compliance that support the community's vision. This effort is coordinated with 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 the unified land development ordinance (UDO) [Task 12B] which was adopted in February 2015 and ensures that all of the City's land development regulations are consistent, work together and encourage the type of development called for in the Strategic Plan.

The Beacon Municipal Center, which opened earlier this year, is comprised of new and renovated buildings and contributes to Goal 11 by providing a modern home for the Police department, the Municipal Court, the Ebster Recreation Center (gymnasium, pool, and park) as well as the City Schools of Decatur administrative offices. This is the second shared facility in partnership 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. This furthers the City's goal to optimize resources through partnerships.

The Beacon Municipal Center was also designed to include a regional stormwater detention system that handles stormwater runoff from a large portion of the downtown area. In combination with other drainage improvements in the Peavine Creek Tributary drainage basin (beginning at Fire Station #1, passing through Maple Street, Decatur High School and Allen Wilson Terrace,) the Beacon project is the final step in a series of projects that were highly prioritized for enhancement in the City's 2005 Stormwater Master Plan and shows the City's efforts to meet Goal 13 of the Strategic Plan. All these projects will 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.

With completion of the Beacon Municipal Center this year, the City has finished a decade long investment in public facilities and infrastructure that will benefit our community for several generations. Emphasis was placed on constructing and renovating facilities to the highest possible standards within available resources to assure that these important public buildings reflect community pride and a commitment the future. The City has 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. The City has received Silver certification at Fire Station #2 and the Decatur Recreation Center, Gold certification for the Eloise T. Leveritt Public Works building and Platinum certification for Fire Station #1. Silver certification is pending for the Beacon Municipal Center.

Conservative revenue estimates combined with prudent expenditure requests protect 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 core values that include 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 operation 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 majority of 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 manages the Sugar Creek Garden and the 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. The High School Community Garden was provided with additional space so that it could move next to the Sugar Creek Garden and continue to be a community resource while allowing for expansion of the high school building.

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

Internally, the City has adopted policies that are meant to integrate sustainability into the daily routine. Examples include a "Lights Out Policy" when employees leave their offices and an Anti-Idling Policy which emphasizes that vehicles in the City fleet should not be parked for more than two minutes with

BY THE NUMBERS

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

the engine operating unless it is essential to work performance. Code officials are trained on the residential and commercial energy code to confirm that energy efficiency measures are properly installed. Decatur is the first City in the State of Georgia to adopt high performance green building standards for development and is in the rollout phase of implementing the ordinance that will help buildings meet higher industry energy efficiency standards including LEED, EarthCraft or Green Globes certifications.

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 assess the existing tree canopy. The plan was completed in July 2014 and includes recommendations on how to best preserve and enhance the City's tree canopy to achieve a canopy goal of 45% coverage. Individual properties are being held to a no-net-loss standard, with the option for contribution to the City tree bank. The tree bank was used to plant 150 new trees in the past year.

An updated tree ordinance was adopted in May 2014 to protect the existing tree canopy and expand it for future generations. To lead its residents in this canopy focused goal, the City created the Landscape Infrastructure Coordinator position to serve as the City arborist, guide tree preservation planning for all development and oversee the maintenance of public green space. The City has expanded its resident education program to include Decatur Trees 101 to help homeowners understand the new tree ordinance. The workshop educates homeowners on how to grow their own tree canopy by identifying existing trees, recognizing maintenance needs, deciding what tree species are best to plant and understanding structural pruning techniques.

In February 2014, Google announced that it would be exploring options for expanding access to its gigabyte internet service. Within metro Atlanta, Decatur was one of nine cities identified for detailed study. City staff worked during the next 10 months to provide data and answer questions about the construction and permitting process for this new service. In January 2015, Google announced that all nine metro Atlanta cities participating in the study had been selected to receive the service. The 1,000 megabytes per second speed offered by Google Fiber has the potential to dramatically change the way residents access the internet. Google Fiber is currently in the design phase, with construction expected to start within 12 months. Residents can go to fiber.google.com to sign up for updates.

FY 2014-2015 Accomplishments:

- Certified by the Atlanta Regional Commission as the first city to achieve a Platinum Level Green Community (Task 12D)
- Named a Tree City USA community by the National Arbor Day Foundation (Task 13A)

- Completed the Beacon Municipal Center with pending LEED Silver Certification (Task 11B, 12D)
- Selected by Google for implementation of its Google Fiber service (Task 10A)
- Completed the Beacon regional stormwater management system to manage stormwater run-off from development of upstream properties including the Trinity Triangle and Callaway developments (Task 13B)
- Expanded online services to include acceptance of applications for Tree Information Permits (Task 10A, 10C)
- Adopted the Unified Development Ordinance (Task 12B) including guidelines to minimize light pollution and require High Performance Green Building standards (Task 13H)
- Installed new recycling and waste collection bins in downtown area (Task 12J)
- Promoted the redevelopment of surface parking lots including the Place on Ponce, the Arlo, the Alexan on Clairemont, Grindhouse Killer Burgers and the Townsend at Decatur (Task 9C)

FY 2015-2016 New Projects, Programs & Policies:

- Install electric vehicle charging stations on city property (Task 12G)
- Continue to plan for and promote the redevelopment of surface parking lots and East Decatur Station (Task 9C)
- Start redevelopment of the Callaway property (Task 9A, 9C)
- Implement the High Performance Green Building certification program (Task 12D)
- Provide enhanced promotions for the Decatur Farmer's Market (Task 12C)
- Rebid Recycling Service to confirm that citizens receive this service at a competitive rate (Task 10C)
- Design and implement improvements for the Downtown Square Plaza, including recreational features and a shading system (Task 11A)

Principle C Financial Support:

Department	Amount
Governmental Control	46,780
General Government	452,140
Community & Economic Development	89,680
Active Living	188,390
Children & Youth Services	63,610
Administrative Services	1,369,330
Fire	356,760
Police	309,030
E-911	18,730
Public Works	1,228,440
Design, Environment & Construction	101,450
Solid Waste	991,580
Stormwater	213,110
TOTAL:	$5,429,030

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 roadmap for a department when forming its visions and budget expenditures for the future. Creating an environment that supports physical activity for people of all ages and abilities, providing housing and services for all residents, and nurturing programs that reinforce these concepts, especially for under-served populations, are the ideas that make up Principle D. Decatur is an active community that supports healthy, high-quality living at all points in a person's life and must assure that housing, mobility and support services exist to complement these goals. In FY14-15, the City of Decatur made strides to make the city a more walkable and bicycle friendly community, encourage the development of affordable housing amidst rising property values and provide a wide variety of programming to serve all city residents. The FY15-16 budget continues this focus and furthers the scope and reach of these successes until all of the goals in the Strategic Plan are met.

The City has exerted a tremendous amount of effort into enhancing mobility options within and around Decatur in recent years. The live-work environment in downtown Decatur promotes alternative transportation for those who live there and ongoing initiatives are making it easier for people to walk, ride bikes, find public transportation or even drive within and to the City of Decatur. Creating a safe, walkable environment is a goal that relies on interdepartmental collaboration. The Police department conducted 254 crosswalk safety operations in the last fiscal year. The Police department also employs 30 school crossing guards who partner with the Safe Routes to School program to make sure that children get to and from school safely. The Active Living division created an updated walking tour brochure to highlight attractive destinations as well as extending the "Walk There Decatur" program with an additional seven signs placed around the city. The Public Works department provided support by

updating the "Walk There Decatur" signs throughout the Decatur Cemetery. Plans to make walking a more attractive option for all include a renovation of the downtown crosswalks with new creative designs, restoration of the cobblestone paths that connect the Decatur Cemetery with Glenlake Park and adding a trail segment that will connect Olympic Place with the Oakhurst Village.

Cycling is another popular option chosen by many as a way to get around in Decatur to reduce our total carbon footprint. Decatur is recognized as a bike friendly community, but the desire to be even more bicycling friendly continues. Bike lanes will be extended on Commerce Drive from Clairemont Avenue to Howard Avenue. The planned redevelopment of the Avondale MARTA station south parking lot includes several components to link up and expand bicycle and pedestrian networks into and through the East Decatur district.

The Active Living division revised the bike suitability map, installed a bike repair station in front of the Decatur Recreation Center, led Third Friday bike rides, and sponsored a bike to work day commuter breakfast to celebrate bike month. The Active Living division also partnered with the Police department to hold bike safety trainings around the city and at Police-sponsored bike registration events.

BY THE NUMBERS

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

Even though the City of Decatur wants to promote alternative modes of transportation, there are many drivers commuting to and from the city daily for work and play. Keeping the roads safe is important for drivers as well as walkers and bike riders. The Police department purchased new speed detection devices and will continue to replace aging speed detection lasers with current technology to provide for better traffic enforcement. The department will also replace damaged speed detection displays to better help with driver education. The City's parking attendants, known as the PALS, replaced outdated parking meters in the city with 33 solar powered pay stations to provide drivers with a more convenient parking experience. Decatur is looking to fund a speed limit study to review current speed limits and consider suggestions about potential improvements to the residential speed limits. In order to help those without transportation move about the city, Decatur continues to support the G060+ Shuttle, which provides Oakhurst residents with access to the square and the Clifton Corridor Shuttle which connects downtown Decatur to the Emory area.

In the years since the strategic plan was adopted, Decatur has become an even more attractive option for the highly educated and affluent residents of Metro Atlanta. Given rising property values and home prices, it is important for the City of Decatur to expand the availability of a variety of high quality and affordable housing options to meet the needs of a diverse community. The Unified Development Ordinance (UDO) process was meant to be a step in that direction as it has made planning and zoning rules more clear and defined. The new UDO provides opportunities for construction of smaller homes and increased housing/apartment density. The City intends to implement a pilot project to build a pilot "cottage court" development that contains shared green space. This type of development was not permitted under previous zoning regulations.

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

Phase I of the Place on Ponce apartments at 315 West Ponce de Leon Avenue is complete and the upcoming fiscal year will see the completion of Phase II as well as occupancy for the Alexan and the Arlo apartments. These new apartment buildings broaden housing options and include some affordable housing choices to suit the wide-ranging budgets of a diverse population. Specifically, the Arlo took advantage of the density bonus for affordable housing and will have 20 units targeted at individuals making 80% of the median household income. The Columbia Ventures development at the Avondale MARTA station parking lot will include a mix of housing types and affordable options. One project in phase I will provide affordable rental units for senior citizens with 20% of the units targeting households making 50% of the median household income. The Unified Development Ordinance and recent zoning updates now make it possible to build smaller single family homes, accessory dwelling units and small cottage court neighborhoods to encourage construction of smaller, more affordable single family dwellings throughout existing neighborhoods. The availability of expanded housing development options will give Decatur an opportunity to retain a more economically diverse population.

The City of Decatur Police and Fire departments have made safety a priority and also recognize Decatur's aging population. The City was named one of Georgia's safest cities for the second consecutive year. Police utilize foot and bike patrols to augment vehicle patrols in the business districts. The efforts in 2014 lead to both a reduction in serious crimes ("Part 1" UCR crimes) and to an increase in clearance rate. The Police department focused on education as a major aspect of community security and conducted four women's self defense courses as well as two citizen police academies in the last fiscal year. Police staff moved into a brand new police station in the Beacon Municipal Center. They will continue to look for ways to keep the residents and visitors safe through activities such as increasing the number of officers assigned to business patrols, increasing the use of foot and bike patrols, replacing older bikes with newer models, increasing the number and frequency of citizen education programs, re-aligning the patrol districts to better address current and anticipated crime trends, and expanding and automating the Vulnerable Adult System to better serve seniors and special needs individuals.

The Fire department supports safety measures with a number of helpful programs. The car seat safety program helps parents ensure that car seats are properly installed. The "File of Life" program and the Smart911 programs help provide vital information to emergency first responders. The smoke and carbon monoxide alarm blitz inspected and installed smoke alarm and carbon monoxide detectors in 64 homes. The medicine cleanout program allowed residents to dispose of expired and unwanted medicine in a safe manner and winter storm welfare

checks made sure that some of Decatur's most vulnerable residents were cared for during inclement weather. The Fire department also sponsors CPR training courses and community safety talks so that residents and staff have the tools that they need to help maintain their own safety and the safety of others.

Providing high quality of service to the community includes making sure that programming exists to enrich the lives of residents of all ages. Youth programming is a common offering for most parks and recreation departments, but the City of Decatur goes above and beyond the standard. The Children and Youth Services (CYS) and the Decatur Active Living divisions partner to serve as many groups as possible. The opening of the Ebster Recreation Center, which includes a new gym, offices, meeting spaces and a history museum as well as the hiring of a new full time Active Living staff member to manage this facility proves Decatur's investment to providing excellent programming. Decatur was recognized by the National League of Cities for key health and wellness initiatives as well as being awarded "Let's Move" medals. With the addition of Ebster Recreation Center, the City of Decatur now has a total of two quality recreation centers. Ebster Recreation Center will be promoted as a hub for concerts, plays, and stage performances.

BY THE NUMBERS

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

CYS expanded operations by 31% in 2014 and is now serving more than 600 participants and partners with local service agencies to support homeless families in our community. Through a partnership with City Schools of Decatur (CSD), CYS provides nutritional education and transportation to youths in need and hires CSD teachers for after school and summer camp tutoring support., Clairemont and Oakhurst after school programs renewed accreditation and six more after school programs will complete the accreditation process in the 2015-16 school year. CYS and Active Living partner to offer over 100 summer activities for children. The Active Living division also sponsors enrichment events such as Touch a Truck which had over 2,000 attendees and collected 3 barrels of canned food in 2014. The Magical Mornings program for preschoolers continues and has seen increased attendance from programs located around the city. Active Living also hosts holiday dances, year round tennis, and plans to partner with the Decatur Housing Authority to offer free swim lessons this summer. Other plans for the upcoming fiscal year include installing new playground equipment at Scott Park, upgrades to the skate park in McKoy Park and improvements to the pavilions at McKoy and Oakhurst Parks.

Adult and senior program offerings set the City of Decatur apart from other municipalities. Team Decatur continues with 225 participants and crowned 56 grand slam champs in 2014. The first summer solstice yoga practice was held on the Old Courthouse square and included 40 participants. Adult classes were expanded to include a variety of new choices including Baby Boot Camp and Zumba. Health, nutrition and wellness program offerings include Walk with a Doc, Audubon Society walks in the Decatur cemetery and the Bright at Night campaign to encourage being visible during nightly exercise were all a success. The most popular programs such as the Scott Park community garden, Red Hatters, and African Dance continued, while new offerings such as senior day at the Blue Sky Concert and Elder Games at the Solarium helped create new benchmarks for variety in terms of activities for seniors. Plans

for the upcoming fiscal year include the renovation of the pavilions in McKoy Park and Oakhurst Park, the renovation of the garden shed at Scott Park, the installation of park furniture in the Decatur Cemetery to encourage passive recreation and the enhancement of programming in the Decatur cemetery through partnerships with the Friends of Decatur cemetery and other groups.

FY 2014-2015 Accomplishments:

- Installed additional adult exercise equipment and inclusive playground equipment (Task 16D)
- Added after school programming site at Westchester Elementary (Task 16C)
- Installed additional bicycle racks around the City (Task 16D)
- Purchased stair chair for use by the Fire department staff to assist persons in need (Goal 16)
- Purchased new speed detection equipment for use by the Police department and DEC division (Goal 16)
- Created a partnership between the Fire department and Agnes Scott College to provide students and staff with emergency situation drills and allow City staff to train on high-rise building evacuations (Goal 16)

FY 2015-2016 New Projects, Programs & Policies:

- Utilize the CAPs and volunteers to work with City emergency services staff to expand the Ham Radio emergency communications network (Goal 16)
- Complete Olympic Place trails (Task 16A)
- Establish a partnership between the Fire department and the City Schools of Decatur to create an Adopt-A-School program to expand fire safety training to all CSD students (Goal 16)
- Identify a pilot project opportunity for a cottage court development in the City (Goal 15)
- Begin construction on the Avondale MARTA senior citizen affordable apartments (Goal 15)

Principle D Financial Support:

Department	Amount
Governmental Control	46,780
General Government	271,280
Community & Economic Development	119,680
Active Living	924,460
Children & Youth Services	1,611,540
Administrative Services	503,450
Fire	2,255,940
Police	3,384,880
E-911	702,410
Public Works	1,037,690
Design, Environment & Construction	1,521,740
Solid Waste	991,580
Stormwater	1,453,750
TOTAL:	$15,275,180

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 resident's pride in their community and to provide a pleasant environment for people 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 residents

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 continuously striving to provide administrative support services and resources to achieve the vision and goals of the community. Using tools such as the National Research Center's Employee Survey allows for greater input and suggestions from employees towards supervisors, departments and responding to the community's needs. This type of forum is integral for realizing how all departments can continue to be progressive and proactive while incorporating the City's vision into those services. In order to be a high performing organization, staff must know how well they are performing their jobs.

Using the High Performance Organization (HPO) performance evaluations designed by staff encourages a focus on leadership, management, tasks, teamwork, and interpersonal work. These are not only displayed in the City's job descriptions but also in the training and development opportunities offered at all levels in the organization. The input from the surveys and evaluations are then integrated into training. For instance, the City is now in partnership with the Carl Vinson Institute so that new supervisors get professional coaching and education while understanding how all of the City supervisors are working across departments to maintain a pleasant city and work atmosphere.

Many departments cross train employees so that all members of the department can contribute to any project. This creates a more positive environment and affects the attitudes of employees. A broader base is established to develop a more efficient way of impacting the community, whether on a daily basis or in emergency scenarios. The firefighters' and police officers' level of training and education far exceeds the minimum state requirements. And, similar to other City departments, they are now increasing the amount of cross training and officer development programs.

Decatur's Police department is state certified; less than 15% of all departments in Georgia have this certification. On average, the Police department quadruples the number of hours of continuing education required by the state. The Insurance State Organization (ISO) commended the Fire department on its departmental collaboration and presentation during its inspection this year. Both, fire and police, average over 100 hours of training per employee. Both departments have daily vehicle and tool inspections, and keep up with the trends and issues with current equipment through research.

Teamwork is key to the proper functioning of departments and divisions. Staff has the opportunity to join a number of cross-departmental teams, including the Technology Committee, Wellness Committee, Performance Measurement Team, Story Team and the Innovation Academy team. The Performance Measurement Team drafted the city's first benchmarking report which was included in the adopted FY14-15 budget document. An update to the report is included as Appendix G of this document. The Story Team developed the City's first Brand Use and Style Guide. The team took the time to visit every department with the assistance of the City's legal counsel to train employees on the city's brand, logo use and to demonstrate why brand protection matters. The Innovation Academy team is working to expand the idea of an employee leadership program to be unveiled later in 2015.

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

Several departments now have their own departmental strategic plans. The plan in Administrative Services has served a template to other departments including CED and Fire.

The Fire department created its first ever career path layout, defining a clear process for firefighters to move up the ranks and acquire leadership skills prior to attaining new positions. An update of all policies and procedures has a target completion date of Spring 2015.

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)
2012-2013 - $2,378,056
(includes Revenue, Court, Active Living & CYS)

Wellness Program Participants
2013-2014– 119 out of 205
2014-2015 – 98 out of 214

Health and Wellness also plays a major role in the life of all employees. Staff has the option of participating in a city-sponsored wellness program that provides support services as well as premium reductions. The support service offerings will be expanded in the upcoming fiscal year to include personal health coaching based on an employee's individual needs. The Fire department has gone above and beyond the basic program and is now requiring all personnel to do physical activity for one hour each shift. This year all firefighters received tuberculosis screening. Safety of employees is also important. A medical waste program was implemented to ensure proper disposal of contaminated equipment and waste. Coordinated efforts between the Police department, E911 and the Fire department allowed the City of Decatur to be ahead of any Ebola or serious infectious disease outbreak. The Fire department now has "elevated precautions" training, protocol, and equipment bags on every front line unit.

The Active Living division strives to maintain relationships with people of all ages. The shift towards technology and communication in combination with marketing has led to a database of pictures and videos of employees and residents involved in city activities. Greater use of the internet for advertising and marketing is also taking place. Two new positions were added to Active Living during FY14-15 – a full-time Active Adults program supervisor and a full-time Youth Programs supervisor. The newly renovated Ebster Recreation Center includes a full size gymnasium complete with state of the arts audio visual equipment, meeting space and classroom space that's available for rental throughout the year.

A "turbo" work station from VC3 is now improving the way employees in the Community and Economic Development (CED) department work by making the use of larger files and more advanced programing even faster. In the FY14-15 budget there was funding for the City to pay for media monitoring. The City's Public Information Officer can find all the news clips about Decatur and send out weekly news clips to all DecaturNet Users. This keeps personnel better informed and creates a way to better understand what the community is reading, watching and hearing about the city.

CED contracted with a new vendor to design and install new, energy efficient holiday decorations in downtown Decatur and in Oakhurst Village as well as on city buildings. The department spearheaded

the transition to a new, state-of-the-art parking system that includes pay stations and smart meters allowing residents and visitors to pay by cash or credit card, as well as use pre-paid parking cards.

The Fire department updated several pieces of fire and EMS equipment to increase the quality of care and response. Personnel were trained on the use of a new stair chair that was put in place to assist with loading critical patients into ambulances. Also, they acquired pediatric probes, which are used in assessing vital signs on children. The fire department now has a pediatric vitals chart, a Glasgow coma scale, and direct numbers to Children's Hospital of Atlanta's trauma centers on every medical bag in an effort to provide the best possible service to the children of Decatur. The City of Decatur is one of the few departments in the nation to have a 100% Quality Assurance Quality Improvement (QAQI) involvement with medical reports because of the diligence performed by officers after every medical call.

FY 2014-2015 Accomplishments:

- Created a waiting list of potential employees in the Police department through continued testing and partial background screenings to assist with police officer recruitment efforts (Goal I)
- Provided RecTrac software training for all Children & Youth Services staff to assist with program registration (Goal II)
- Transitioned to new, state-of-the-art parking pay stations and smart meters allows residents and visitors to pay by cash or credit card as well as use pre-paid parking cards (Goal III)
- Selected a new contractor for holiday decoration installation that included energy efficient lighting. (Goal IV)
- Purchased updated recording system allowing for instant playback of current radio traffic, as well as radio and telephone communications (Goals VI)
- Completed upgrade of the Computer Aided Dispatch (CAD) system to display address call history and Smart 911/medical information on patrol vehicle computers to improve officer safety and effectiveness (Goals VI)
- Offered e-check payments from taxpayers in the Revenue department to reduce bank exceptions and cut down on manual posting (Goal VI)

FY 2015-2016 New Projects, Programs & Policies:

- Continue to support funding for employee training, education, and professional and technical development (Goal II)
- Continue to support funding for employee wellness program (Goal II)
- Implement a Paperless Payment Management system for processing vendor payables in the Administrative Services department (Goal IV)
- The Community & Economic Development and Police departments will implement departmental strategic plans (Goals II, V, VI)
- Police to install in-car productivity technology in all patrol cars to monitor the vehicle's mechanical status and provide a wireless connection between the vehicle and the Police department (Goal III)
- 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 (Goal III)
- Build out and install shelving in Building B at the Leveritt Public Works facility so that storage of records can happen on site (Goal III)
- Implement online services for Alcohol Beverage License application/renewal processes (Goal VI)
- Automate the accounts payable process and migrate from paper to electronic payments in the Accounting division (Goal VI)

- Purchase a high-volume, high-speed color printer in the Revenue division to highlight certain fields on tax bills to reduce taxpayer and bank processor confusion (Goal III)
- Offer e-billing opportunities for taxpayers to reduce bank exceptions and cut down on manual posting in the Revenue department (Goal VI)

Principle E Financial Support:

Department	Amount
ADP HR & Payroll system	89,000
Participation in ICMA Center for Performance Measurement	8,300
IT Support & Equipment	725,340
Utilities	971,300
Audit & other financial services	125,000
Janitorial supplies	53,100
Postage	56,750
Telephones	235,600
GIS	90,000
Insurance Premiums	257,200
Administrative Duties	4,222,340
Training	299,650
TOTAL:	$7,133,580

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

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Jennings Bell*
Cherron Bouie
Kris Boyett
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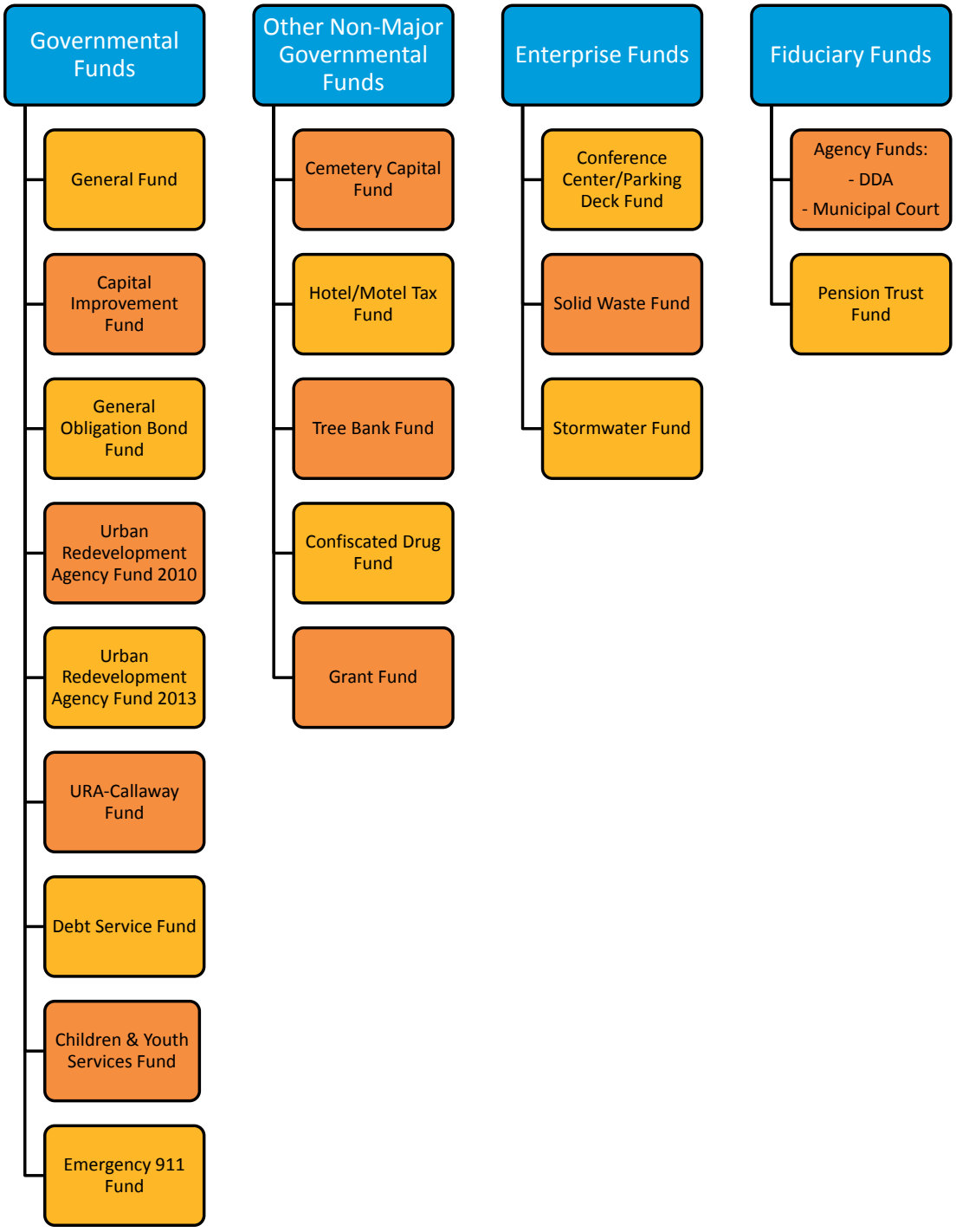


City of Decatur®

Summary of Fund Budgets

Budget FY 2015-2016

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 segregating 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
2015-2016 ADOPTED BUDGET
Fund Balance Summary - All Funds

								Totals
Fund Balance, end of FY 12-13	***$8,746,318***	***$39,147,948***	***$184,414***	***$6,455,271***	***$269,099***	***$748,412***	***$6,303,009***	
Fund Balance, end of FY 13-14	***$5,501,604***	***$18,553,224***	***$349,059***	***$6,383,974***	***$156,069***	***$800,730***	***$5,698,792***	***$37,443,452***
Fund Balance, beginning of year (est)	*$5,857,274*	*$12,378,201*	*$325,998*	*$6,533,624*	*$116,206*	*$741,522*	*$5,287,541*	*$31,240,366*
	General Fund	**Capital Project Funds**	**Non-Major Governmental Funds**	**Debt Service Fund**	**E911 Fund**	**Children & Youth Services Fund**	**Enterprise Funds**	**Total Revenues**
REVENUES								
Taxes	19,171,750	1,530,660	555,000	1,587,000	0	0	0	$22,844,410
Licenses and permits	1,207,310	0	0	0	0	0	0	$1,207,310
Fines and forfeitures	1,318,500	0	0	0	0	0	0	$1,318,500
Interest income	500	500	10	500	0	0	0	$1,510
Charges for services	1,517,170	100,000	80,000	0	529,000	1,597,370	3,591,700	$7,415,240
Intergovernmental	515,120	5,357,180	0	0	0	0	0	$5,872,300
Contributions	126,000	0	0	0	0	111,870	0	$237,870
Sale of Assets	0	0	0	0	0	0	0	$0
Miscellaneous	5,000	630,000	50,000	90,600	0	0	0	$775,600
Transfers	(372,310)	0	0	0	0	0	0	($372,310)
Total Revenues	**$23,489,040**	**$7,618,340**	**$685,010**	**$1,678,100**	**$529,000**	**$1,709,240**	**$3,591,700**	**$39,300,430**
	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	15,402,000	0	0	0	763,260	1,487,960	1,392,090	$19,045,310
Other Services and Charges	5,348,770	496,000	32,500	0	101,730	335,390	1,098,670	$7,413,060
Supplies	2,347,670	478,000	0	0	32,950	286,800	356,300	$3,501,720
Capital Outlay	118,800	6,714,220	150,000	0	0	0	1,149,000	$8,132,020
Indirect Costs	0	0	0	0	0	0	479,930	$479,930
Debt Services	0	3,954,460	0	0	0	0	0	$3,954,460
Lease Payments	0	0	0	0	38,600	10,300	0	$48,900
Depreciation/Amortization	0	0	0	0	0	0	600,000	$600,000
OPEB Costs	0	0	0	0	0	0	135,000	$135,000
Bond Principal and Interest	0	80,390	0	3,283,450	0	0	0	$3,363,840
Cost of Asset Sale								
Transfers	0	0	0	0	0	0	0	$0
Total Expenditures	**$23,217,240**	**$11,723,070**	**$182,500**	**$3,283,450**	**$936,540**	**$2,120,450**	**$5,210,990**	**$46,674,240**
Excess (deficinecy) of revenues over (under) expenditures	$271,800	($4,104,730)	$502,510	($1,605,350)	($407,540)	($411,210)	($1,619,290)	($7,373,810)
Other Financing Sources (Uses)								
Proceeds from Capital Lease	0	795,500	0	0	0	0	1,149,000	$1,944,500
Transfers In	0	2,871,230	0	0	400,000	200,000	520,620	$3,991,850
Transfers Out	0	(2,725,050)	589,500	0	0	0	169,620	($3,484,170)
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**	**$941,680**	**589,500**	**$0**	**$400,000**	**$200,000**	**$1,839,240**	**2,452,180**
Fund Balance, end of year	*$6,129,074*	*$9,215,151*	*$239,008*	*$4,928,274*	*$108,666*	*$530,312*	*$5,168,251*	*$26,318,736*

CITY OF DECATUR
2015-2016 ADOPTED BUDGET
Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2010-2011	ACTUAL EXPENDITURE 2011-2012	ACTUAL EXPENDITURE 2012-2013	ACTUAL EXPENDITURE 2013-2014	BUDGET ESTIMATE 2014-2015	REVISED ESTIMATE 2014-2015	BUDGET ESTIMATE 2015-2016
DEPARTMENT							
GOVERNMENTAL CONTROL	75,219	131,661	164,890	188,039	203,000	193,900	187,100
GENERAL GOVERNMENT	1,273,400	1,436,708	1,503,840	1,398,193	1,429,870	1,602,960	1,808,540
COMMUNITY & ECONOMIC DEVELOPMENT	968,360	1,000,682	1,072,087	1,546,874	1,843,470	1,838,800	1,913,610
PLANNING, ZONING AND INSPECTIONS	868,109	725,269	918,806				
ADMINISTRATIVE SERVICES	2,712,741	2,674,187	2,723,922	2,901,724	3,119,030	3,166,640	3,356,330
POLICE	4,453,430	4,540,666	4,674,890	5,014,163	5,335,350	5,222,700	5,541,350
FIRE	3,209,327	3,220,957	3,335,435	3,461,359	3,607,720	3,623,020	3,567,570
PUBLIC WORKS	2,551,901	2,620,083	2,605,929	2,676,733	2,872,830	2,763,710	2,964,840
PUBLIC WORKS - ENGINEERING	687,368	671,807	691,079				
DESIGN, ENVIRONMENT & CONSTRUCTION				1,977,793	1,672,650	2,128,610	2,028,990
ACTIVE LIVING	1,345,560	1,394,445	1,486,486	1,574,018	1,747,020	1,736,220	1,848,910
NON-DEPARTMENT EXPENSES	35,000	36,366	0	0	0	0	0
MISCELLANEOUS & TRANSFER ACCOUNTS	0	0	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	18,180,415	18,452,831	19,177,364	20,738,896	21,830,940	22,276,560	23,217,240
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	826,478	1,113,737	2,203,007	3,133,134	5,245,980	2,973,590	6,816,180
GENERAL OBLIGATION BOND FUND (310)**	2,521,878	4,034,036	361,713	365,362	3,547,000	1,912,900	1,760,000
URBAN REDEVELOPMENT AGENCY 2010 BONDS FUND (340)	2,019,654	3,342,084	8,789,920	5,074,376	1,184,320	1,186,160	1,182,690
URBAN REDEVELOPMENT AGENCY 2013 BONDS FUND (345)			5,751,311	26,840,423	3,895,410	10,561,470	1,883,810
DEBT SERVICE FUND (410)	3,484,716	3,524,349	9,778,699	2,010,020	2,039,050	2,039,150	3,283,450
CHILDREN & YOUTH SERVICES FUND (225)*	1,333,299	1,551,104	1,529,212	1,520,134	1,946,870	1,846,520	2,120,450
EMERGENCY TELEPHONE (E911) (215)	834,094	762,419	799,877	908,864	950,000	949,270	936,540
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	25,209	15,794	37,559	0	115,000	30,000	150,000
HOTEL MOTEL TAX FUND (275)	339,507	266,451	486,921	521,639	495,000	575,000	559,500
TREE BANK FUND (260)****	23,105	19,550	19,098	6,070	10,000	30,000	30,000
CONFISCATED DRUG FUND (210)	21,750	0	0	4,836	2,500	2,500	2,500
COMMUNITY GRANTS FUND (220)	223,474	337,393	84,619	0	0	3,980	0
URA-CALLAWAY FUND (347)				212,944	80,390	90,490	5,169,690
GREENSPACE TRUST FUND (230)***							
CONFERENCE CTR/PARKING DECK FUND (555)	313,598	457,726	485,156	341,931	380,000	395,000	335,000
SOLID WASTE ENTERPRISE (540-4520)	2,325,401	2,211,145	2,486,873	2,708,419	2,507,070	2,467,140	2,799,420
STORMWATER UTILITY FUND (505)	982,806	1,413,911	1,276,949	2,068,353	2,266,870	1,314,970	1,725,570
OTHER FUNDS TOTAL EXPENDITURES	15,274,971	19,049,698	34,090,914	45,716,504	24,665,460	26,378,140	28,754,800
TOTAL EXPENDITURES	33,455,386	37,502,529	53,268,278	66,455,400	46,496,400	48,654,700	51,972,040

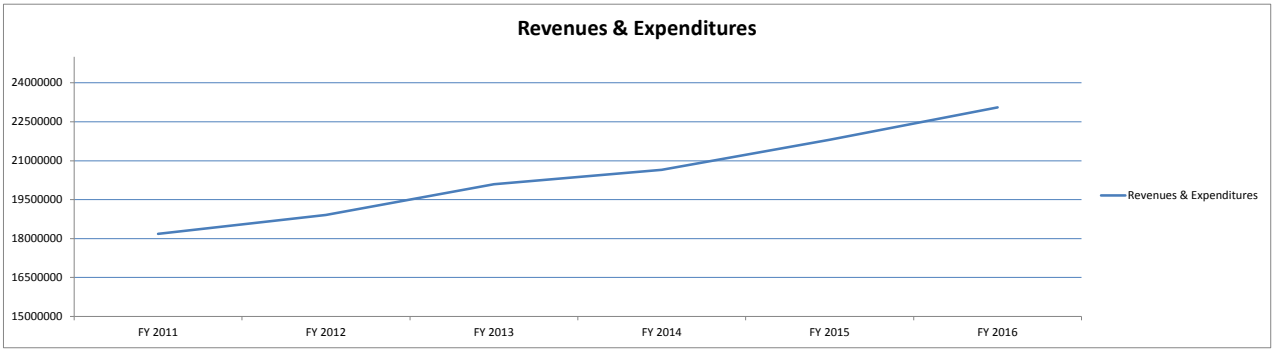
** General Obligation Bond budget pulled from Capital Improvements Fund in revised FY 10-11
*** Per GASB, Greenspace Fund is no longer recognized as a separate fund. All Greenspace Fund transactions recorded in General Fund as of FY 10-11.
**** In prior years was called Economic Development Fund.

CITY OF DECATUR
2015-2016 ADOPTED BUDGET
Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance:							*$5,857,274*
	FY 10-11 ACTUAL	**FY 11-12 ACTUAL**	**FY 12-13 ACTUAL**	**FY 13-14 ACTUAL**	**FY 14-15 ADOPTED**	**FY 14-15 REVISED**	**FY 15-16 ADOPTED**
REVENUES							
Taxes	$14,673,271	$14,764,203	15,034,726	15,309,966	$17,422,600	$17,469,500	$19,171,750
Licenses and permits	$730,412	$851,745	$882,323	$1,482,051	$1,200,500	$1,480,800	$1,207,310
Fines and forfeitures	$1,386,149	$1,520,633	$811,178	$1,386,757	$1,370,000	$1,356,500	$1,318,500
Interest income	$7,250	$70	$181	$360	$500	$0	$500
Charges for services	$1,477,229	$1,516,955	$1,488,590	$1,546,406	$1,774,800	$1,645,100	$1,517,170
Intergovernmental	$352,597	$273,280	$349,790	$385,250	$464,300	$428,020	$515,120
Contributions	$99,556	$87,860	$67,385	$94,084	$131,000	$88,500	$126,000
Miscellaneous	$27,389	$22,698	$21,778	$21,279	$5,000	$17,500	$5,000
Transfers In	$81,965	$99,307	$223,675	($2,731,972)	$232,170	$146,310	($372,310)
Current Year Revenues	**$18,835,818**	**$19,136,750**	**$18,879,626**	**$17,494,182**	**$22,600,870**	**$22,632,230**	**$23,489,040**
Fund balance appropriation - Use of Reserves	($655,403)	($683,920)	$297,738	$3,244,714	($769,930)	($355,670)	($271,800)
Total Revenues	**$18,180,415**	**$18,452,830**	**$19,177,364**	**$20,738,896**	**$21,830,940**	**$22,276,560**	**$23,217,240**
EXPENDITURES							
Governmental Control	$75,219	$131,661	$164,890	$188,039	$203,000	$193,900	$187,100
General Government	$1,273,400	$1,436,708	$1,503,840	$1,398,193	$1,429,870	$1,602,960	$1,808,540
Community and Economic Development	$968,360	$1,000,682	$1,072,087	$1,546,874	$1,843,470	$1,838,800	$1,913,610
Planning, Zoning & Inspections	$868,109	$725,269	$918,806				
Administrative Services	$2,712,741	$2,674,187	$2,723,922	$2,901,724	$3,119,030	$3,166,640	$3,356,330
Police	$4,453,430	$4,540,666	$4,674,890	$5,014,163	$5,335,350	$5,222,700	$5,541,350
Fire	$3,209,327	$3,220,957	$3,335,435	$3,461,359	$3,607,720	$3,623,020	$3,567,570
Public Works	$2,551,901	$2,620,083	$2,605,929	$2,676,733	$2,872,830	$2,763,710	$2,964,840
Public Works - Engineering	$687,368	$671,807	$691,079				
Design, Environment & Construction*				$1,977,793	$1,672,650	$2,128,610	$2,028,990
Active Living**	$1,345,560	$1,394,445	$1,486,486	$1,574,018	$1,747,020	$1,736,220	$1,848,910
Non-department expenses	$35,000	$36,366	$0	$0	$0	$0	$0
Miscellaneous & transfer accounts	$0	$0	$0	$0	$0	$0	$0
Total Expenditures	**$18,180,415**	**$18,452,830**	**$19,177,364**	**$20,738,896**	**$21,830,940**	**$22,276,560**	**$23,217,240**
Estimated Ending Fund Balance:							*$6,129,074*

* 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 2015-2016 budget adds just under $300,000 to fund balance. This will result in a fund balance of $6,129,074 which is 26% 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

2014-2015 REVISED GENERAL FUND BUDGET ESTIMATE

The 2014-2015 Revised Estimate is $445,620 more than the approved 2014-2015 Budget Estimate, a 2% increase. Overall personnel services expenditures decrease in the revised estimate by $130,000. Specifically, there are decreases expected for full-time salaries, retirement contributions, unemployment, and workers compensation. The salary savings are a result of vacancies because the approved budget funds all full-time positions as if they are filled throughout the entire fiscal year. Other areas with significant savings include contractual services, rentals and motor fuels. Contractual services decrease $35,950 primarily because the City's parking contractor is removing its service fees prior to distributing parking revenue to the City as opposed to billing the City for services. Rental expenses are expected to decrease because more city records are being stored in-house as opposed to using private storage services. In fiscal year 2015, the City opened new records storage rooms at the Beacon Municipal Center and began contracting with the State Records Center for records storage and retention. Savings of over $38,000 are expected in motor fuels which reflect the lower gasoline prices in recent months.

The single largest expenditure increase in the revised estimate is in professional services. Specifically, the inspection services provided by Safebuilt are almost $500,000 higher than budgeted because of higher than anticipated construction activity. Revenues from construction permits more than offset that expenditure. Another category impacting professional services fees is legal services. The budget for legal services needs to increase $120,000 to cover current and anticipated legal fees. Lawsuits, open records requests and insurance claims have contributed to the increase in these costs.

Overtime increases approximately $190,000 in the revised expenditure estimates. Most of the increase is in the Police and Fire departments which have minimum staffing levels. The overtime is required when employees are sick, on approved leave and positions are vacant. While overtime increases, there are offsetting reductions in regular, full-time salaries.

Utility usage has resulted in higher than expected expenditures. In particular, the City's overall budget for electricity from Georgia Power is increasing by $50,000 to $350,000 in the revised estimates. In addition to some one-time start up charges related to new facilities, the City's recently renovated and re-built facilities are larger and therefore use more electricity for lighting, heating and air, and other systems. Annual street lighting expenses are increasing with the addition of street lights with new streetscapes and improved lighting around renovated city facilities. An audit of electricity usage will occur in fiscal year 2016 in an effort to identify and mitigate additional energy-related expenses.

The 2014-2015 Revised General Fund revenue estimates increase $445,620 from the approved 2014-2015 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $117,220 or 0.5% higher than the approved 2014-2015 revenue estimates. Real estate property taxes are decreased by $42,000 because of assessment changes after the budget adoption. Other unanticipated decreases included lower revenue from parking meters and parking

violations, a decrease of $175,000. The service fees for operating the new parking meter system are being deducted from the parking meter revenues as opposed to the City being billed directly by the parking meter vendor. An offsetting reduction in expenditures has been made in the parking division expenditure budget. The intangibles tax has experienced a decline over the past two years. Since this tax is based on the value of real estate loans, the expectation is that this tax would be increasing. City staff will research to determine why this tax is declining. 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 $39,500 in revised budget. There are increases in other revenue categories including an increase of $299,000 in construction-related permits, an increase of $90,000 in the electric franchise, and an increase of $50,000 in fines and forfeitures. 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 $50,000 as that operation reduces its financial dependency on the general fund. The transfer from the hotel/motel tax fund increases $34,260 reflecting the high occupancy rates of the Marriott Courtyard and other hotels in the city.

Due to lower than anticipated indirect cost transfers from the Stormwater and Solid Waste Funds, there is a slight decrease in the amount being added to the fund balance. The 2014-2015 Adopted General Fund anticipated adding $769,930 in fund balance. The 2014-2015 Revised General Fund anticipates adding $355,670 to the fund balance. This will result in a fund balance of approximately $5,857,000 or 26% of the 2015-2016 Adopted General Fund budget expenditures.

2015-2016 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2015-2016 Adopted General Fund Budget Estimate is $1,386,300 or 6.4% more than the initial 2014-2015 Proposed General Fund Budget Estimate and $940,680 or 4.2% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $737,350 in the 2015-2016 Adopted General Fund Budget Estimate over the 2014-2015 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $556,380 and part-time salaries increase $176,140. The majority of this increase is due to full funding for all authorized positions and the addition of 5 full-time positions. There is no general salary adjustment in the 2015-2016 Adopted General Fund Budget. The new positions respond to increased service demands and internal organization needs. An Information Coordinator is proposed to oversee the volunteer staffing of the city information desk at the Beacon Municipal Center as well as the Decatur Visitors' Center in cooperation with the Decatur Tourism Bureau. The Administrative Services department has proposed an Administrative Services Assistant to assist with both Personnel and Revenue duties. Having this position in Revenue will free up other staff to focus on delinquent tax and fee collections. The Public Works department has requested two additional crew workers, one in Grounds and one in Building Maintenance. The Grounds position is needed to maintain the City's 13 parks, 3 dog parks, numerous pocket parks, greenspace and rights of way. The Building Maintenance position is needed to maintain the City's public facilities including the recently renovated Decatur and Ebster Recreation Centers, and the Public Works and Police/Court buildings that are used by the

community as well. The Community and Economic Development department proposes to eliminate the part-time Historic Preservation Planner and Planning Fellow positions to create a Planner position. The Planner position will be responsible for staffing the Historic Preservation Commission, performing zoning plan review, and assisting with the Planning Commission and Zoning Board of Appeals. Adjustments to temporary and part-time positions include continuing a contract with DeKalb County Sheriff's deputies for courtroom security and the addition of two 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 to address the high volume of pedestrian traffic at East Lake Drive and Oakview Road and to assist with the Safe Routes to School program. The hourly rate for school crossing guards is proposed to increase from $14 per hour to $15 per hour. The school crossing guard pay rate has not changed in 10 years. The 2015-2016 budget includes a full year of funding for the Facilities Security Coordinator which was approved during the current fiscal year by the City Commission. Children and Youth Services is requesting a part-time Site Director for the Whiz Kids program at Ebster. The cost of this position is offset by program fees. Active Living requests part-time program leaders for the Athletics division and the Recreation division at Ebster Recreation Center. Program fees at both recreation centers will help to offset the costs associated with this positions.

A change to the municipal court judge organizational model is recommended. The recommendation is to appoint one part-time Chief Judge to work 20-25 hours per week and one part-time Associate Judge to serve as a substitute judge in the Chief Judge's absence. This organization is consistent with the current structure for the City Solicitor. It is also similar to State and Superior Courts that have the same judge, prosecutor, and court clerks in each courtroom. This will replace the current judicial structure of four part-time judges plus two substitute judges who are assigned to one of the four regularly scheduled court sessions each week in addition to first appearance, preliminary and probation revocation hearings.

Having the same judge preside over each court session will promote consistency and continuity within the City's court system. Courtroom rules and procedures will be constant from day to day to the benefit of defendants, attorneys, police officers and court staff. Efficiencies will be realized in a number of areas including communications, decision-making, project management and training. In addition to consistency, continuity and efficiency, there will be financial savings. Salary expenses will be about $25,000 less under the proposed model. There will be additional savings in training and related expenses. The appointment of the Chief Judge and Associate Judge could be made by the City Commission at the first meeting in January 2016.

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 2014-2015 Revised General Fund Budget are estimated at approximately $8.9 million as compared to approximately $9.4 million in the 2015-2016 Adopted General Fund Budget, a difference of $556,380.

There is no general salary adjustment in the 2015-2016 estimates. Rather, regular, full-time employees who are not at the top of their salary range are eligible for a 2.5% in-step merit increase.

After salaries, health insurance is the single largest expenditure in the general fund budget at $2,175,700 or 9% of the overall budget. After 5 years with a fully-insured health insurance plan, the City returned to a partially self-insured health insurance plan in fiscal year 2014-2015. The partially self-insured plan includes specific and aggregate stop loss coverage to limit the city's maximum liability. In the revised 2014-2015 estimates, the group insurance remains flat. Based on claims paid through March 2015, total health insurance claims are estimated to be close to 90% of budgeted claims at the end of the fiscal year. However, due to the unpredictable nature of health insurance claims and uncertainties related to the first year of being self-insured, it is recommended that the City maintain the current level of funding in the revised budget. The adopted budget increases just over $170,000 for health insurance coverage. The current health insurance program includes claims administration, stop loss insurance and a prescription drug program through Blue Cross Blue Shield of Georgia (BCBSGA). A renewal of the existing program with BCBSGA would result in a budget increase of close to $450,000. To minimize the increase, the City is placing the stop loss coverage and prescription drug contract with separate providers that have much more competitive rates than BCBSGA. Regardless of provider, it was expected that the annual health care costs would increase because the 2014-2015 budget only covers health care costs incurred and paid within the fiscal year. In addition to costs incurred and paid in the fiscal year, the 2015-2016 adopted budget covers those claims incurred in 2014-2015 but not paid until 2015-2016.

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 remain the same. Employees have the opportunity to reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 4th 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. Also in partnership with DeKalb Medical Center, the City is providing health coaching services. Based on the results of each employee's biometrics and health risk assessment, the employee will meet with a nurse and/or nutrition specialist over nine months to identify health risks and develop strategies for addressing the risks. The cost of the wellness premium discount plus the health coaching program is estimated to be around $100,000. 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.

The Accounting division is working closely with the City's primary bank to reduce paper checks through the implementation of an electronic payments system. Start-up and recurring costs are included in the Administrative Services department's operating budget. Additional operating expenditures are associated with the re-opening of the Beacon facility including utilities. The pool management contract increases with extended hours after Labor Day weekend at Glenlake Pool. Other new or increased expenditures include an increase for an upgrade to the City's payroll system, increased costs for electronic data backup and archiving, an increase in legal service fees, and an anticipated increase in gasoline costs. Expenditures continue for general operating items such as safety equipment for fire and police personnel, CPR and First Aid training for City employees and citizens, turf and park maintenance, invasive plant control, AEDs for city facilities, community-wide Active Living programs including Team Decatur, creative business recruitment strategy, the Fire CAPS program and continued emphasis on pedestrian and bicycle safety and environmental initiatives.

2015-2016 ADOPTED GENERAL FUND BUDGET REVENUES

The 2015-2016 Adopted General Fund revenue estimates are $940,680 higher than the revised 2014-2015 General Fund revenue estimates. Estimates of revenue from real property taxes for the 2015-2016 Adopted General Fund are based on an estimated 20% increase in the real property digest for 2015 and reducing the general fund millage rate from 10.20 to 9.7 mills. The 2015-2016 Adopted General Fund real property tax estimate is $1,990,000 higher than revised 2014-2015. The collection rate for 2015 second installment taxes is budgeted at 97% by June 30th. The collection rate for the 2016 first installment billing is budgeted at 95%. By the next fiscal year, 2016-2017, the City will have collected over 99% of the taxes billed. The total estimate for real property tax revenue is $14,710,000 which is 61% 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 be close to $645,000 after operating costs are removed from gross revenues. Fiscal year 2015-2016 will be the first full year with the new, automated 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 7% to $680,000 with updated rental fees and the opening of the Ebster center and gym.

The most significant change in revenues is a reduction in all revenues related to the controlling, licensing and taxing the sale of alcoholic beverages in the City. Starting in fiscal year 2015-2016, the City will distribute 50% of net revenues from alcoholic beverage excise taxes, licenses and server permits to the City Schools of Decatur. It is estimated that the transfer to the school system will be approximately $300,000.

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 2015-2016 Adopted General Fund estimate shows a $400,000 transfer to the E-911 fund, which is $50,000 more than the 2014-2015 Revised budget. This is a $100,000 increase over the original 2014-2015 budget estimate of $300,000.

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 2015-2016, there is a transfer from the General Fund to the Children and Youth Services Fund of $200,000, an increase of $50,000 over the $150,000 that is budgeted for the 2014-2015 revised budget. The original 2014-2015 budget estimate was $200,000 but is being reduced in the revised budget due to higher than expected revenues and lower expenditures in the Children and Youth Services programs.

Enterprise Funds

The City Commission will also be asked to adopt 2014-2015 Revised and 2015-2016 Proposed Budgets for three Enterprise Funds. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges.

Conference Center/Parking Deck

The City has entered into a long-term lease with the Decatur Downtown Development Authority (DDA) for operation and management of the conference center and parking deck. The DDA entered into a sub-lease with the Noble Investment Group for management and operation of the conference center. 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 2014-2015 Revised Budget includes a transfer of $158,620 from the Hotel/Motel Tax Fund to cover maintenance costs. The 2014-2015 Revised Budget includes $80,000 in expenditures which includes maintenance and repairs for the parking deck 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 2015-2016 Adopted Budget revenues include a transfer of $158,620 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 $5,000 for parking deck maintenance and repair. Reserves from prior years' service fees will likely be depleted in fiscal year 2015-2016. The funds in the capital reserve will be available to address future capital needs of the conference center and parking deck.

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 $169,910 will be made from the 2014-2015 Revised Solid Waste Fund to the 2014-2015 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 $212,860 will be made from the 2015-2016 Adopted Solid Waste Fund to the 2015-2016 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 2015-2016 Adopted Budget estimate, the 2015 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 $237 to $240 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 $710 to $720 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 $1,070 to $1,080 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 2015-2016 are estimated to be $2,464,500 and expenses prior to non-operating expenses like depreciation are estimated to be $2,301,560. The most recent collection rate for sanitation fees is 99.3% for 2013 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 2014-2015, 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 2014-2015 Revised Storm Water Utility is $1,135,160 and expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be $1,314,970. Revenue from fees for the 2015-2016 Adopted Storm Water Utility is $1,127,200 and expenses are estimated to be $1,725,570. In the revised budget, $148,500 is budgeted for the completion of the stormwater improvements at N. McDonough and Maple Streets. In the adopted budget, $850,000 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.

Starting in fiscal year 2014-2015, the stormwater utility began to receive revenue from participants in the regional stormwater facility that is part of the Beacon Municipal Center project. The Beacon detention vault was designed to store stormwater generated from properties in their developed condition in the upper Peavine basin. Properties being developed in the upper Peavine basin have the option to use the Beacon detention facility to store stormwater in lieu of on-site water storage.

A transfer of $229,680 will be made from the 2014-2015 Revised Storm Water Utility Fund to the 2014-2015 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $267,070 will be made from the 2015-2016 Storm Water Fund

to the 2015-2016 Adopted General Fund Budget for the same purpose. At the end of the 2015-2016 fiscal year, it is anticipated that the Storm Water Utility Fund will have total net assets of approximately $4,328,425.

OTHER FUNDS

The City Commission will also be asked to adopt 2014-2015 Revised and 2015-2016 Proposed 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 2014-2015 Revised Capital Improvement Fund budget includes $1,350,000 in tax revenue and $229,330 in intergovernmental revenue. The intergovernmental revenue is for design of the Clairemont/Church/Commerce intersection improvements and 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 2014-2015, the City received $3,735,585 from HOST, excluding the title ad valorem tax (TAVT), which is included in the 2014-2015 Revised Capital Improvement Fund budget.

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

- Playground Equipment
- Floor Scrubber
- Asphalt Roller
- Skid Steer Loader
- Fire Portable Radios
- Network Switches
- City Commission Room Technology Upgrades
- Sidewalk Construction & Repair
- Traffic Calming Devices
- Street patching, repair and paving
- Purchasing Management Software
- Public Works Furniture & Equipment
- Records Transfer & Storage Project
- Public Works and Public Safety Vehicles

The 2014-2015 Revised Capital Improvement Fund budget includes expenditures of $722,410 for debt service to cover payments for previously purchased equipment. HOST funds are designated for $150,000 to repave Electric Avenue, $10,000 of public art, $10,000 for facility signage design, $50,000 for greenspace, $20,000 for rights-of-way acquisition related to replacing and upgrading traffic signal devices, $25,000 for McDonough/Candler railroad crossing project design, $70,000 for the North McDonough Streetscapes Phase IV project, a transfer of $873,000 to the 2010 Urban Redevelopment Agency Fund for debt service, and transfers of $1,481,830 and $70,000 to the 2013 Urban Redevelopment Agency Fund for debt service on the Beacon Municipal Center and project costs for the completion of the Beacon Municipal Center project, respectively.

The 2015-2016 Adopted Capital Improvement Fund budget includes $1,530,660 in tax revenue and $1,143,600 in intergovernmental revenue. The intergovernmental revenue represents revenue from the

MARTA offset program for design of the Clairemont/Commerce and Church/Commerce intersections, from the Livable Centers Initiative (LCI) for the North McDonough Streetscapes, from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program, and Transportation Enhancement revenue for the McDonough/Candler railroad crossing project. HOST proceeds are budgeted to be $3,500,000. A transfer of $500,000 from the General Fund to the Capital Improvements Fund is included for capital projects yet to be approved by the City Commission.

Examples of capital outlay projects in the 2015-2016 Capital Improvement Fund Budget Estimate include:

- Skatepark Equipment
- Glenlake Tennis Courts Resurfacing
- Fire/Public Works Storage Facility
- Wayfinding Signs Repair & Replacement
- Fiber Network Upgrade
- Police Firearms Replacement
- Sidewalk Construction & Repair
- Traffic Calming Devices
- Street patching, repair and paving
- Fire Bike Medic Equipment
- Network Switches
- Public Works and Public Safety Vehicles

The 2015-2016 Adopted Capital Improvement Fund budget includes expenditures of $887,960 for debt service to cover payments for previously purchased equipment. From the HOST proceeds, there is a transfer of $874,000 to the 2010 Urban Redevelopment Agency Fund for debt service on the 2010 URA bonds and a transfer of $1,479,230 to the 2013 Urban Redevelopment Agency Fund for debt service. Other HOST funded projects include the Scott Park garden shed ($35,000), Public Works and Decatur Recreation Center signs ($115,000), Oakhurst and McKoy Parks Facility Upgrades ($1,500,000), Public Art ($10,000), Greenspace ($50,000), Rights-of-Way Acquisition for replacing and upgrading traffic signal devices ($46,520), North McDonough Streetscapes ($342,000) 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 mill.

General Obligation Bond Fund

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

The 2014-2015 General Obligation Bond Fund projects include Oakhurst Streetscapes and Downtown Streetscapes – Phase V. The 2014-2015 Revised General Obligation Bond Fund project expenditures total $1,912,900. In addition to the general obligation bond proceeds, there is Department of Transportation funding budgeted for both projects.

The 2014-2015 Revised General Obligation Bond fund reflects the advance refunding of the general obligation bonds that was performed in April 2015. The debt service, which was reduced with the refunding, is budgeted in the Debt Service Fund.

The 2015-2016 projects include Oakhurst Streetscapes and Downtown Streetscapes - Phase V. The 2015-2016 Adopted General Obligation Bond Fund expenditures total $1,760,000. The anticipated ending fund balance is $0 at the end of fiscal year 2015-2016.

2010 Urban Redevelopment Agency Fund

The 2010 Urban Redevelopment Agency Fund accounts 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 2014-2015 Revised 2010 Urban Redevelopment Agency Fund budget includes $311,940 for the federal rebate on the interest paid on the bonds. The federal rebate is approximately 7% lower than the original estimate due to federal sequestration, a cost of $24,000 to the city.

The 2014-2015 Revised 2010 Urban Redevelopment Agency Fund budget accounts for the debt service on the bond proceeds. HOST proceeds are budgeted as a transfer from the Capital Improvement Fund for the debt service ($873,010). At the end of fiscal year 2013-2014, all proceeds from the 2010 URA bond issue were expended.

The 2015-2016 Adopted Urban Redevelopment Agency Fund budget includes revenue of $309,000 for the federal rebate on the interest paid by the City on the bonds. This amount is 6% less than originally expected due to federal sequestration, a cost of $22,000 to the city.

Expenditures for the 2015-2016 Adopted Urban Redevelopment Agency Fund budget include debt service payments in the amount of $1,182,690, 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 accounts 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 was used for construction and renovation of the Beacon Municipal Center.

The 2014-2015 Revised 2013 Urban Redevelopment Agency Fund budget includes $8,666,060 in project related expenditures for the renovation and construction of the Beacon Municipal Center. 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 $1,481,830 for debt service. The school system is responsible for $413,580 in debt service.

The 2015-2016 Adopted Urban Redevelopment Agency Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals $1,479,230 for the Series 2013A bonds and $404,580 for the Series 2013B bonds, the latter of which is the financial responsibility of the school system. A transfer of $1,479,230 will be made from the HOST proceeds in the Capital Improvement Fund for the City's portion of the debt service

URA Callaway Fund

The URA Callaway Fund accounts 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 2014-2015 Revised URA Callaway Fund includes lease revenue of $300,000 and debt service of $80,390. The 2015-2016 Adopted URA Callaway Fund includes $100,000 in lease revenue, $80,390 in debt service and anticipates the sale of the property in the amount of at least $5,120,000.

Cemetery Capital Improvement Fund

The 2014-2015 Revised Cemetery Capital Improvement Fund reflects revenues of $60,000 which is mainly revenue from sales of lots. Unlike previous revenues from lot sales, 100% of the revenue is being dedicated to the Cemetery Capital Improvement Fund for improvements. In previous years, half of these revenues went to the General Fund. Expenditures are estimated at $30,000 for cemetery maintenance and repair projects.

The 2015-2016 Adopted Budget includes $80,000 in revenues from lot sales. Proposed expenditures total $150,000 and include improvements to stairs and handrails throughout the cemetery, demolition of buildings at Church Street entrance, pond aerator 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 2014-2015 and 2015-2016 there was a transfer of $18,000 to the Capital Improvement Fund and a transfer of $12,000 to the Stormwater Utility Fund included in the budget.

Debt Service Fund

The 2014-2015 Revised Debt Service Fund Budget shows $2,080,000 in tax revenue to retire debt on the 2007 general obligation bond issue. There is also $500 in interest income. There is a $1,360,750 interest payment and a $565,000 principal payment for the bonded debt. At June 30, 2015 it is estimated that there will be approximately $1,118,934 in fund balance for the city's general obligation bonds.

The 2015-2016 Adopted Debt Service Fund Budget shows revenues of $1,587,000 in tax revenue to retire debt on the bond issue. There is also $500 in interest income. There is an $812,850 interest payment and a $610,000 principal payment for bonded debt included in the 2015-2016 Adopted Debt

Service Fund Budget. At June 30, 2016 it is estimated that there will be approximately $1,283,584 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 2014-2015 and 2015-2016, the school system will pay $108,300 and $90,600, respectively, in interest. The school system will make a principal payment of $1,770,000 in 2015-2016.

The Debt Service Fund expenditures reflect the advance refunding that was completed in April 2015. The net present value savings of this refunding, which took advantage of competitive interest rates, is $2.6 million.

It is recommended that the levy for debt service be reduced from 1.42 to .92 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 2014-2015 Revised Tree Bank Fund Budget shows $25,000 in revenues and $30,000 in expenditures. The balance in the tree bank as of June 30, 2014 was $164,726. At the end of fiscal year 2014-2015, the Tree Bank Account balance is estimated to be $159,726.

The 2015-2016 Adopted Tree Bank Fund Budget shows tree bank contributions of $50,000. There are expenditures of $30,000 for tree plantings. The balance in the tree bank as of June 30, 2016 is estimated to be $179,726.

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 2014-2015 Revised Emergency Telephone System Fund is $529,410 and expenditures are estimated to be $949,270. Revenue for the 2015-2016 Adopted Emergency Telephone System Fund is $529,000 and expenditures are estimated to be $936,540. The 2014-2015 revised budget includes the annual lease payment of $28,600 for the new E911 call handling system. The 2014-2015 Revised budget estimates to spend $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 $350,000 will be made to the 2014-2015 Revised Emergency Telephone System Fund from the 2014-2015 Revised General Fund Budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of $400,000 is estimated from the 2015-2016 Adopted General Fund Budget to the 2015-2016 Adopted Emergency Telephone Fund for the same purpose. In the absence of additional revenues and/or reduced expenditures, the E911 fund balance will be depleted. An audit of the telecommunications companies that pay the E-911 charge will be performed in 2015-2016.

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 2014-2015 Revised Children and Youth Services Fund is anticipated to be $1,637,310 and expenditures are estimated to be $1,846,520. A transfer of $150,000 will be made from the 2014-2015 Revised General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. This is $50,000 less than the original 2014-2015 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $741,522.

Revenue for the 2015-2016 Adopted Children and Youth Services Fund is $1,709,240 and expenditures are estimated to be $2,120,450. A transfer of $200,000 is budgeted from the 2015-2016 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 $530,312. The 2015-2016 Children and Youth Services Fund budget includes an additional part-time site director for the new Ebster Gymnasium after-school site.

The transfer from the general fund has decreased from a high of $450,000 in 2008-2009 to $150,000 in the current fiscal year. The goal is for the program to be financially self-supporting while remaining affordable and accessible.

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 2014-2015 Revised Confiscated Drug Fund Budget shows revenues of $3,380 and expenditures of $2,500. It is estimated that the fund balance at June 30, 2015 will be $10,277. The 2015-2016 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, 2016 will decrease to $7,787.

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 2014-2015 Revised Hotel/Motel Tax Fund Budget shows revenues of $555,000 and expenditures of $178,620 for the support of the Decatur Tourism Bureau; a $158,620 transfer to the Conference Center Fund; and a $237,760 transfer to the General Fund.

The 2015-2016 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of $555,000. Expenditures include $163,120 for the support of the Decatur Tourism Bureau; a $158,620 transfer to the Conference Center Fund; and a transfer of $237,760 to the General Fund. The transfers to the Decatur Tourism Bureau include $20,000 in 2014-2015 and $4,500 in 2015-2016 from the Hotel/Motel Tax fund balance.



City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2015-2016

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. The Revenue division collects taxes and fees in accordance with all relevant federal, state, and local laws.

Revenue estimates are developed using conservative forecasting techniques especially with the more elastic revenue sources.

Taxes: Taxes are the city's largest revenue category, accounting for $19,171,750 or 83% 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 76% 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 2013 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 2015 digest. Initial estimates show an increase of 20% in the real property digest. This increase is consistent with new construction , redevelopment and property sales over the past year. A reduction in the millage rate is recommended for the general fund from 10.2 to 9.7 mills and for the debt service fund from 1.42 to .92 mill.

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% 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. Revenue from alcohol sales has increased 93% since fiscal year 2006 and was not negatively impacted during the economic downturn.

Starting in fiscal year 2016, one half of the net revenues related to alcoholic beverage sales will be distributed to the City Schools of Decatur. It is estimated that this will be close to $300,000.

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 2014 and 2015, this amount totaled

$3,735,585 and $4,464,815, respectively, excluding the TAVT HOST distribution.

Franchise Taxes: Franchise taxes are a significant revenue source for the city. The city collects close to $1.5 million in franchise taxes from electric, natural gas, cable and telephone utilities. The electric franchise revenue rebounded almost $100,000 after a drop in fiscal year 2014.

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 2015 revised revenues are expected to increase $27,000 over the original budget. The city anticipates revenue of $480,000 from occupation taxes in fiscal year 2016.

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 60% since fiscal year 2010 and is anticipated to be $555,000 in fiscal year 2016. The hotel/motel tax is distributed in accordance with Georgia law to the Decatur Tourism Bureau, the City's conference center fund and the general fund. 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 $1,297,800 at the end of fiscal year 2014. Revenues have exceeded $1,000,000 in the current year and revenues are expected to remain at these levels for fiscal year 2016 based on anticipated development projects. The City contracts with a private vendor for permitting and inspection services. A percentage of construction permit revenues is used to pay for those services. A corresponding expenditure is budgeted in the Design, Environment and Construction budget.

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 over $900,000 in code violations which are mostly traffic related. The city collected just over $1,000,000 from code violation fines in fiscal year 2014. Through an agreement with the school system and American Traffic Solutions (ATS), the city is enforcing school bus stop arm violations through the use of an automated camera system. Revenues from the school bus camera program are shared with the school system and ATS.

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 Municipal Center 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 2015, the single-family

residential fee increased from $237 to $240 per unit. Commercial rates were also increased in 2015. The rate for 95 gallon carts increased from $710 to $720 per cart for weekly service, a 1.4% increase. The annual charge for 3 cubic yard containers was increased from $1,070 to $1,080, a .93 percent increase. The per cubic yard fee for dumpsters remained at $4.05. The Solid Waste fund will collect over $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 2013 was 99.3% by October 2014.

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 generates just under $1 million. The stormwater fee is included on the tax bill. Starting in fiscal year 2015, the stormwater utility will begin to receive revenue from participants in the regional stormwater facility that is part of the Beacon Municipal Center project. The Beacon detention vault was designed to store stormwater generated from properties in their developed condition in the upper Peavine basin. Properties being developed in the upper Peavine basin have the option to use the Beacon detention facility to store stormwater in lieu of on-site water storage.

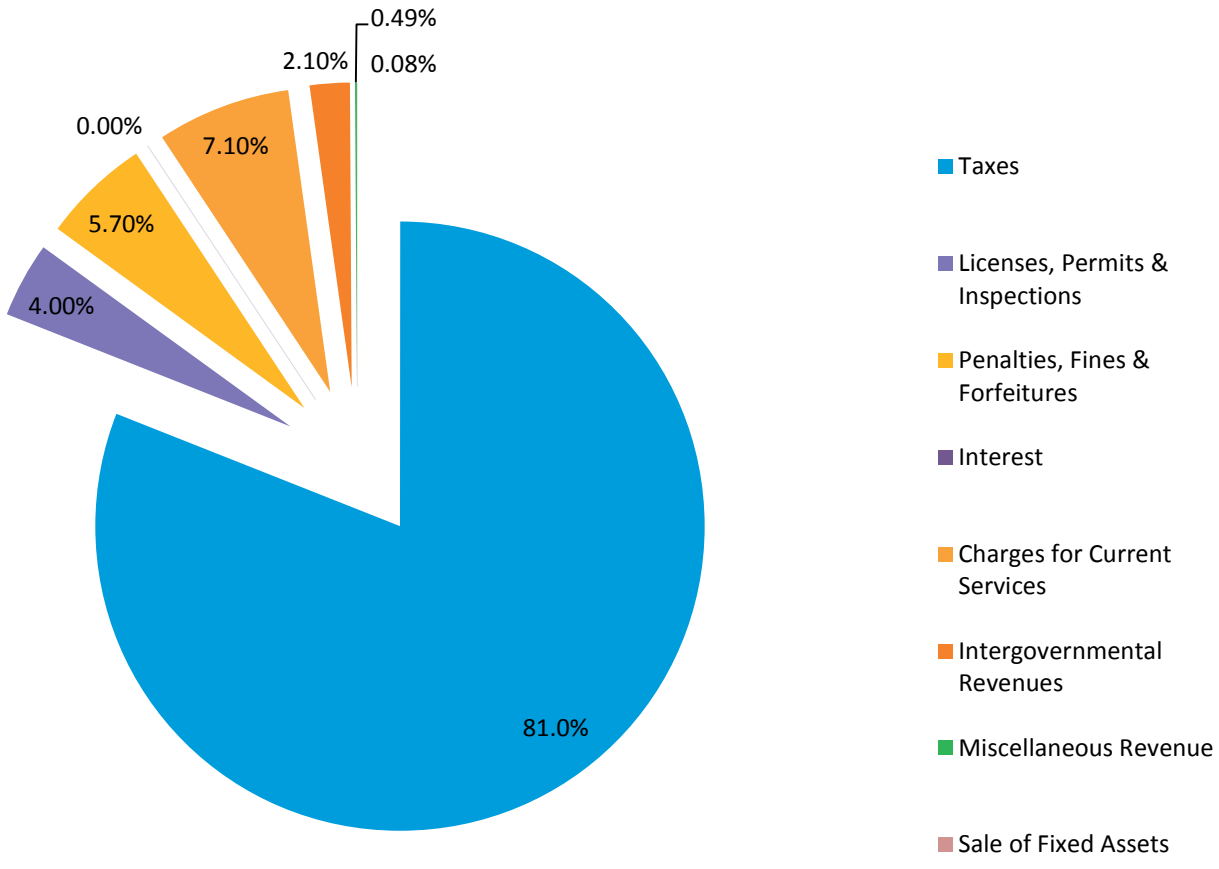
Parking: In May 2014, the city implemented a new parking management system including new parking meters that accept multiple forms of payment including credit cards. In addition to the updated parking meters, the city is partnering with a vendor to collect delinquent parking fees. Meter fees are expected to generate approximately $565,000 and parking violations may generate another $80,000.

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
2015-2016 ADOPTED BUDGET
General Fund - Summary of Revenues

		ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	BUDGET ESTIMATE 2014-2015	REVISED ESTIMATE 2014-2015	BUDGET ESTIMATE 2015-2016
311110	PUBLIC UTILITY TAXES	161,488	144,092	181,889	136,258	170,000	160,000	160,000
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	10,284,795	10,405,109	10,288,996	10,665,947	12,762,000	12,720,000	14,710,000
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	530,415	495,906	539,093	549,562	520,600	522,000	492,000
311400	BUSINESS PERSONAL PROPERTY TAXES	203,957	181,093	206,259	225,698	205,000	217,500	210,000
311600	OTHER TAXES	214,722	245,499	361,232	248,249	315,000	235,000	235,000
311700	FRANCHISE TAXES	1,466,051	1,509,648	1,486,336	1,451,343	1,460,000	1,532,000	1,532,000
314000	SALES & EXCISE TAXES	354,490	391,058	446,700	473,358	455,000	470,000	246,750
316100	OCCUPATIONAL TAXES	420,468	424,905	500,948	502,174	475,000	507,000	480,000
316200	OTHER TAXES - INSURANCE	976,886	906,893	963,272	997,376	1,000,000	1,046,000	1,046,000
319100	PENALTY & INTEREST	347,396	368,031	230,441	218,343	255,000	215,500	217,500
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	164,823	182,095	171,528	184,156	188,300	169,600	95,810
322100	CONSTRUCTION PERMITS & FEES	565,590	669,650	710,795	1,297,894	1,012,200	1,311,200	1,111,500
330000	GRANT REVENUE - INTERGOVERNMENTAL	352,597	273,280	349,790	385,250	464,300	428,020	490,120
351000	PENALTIES & FINES	1,038,753	1,152,602	580,738	1,168,414	1,115,000	1,141,000	1,101,000
361000	INTEREST	7,250	70	181	360	500	0	500
341000	MISCELLANEOUS FEES	199,995	185,998	162,545	181,195	235,000	206,500	107,820
342000	PUBLIC SAFETY FEES & CHARGES	115,269	151,086	114,830	140,811	210,400	219,600	174,100
343000	STREETS AND SIDEWALKS FEES & CHARGES	577,877	582,738	566,462	528,330	690,000	565,000	565,000
347000	RECREATION FEES	504,477	501,795	535,597	594,926	539,000	554,000	570,000
349000	CHARGES FOR OTHER SERVICES	79,611	95,338	109,155	101,144	100,400	100,000	100,250
371000	GIFTS & CONTRIBUTIONS	19,321	21,852	20,027	14,647	20,000	6,500	15,000
381000	USE OF PROPERTY	80,235	66,008	47,358	79,438	111,000	82,000	111,000
389000	MISCELLANEOUS REVENUES	27,389	22,698	21,778	21,279	5,000	17,500	5,000
	GENERAL FUND CURRENT REVENUE	18,753,854	19,037,443	18,655,951	20,226,154	22,368,700	22,485,920	23,861,350
	FIXED ASSETS	2,520	26,567	10,146	8,246	10,000	10,000	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	203,000	149,830	231,000	236,450	246,510	169,910	212,860
	Operating Transfer from Storm Water Utility Fund	231,000	247,210	257,500	268,430	272,160	229,680	267,070
	Operating Transfer from (To) Capital Improvement Fund	0	(4,691)	0	0	0	0	(500,000)
	Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	(3,000,000)	0	0	0
	Transfer (to) from E911 Fund	(200,000)	(200,000)	(250,000)	(260,000)	(300,000)	(350,000)	(400,000)
	Transfer (to) from Hotel/Motel Tax Fund	145,445	105,391	200,029	214,902	203,500	237,760	237,760
	Transfer (to) from Children & Youth Services Fund	(300,000)	(225,000)	(225,000)	(200,000)	(200,000)	(150,000)	(200,000)
	Transfer (to) from Tree Bank Fund	0	0	0	0	0	(1,040)	0
	TOTAL OTHER	81,965	99,307	223,675	(2,731,972)	232,170	146,310	(372,310)
	From (To) Fund Balance	(655,403)	(683,920)	297,738	3,244,714	(769,930)	(355,670)	(271,800)
	GENERAL FUND OTHER REVENUE - TOTAL	(573,438)	(584,613)	521,413	512,742	(537,760)	(209,360)	(644,110)
	GENERAL FUND TOTAL REVENUES	18,180,415	18,452,830	19,177,364	20,738,896	21,830,940	22,276,560	23,217,240

General Fund Revenues
FY 15-16 Adopted Budget
"Where the Money Comes From"

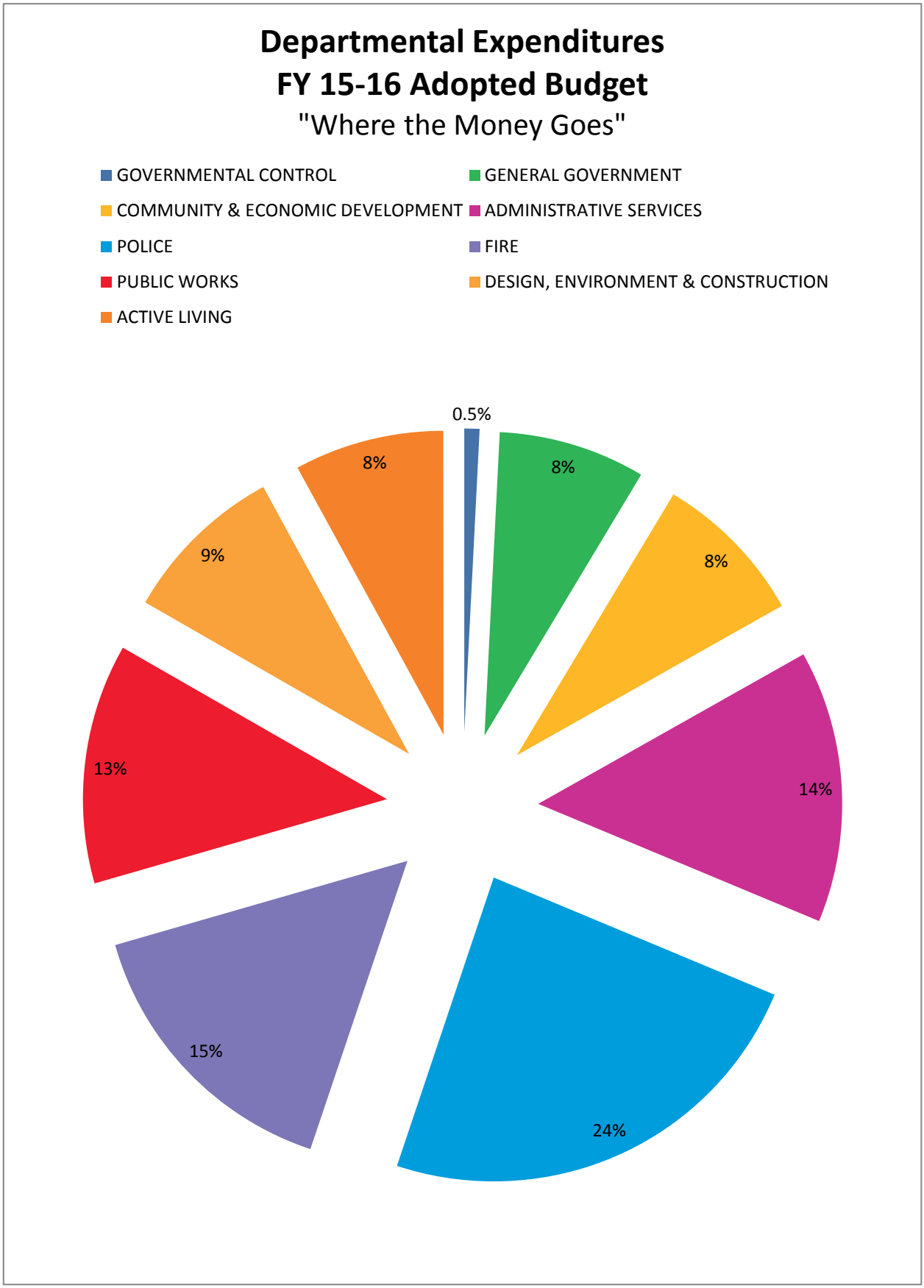


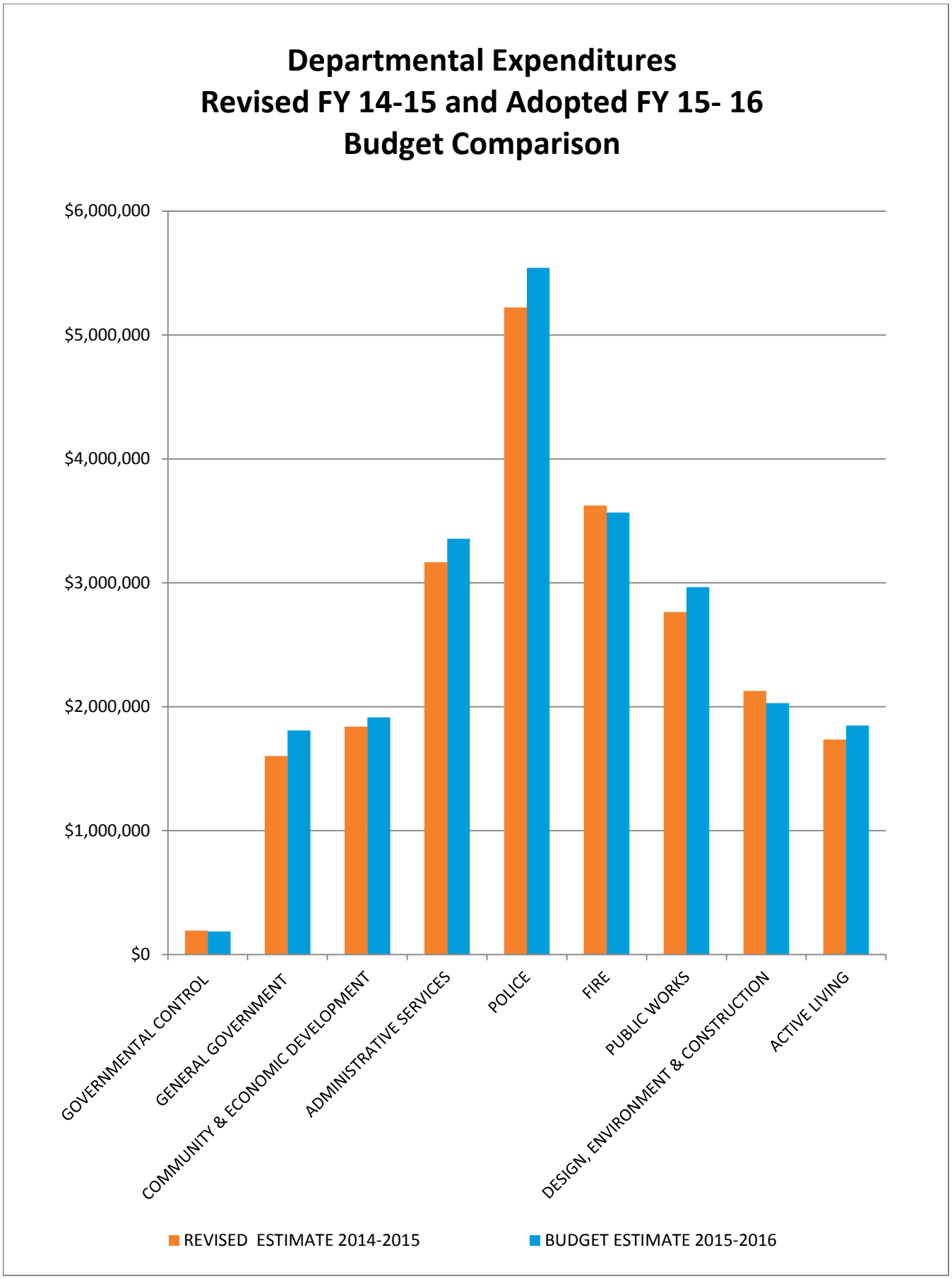
CITY OF DECATUR

2015-2016 ADOPTED BUDGET

Summary of Expenditures - General Fund

	ACTUAL EXPENDITURE 2010-2011	ACTUAL EXPENDITURE 2011-2012	ACTUAL EXPENDITURE 2012-2013	ACTUAL EXPENDITURE 2013-2014	BUDGET ESTIMATE 2014-2015	REVISED ESTIMATE 2014-2015	BUDGET ESTIMATE 2015-2016
DEPARTMENT							
GOVERNMENTAL CONTROL	75,219	131,661	164,890	188,039	203,000	193,900	187,100
GENERAL GOVERNMENT	1,273,400	1,436,708	1,503,840	1,398,193	1,429,870	1,602,960	1,808,540
COMMUNITY & ECONOMIC DEVELOPMENT	968,360	1,000,682	1,072,087	1,546,874	1,843,470	1,838,800	1,913,610
PLANNING, ZONING AND INSPECTIONS	868,109	725,269	918,806				
ADMINISTRATIVE SERVICES	2,712,741	2,674,187	2,723,922	2,901,724	3,119,030	3,166,640	3,356,330
POLICE	4,453,430	4,540,666	4,674,890	5,014,163	5,335,350	5,222,700	5,541,350
FIRE	3,209,327	3,220,957	3,335,435	3,461,359	3,607,720	3,623,020	3,567,570
PUBLIC WORKS	2,551,901	2,620,083	2,605,929	2,676,733	2,872,830	2,763,710	2,964,840
PUBLIC WORKS - ENGINEERING	687,368	671,807	691,079				
DESIGN, ENVIRONMENT & CONSTRUCTION				1,977,793	1,672,650	2,128,610	2,028,990
ACTIVE LIVING	1,345,560	1,394,445	1,486,486	1,574,018	1,747,020	1,736,220	1,848,910
NON-DEPARTMENT EXPENSES	35,000	36,366	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	18,180,415	18,452,830	19,177,364	20,738,896	21,830,940	22,276,560	23,217,240


Departmental Expenditures
FY 15-16 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%
8%
8%
9%
8%
13%
14%
15%
24%


Departmental Expenditures
Revised FY 14-15 and Adopted FY 15- 16
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 2014-2015
BUDGET ESTIMATE 2015-2016

CITY OF DECATUR
2015-2016 ADOPTED BUDGET
Personnel Position Summary

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 15-16 Changes	FY 2015-2016
Governmental Control						
City Manager's Office (1320)	6	6	4	5		5
	6	6	4	5		5
Community & Economic Development						
Administration (7510)	4	4	4	4	(1.00)	3
Economic Development (7550)	2	2	2	2		2
Planning (7410)	4	4	1	1	2.00	3
Marketing/PR (1570)	0	1	1	1	1.00	2
Parking Management (3230)	1	1	1	2		2
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	7	7	7	9		9
Children & Youth Services (6135)	10	10	11	12		12
	28	29	27	31	2.00	33
Administrative Services						
Administration (1510)	4	4	4	4	1.00	5
Accounting (1512)	2	2	3	3		3
Revenue Collections (1514)	4	4	4	4		4
Municipal Court (2650)	3	3	3	3		3
	13	13	14	14	1.00	15
Public Works Services						
Administration (4510)	2	2	3	3		3
Solid Waste (540-4520)	14	14	14	14		14
Facilities Maintenance (1565, 1566)	17	17	18	18	2.00	20
Cemetery (4950)	6	6	6	6		6
Motor Maintenance (4900)	3	3	3	3		3
Central Supply (4910, 4911)	1	1	1	1		1
Codes Enforcement (7450)	1	1	1	1		1
Design, Environment & Construction (1575, 4220, 7200, 505-4320)	15	15	19	19		19
	59	59	65	65	2.00	67
Emergency Management Services						
Fire & Rescue (3500)	39.5	39	39	39		39
Police (3210, 3223, 3221, 215-3800)	60	59	59	60		60
	99.5	98	98	99		99
TOTAL Full-time Positions	**205.5**	**205**	**208**	**214**	**5.00**	**219**



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City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2015-2016

CITY OF DECATUR
2015-2016 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	BUDGET ESTIMATE 2014-2015	REVISED ESTIMATE 2014-2015	BUDGET ESTIMATE 2015-2016
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	161,488	144,092	181,889	136,258	170,000	160,000	160,000
	PUBLIC UTILITY TAXES	161,488	144,092	181,889	136,258	170,000	160,000	160,000
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							
311209	2009 Taxes & Prior Year Taxes	222,910	38,370	1,392	315	0	0	0
311210	2010 Taxes	4,998,940	70,033	(5,406)	87	0	0	0
311211	2011 Taxes	5,062,946	5,281,206	65,813	409	5,000	0	0
311202	2012 Taxes	0	5,004,051	5,309,733	50,543	10,000	0	0
311203	2013 Taxes	0	11,448	4,917,465	5,554,594	60,000	50,000	0
311204	2014 Taxes	0	0	0	5,059,999	6,907,000	6,870,000	50,000
311205	2015 Taxes	0	0	0	0	5,780,000	5,800,000	7,990,000
311206	2016 Taxes	0	0	0	0	0	0	6,670,000
	PROPERTY TAXES - TOTAL	10,284,795	10,405,109	10,288,996	10,665,947	12,762,000	12,720,000	14,710,000
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	529,807	493,998	539,093	547,550	520,000	520,000	490,000
311350	Railroad Equipment Tax	609	1,908	0	2,012	600	2,000	2,000
	MOTOR VEHICLE TAXES - TOTAL	530,415	495,906	539,093	549,562	520,600	522,000	492,000
311400	BUSINESS PERSONAL PROPERTY TAXES							
311410	2010 Taxes & Prior Years	203,957	14,804	5,404	2,256	0	0	0
311411	2011 Taxes	0	166,289	966	158	0	0	0
311402	2012 Taxes	0	0	199,889	1,855	0	0	0
311403	2013 Taxes	0	0	0	221,429	5,000	5,000	0
311404	2014 Taxes	0	0	0	0	200,000	212,500	5,000
311405	2015 Taxes	0	0	0	0	0	0	205,000
	BUSINESS PERSONAL PROPERTY - TOTAL	203,957	181,093	206,259	225,698	205,000	217,500	210,000
311600	OTHER TAXES							
311600	Intangibles Tax	173,856	199,740	295,544	188,877	250,000	175,000	175,000
311601	Property Transfer Tax	40,867	45,760	65,688	59,373	65,000	60,000	60,000
	OTHER TAXES - TOTAL	214,722	245,499	361,232	248,249	315,000	235,000	235,000
311700	FRANCHISE TAXES							
311710	Electric Franchise	913,792	994,987	924,243	893,236	900,000	990,000	990,000
311730	Natural Gas Franchise	144,311	144,994	140,958	140,535	140,000	140,000	140,000
311740	Video Service Franchise	63,583	32,457	84,643	154,503	90,000	140,000	140,000
311750	Cable Franchise	220,652	238,233	260,149	175,868	240,000	175,000	175,000
311760	Telephone Franchise	123,713	98,978	76,343	76,144	90,000	75,000	75,000
311790	Energy Excise Tax	0	0	0	11,057	0	12,000	12,000
	FRANCHISE TAXES - TOTAL	1,466,051	1,509,648	1,486,336	1,451,343	1,460,000	1,532,000	1,532,000
314000	SALES & EXCISE TAXES							
314200	Beer & Wine Sales	202,176	220,536	248,489	226,420	225,000	210,000	110,250
314300	Liquor Sales	152,314	170,521	198,211	246,938	230,000	260,000	136,500
	SALES & EXCISE TAXES - TOTAL	354,490	391,058	446,700	473,358	455,000	470,000	246,750
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	265,741	276,320	308,387	299,754	285,000	268,000	270,000
316101	Professional Taxes	109,990	99,991	147,924	159,027	145,000	188,000	160,000
316102	Insurance Occupation Taxes	44,736	48,594	44,638	43,393	45,000	51,000	50,000
	OCCUPATIONAL TAXES - TOTAL	420,468	424,905	500,948	502,174	475,000	507,000	480,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	976,886	906,893	963,272	997,376	1,000,000	1,046,000	1,046,000
	OTHER TAXES - TOTAL	976,886	906,893	963,272	997,376	1,000,000	1,046,000	1,046,000

CITY OF DECATUR
2015-2016 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	BUDGET ESTIMATE 2014-2015	REVISED ESTIMATE 2014-2015	BUDGET ESTIMATE 2015-2016
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	333,568	342,490	220,823	210,498	240,000	210,000	210,000
319120	Penalty & Interest - Personal Property	13,828	25,541	9,618	7,846	15,000	5,500	7,500
	PENALTY & INTEREST - TOTAL	347,396	368,031	230,441	218,343	255,000	215,500	217,500
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	30,525	46,238	36,938	53,213	52,000	57,000	29,930
321120	Wine Licenses	30,465	20,438	23,563	12,638	22,000	15,000	7,880
321130	Liquor Licenses	78,575	84,000	83,375	87,050	88,000	80,000	42,000
321135	Server Permits	19,395	22,918	21,060	22,855	20,000	10,000	10,500
321140	Corking Licenses	0	0	0	0	0	1,100	0
321500	Film Permits	3,800	6,200	5,243	7,601	5,000	6,000	5,000
321550	PSD Permit Fees	0	1,067	0	0	0	0	0
322000	Non Business License	2,063	1,235	1,350	800	1,300	500	500
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	164,823	182,095	171,528	184,156	188,300	169,600	95,810
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	354,316	352,438	445,312	893,358	650,000	895,000	800,000
322130	Plumbing Inspection Fees	42,452	52,705	58,488	78,630	75,000	105,000	75,000
322140	Electrical Inspection Fees	40,976	85,533	74,126	121,918	120,000	155,000	120,000
322160	HVAC Inspection Fees	59,630	83,629	66,540	69,039	65,000	90,000	65,000
322190	ROW Permit	13,161	580	(28,127)	13,710	0	0	0
322210	Zoning & Land Use Application Fees	52,804	92,429	91,442	119,057	100,000	65,000	50,000
322230	Sign Permits	1,650	2,186	2,830	1,374	2,000	1,200	1,000
322240	Special Events Permit Fee	100	150	0	50	0	0	0
322250	Logo Licensing Fees	500	0	111	750	200	0	500
323100	Pen. & Int. on Licenses	0	0	75	9	0	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	565,590	669,650	710,795	1,297,894	1,012,200	1,311,200	1,111,500
330000	INTERGOVERNMENTAL							
336000	State Grants	55,997	0	0	0	0	0	0
337200	DDA Management Services Agreement	296,600	273,280	349,790	385,250	464,300	428,020	490,120
	INTERGOVERNMENTAL - TOTAL	352,597	273,280	349,790	385,250	464,300	428,020	490,120
341000	MISCELLANEOUS FEES							
341322	TreePlan Review Fees	90	7,750	4,265	12,667	60,000	25,000	25,000
341400	Copying Charges	16,808	3,051	3,204	2,231	2,000	2,000	2,000
341910	Election Fees	0	537	0	0	500	0	500
341930	Maps & Publications Charges	6,603	12,271	6,392	7,215	6,500	14,000	6,500
341940	Reimbursement for Capital Construction Management	166,638	160,128	147,085	153,421	164,000	164,000	32,820
341941	Reimbursement from Decatur Tourism Bureau	0	0	0	0	0	0	39,000
341990	Other Fees	9,857	2,261	1,599	5,661	2,000	1,500	2,000
	MISCELLANEOUS FEES - TOTAL	199,995	185,998	162,545	181,195	235,000	206,500	107,820
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	8,535	11,371	10,015	12,349	9,000	10,000	10,000
342150	CPR-Non-Resident Fee	520	200	285	108	500	500	500
342200	Fire Alarm Fees	2,590	2,200	2,050	3,035	2,000	1,600	2,000
342215	Other Revenues - Fire	290	150	0	400	0	0	0
342220	Fire Report Copies	130	272	105	75	100	0	100
342315	Fingerprinting Charges	75	55	0	0	0	0	0
342900	Other Public Safety Fees	7,608	3,588	9,420	1,812	5,000	6,000	5,000
342905	Public Safety OT Reimbursements	53,415	79,617	51,152	74,573	102,200	110,000	65,000
342910	Recycling Income - Fire Station #1	98	0	0	0	100	0	0
342915	CSOD Resource Officer	35,975	43,725	26,565	30,714	85,000	85,000	85,000
342920	School Crossing Guard	6,034	9,909	15,239	17,745	6,500	6,500	6,500
	PUBLIC SAFETY FEES & CHARGES	115,269	151,086	114,830	140,811	210,400	219,600	174,100
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	575,877	582,738	566,462	528,330	690,000	565,000	565,000
343925	Easement Fees	2,000	0	0	0	0	0	0
	STREETS & SIDEWALKS FEES & CHARGES	577,877	582,738	566,462	528,330	690,000	565,000	565,000
347000	RECREATION FEES							
347200	Recreation Service Fees	493,549	489,564	524,693	571,673	530,000	545,000	560,000
347500	Recreation Sale of Goods	10,541	11,490	11,097	12,260	9,000	9,000	10,000
347900	Other Recreation	387	740	(193)	10,993	0	0	0
	RECREATION FEES - TOTAL	504,477	501,795	535,597	594,926	539,000	554,000	570,000

CITY OF DECATUR
2015-2016 ADOPTED BUDGET
General Fund - Revenue Estimate Detail

		ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	BUDGET ESTIMATE 2014-2015	REVISED ESTIMATE 2014-2015	BUDGET ESTIMATE 2015-2016
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	79,286	94,968	108,850	101,733	100,000	100,000	100,000
349300	Return Check Fees	325	370	305	(589)	400	0	250
	CHARGES FOR OTHER SERVICES - TOTAL	79,611	95,338	109,155	101,144	100,400	100,000	100,250
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	961,982	881,571	418,169	1,000,198	900,000	950,000	900,000
351171	School Bus Stop Arm Violations	0	0	0	0	0	36,000	36,000
351400	Court Hearing Reschedule Fees	0	115,729	56,171	95,562	85,000	75,000	85,000
351930	Parking Violations	76,771	155,302	106,398	72,655	130,000	80,000	80,000
	PENALTIES & FINES - TOTAL	1,038,753	1,152,602	580,738	1,168,414	1,115,000	1,141,000	1,101,000
361000	INTEREST							
361000	Interest on Investments	7,250	70	181	360	500	0	500
	INTEREST - TOTAL	7,250	70	181	360	500	0	500
371000	GRANT REVENUE							
371500	Private Grants	0	0	0	0	0	0	25,000
	GRANT REVENUE - TOTAL	352,597	273,280	349,790	385,250	464,300	428,020	515,120
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	19,321	21,852	20,027	14,647	20,000	6,500	15,000
	GIFTS & CONTRIBUTIONS - TOTAL	19,321	21,852	20,027	14,647	20,000	6,500	15,000
381000	USE OF PROPERTY							
381010	Bandstand Rentals	16,059	11,363	875	1,000	1,000	2,000	1,000
381020	Recreation Facilities Rentals	29,473	30,809	28,641	78,438	110,000	80,000	110,000
381030	Facilities Leases	34,703	23,836	17,842	0	0	0	0
	USE OF MONEY & PROPERTY - TOTAL	80,235	66,008	47,358	79,438	111,000	82,000	111,000
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	27,278	16,066	4,875	23,933	0	12,500	0
389000	Misc. Revenues	0	6,531	12,203	(2,604)	5,000	5,000	5,000
389001	Cemetery Lot Sales	0	101	4,700	(50)	0	0	0
389005	Logo Licensing Sales	111	0	0	0	0	0	0
	MISCELLANEOUS REVENUES - TOTAL	27,389	22,698	21,778	21,279	5,000	17,500	5,000
	GENERAL FUND CURRENT REVENUE	18,753,854	19,037,443	18,655,951	20,226,154	22,368,700	22,485,920	23,861,350
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	2,520	26,567	10,146	8,246	10,000	10,000	10,000
	FIXED ASSETS - TOTAL	2,520	26,567	10,146	8,246	10,000	10,000	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	203,000	149,830	231,000	236,450	246,510	169,910	212,860
	Operating Transfer from Storm Water Utility Fund	231,000	247,210	257,500	268,430	272,160	229,680	267,070
	Transfer (to) from Capital Improvement Fund	0	(4,691)	0	0	0	0	(500,000)
	Transfer (to) from Hotel/Motel Tax Fund	145,445	105,391	200,029	214,902	203,500	237,760	237,760
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	(3,000,000)	0	0	0
	Transfer (to) from E911 Fund	(200,000)	(200,000)	(250,000)	(260,000)	(300,000)	(350,000)	(400,000)
	Transfer (to) Children/Youth Services Fund	(300,000)	(225,000)	(225,000)	(200,000)	(200,000)	(150,000)	(200,000)
	Transfer (to) Tree Bank Fund	0	0	0	0	0	(1,040)	0
	TOTAL OTHER	81,965	99,307	223,675	(2,731,972)	232,170	146,310	(372,310)
	From (To) Fund Balance	(655,403)	(683,920)	297,738	3,244,714	(769,930)	(355,670)	(271,800)
	GENERAL FUND OTHER REVENUE - TOTAL	(573,438)	(584,613)	521,413	512,742	(537,760)	(209,360)	(644,110)
	GENERAL FUND TOTAL REVENUES	18,180,415	18,452,830	19,177,364	20,738,896	21,830,940	22,276,560	23,217,240



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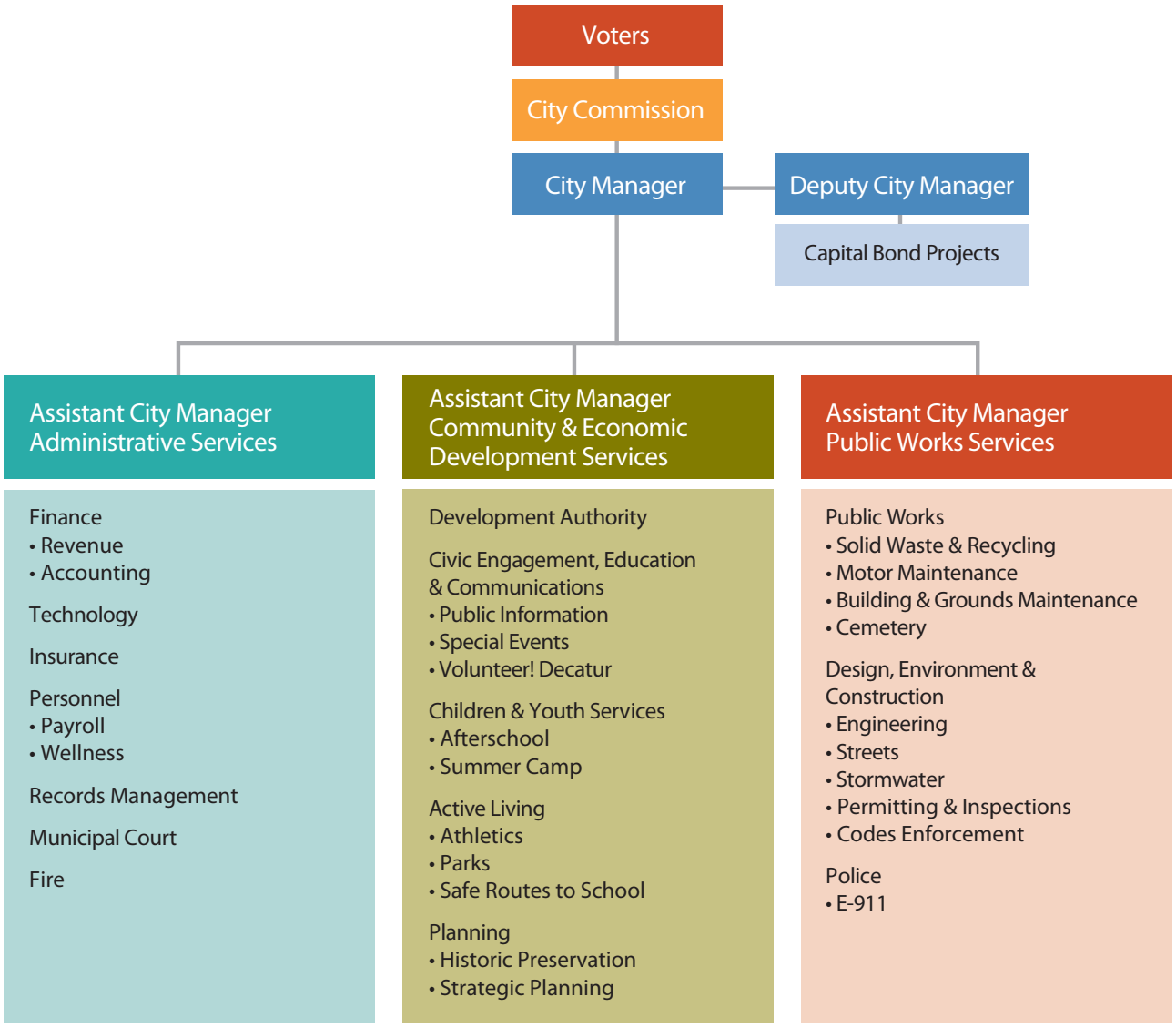


City of Decatur®

General Fund Expenditure Estimate Detail

Budget FY 2015-2016

City Organization



DEPARTMENT DIRECTORY

GOVERNMENTAL CONTROL
1110 City Commission

GENERAL GOVERNMENT DEPARTMENT
1320 City Manager
1510 Administrative Services
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 2015-2016 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:

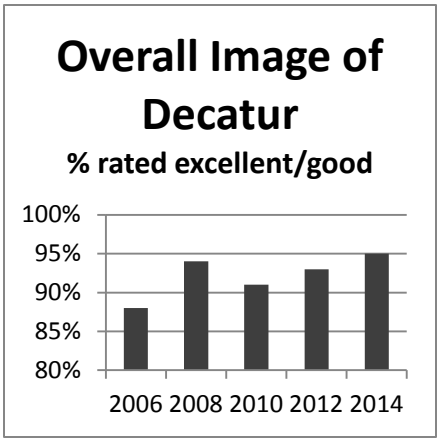
Overall image or reputation of Decatur
2006: 88% rated as *excellent/good*
2008: 94% rated as *excellent/good*
2010: 91% rated as *excellent/good*
2012: 93% rated as *excellent/good*
2014: 95% rated as *excellent/good*

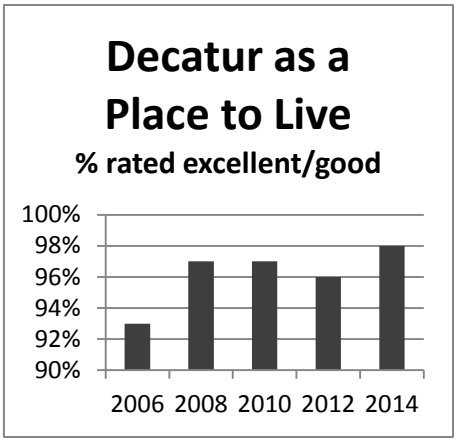
In the last 12 months, have you attended a meeting of local elected officials or other local public meeting?
2006: 32% *had attended once or more*
2008: 39% *had attended once or more*
2010: 32% *had attended once or more*
2012: 36% *had attended once or more*
2014: 33% *had attended once or more*

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
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2015-16	REVISED BUDGET ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	AUDIT 2013-14
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	27,300	22,900	27,300	31,010
512200	Social Security (FICA)	1,700	1,700	1,700	1,923
512300	Medicare	400	400	400	450
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,000	1,600	2,000	1,584
	TOTAL PERSONNEL SERVICES	**31,400**	**26,600**	**31,400**	**34,966**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	47,000	65,000	60,000	47,432
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	40,000	40,000	45,000	49,408
523202	Telephone	0	0	0	0
523300	Advertising	4,500	4,500	3,000	2,769
523400	Printing and Binding	5,500	5,500	5,500	5,074
523450	Signs	0	0	0	0
523600	Dues and Fees	33,200	30,000	33,200	21,200
523700	Education and Training	12,500	10,500	12,500	17,002
523701	Business Meetings	5,000	6,000	5,000	4,659
	TOTAL OTHER SERVICES AND CHARGES	**147,700**	**161,500**	**164,200**	**147,544**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	400	300	400	184
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,500	1,000	1,500	731
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531111	Computer Equipment	1,600	0	1,000	0
531270	Gasoline	0	0	0	517
531300	Food-Subsistence and Support	4,500	4,500	4,500	4,097
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	**8,000**	**5,800**	**7,400**	**5,528**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**187,100**	**193,900**	**203,000**	**188,039**

GENERAL GOVERNMENT DEPARTMENT
ADOPTED 2015-2016 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*

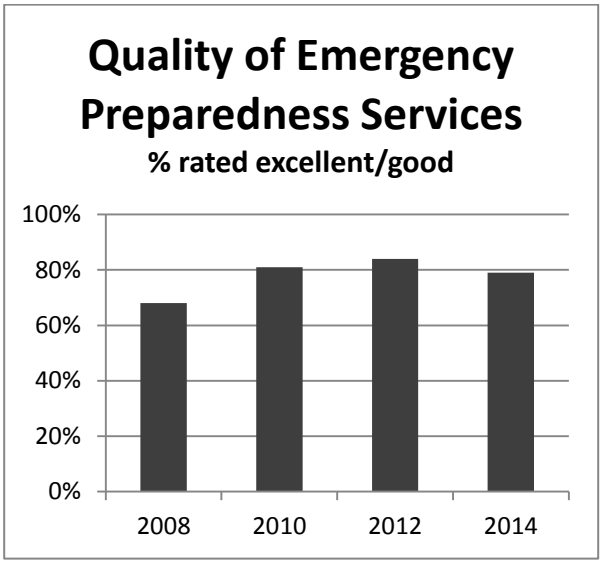
Performance Measures:

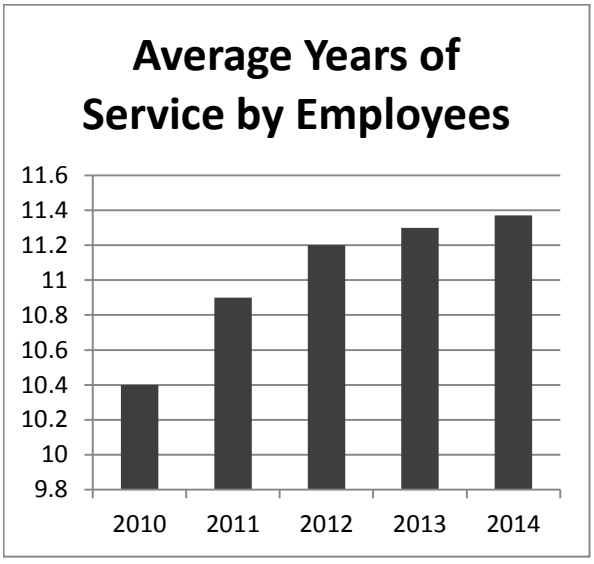
Average years of municipal service by employees
FY 2011: 10.90
FY 2012: 11.20
FY 2013: 11.30
FY 2014: 11.37

Number of employees participating in wellness program

FY 2011: N/A
FY 2012:N/A
FY 2013: 121
FY 2014: 98

Number of *Live Your Best Life* walking program participants
FY 2011: N/A
FY 2012: N/A
FY 2013: 60
FY 2014: 63





GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

	CITY MANAGER'S OFFICE 1320	ADMIN SERVICES 1510	CITY ATTORNEY 1530	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
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	1
Budget & Performance Measurement Manager	1	0	0	1	1	1
Personnel Director	0	1	0	1	1	1
Personnel Specialist	0	1	0	1	1	1
Payroll & Benefits Coordinator	0	1	0	1	1	1
Office Manager	1	0	0	1	1	1
Administrative Services Assistant	0	1	0	1	0	0
Facilities Security Coordinator	1	0	0	1	1	0
TOTAL REGULAR CLASSES	5	5	0	10	9	8
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
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2015-16	1320 CITY MANAGER	1510 ADMIN SERVICES	1530 CITY ATTORNEY	REVISED ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	AUDIT 2013-14
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	644,080	332,860	311,220	0	570,000	547,020	530,104
511200	Temp Salaries and Wages	192,030	183,530	8,500	0	180,000	176,770	166,770
511300	Overtime Wages	4,300	1,500	2,800	0	2,300	1,000	2,175
512100	Employer Group Insurance	134,780	73,440	61,340	0	115,660	104,960	105,888
512200	Social Security (FICA)	46,190	27,060	19,130	0	46,890	41,060	39,138
512300	Medicare	11,960	7,490	4,470	0	11,400	10,530	10,700
512400	Retirement Contributions	41,390	14,980	26,410	0	36,400	33,260	32,988
512401	Retirement Contributions-ICMA	47,740	38,570	9,170	0	47,310	44,530	42,969
512600	Unemployment Insurance	700	420	280	0	730	630	304
512700	Workers Compensation	8,500	4,000	4,500	0	8,000	7,000	6,335
	TOTAL PERSONNEL SERVICES	**1,131,670**	**683,850**	**447,820**	**0**	**1,018,690**	**966,760**	**937,373**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	448,540	43,000	55,540	350,000	390,140	252,150	277,424
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	0	0	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	450	300	150	0	1,000	650	690
522206	Repair and Maint-Vehicles-Outside Labor	200	200	0	0	200	200	764
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	4,300	3,785
522500	Other Contractual Services	94,400	1,000	93,400	0	81,000	81,500	78,364
523101	Insurance-Awards	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0
523202	Telephone	100	0	100	0	200	200	5
523300	Advertising	700	200	500	0	950	650	0
523400	Printing and Binding	7,500	6,000	1,500	0	7,000	8,750	7,491
523600	Dues and Fees	19,900	15,000	4,900	0	18,500	20,900	15,461
523700	Education and Training	45,500	31,500	14,000	0	42,000	47,330	41,892
523701	Business Meetings	34,200	21,500	12,700	0	25,000	31,000	22,117
523800	Licenses	30	30	0	0	30	30	21
	TOTAL OTHER SERVICES AND CHARGES	**655,820**	**122,430**	**183,390**	**350,000**	**570,320**	**447,660**	**448,015**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	100	100	0
531102	Supplies-Janitorial	100	100	0	0	100	100	85
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	4,000	3,000	1,000	0	4,200	3,500	3,629
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,000	1,000	1,000	0	1,750	2,500	835
531108	Supplies-Tires and Batteries	200	200	0	0	200	200	0
531109	Supplies-Vehicles and Equipment	1,000	1,000	0	0	1,000	1,000	1,567
531111	Computer Equipment	2,600	1,600	1,000	0	1,000	2,000	1,733
531112	Computer Software	0	0	0	0	0	0	0
531113	Office Equipment and Furniture	4,500	4,500	0	0	0	0	0
531115	Supplies- Batteries	0	0	0	0	0	0	0
531270	Gasoline	1,200	1,200	0	0	800	1,300	715
531300	Food-Subsistence and Support	2,950	2,500	450	0	2,900	2,650	2,681
531400	Books and Periodicals	1,500	1,000	500	0	1,300	1,500	1,099
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	200	200	0	0	200	200	0
531700	Uniforms and Protective Equipment	700	200	500	0	400	400	460
	TOTAL SUPPLIES	**21,050**	**16,600**	**4,450**	**0**	**13,950**	**15,450**	**12,805**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,808,540**	**822,880**	**635,660**	**350,000**	**1,602,960**	**1,429,870**	**1,398,193**



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COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
ADOPTED 2015-2016 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*

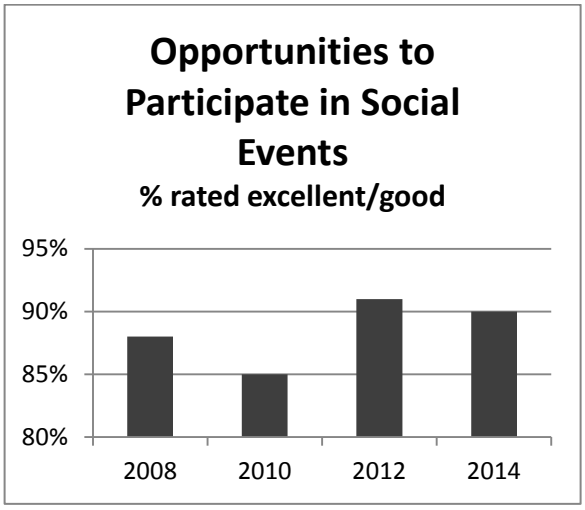
Opportunities to shop
2006: 61% rated as *excellent/good*
2008: 74% rated as *excellent/good*
2010: 63% rated as *excellent/good*
2012: 70% rated as *excellent/good*
2014: 74% rated as *excellent/good*

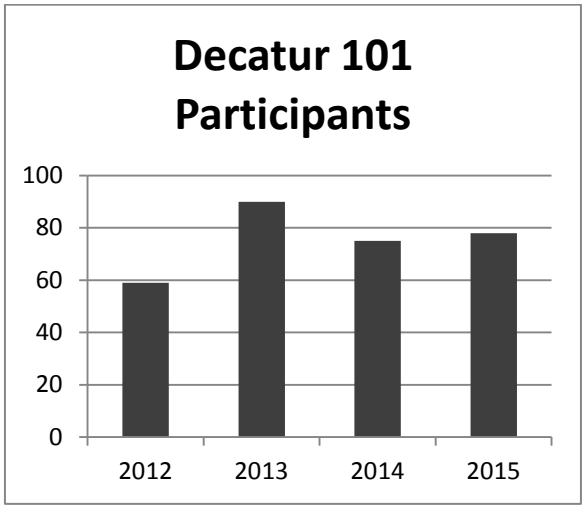
Performance Measures:

Total Views on *The Decatur Minute* blog
2011: 82,548
2012: 82,565
2013: 35,794
2014: 26,945

Number of MLK, Jr. Service Day Volunteers
Calendar Year 2012: 1,210
Calendar Year 2013: 1,100
Calendar Year 2014: 1,100
Calendar Year 2015: 1,300

Number of Decatur 101 participants
Spring 2012: 59
Spring 2013: 90
Spring 2014: 75
Spring 2015: 78





COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON. DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMM 1570	PARKING MGMT. 3230	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
REGULAR JOB CLASSES								
Assistant City Manager	1	0	0	0	0	1	1	1
Chief, Division of Community, Education & Civic Engagement	0	0	0	1	0	1	1	1
Planning Director	0	0	1	0	0	1	1	1
Planner	0	0	1	0	0	1	0	0
Economic Development Coordinator	0	1	0	0	0	1	1	1
Lifelong Communities Program Coordinator	0	0	1	0	0	1	1	1
Special Events Coordinator	0	1	0	0	0	1	1	1
Public Information Officer	0	0	0	1	0	1	1	1
Community Information Services & Volunteer Coordinator	0	0	0	1	0	1	0	0
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	1	0
TOTAL REGULAR CLASSES	2	2	3	3	2	12	10	9
OTHER JOB CLASSES								
Historic Preservation Planner	0	0	0	0	0	0	1	1
Planning Fellow	0	0	0	0	0	0	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	0	0	1	2	8	7

COMMUNITY and ECONOMIC DEVELOPMENT DEPARTMENT
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2015-16	7510 ADMINI-STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMT	3230 PARKING MGMT	REVISED ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	AUDIT 2013-14
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	617,060	178,470	0	193,210	216,300	29,080	516,200	538,410	443,531
511200	Temp Salaries and Wages	193,750	15,600	105,110	8,000	0	65,040	226,700	174,530	251,230
511300	Overtime Wages	0	0	0	0	0	0	700	0	601
512100	Employer Group Insurance	147,320	24,770	24,450	36,840	36,930	24,330	128,020	128,300	106,607
512200	Social Security (FICA)	49,560	11,820	6,520	11,980	13,410	5,830	46,700	44,210	42,528
512300	Medicare	11,640	2,820	1,520	2,800	3,140	1,360	11,090	10,340	10,048
512400	Retirement Contributions	59,880	16,060	0	17,390	19,470	6,960	45,270	41,920	40,106
512401	Retirement Contributions-ICMA	22,970	9,170	9,460	0	0	4,340	35,240	24,320	17,541
512600	Unemployment Insurance	980	210	140	210	210	210	980	980	0
512700	Workers Compensation	9,600	3,500	2,000	2,000	850	1,250	7,690	9,600	6,525
	TOTAL PERSONNEL SERVICES	**1,112,760**	**262,420**	**149,200**	**272,430**	**290,310**	**138,400**	**1,018,590**	**972,610**	**918,719**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	310,890	37,300	36,500	27,290	200,000	9,800	333,500	331,050	240,371
522200	Repairs and Maintenance	1,500	0	0	0	0	1,500	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	1,791
522205	Repair and Maint-Office Equipment	0	0	0	0	0	0	650	0	0
522206	Repair and Maint-Vehicles-Outside Labor	500	0	0	0	0	500	6,100	0	1,219
522310	Rental of Land & Buildings	35,000	21,000	0	0	0	14,000	33,500	51,500	28,426
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	1,000	0	5,362
522321	Auto Allowance	7,200	7,200	0	0	0	0	7,200	7,200	6,020
522500	Other Contractual Services	308,300	5,500	102,800	25,000	125,000	50,000	304,900	335,100	244,732
523101	Insurance-Awards	0	0	0	0	0	0	750	0	903
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0	0
523201	Postage	30,000	0	0	0	30,000	0	30,000	30,100	21,306
523202	Telephone	0	0	0	0	0	0	0	700	455
523300	Advertising	13,700	0	5,000	700	8,000	0	10,200	9,200	8,895
523400	Printing and Binding	12,750	250	5,000	3,000	4,000	500	10,950	10,800	6,408
523450	Signs	1,700	100	100	0	0	1,500	500	1,100	589
523600	Dues and Fees	8,250	150	2,500	1,000	4,200	400	10,550	15,200	5,404
523700	Education and Training	17,450	1,000	6,250	2,500	5,700	2,000	11,400	16,150	15,068
523701	Business Meetings	5,700	200	1,000	3,500	1,000	0	4,950	7,100	5,147
523800	Licenses	3,700	0	0	3,500	200	0	200	200	318
523910	Freight	0	0	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**756,640**	**72,700**	**159,150**	**66,490**	**378,100**	**80,200**	**766,350**	**815,400**	**592,414**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	600	0	0	0	0	600	750	250	230
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	6,200	5,000	0	1,000	0	200	5,100	5,100	4,467
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	12
531107	Supplies-Specialized Dept	33,350	1,500	14,350	0	15,000	2,500	44,500	46,500	23,509
531108	Supplies-Tires and Batteries	200	0	0	0	0	200	200	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	850	0	674
531111	Computer Equipment	300	0	0	0	0	300	200	0	0
531112	Computer Software	0	0	0	0	0	0	0	200	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	0
531230	Electricity	0	0	0	0	0	0	0	0	0
531270	Gasoline	500	0	0	0	0	500	500	500	467
531300	Food-Subsistence and Support	1,200	0	250	700	0	250	700	1,350	1,453
531400	Books and Periodicals	900	0	100	500	300	0	400	900	171
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	2,149
531600	Small Equipment	460	0	0	60	0	400	160	160	2,154
531700	Uniforms and Protective Equipment	500	0	0	0	0	500	500	500	455
	TOTAL SUPPLIES	**44,210**	**6,500**	**14,700**	**2,260**	**15,300**	**5,450**	**53,860**	**55,460**	**35,742**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,913,610**	**341,620**	**323,050**	**341,180**	**683,710**	**224,050**	**1,838,800**	**1,843,470**	**1,546,874**



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ACTIVE LIVING DIVISION
ADOPTED 2015-2016 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:

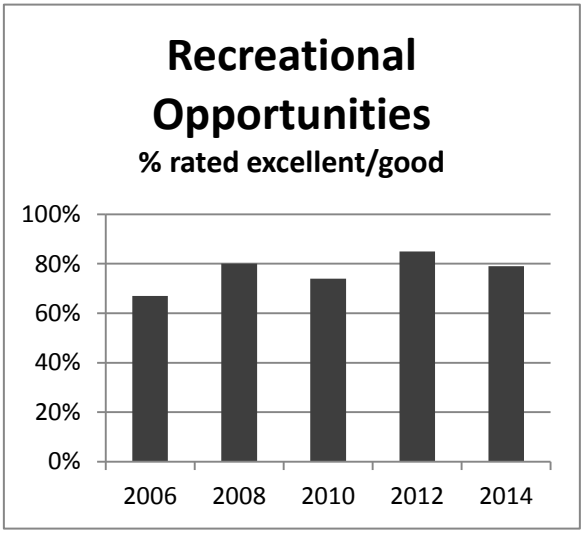
Recreational opportunities
2006: 67% rated as *excellent/good*
2008: 80% rated as *excellent/good*
2010: 74% rated as *excellent/good*
2012: 85% rated as *excellent/good*
2014: 79% rated as *excellent/good*

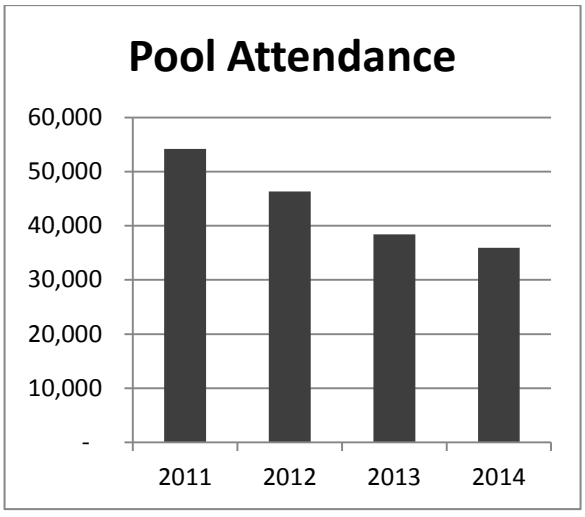
In the last 12 months, have you participated in a recreation program or activity?
2006: 44% *had participated at least once*
2008: 45% *had participated at least once*
2010: 49% *had participated at least once*
2012: 46% *had participated at least once*
2014: 54% *had participated at least once*

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%)
Summer 2014: 35,934
(Residents – 60.1% Non-residents – 39.9%)

Number of Team Decatur members
FY 2011: 413
(33 participated in at least 4 of 6 races)
FY 2012: 245
(32 participated in at least 4 of 6 races)
FY 2013: 240
(55 participated in at least 4 of 6 races)
FY 2014: 169
(58 participated in at least 4 of 6 races)





ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	FACILITIES 6130	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
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	5	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	9	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	0	1
Program Leader P/T	0	2	6	0	4	0	12	9	7
Specialized Instructor	0	0	18	10	4	0	32	32	28
Receptionist P/T	3	0	0	0	0	0	3	3	3
Front Desk Attendant	0	0	0	10	0	0	10	10	10
TOTAL OTHER CLASSES	3	2	24	21	8	0	58	55	50

ACTIVE LIVING DIVISION
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2015-16	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	523,590	148,360	104,390	213,980	0
511200	Temp Salaries and Wages	398,090	46,200	71,730	152,730	46,700
511300	Overtime Wages	0	0	0	0	0
512100	Employer Group Insurance	110,260	24,640	24,450	48,920	0
512200	Social Security (FICA)	54,930	9,490	10,930	23,150	2,820
512300	Medicare	13,360	2,820	2,420	5,440	690
512400	Retirement Contributions	47,120	13,350	9,390	19,260	0
512600	Unemployment Insurance	630	140	140	280	0
512700	Workers Compensation	14,000	2,500	3,000	4,000	1,500
	TOTAL PERSONNEL SERVICES	**1,161,980**	**247,500**	**226,450**	**467,760**	**51,710**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	70,140	9,800	60	7,400	0
521301	Instructor Fees	18,810	0	0	18,810	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	26,500	0	0	25,000	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	1,400	250	300	250	400
522500	Other Contractual Services	229,660	0	7,060	21,300	195,300
523101	Insurance-Awards	3,500	0	0	2,500	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	17,100	11,600	1,550	3,750	0
523450	Signs	1,450	400	0	0	750
523600	Dues and Fees	8,060	650	370	2,210	4,230
523700	Education and Training	11,550	5,000	3,620	1,730	600
523701	Business Meetings	24,700	5,000	2,900	14,000	0
523800	Licenses	0	0	0	0	0
523911	Bank Charges	27,000	27,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**506,750**	**74,100**	**15,860**	**96,950**	**202,960**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	1,200	1,200	0	0	0
531102	Supplies-Janitorial	900	0	0	900	0
531103	Supplies-Landscape Maintenance	5,680	0	0	5,130	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	66,500	2,000	23,540	20,970	4,940
531108	Supplies-Tires and Batteries	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	1,840	0	0	0	0
531110	Communication Equipment	3,150	0	0	0	150
531111	Computer Equipment	1,580	0	0	0	0
531112	Computer Software	2,900	0	0	0	0
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	4,800	0	0	0	4,800
531115	Batteries	0	0	0	0	0
531270	Gasoline	3,470	0	0	0	0
531300	Food-Subsistence & Support	14,510	1,660	950	10,350	700
531400	Books and Periodicals	500	100	100	300	0
531500	Supplies-Purchased for Resale	2,500	0	0	0	0
531600	Small Equipment	3,540	100	190	1,850	400
531700	Uniforms and Protective Equipment	61,110	450	45,480	10,250	3,100
	TOTAL SUPPLIES	**180,180**	**11,510**	**70,260**	**49,750**	**14,440**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**1,848,910**	**333,110**	**312,570**	**614,460**	**269,110**

ACTIVE LIVING DIVISION
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	AUDIT 2013-14
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	56,860	0	514,000	503,600	429,343
511200	Temp Salaries and Wages	80,730	0	339,860	339,860	342,157
511300	Overtime Wages	0	0	300	0	914
512100	Employer Group Insurance	12,250	0	104,280	104,770	83,031
512200	Social Security (FICA)	8,540	0	53,140	52,540	46,982
512300	Medicare	1,990	0	12,510	12,370	10,957
512400	Retirement Contributions	5,120	0	47,100	45,240	38,999
512600	Unemployment Insurance	70	0	630	630	3,308
512700	Workers Compensation	3,000	0	11,410	13,000	9,383
	TOTAL PERSONNEL SERVICES	**168,560**	**0**	**1,083,230**	**1,072,010**	**965,075**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	30	52,850	64,620	64,620	44,551
521301	Instructor Fees	0	0	16,770	16,770	30,515
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	24,500	22,900	10,160
522202	Repair and Maint-Communication Equip	0	300	300	300	0
522203	Repair and Maint-Landscape	0	52,000	52,000	52,000	44,573
522204	Repair and Maint-Machines and Tools	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	195
522206	Repair and Maint-Vehicles-Outside Labor	0	0	40	0	1,323
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	14,400	14,400	8,274
522321	Auto Allowance	200	0	1,600	2,500	1,356
522500	Other Contractual Services	5,000	1,000	210,730	205,990	238,755
523101	Insurance-Awards	0	1,000	3,000	3,000	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	200	0	19,400	20,400	22,550
523450	Signs	300	0	2,490	2,580	591
523600	Dues and Fees	600	0	3,420	4,370	7,070
523700	Education and Training	600	0	16,450	14,450	5,691
523701	Business Meetings	2,800	0	19,950	19,550	9,753
523800	Licenses	0	0	0	30,000	0
523911	Bank Charges	0	0	27,000	27,000	8,804
	TOTAL OTHER SVCS. AND CHARGES	**9,730**	**107,150**	**476,850**	**501,010**	**434,162**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	1,000	1,500	0
531102	Supplies-Janitorial	0	0	1,210	800	383
531103	Supplies-Landscape Maintenance	200	0	3,680	3,680	619
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	0	0	6,500	6,000	7,495
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	15,050	0	73,580	73,560	88,813
531108	Supplies-Tires and Batteries	0	0	1,000	1,840	377
531109	Supplies-Vehicles and Equipment	0	1,840	3,000	3,000	3,225
531110	Communication Equipment	0	3,000	1,150	150	0
531111	Computer Equipment	0	1,580	1,900	2,900	42
531112	Computer Software	0	2,900	90	1,580	84
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	0	0	4,050	4,050	4,799
531115	Batteries	0	0	200	0	0
531270	Gasoline	0	3,470	5,000	3,470	4,546
531300	Food-Subsistence & Support	750	100	11,230	11,620	9,860
531400	Books and Periodicals	0	0	500	500	0
531500	Supplies-Purchased for Resale	2,500	0	4,000	2,500	4,494
531600	Small Equipment	1,000	0	2,190	2,540	1,610
531700	Uniforms and Protective Equipment	1,830	0	55,860	54,310	48,433
	TOTAL SUPPLIES	**21,330**	**12,890**	**176,140**	**174,000**	**174,781**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**199,620**	**120,040**	**1,736,220**	**1,747,020**	**1,574,018**

CHILDREN AND YOUTH SERVICES DIVISION
ADOPTED 2015-2016 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*

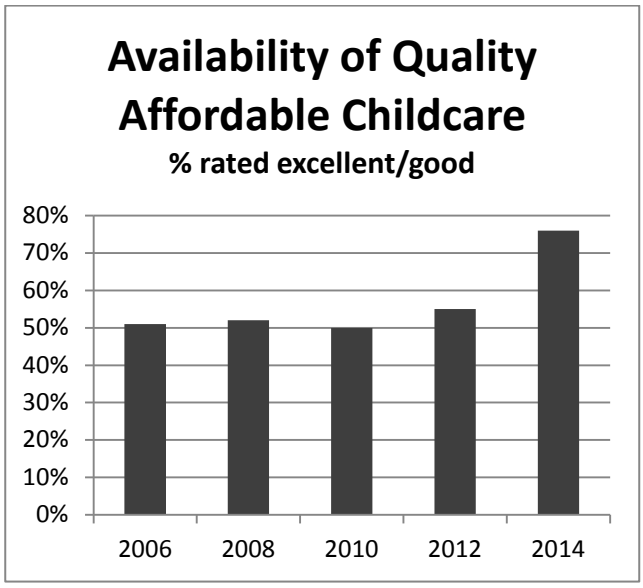
Quality of CYS programs or classes
2014: 89% rated as *excellent/good*

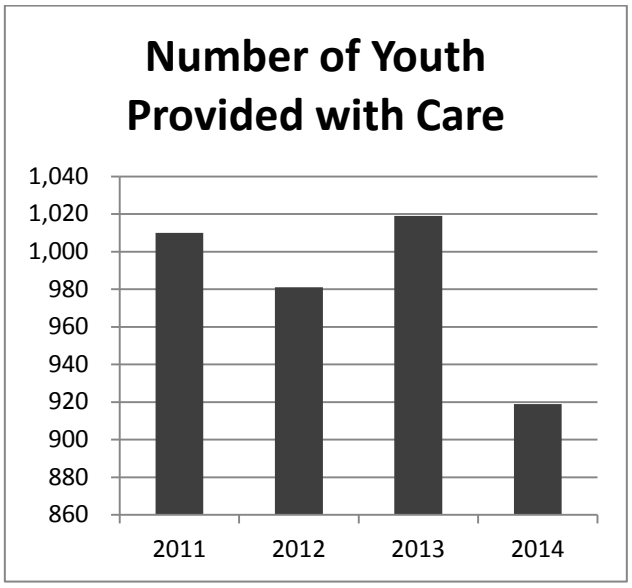
Performance Measures:

Number of children/youth provided with care
FY 2011: 1,010
FY 2012: 981
FY 2013: 1,019
FY 2014: 919

Number of homeless children provided with care
FY 2011: 31
FY 2012: 6
FY 2013: 5
FY 2014: 24

Percentage of subsidized summer camp spots
FY 2011: 17%
FY 2012: 25%
FY 2013: 38%
FY 2014: 13%





CHILDREN AND YOUTH SERVICES DIVISION PERSONNEL SUMMARY

	CHILD/YOUTH SERVICES 6133/6135	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
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	8	7
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	12	12	12	11
OTHER JOB CLASSES				
Academic Building Coordinators	7	7	7	7
Academic Tutors	18	18	23	24
Afterschool Counselor	44	44	41	35
Family Liaison	1	1	1	1
Instructor	34	34	34	34
Junior Counselor	3	3	3	3
Lead Counselor	5	5	4	4
Site Director P/T	1	1	0	0
Summer Camp Counselor	15	15	21	21
Tech Support Staff	1	1	1	1
Technology Instructor	8	8	8	7
Technology Specialist	1	1	1	1
TOTAL OTHER CLASSES	138	138	144	138

* For budget estimate detail, see page 152.

ADMINISTRATIVE SERVICES DEPARTMENT
ADOPTED 2015-2016 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*

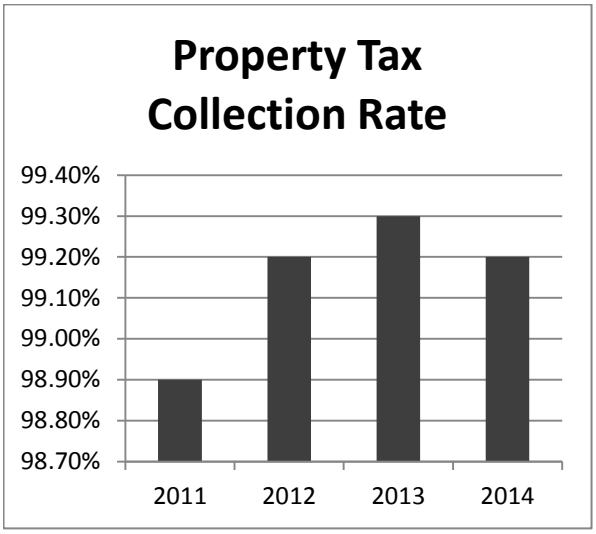
Contacted the City for help or information
2006: 53% reported as *yes in the last 12 months*
2008: 61% reported as *yes in the last 12 months*
2010: 57% reported as *yes in the last 12 months*
2012: 54% reported as *yes in the last 12 months*
2014: 51% reported as *yes in the last 12 months*

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%
FY 2014: 99.2%

Number of cases adjudicated in Decatur Municipal Court
FY 2011: 8,957
FY 2012: 6,410
FY 2013: 4,208
FY 2014: 956





ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ACCOUNTING 1512	REVENUE COLLECTIONS 1514	RECORDS 1580	MUNICIPAL COURT 2650	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
REGULAR JOB CLASSES							
City Clerk	1	0	0	0	1	1	1
Accounting Clerk	1	0	0	0	1	1	1
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	10
OTHER JOB CLASSES							
Accounting Clerk	0	0	0	0	0	0	1
Records Specialist	0	0	1	0	1	1	1
Intern	0	0	0	0	0	0	0.5
Chief Judge	0	0	0	1	1	4	4
Judge	0	0	0	4	4	0	0
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
Customer Service Clerk	0	0	0	2	2	2	1
TOTAL OTHER CLASSES	0	0	1	11	12	11	11.5

ADMINISTRATIVE SERVICES DEPARTMENT
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2015-16	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1400 CITY ELECTION	1580 RECORDS MANAGEMENT	1535 INFORMATION TECHNOLOGY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	506,490	150,690	207,650	0	0	0
511200	Temp Salaries and Wages	209,060	0	0	0	23,660	0
511300	Overtime Wages	52,000	2,000	20,000	0	0	0
512100	Employer Group Insurance	120,390	36,650	48,900	0	0	0
512200	Social Security (FICA)	43,010	9,340	14,120	0	1,470	0
512300	Medicare	10,070	2,190	3,300	0	350	0
512400	Retirement Contributions	45,580	13,560	18,690	0	0	0
512600	Unemployment Insurance	1,200	210	280	0	70	0
512700	Workers Compensation	9,500	3,000	3,000	0	500	0
	TOTAL PERSONNEL SERVICES	**997,300**	**217,640**	**315,940**	**0**	**26,050**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	337,030	169,050	25,500	19,500	57,980	15,000
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	3,530	1,040	690	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	26,500	0	0	0	0	0
522321	Auto Allowance	2,000	0	0	0	0	0
522500	Other Contractual Services	254,910	20,200	47,900	0	19,560	166,700
523101	Insurance-Awards	5,000	0	0	0	0	0
523102	Insurance-Legal Liability	63,000	0	0	0	0	0
523104	Insurance-Property	72,000	0	0	0	0	0
523105	Insurance-Vehicles	92,000	0	0	0	0	0
523106	Insurance-Performance Bond	200	0	0	0	0	0
523107	Insurance-Commercial Excess Liability	30,000	0	0	0	0	0
523201	Postage	25,350	350	0	0	0	0
523202	Telephone	234,750	350	400	0	0	0
523300	Advertising	2,300	0	1,800	500	0	0
523400	Printing and Binding	9,500	0	7,500	0	0	0
523600	Dues and Fees	2,420	1,250	400	0	420	0
523700	Education and Training	30,010	6,600	9,150	0	4,260	5,000
523701	Business Meetings	4,650	2,750	800	0	100	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	49,000	48,000	1,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,244,200**	**249,590**	**95,190**	**20,000**	**82,320**	**186,700**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	250	0	50	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	23,800	5,000	5,800	0	8,300	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,730	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	26,720	920	0	0	800	21,000
531112	Computer Software	76,370	0	0	7,200	0	62,670
531113	Supplies-Office Equipment and Furniture	7,500	0	500	0	0	0
531115	Supplies-Batteries	0	0	0	0	0	0
531210	Water and Sewer	76,000	0	0	0	0	0
531215	Stormwater Utility	192,300	0	0	0	0	0
531220	Natural Gas	33,000	0	0	0	0	0
531230	Electricity	355,000	0	0	0	0	0
531231	Street Lighting	315,000	0	0	0	0	0
531270	Gasoline	200	0	200	0	0	0
531300	Food-Subsistence and Support	1,000	500	150	0	100	0
531400	Books and Periodicals	1,360	650	160	0	150	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	0
531700	Uniforms and Protective Equipment	3,600	500	500	0	100	500
	TOTAL SUPPLIES	**1,114,830**	**7,570**	**7,590**	**7,200**	**9,450**	**84,170**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,356,330**	**474,800**	**418,720**	**27,200**	**117,820**	**270,870**

ADMINISTRATIVE SERVICES DEPARTMENT
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	AUDIT 2013-14
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	0	0	148,150	477,000	485,630	445,118
511200	Temp Salaries and Wages	0	0	185,400	170,500	203,680	179,130
511300	Overtime Wages	0	0	30,000	70,000	47,000	49,632
512100	Employer Group Insurance	0	0	34,840	115,640	116,200	118,746
512200	Social Security (FICA)	0	0	18,080	44,500	41,970	40,579
512300	Medicare	0	0	4,230	10,150	9,820	9,490
512400	Retirement Contributions	0	0	13,330	43,850	43,710	40,146
512600	Unemployment Insurance	0	0	640	1,330	1,330	0
512700	Workers Compensation	0	0	3,000	8,450	10,950	8,337
	TOTAL PERSONNEL SERVICES	**0**	**0**	**437,670**	**941,420**	**960,290**	**891,178**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	7,500	0	42,500	276,170	293,800	259,796
521303	Misc Personal Service Fees	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	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	1,790	3,800	1,353
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	23,500	3,000	25,900	25,900	23,621
522321	Auto Allowance	0	0	2,000	3,000	1,000	2,391
522500	Other Contractual Services	0	550	0	261,310	268,600	311,818
523101	Insurance-Awards	5,000	0	0	15,250	5,000	0
523102	Insurance-Legal Liability	63,000	0	0	59,930	52,610	50,101
523104	Insurance-Property	72,000	0	0	67,890	80,000	65,603
523105	Insurance-Vehicles	92,000	0	0	87,340	94,000	89,207
523106	Insurance-Performance Bond	200	0	0	200	200	200
523107	Insurance-Commercial Excess Liability	30,000	0	0	27,740	22,000	20,546
523201	Postage	0	25,000	0	24,500	24,200	29,458
523202	Telephone	0	234,000	0	228,400	230,750	226,117
523300	Advertising	0	0	0	2,340	2,300	3,156
523400	Printing and Binding	0	0	2,000	9,350	11,350	6,752
523600	Dues and Fees	0	0	350	2,710	4,110	1,090
523700	Education and Training	0	0	5,000	28,460	32,060	23,387
523701	Business Meetings	0	0	1,000	1,250	4,550	1,024
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	0	0	0	36,500	17,000	15,549
	TOTAL OTHER SVCS. AND CHARGES	**269,700**	**284,550**	**56,150**	**1,160,030**	**1,173,280**	**1,131,170**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	0	0	200	300	350	79
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	0	2,500	2,200	21,200	19,300	13,561
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	0	0	2,500	500	1,730	83
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0		0	0	0
531111	Computer Equipment	0	0	4,000	7,170	21,000	18,454
531112	Computer Software	0	0	6,500	59,870	66,300	37,305
531113	Supplies-Office Equipment and Furniture	0	0	7,000	10,810	6,500	0
531115	Supplies-Batteries	0	0	0	0	0	0
531210	Water and Sewer	0	76,000	0	76,000	64,000	51,484
531215	Stormwater Utility	0	192,300	0	192,300	192,500	192,300
531220	Natural Gas	0	33,000	0	33,000	32,000	29,816
531230	Electricity	0	355,000	0	350,000	300,000	271,071
531231	Street Lighting	0	315,000	0	310,000	275,000	263,388
531270	Gasoline	0	0	0	230	50	288
531300	Food-Subsistence and Support	0	0	250	1,780	1,780	(260)
531400	Books and Periodicals	0	0	400	560	1,850	239
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	0	0	0	20	100	0
531700	Uniforms and Protective Equipment	0	0	2,000	1,450	3,000	1,568
	TOTAL SUPPLIES	**0**	**973,800**	**25,050**	**1,065,190**	**985,460**	**879,375**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**269,700**	**1,258,350**	**518,870**	**3,166,640**	**3,119,030**	**2,901,724**

FIRE AND RESCUE DEPARTMENT
ADOPTED 2015-2016 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:

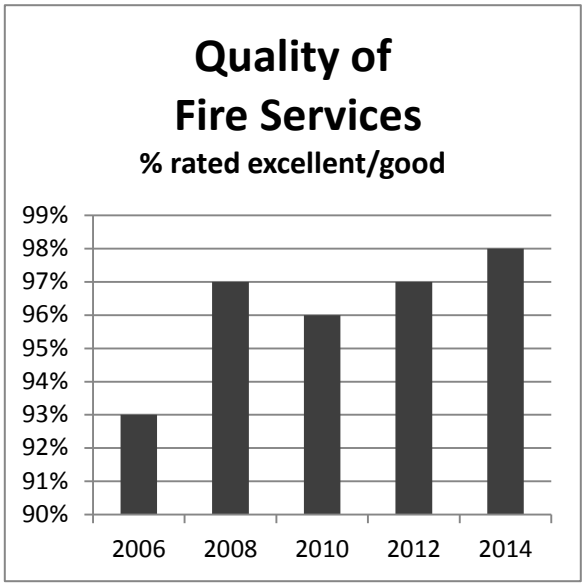
Quality of Fire services
2006: 93% rated as *excellent/good*
2008: 97% rated as *excellent/good*
2010: 96% rated as *excellent/good*
2012: 97% rated as *excellent/good*
2014: 98% rated as *excellent/good*

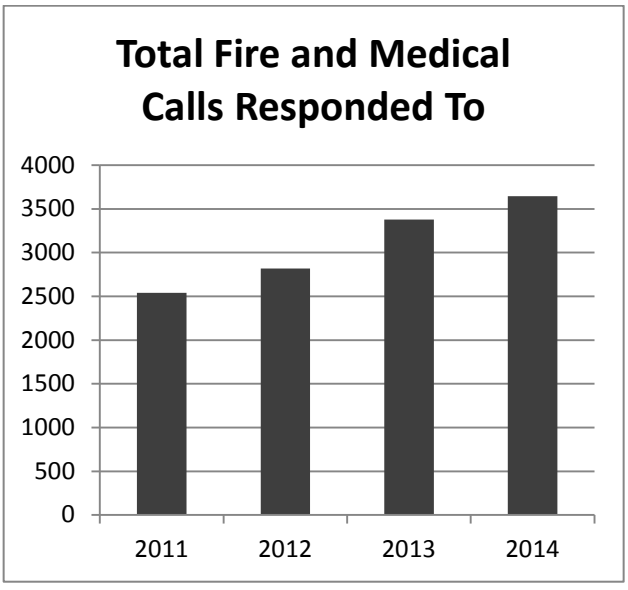
Quality of Fire Prevention and Education
2006: 75% rated as *excellent/good*
2008: 87% rated as *excellent/good*
2010: 83% rated as *excellent/good*
2012: 88% rated *as excellent/good*
2014: 89% rated as *excellent/good*

Performance Measures:

Total Fire & Medical calls responded to
FY 2011: 2,539
FY 2012: 2,818
FY 2013: 3,379
FY 2014: 3,645

Number of car seats fit checked by firefighters
FY 2011: N/A
FY 2012: 58
FY 2013: 74
FY 2014: 83





FIRE AND RESCUE DEPARTMENT PERSONNEL SUMMARY

	FIRE 3500	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
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
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	3500 TOTAL BUDGET ESTIMATE 2015-16	REVISED ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	AUDIT 2013-14
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,197,180	2,235,000	2,259,800	2,205,880
511200	Temp Salaries and Wages	0	0	0	
511300	Overtime Wages	200,000	260,000	200,000	200,299
511400	Special Events Overtime	0	25,800	37,200	15,431
512100	Employer Group Insurance	501,490	448,240	448,240	451,434
512200	Social Security (FICA)	0	0	0	82
512300	Medicare	31,860	36,000	36,120	32,091
512400	Retirement Contributions	197,750	201,200	203,110	195,181
512600	Unemployment Insurance	2,800	2,800	2,800	0
512700	Workers Compensation	43,000	36,500	43,000	30,664
	TOTAL PERSONNEL SERVICES	**3,174,080**	**3,245,540**	**3,230,270**	**3,131,063**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	90,000	84,700	84,700	69,822
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	2,000	2,000	2,000	1,451
522202	Repair and Maint-Communication Equip	12,500	11,500	11,500	8,109
522204	Repair and Maint-Machines and Tools	6,300	4,100	6,800	5,905
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	33,100	57,100	33,100	31,564
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	5,700	5,720	5,720	5,963
522321	Auto Allowance	500	500	500	512
522500	Other Contractual Services	2,600	3,020	3,020	1,901
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	196
523202	Telephone	0	0	0	0
523300	Advertising	150	100	100	0
523400	Printing and Binding	2,150	1,150	2,150	2,178
523600	Dues and Fees	4,270	3,470	3,470	3,373
523700	Education and Training	25,780	26,930	17,230	17,228
523701	Business Meetings	5,000	5,000	5,000	6,068
523800	Licenses		30	0	0
	TOTAL OTHER SVCS. AND CHARGES	**191,350**	**206,620**	**176,590**	**154,270**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	2,500	1,000	3,900	4,033
531102	Supplies-Janitorial	6,000	6,800	6,800	4,582
531103	Supplies-Landscape Maintenance	1,000	3,400	500	422
531104	Supplies-Misc. Maintenance	5,900	5,900	5,900	7,701
531105	Supplies-Office	2,500	2,500	2,500	1,494
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	48,280	38,350	48,350	40,645
531108	Supplies-Tires and Batteries	4,200	7,200	4,200	1,570
531109	Supplies-Vehicles and Equipment	30,000	16,000	30,000	25,679
531110	Communications Equipment	0	0	0	0
531111	Computer Equipment	3,600	3,600	3,600	140
531112	Computer Software	15,000	3,750	8,750	4,467
531113	Office Equipment and Furniture	0	0	0	0
531115	Supplies - Batteries	6,500	3,500	6,500	784
531270	Gasoline	35,000	35,000	35,000	34,354
531300	Food-Subsistence & Support	5,500	6,500	5,500	4,214
531400	Books and Periodicals	5,200	3,200	5,200	2,668
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	2,510	10,960	10,960	19,338
531700	Uniforms and Protective Equipment	28,450	23,200	23,200	23,937
	TOTAL SUPPLIES	**202,140**	**170,860**	**200,860**	**176,027**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,567,570**	**3,623,020**	**3,607,720**	**3,461,359**



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POLICE DEPARTMENT
ADOPTED 2015-2016 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*

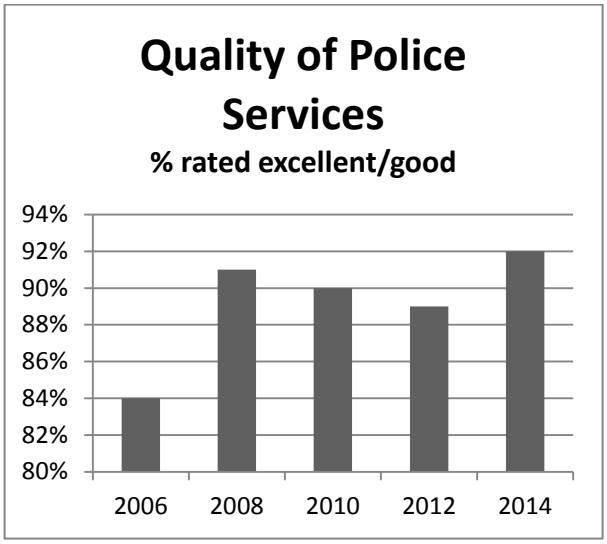
Feeling of safety in your neighborhood during the day
2006: 97% rated feeling *"very"* or *"somewhat" safe*
2008: 96% rated feeling *"very"* or *"somewhat" safe*
2010: 97% rated feeling *"very"* or *"somewhat" safe*
2012: 98% rated feeling *"very"* or *"somewhat" safe*
2014: 96% rated feeling *"very"*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

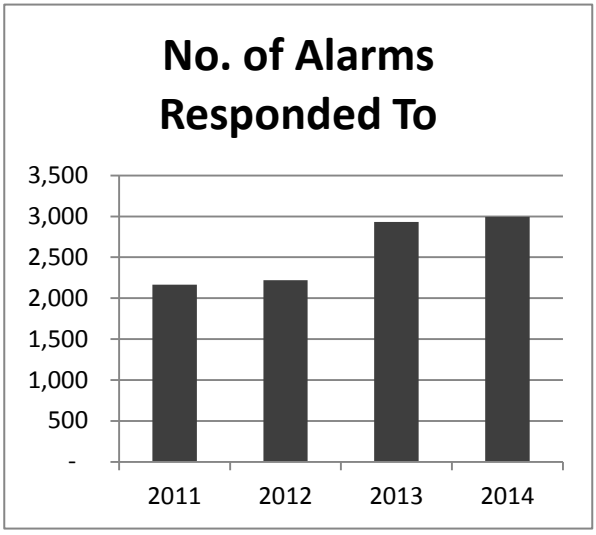
Performance Measures:

Number of alarms responded to
FY 2011: 2,167
FY 2012: 2,220
FY 2013: 2,931
FY 2014: 2,966

Number of out of town house check forms received via the web
FY 2011: 458
FY 2012: 658
FY 2013: 773
FY 2014: 1,220

Total number of calls received in E911 Dispatch Center
FY 2011: 90,105
FY 2012: 71,250
FY 2013: 76,820
FY 2014: 52,407





POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGT 3210	E 911* 3800	UNIFORM PATROL 3223	CID 3221	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
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	7	7
Police Investigator†	0	0	0	4	4	4	5
Community Education & Information Manager	1	0	0	0	1	1	0
CID Evidence Technician	0	0	0	0	0	0	1
Police Officer, MPO, SRO††	0	0	26	0	26	26	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	60	59
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard†††	0	0	30	0	30	28	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	31	1	33	31	28

†Investigator positions are assignments, not permanent positions, and are at the same salary range as MPO.
†† Two School Resource Officers (SRO) are included per the request of the City Schools of Decatur.
†††The Police Department currently is allocated 29 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 30.

* For E-911 Fund budget estimate detail, see page 154.

POLICE DEPARTMENT
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2015-16	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	AUDIT 2013-14
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	2,894,240	725,090	279,650	1,889,500	2,678,000	2,810,950	2,659,774
511200	Temp Salaries and Wages	373,030	18,000	31,200	323,830	260,700	304,200	268,462
511300	Overtime Wages	233,000	40,000	23,000	170,000	313,000	223,000	312,305
511400	Special Events Overtime	69,000	9,000	15,000	45,000	68,000	66,000	74,329
512100	Employer Group Insurance	600,500	111,130	61,210	428,160	582,150	582,150	563,048
512200	Social Security (FICA)	25,420	6,510	1,930	16,980	27,830	26,390	21,765
512300	Medicare	46,650	10,770	4,510	31,370	47,350	46,170	43,931
512400	Retirement Contributions	260,480	65,260	25,160	170,060	240,600	253,000	227,340
512600	Unemployment Insurance	5,600	700	420	4,480	31,120	46,120	36,744
512700	Workers Compensation	47,000	8,000	7,000	32,000	43,000	47,000	32,310
	TOTAL PERSONNEL SERVICES	**4,554,920**	**994,460**	**449,080**	**3,111,380**	**4,291,750**	**4,404,980**	**4,240,008**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	205,900	188,900	3,000	14,000	182,250	182,400	154,761
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	15,500	14,000	1,000	500	3,000	7,500	0
522202	Repair and Maint-Communication Equip	18,600	2,600	3,000	13,000	18,500	18,500	12,151
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	2,950	1,200	1,000	750	1,750	2,950	289
522206	Repair and Maint-Vehicles-Outside Labor	40,000	3,500	10,000	26,500	39,500	39,500	29,839
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	17,000	14,000	2,000	1,000	14,000	17,000	11,399
522321	Auto Allowance	2,000	1,000	0	1,000	1,500	2,000	0
522500	Other Contractual Services	59,490	38,020	7,470	14,000	59,150	59,150	45,708
523101	Insurance-Awards	4,000	1,000	1,000	2,000	4,000	3,000	14,885
523102	Insurance-Legal Liability	26,770	4,820	2,950	19,000	27,870	20,470	20,316
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	1,100	400	200	500	1,100	1,100	160
523202	Telephone	500	500	0	0	500	500	0
523300	Advertising	1,500	0	0	1,500	1,500	1,500	0
523400	Printing and Binding	6,100	2,000	600	3,500	5,100	0	2,990
523600	Dues and Fees	2,750	1,600	500	650	2,250	2,750	2,223
523700	Education and Training	54,000	10,000	12,000	32,000	51,500	51,500	36,907
523701	Business Meetings	6,000	4,000	500	1,500	4,000	6,000	3,084
523800	Licenses	700	300	0	400	700	700	348
	TOTAL OTHER SVCS. AND CHARGES	**464,860**	**287,840**	**45,220**	**131,800**	**418,170**	**421,620**	**335,059**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	700	0	200	500	950	200	0
531102	Supplies-Janitorial	2,850	2,000	100	750	2,850	2,100	1,742
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	500	1,000	0
531105	Supplies-Office	16,500	16,500	0	0	16,570	16,500	14,522
531106	Supplies-Pesticides and Herbicides	100	0	0	100	110	100	9
531107	Supplies-Specialized Dept	66,000	6,000	10,000	50,000	84,300	81,300	50,841
531108	Supplies-Tires and Batteries	23,000	3,500	4,500	15,000	23,000	23,000	19,714
531109	Supplies-Vehicles and Equipment	50,000	3,500	10,000	36,500	50,000	50,000	47,293
531110	Communications Equipment	0	0	0	0	500	0	802
531111	Computer Equipment	23,150	2,500	3,650	17,000	4,650	5,000	21,212
531112	Computer Software	26,720	3,220	900	22,600	34,100	34,100	7,100
531113	Office Equipment and Furniture	7,100	2,000	2,700	2,400	2,600	3,000	10
531114	Outdoor Equipment and Furniture	0	0	0	0	0	0	0
531115	Supplies- Batteries	1,500	0	500	1,000	2,100	1,500	653
531270	Gasoline	120,700	14,000	16,700	90,000	111,000	113,500	127,902
531300	Food-Subsistence & Support	9,700	7,500	200	2,000	11,200	7,200	9,003
531400	Books and Periodicals	5,100	3,500	600	1,000	4,600	4,600	4,126
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	800	700	148
531700	Uniforms and Protective Equipment	47,950	6,000	9,250	32,700	44,150	46,150	37,666
	TOTAL SUPPLIES	**402,770**	**70,220**	**60,000**	**272,550**	**393,980**	**389,950**	**342,744**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	118,800	0	0	118,800	118,800	118,800	96,351
	TOTAL CAPITAL OUTLAY	**118,800**	**0**	**0**	**118,800**	**118,800**	**118,800**	**96,351**
	TOTAL DIVISION EXPENDITURES	**5,541,350**	**1,352,520**	**554,300**	**3,634,530**	**5,222,700**	**5,335,350**	**5,014,163**



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PUBLIC WORKS DEPARTMENT
ADOPTED 2015-2016 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*

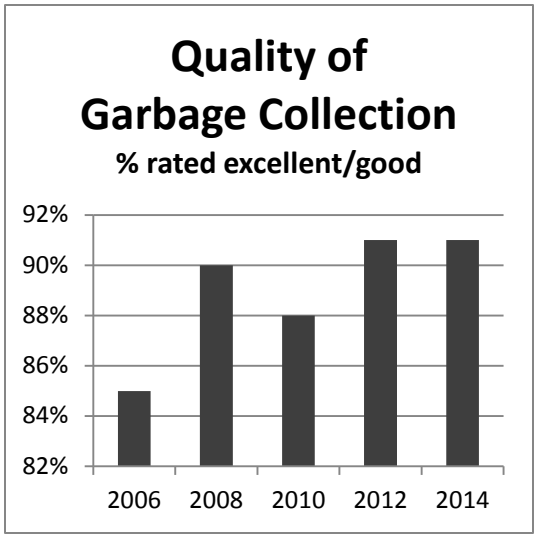
Quality of Garbage Collection
2006: 85% rated as *excellent/good*
2008: 90% rated as *excellent/good*
2010: 88% rated as *excellent/good*
2012: 91% rated as *excellent/good*
2014: 91% rated as *excellent/good*

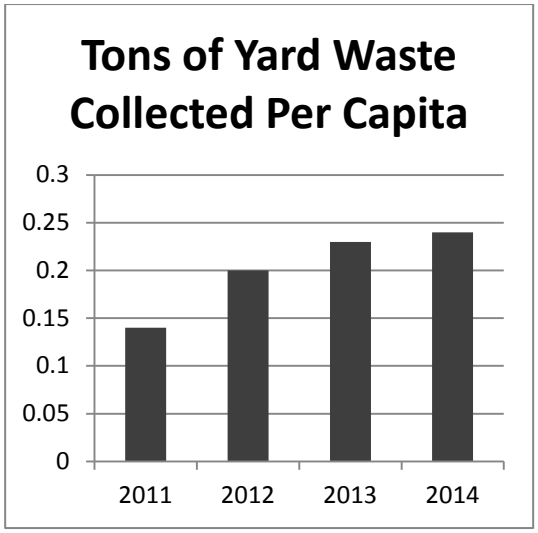
Performance Measures:

Tons of yard waste collected per capita
FY 2011: 0.14
FY 2012: 0.20
FY 2013: 0.23
FY 2014: 0.24

Total tons of recyclable materials collected
FY 2011: 2,106
FY 2012: 2,101
FY 2013: 3,147
FY 2014: 2,752

Tree removal expenditure per capita
FY 2011: $4.52
FY 2012: $3.17
FY 2013: $4.10
FY 2014: $5.07





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 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
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	1	0
Resource Conservation Coordinator	0	0	0	0	0	0	0	0	0	1
Crew Supervisor	0	1	1	1	1	0	0	4	4	4
Crew Worker	0	0	7	6	2	0	0	15	13	13
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	0
Office Manager	0	0	0	0	0	0	0	0	1	1
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	11	9	6	3	1	47	45	45
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	7
Seasonal Laborer	0	0	2	0	2	0	0	4	4	4
TOTAL OTHER CLASSES	0	2	5	4	2	0	0	13	13	13

* For Solid Waste Fund budget estimate detail, see page 156.

PUBLIC WORKS DEPARTMENT
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2015-16	4510 ADMINI-STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT	4900 MOTOR MAINT & SUPPLY
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	1,397,310	208,150	469,890	340,810	135,700
511200	Temp Salaries and Wages	84,710	3,000	38,230	37,000	0
511300	Overtime Wages	72,800	0	15,000	8,000	25,000
512100	Employer Group Insurance	402,030	36,900	134,030	109,470	36,590
512200	Social Security (FICA)	91,380	13,000	31,500	23,420	8,410
512300	Medicare	21,440	3,100	7,370	5,480	1,970
512400	Retirement Contributions	125,760	18,730	42,300	30,670	12,210
512401	Retirement Contributions-ICMA	9,170	9,170	0	0	0
512600	Unemployment Insurance	2,520	280	840	630	210
512700	Workers Compensation	32,000	4,000	8,000	8,000	4,500
	TOTAL PERSONNEL SERVICES	**2,239,120**	**296,330**	**747,160**	**563,480**	**224,590**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	49,980	18,060	6,020	3,900	8,900
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	4,650	3,900	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	100	0	0
522206	Repair and Maint-Vehicles-Outside Labor	10,600	500	2,000	4,300	1,000
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	4,400	0	1,400	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	135,000	4,500	102,000	16,000	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	1,150	200	250	0	500
523600	Dues and Fees	4,150	3,500	600	50	0
523700	Education and Training	21,200	8,000	3,600	3,100	4,000
523701	Business Meetings	4,100	1,500	2,500	0	100
523800	Licenses	100	0	0	0	100
	TOTAL OTHER SVCS. AND CHARGES	**431,180**	**42,360**	**167,170**	**147,450**	**26,100**
	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	45,750	0	0	44,000	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	2,650	0	250	2,000	0
531107	Supplies-Specialized Dept	26,700	2,000	7,000	3,000	8,700
531108	Supplies-Tires and Batteries	5,800	1,200	2,000	1,700	400
531109	Supplies-Vehicles and Equipment	16,900	1,000	3,000	9,000	1,000
531110	Communications Equipment	1,100	1,000	0	0	100
531111	Computer Equipment	8,300	2,000	1,000	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	5,540	4,500	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	16,700	0	2,500	8,300	3,900
531700	Uniforms and Protective Equipment	18,750	550	6,600	6,700	1,500
	TOTAL SUPPLIES	**294,540**	**19,650**	**99,450**	**113,940**	**24,600**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,964,840**	**358,340**	**1,013,780**	**824,870**	**275,290**

PUBLIC WORKS DEPARTMENT
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	REVISED ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	AUDIT 2013-14
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	206,750	36,010	1,291,950	1,391,350	1,241,207
511200	Temp Salaries and Wages	6,480	0	103,210	86,870	60,935
511300	Overtime Wages	24,000	800	82,950	72,800	87,091
512100	Employer Group Insurance	72,890	12,150	359,250	359,250	362,847
512200	Social Security (FICA)	12,820	2,230	93,210	93,750	82,250
512300	Medicare	3,000	520	21,880	21,930	19,287
512400	Retirement Contributions	18,610	3,240	116,950	121,790	111,268
512401	Retirement Contributions-ICMA	0	0	8,760	8,760	8,454
512600	Unemployment Insurance	490	70	2,520	2,520	2,264
512700	Workers Compensation	6,000	1,500	30,500	33,500	22,142
	TOTAL PERSONNEL SERVICES	**351,040**	**56,520**	**2,111,180**	**2,192,520**	**1,997,744**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	8,100	5,000	44,020	44,020	36,860
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	43,900	51,600	29,482
522202	Repair and Maint-Communication Equip	100	0	1,450	950	89
522203	Repair and Maint-Landcape	12,000	0	115,000	125,800	131,369
522204	Repair and Maint-Machines and Tools	500	0	4,200	4,200	3,604
522205	Repair and Maint-Office Equipment	200	100	750	600	219
522206	Repair and Maint-Vehicles-Outside Labor	2,000	800	12,680	9,880	20,961
522310	Rental of Land & Buildings	0	0	700	0	424
522320	Rental of Equipment and Vehicles	600	0	3,800	3,200	6,162
522321	Auto Allowance	0	0	0	0	0
522322	Other Rentals	0	0	2,600	2,600	244
522500	Other Contractual Services	2,500	5,000	125,600	125,800	114,648
523101	Insurance-Awards	2,500	0	8,000	10,000	1,553
523102	Insurance-Legal Liability	0	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	0	0	50	250	0
523300	Advertising	0	500	250	800	351
523400	Printing and Binding	100	100	460	1,010	534
523600	Dues and Fees	0	0	1,760	4,160	2,343
523700	Education and Training	2,500	0	18,100	18,900	16,199
523701	Business Meetings	0	0	3,100	4,100	1,306
523800	Licenses	0	0	160	100	63
	TOTAL OTHER SVCS. AND CHARGES	**34,600**	**13,500**	**386,580**	**407,970**	**366,412**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	0	0	19,810	20,000	23,750
531102	Supplies-Janitorial	500	0	59,700	42,100	55,629
531103	Supplies-Landscape	1,750	0	41,750	41,750	8,183
531104	Supplies-Misc. Maintenance	0	0	200	200	0
531105	Supplies-Office	800	0	4,200	3,500	3,737
531106	Supplies-Pesticides and Herbicides	400	0	1,650	1,650	3,200
531107	Supplies-Specialized Dept	5,000	1,000	31,900	19,400	29,899
531108	Supplies-Tires and Batteries	0	500	4,800	7,300	14,376
531109	Supplies-Vehicles and Equipment	2,100	800	19,900	16,900	19,075
531110	Communications Equipment	0	0	350	450	0
531111	Computer Equipment	1,000	2,800	1,300	4,500	2,703
531112	Computer Software	0	0	200	500	420
531113	Supplies - Office Equip & Furniture	0	0	0	0	0
531114	Supplies - Outdoor Furniture	0	0	0	0	0
531115	Supplies-Batteries	0	0	900	0	1,554
531270	Gasoline	13,000	1,000	46,500	79,500	105,296
531300	Food-Subsistence and Support	800	0	6,090	4,840	15,022
531400	Books and Periodicals	50	0	300	550	148
531500	Supplies-Purchased for Resale	0	0	0	0	0
531504	Supplies - Resale 8 Gal Refuse Bags	0	0	0	0	190
531502	Supplies - Resale 15 Gal Refuse Bags	0	0	0	0	958
531503	Supplies - Resale 33 Gal Refuse Bags	0	0	0	0	270
531600	Small Equipment	2,000	0	9,700	11,700	7,922
531700	Uniforms and Protective Equipment	2,900	500	16,700	17,500	20,245
	TOTAL SUPPLIES	**30,300**	**6,600**	**265,950**	**272,340**	**312,577**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**415,940**	**76,620**	**2,763,710**	**2,872,830**	**2,676,733**

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION
ADOPTED 2015-2016 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*

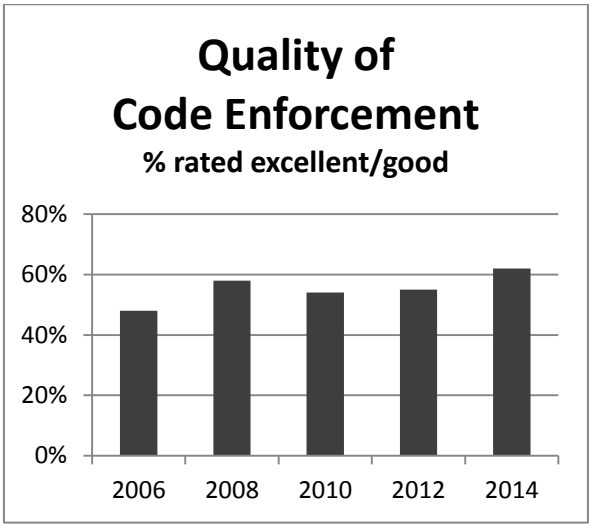
Quality of Code Enforcement
2006: 48% rated as *excellent/good*
2008: 58% rated as *excellent/good*
2010: 54% rated as *excellent/good*
2012: 55% rated as *excellent/good*
2014: 62% rated as *excellent/good*

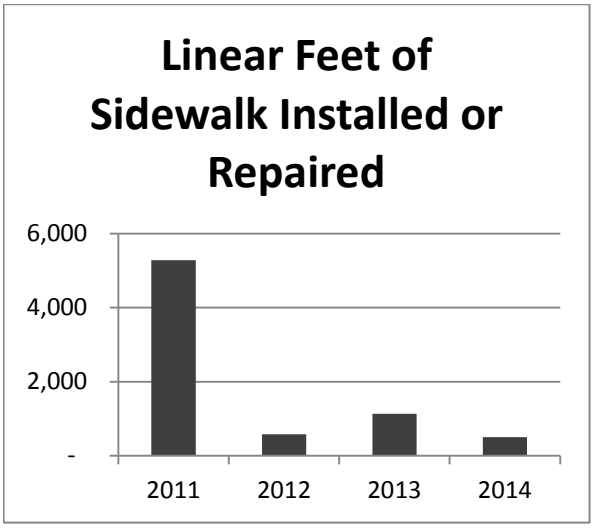
Performance Measures:

Linear feet of sidewalk installed or repaired
FY 2011: 5,280 linear feet
FY 2012: 584 linear feet
FY 2013: 1,133 linear feet
FY 2014: 502 linear feet

Number of potholes repaired
FY 2011: 33
FY 2012: 31
FY 2013: 29
FY 2014: 30

Number of building permits issued
Calendar Year 2011: 787
Calendar Year 2012: 730
Calendar Year 2013: 734
Calendar Year 2014: 962





DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION
PERSONNEL SUMMARY

	ADMIN 7340	STREETS 4220	STORM WATER 505*	LICENSE & INSPECTIONS 7220	CODE ENF 7450	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
REGULAR JOB CLASSES								
DE&C Director	1	0	0	0	0	1	1	1
Senior Engineer	1	0	0	0	0	1	1	1
Project Civil Engineer	0	0	1	0	0	1	1	1
Landscape Infrastructure Coordinator	0	0	0	1	0	1	1	1
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	20
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 158.

DESIGN, ENVIRONMENT and CONSTRUCTION DIVISION
2015-2016 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2015-16	7340 DE&C ADMIN	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	REVISED ESTIMATE 2014-15	BUDGET ESTIMATE 2014-15	DEC AUDIT 2014-15
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	678,630	265,170	234,130	127,820	51,510	620,050	672,380	582,469
511200	Temp Salaries and Wages	24,320	20,000	4,320	0	0	22,280	10,440	15,238
511300	Overtime Wages	10,000	0	10,000	0	0	14,350	5,000	7,768
512100	Employer Group Insurance	158,930	49,150	73,010	24,550	12,220	151,110	151,110	138,828
512200	Social Security (FICA)	42,710	16,820	14,780	7,920	3,190	40,770	41,340	36,168
512300	Medicare	9,990	3,930	3,460	1,850	750	9,630	9,900	8,459
512400	Retirement Contributions	61,070	23,860	21,070	11,500	4,640	56,840	60,520	51,549
512600	Unemployment Insurance	1,120	420	490	140	70	1,120	1,120	5,940
512700	Workers Compensation	12,000	3,500	4,000	3,000	1,500	11,500	12,000	9,978
	TOTAL PERSONNEL SERVICES	**998,770**	**382,850**	**365,260**	**176,780**	**73,880**	**927,650**	**963,810**	**856,395**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	840,020	19,760	5,000	811,760	3,500	1,010,800	516,500	947,223
522200	Repairs and Maintenance	0	0	0	0	0	0	200	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	350	350	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	400	0	400	0	0	600	400	120
522205	Repair and Maint-Office Equipment	0	0	0	0	0	350	0	710
522206	Repair and Maint-Vehicles-Outside Labor	8,250	500	5,000	1,750	1,000	11,400	6,000	5,882
522210	Repair and Maint-Infrastructure	0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	9,000	8,000	1,000	0	0	8,800	4,700	4,607
522321	Auto Allowance	0	0	0	0	0	500	0	0
522500	Other Contractual Services	54,500	2,000	50,000	2,500	0	55,100	52,600	47,340
523101	Insurance-Awards	0	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	50	50	0
523202	Telephone	0	0	0	0	0	250	250	21
523300	Advertising	250	250	0	0	0	250	250	280
523400	Printing and Binding	600	250	0	250	100	3,000	250	3,246
523450	Signs	22,000	0	22,000	0	0	17,150	22,000	32,840
523600	Dues and Fees	2,250	1,700	0	500	50	1,750	2,050	915
523700	Education and Training	12,500	1,000	10,000	600	900	13,200	12,700	7,717
523701	Business Meetings	0	0	0	0	0	1,210	1,600	48
523800	Licenses	500	0	0	500	0	460	410	21
	TOTAL OTHER SVCS. AND CHARGES	**950,270**	**33,460**	**93,400**	**817,860**	**5,550**	**1,125,220**	**620,310**	**1,050,969**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	300	100	200	0	0	410	400	251
531103	Supplies-Landscape Maintenance	200	0	200	0	0	200	200	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	3,950	3,500	0	300	150	3,750	3,650	4,735
531106	Supplies-Pesticides and Herbicides	200	0	200	0	0	200	200	7
531107	Supplies-Specialized Dept	25,500	500	25,000	0	0	23,000	25,500	21,909
531108	Supplies-Tires and Batteries	6,900	500	4,000	1,600	800	5,700	6,900	6,228
531109	Supplies-Vehicles and Equipment	8,000	2,000	6,000	0	0	8,200	8,800	9,610
531110	Communications Equipment	700	0	300	400	0	200	950	0
531111	Computer Equipment	3,000	0	0	2,000	1,000	1,500	1,000	0
531112	Computer Software	0	0	0	0	0	2,400	6,800	0
531113	Office Equipment and Furniture	500	500	0	0	0	1,500	2,500	2,180
531115	Supplies - Batteries	300	0	300	0	0	1,200	500	131
531270	Gasoline	18,400	2,000	12,000	2,400	2,000	14,800	19,100	14,955
531300	Food - Subsistence and Support	2,000	2,000	0	0	0	2,580	1,600	2,952
531400	Books and Periodicals	250	250	0	0	0	300	750	963
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	4,500	0	4,500	0	0	4,650	4,650	1,940
531700	Uniforms and Protective Equipment	5,250	300	4,000	450	500	5,150	5,030	4,567
	TOTAL SUPPLIES	**79,950**	**11,650**	**56,700**	**7,150**	**4,450**	**75,740**	**88,530**	**70,429**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION	**2,028,990**	**427,960**	**515,360**	**1,001,790**	**83,880**	**2,128,610**	**1,672,650**	**1,977,793**



City of Decatur®

Capital Projects

Budget FY 2015-2016

FISCAL YEAR 2015-2016
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.

Beacon Municipal Center

Construction has been completed 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 Ebster Recreation Center and Gym, administrative offices of the City Schools of Decatur, and a living memorial to the residents of the Beacon community, historical center of Decatur's historic African-American community, and to the graduates of Beacon Elementary and Trinity High Schools. In additional, a major storm water management facility has been built under Ebster Field. Renovations to the Ebster Pool and Bathhouse we also included. The Beacon Municipal Center will qualify for LEED Silver certification

The project budget is $38.5 million with funding from a variety of sources, including the City's fund balance, HOST revenues and Urban Redevelopment Authority bonds.

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

Under Construction

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.

In Planning

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 2016-FY 2020 Capital Improvement Program

The FY 2016-FY 2020 capital improvement program totals $35,985,000. A summary of the plan is as follows:

	FY 2016 Adopted	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed	FY 2020 Proposed	Total
Capital Improvements Fund	3,456,570	4,591,270	3,351,620	1,693,420	1,407,300	$14,500,180
HOST projects	3,018,520	1,730,000	643,000	10,000	10,000	$5,411,520
GO Bond/URA funds	1,760,000	0	0	0	0	$1,760,000
Solid Waste Fund	152,000	205,300	187,100	190,100	158,000	$892,500
Stormwater Fund	1,513,000	328,500	511,500	389,500	493,000	$3,325,500
E911 Fund	38,600	38,600	30,000	30,000	30,000	$175,800
Children & Youth Services Fund	9,800	54,800	45,000	0	0	$109,600
Totals	$9,948,490	$6,948,470	$4,776,820	$2,313,020	$2,098,300	$26,085,100

The projects included in the Proposed FY 2016-FY 2020 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital:

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
CITYWIDE						
Telephone System Upgrade				50,000		
Fiber Network Installation		100,000	100,000	100,000	100,000	100,000
Network Upgrade	15,000	15,000	40,000		40,000	
Wireless Network Upgrade/Refresh	40,000	40,000	50,000	50,000	50,000	50,000
North McDonough Streetscapes - Phase IV		708,000	708,000			
McDonough & Candler Railroad Crossings		200,000	200,000			
CCC Ped Safety & Bike Lane Improvements	100,000	110,000	1,500,000	1,509,000		
Glennwood School Traffic Improvement	10,000					
Wayfinding System		15,000	5,000	5,000	5,000	
Commerce Drive bicycle lanes		220,000				
Outdoor Tornado Siren System			60,000			
CITYWIDE:	**$165,000**	**$1,408,000**	**$2,663,000**	**$1,714,000**	**$195,000**	**$150,000**
FACILITIES MAINTENANCE UPKEEP						
City Hall Interior Painting			80,000			
City Hall Carpet		50,000				
City Hall Bathroom Upgrade		20,000				
City Hall Commission Room Technology	44,000					
Beacon Municipal Center Accessible Doors		24,000				
Decatur Recreation Center Movement Studio Window Shade Modification	10,000					
Bandstand Painting			12,000			
Decatur Recreation Center Wood Floor Re-finish				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-finish	14,000				5,000	
Fire Station 2 Interior Painting					45,000	
Facilities Security Upgrades		10,000				
Public Works Building B Buildout and Shelving		50,000				
FACILITIES UPKEEP:	**$76,500**	**$154,000**	**$92,000**	**$55,000**	**$60,000**	**$0**
CITY MANAGER'S OFFICE						
City Manager's Vehicle	4,600	8,500	8,500	8,500	9,300	9,300
City Hall Generator					140,000	
CMO:	**$4,600**	**$8,500**	**$8,500**	**$8,500**	**$149,300**	**$9,300**
COMMUNITY & ECONOMIC DEV						
Smart Parking Meters System	70,000	70,000	70,000	70,000		
PALS Vehicle	8,100	8,100				
CED:	**$78,100**	**$78,100**	**$70,000**	**$70,000**	**$0**	**$0**
ACTIVE LIVING						
Athletic Field Lighting	82,000	82,000	82,000	82,000		
Field Repairs at Boys & Girls Club		24,000				
McKoy Pool Shell Resurfacing			30,000			
Playground Equipment	33,000		25,000	25,000	25,000	25,000
Skate Park Equipment		50,000				
Recreation Services Van			12,000	12,000	12,000	12,000
Active Living Pickup Truck				5,000	5,000	5,000
Floor Scrubber for Decatur Recreation Center						8,500
Glenlake Tennis Court Painting		11,000				
Scott Park Tennis Court Painting						5,000
Park Signage Upgrade		25,000				

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
Park Signage Maintenance					15,000	
AL:	**$115,000**	**$192,000**	**$149,000**	**$124,000**	**$57,000**	**$55,500**
ADMINISTRATIVE SERVICES						
Revenue Color Printer for Billing			6,000			
Purchasing Management Software	20,000					
Records Management Records Transfer from Iron Mountain	40,000					
Records Management Scanner	5,000					
Records Management Enterprise Software		50,000	50,000	50,000		
AS:	**$65,000**	**$50,000**	**$56,000**	**$50,000**	**$0**	**$0**
FIRE						
Rescue/Medical Vehicle	12,300	12,300	12,500	12,500	12,500	13,000
Quint Fire Truck					110,000	110,000
Quint Emergency Repair	9,650					
Fire Admin vehicle	5,100		5,500	5,500	5,500	6,000
Fire Admin/Inspections Vehicle	5,300	5,300	5,300	5,300	5,300	6,000
Fire Engine/Pumper	144,000	144,000	144,000	144,000		
Air/Light Truck (2005)				51,500	51,500	51,500
HazMat Truck (2008)			67,500			
Portable Radio Replacement (18)	15,300	15,300	15,300	15,300	15,300	15,500
Self-Contained Breathing Apparatus			27,000			
Fitness Equipment					12,500	12,500
Station 1 Driveway			100,000			
Station 2 Appliances						15,000
Extrication Equipment						30,000
Outside Storage Building Station 1		55,000				
Outside Storage Building Station 2	15,000					
Misting Trailer			12,000			
Bike Medic Team Equipment		12,200				
Posi-check		11,000				
FIRE:	**$206,650**	**$255,100**	**$389,100**	**$234,100**	**$212,600**	**$259,500**
POLICE						
2015 Replacement Vehicle-Insurance Covered	19,400					
2011 Admin Vehicle	8,800					
2012 Admin Vehicle	6,400	6,400				
2013 Admin Vehicle	6,500	6,500	6,500			
2014 Admin Vehicle		7,200	7,200	7,200		
2015 Admin Vehicle		8,500	8,500	8,500		
2016 Admin Vehicle			8,800	8,800	8,800	
2017 Admin Vehicle				9,000	9,000	9,000
2018 Admin Vehicle						9,400
2019 Admin Vehicle						9,600
Prisoner Transport Van with Insert			9,000	9,000	9,000	9,000
Intoxilyzer 9000					10,000	
Animal Control Truck				7,500	7,500	7,500
Police Motorcycle					18,000	
Mobile Command Trailer Upgrades		10,000				
License Plate Reader system		6,600	6,600	6,600		
Speed Detection/Traffic Survey Devices						
Firearms Replacement		10,000	10,000	10,000		
Fitness Equipment and Furniture		50,000				
Facility Signage		20,000				
In-car Productivity Technology Tool		8,400				

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
Digital Radio Upgrade (65 portable radio replacement)		59,000	59,000	59,000	59,000	59,000
POLICE:	**$41,100**	**$192,600**	**$115,600**	**$125,600**	**$121,300**	**$103,500**
PUBLIC WORKS						
VHF Radio System	$29,620					
Fuel System Vehicle Kits		$25,000	$25,000			
Cemetery Marker Restoration	10,000	10,000	12,000	12,000	12,000	12,000
Cemetery Zero Turn Mower					10,000	
Cemetery Dump Truck	6,100	6,100	6,100	6,100	6,100	
Cemetery Electrical Upgrades	2,700					
Cemetery Pond Aerator		15,000				
Cemetery Stairs and Handrail Improvements		75,000	50,000			
Cemetery Demolition of Art Shack and Roly Poly		50,000				
Cemetery Water System Improvements			50,000	50,000		
Buildings Pickup		7,500	7,500	7,500		
Buildings Superintendent Vehicle	7,500	7,500				
2 cargo vans - $25,000 each	15,500					
Admin Vehicle	9,000				12,000	12,000
Grounds Zero Turn Mower		8,200	10,000	10,000		
Public Works Floor Scrubber	6,300					
Debris Loader	6,000					
Cemetery Kubota RTV	8,350	8,350	8,350			
Grounds Tractor			10,000	10,000	10,000	
Grounds Kubota	6,300	6,300	6,300			
Grounds Supervisor Pickup	7,500					
Grounds Crew Pickup		10,000	10,000	10,000		
Grounds Pickup			8,250	8,250	8,250	
Grounds Tractor			6,250	6,250	6,250	
Fuel System Dispensers				20,000		
PW:	**$114,870**	**$228,950**	**$209,750**	**$140,100**	**$64,600**	**$24,000**
DESIGN, ENVIRONMENT & CONSTRUCTION						
2014 Ford Escape Admin Vehicle	4,600	4,600	4,600	4,600		5,500
2014 Ford Ranger Building Official Vehicle		4,600	4,600	4,600		
Roadway Patching, Repair & Repaving	550,000	426,000	450,000	450,000	450,000	450,000
Sidewalk Installation & Repair	100,000	150,000	175,000	175,000	175,000	175,000
Traffic Calming Improvements	100,000	100,000	150,000	150,000	150,000	150,000
Midblock Crossing Rebuild		150,000				
Asphalt Roller	6,600	6,600	6,600	6,600	6,600	
2014 Ford F250 Streets Crew Supervisor Pickup Truck	8,000	8,000	8,000			
Streets Dump Truck Replacement 2003 F650					25,000	25,000
Streets Pickup Truck Replacement 2005 F250		12,500	12,500	12,500		
Backhoe Replacement 2001	18,500	18,500	18,500	18,500	18,500	
Flatbed trailer	7,700					
Streets Bobcat Replacement 1996/Skid Steer Loader	8,520	8,520	8,520	8,520	8,520	
DE&C:	**$803,920**	**$889,320**	**$838,320**	**$830,320**	**$833,620**	**$805,500**
CAPITAL IMPROVEMENT FUND TOTAL:	**$1,670,740**	**$3,456,570**	**$3,233,270**	**$3,534,620**	**$1,693,420**	**$1,407,300**

HOST Funded Capital:

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
Scott Park Garden Shed		35,000				
Public Art	10,000	10,000	10,000	10,000	10,000	10000
Greenspace	50,000	50,000	175,000			
Beacon Project Area Street Improvements	150,000					
Decatur Recreation Center Sign	5,000	70,000				
Public Works Facility Sign	5,000	45,000				
Rights-of-Way Acquisition	20,000	46,520				
McDonough & Candler RR Crossings	25,000	570,000	570,000			
CCC Pedestrian/Bike Improvements			633,000	633,000		
N. McDonough Streetscapes-Phase IV	70,000	342,000	342,000			
Oakhurst and McKoy Parks Facility Upgrades		1,500,000				
Barry Street Storm Sewer Extension		350,000				
HOST:	**$335,000**	**$3,018,520**	**$1,730,000**	**$643,000**	**$10,000**	**$10,000**

General Obligation Bond & URA Funds Capital:

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
GO Bonds						
Oakhurst Streetscapes - Phases 1 & 2	1,050,000	1,000,000				
Downtown Streetscapes - Phase V	850,000	760,000				
GO Bonds:	1,900,000	1,760,000				
URA Fund-2013						
Beacon Municipal Center	8,666,060					
2013 URA:	8,666,060					
TOTAL:	**$10,566,060**	**$1,760,000**	**$0**	**$0**	**$0**	**$0**

Solid Waste Fund Capital:

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
Superintendent Vehicle 2013 Ford Explorer	7,700	7,700				
2011 6 cubic yard rear loader (Downtown collection vehicle)	18,200	18,200	18,200			
2015 6 cubic yard rear loader (Downtown collection vehicle)		22,000	22,000	22,000	22,000	22,000
2010 Front loader	38,800					
2007 Peterbilt Appliance/Compost Collection						25,000
2012 Front Loader	38,000	38,000	38,000	38,000		
2013 Rear Loader	36,100	36,100	36,100	36,100	36,100	
2016 Front Loader			40,000	40,000	40,000	40,000
2018 Rear Loader					41,000	41,000
4 Kubota Residential Collection Vehicles	22,000					
5 Kubota Residential Collection Vehicle Replacemt		30,000	30,000	30,000	30,000	30,000

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
Residential Recycling Bin Upgrade			21,000	21,000	21,000	
SOLID WASTE:	**$160,800**	**$152,000**	**$205,300**	**$187,100**	**$190,100**	**$158,000**

Stormwater Fund Capital:

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
2015 F250 Drainage Pickup Truck Replacement		8,700	8,700	8700		
Backhoe Replacement 2001	11,000	11,000	11,000	11,000	11,000	
2015 F250 Drainage Pickup Truck Replacement 2004 Replacement MV5155		13,300	13,300	13,300		
2016 F650 Drainage Dump Truck Replacement			12,000	12,000	12,000	12,000
2017 F250 Drainage Pickup Truck Replacement			8,500	8,500	8,500	
2018 Ford Ranger Drainage Pickup Truck Replacement				8,000	8,000	8,000
Stormwater Master Plan		175,000	175,000			
Barry Street Storm Sewer	65,000	985,000				
Upland Road System Repair						23,000
Master Plan Infrastructure Improvements				250,000	250,000	250,000
Master Plan Water Quality Improvements						
Hazard Mitigation		100,000		100,000		100,000
Roadway Milling	125,000	120,000	100,000	100,000	100,000	100,000
Lockwood at Fairview	20,000	100,000				
STORMWATER:	**$221,000**	**$1,513,000**	**$328,500**	**$511,500**	**$389,500**	**$493,000**

Emergency Telephone (E911) System Fund Capital:

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
Dictaphone Recording System/NICE Recording System		10,000	10,000	10,000		
E911 Emergency Call Handling System (VIPER)	28,600	28,600	28,600	28,600	30,000	30,000
E911:	**$28,600**	**$38,600**	**$38,600**	**$38,600**	**$30,000**	**$30,000**

Children & Youth Services Fund Capital:

Description	FY 14-15 Revised Capital	FY 15-16 Adopted Capital	FY 16-17 CIP Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate
Activity Bus	9,800	9,800	9,800			
Laptop replacement			45,000	45,000		
CYS:	**$9,800**	**$9,800**	**$54,800**	**$45,000**	**$0**	**$0**



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CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2010-11	CAPITAL IMP. FUND ACTUAL 2011-12	CAPITAL IMP. FUND ACTUAL 2012-13	CAPITAL IMP. FUND ACTUAL 2013-14	CAPITAL IMP. FUND ESTIMATE 2014-15	CAPITAL IMP. FUND REVISED 2014-15	CAPITAL IMP. FUND ESTIMATE 2015-16
	BEGINNING FUND BALANCE	10,244,770	2,517,411	5,205,813	7,578,160	4,457,390	4,437,864	5,935,544
	REVENUES							
311200	Taxes	1,138,822	1,290,005	1,121,002	1,165,845	1,370,000	1,350,000	1,530,660
313300	Homestead Option Sales Tax (HOST)	0	3,068,968	3,662,885	3,968,584	3,000,000	4,650,000	3,500,000
361000	Interest	15,443	16,340	16,074	13,550	0	0	0
334100	Intergovernmental	81,787	207,256	224,892	300,819	1,136,330	229,330	1,143,600
371200	Gifts & Contributions	0	0	0	5,000	0	0	0
389000	Miscellaneous	0	1,320	7,970	3,000	0	0	0
393150	Bond Expense Reimbursement	0	0	0	62,854	0	29,550	0
383010	Insurance Claims/Losses	5,288	0	23,620	0	0	44,550	0
	Total Revenue	**1,241,340**	**4,583,889**	**5,056,443**	**5,519,651**	**5,506,330**	**6,303,430**	**6,174,260**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	27,709	126,743	106,782	68,071	65,500	105,000	15,000
522200	Repairs & Mnt.	0	0	9,750	9,750	0	0	0
522201	R&M Bldg and Fixed Equipment	3,250	0	9,621	0	42,500	41,040	0
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522203	R&M Landscape	0	0	0	0	0	0	24,000
522206	R&M Vehicles	0	0	0	0	0	9650	10,000
522210	R&M Infrastructure	72,506	24,972	133,595	262,380	700,000	700,000	437,000
522310	Rental of Land/Bldgs	0	0	129,273	268,142	64,050	56,500	0
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	27,175	6,300	22,534	10,645	10,000	70,000	10,000
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	250	1,805	0	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	0	6,993	(180)	68	0	0	0
523700	Education & Training	0	0	0	0	0	0	0
523701	Business Meetings	1,675	0	603	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	2,276	0	0	0	0	0	0
	Total Services	**134,591**	**165,258**	**413,782**	**619,055**	**882,050**	**982,190**	**496,000**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	0	0	0	0	0	0	10,000
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	174,155	0	13,288	25,500	19,670	41,000
531110	Communications Equipment	0	0	118,112	0	295,000	294,000	0
531111	Computer Equipment	28,384	39,016	0	0	90,000	64,000	40,000
531112	Computer Software	27,349	3,000	0	16,194	55,000	20,000	50,000
531113	Off Eqp Furnishings	0	0	227	0	30,000	30,000	120,000
531114	Outdoor Furn and Equipment	15,023	20,651	39,764	8,024	145,000	43,600	217,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	0	0	446	0	0	0	0
531600	Small Equipment	5,470	0	0	7,998	21,000	12,100	0
	Total Supplies	**76,226**	**236,822**	**158,550**	**45,504**	**661,500**	**483,370**	**478,000**
	CAPITAL OUTLAY							
541100	Sites	0	0	0	0	50,000	50,000	50,000
541101	Right of Way	0	0	114,753	(22,903)	90,380	45,000	46,520
541200	Site Improvements	1,970	0	714,087	1,015	0	10,000	0
541300	Buildings	0	0	0	0	84,000	15,000	90,000
541301	Building Improvements	107,767	0	387	0	20,000	0	1,594,000
541400	Infrastructure	86,167	206,502	106,808	481,926	2,281,000	370,000	3,000,000
542100	Machines, Motors & Power Tools	0	0	0	146,756	0	0	8,200
542101	Communications Equipment	0	0	0	100,837	0	29,620	0
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	62,165	148,214	109,354	882,021	260,500	266,000	140,500
542301	Outdoor Furniture & Equipment	0	0	150,802	328,346	0	0	0
542401	Computer Systems Software	0	0	0	0	0	0	0
542500	Miscellaneous Equipment	0	0	0	9,999	0	0	25,000
	Land Other Than ROW	0	0	0	0	0	0	0
	Total Capital Outlay	**258,068**	**354,716**	**1,196,192**	**1,927,998**	**2,785,880**	**785,620**	**4,954,220**
	DEBT SERVICES							
581100	Principal-Bonds	110,000	115,000	120,000	125,000	130,000	130,000	130,000
581200	Principal-Capital Leases	132,848	138,649	211,841	322,335	677,000	488,730	686,440
582100	Interest-Bonds	95,013	88,562	84,065	79,373	74,500	74,500	40,660
582200	Interest-Capital Leases	19,733	14,730	18,578	13,869	35,050	29,180	30,860
	Cost of Issuance Long Term Debt	0	0	0	0	0	0	0
	Total Non-operating	**357,594**	**356,941**	**434,484**	**540,577**	**916,550**	**722,410**	**887,960**
								0
	Total Expenditures	**826,478**	**1,113,737**	**2,203,007**	**3,133,134**	**5,245,980**	**2,973,590**	**6,816,180**

CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2010-11	CAPITAL IMP. FUND ACTUAL 2011-12	CAPITAL IMP. FUND ACTUAL 2012-13	CAPITAL IMP. FUND ACTUAL 2013-14	CAPITAL IMP. FUND ESTIMATE 2014-15	CAPITAL IMP. FUND REVISED 2014-15	CAPITAL IMP. FUND ESTIMATE 2015-16
	OTHER USES							
611100	Transfer (to) from General Fund	0	0	0	0	0	0	500,000
391340	Transfer (to) from Urban Red. Auth. 2010 Debt Service	(20,240)	(461,750)	(493,000)	(874,973)	(875,000)	(873,000)	(874,000)
391340	Transfer (to) from Urban Red. Auth. 2010 Project	(20,240)	0	(950,000)	(1,894,123)	0	0	0
391340	Transfer (to) from Urban Red. Auth. 2013 Debt Service	(20,240)	0	0	(707,883)	(1,481,830)	(1,481,830)	(1,479,230)
391340	Transfer (to) from Urban Red. Auth. 2013 Project	(20,240)	0	92,822	(3,090,017)	0	(70,000)	0
391310	Transfer (to) from GO Bond Fund	(8,121,981)	(350,000)	0	0	0	0	0
391505	Transfer (to) from Stormwater Utility	0	0	0	0	361,000	11,000	(339,000)
	Transfer (to) from Conference Center Fund	0	0	236,645	0	0	0	0
391355	Transfer (to) from Cemetery Capital Improvements Fund	0	30,000	18,000	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	614,444	1,022,184	1,081,000	563,670	795,500
393100	Issuance of Long-term Debt	0	0	0	0	0	0	0
	Total Other Uses	**(8,202,941)**	**(781,750)**	**(481,089)**	**(5,526,812)**	**(896,830)**	**(1,832,160)**	**(1,378,730)**
	ENDING FUND BALANCE	2,517,411	5,205,813	7,578,160	4,437,864	3,820,910	5,935,544	3,914,894
	Restricted-HOST	0	2,607,218	4,817,103	2,230,290	1,946,893	4,120,460	2,248,710
	Restricted-Other	705,249	666,603	659,296	494,571	659,300	494,600	994,600
	Nonspendable	394,622	691,703	384,505	526,196	384,500	526,200	526,200
	For Capital Bond Projects	0	0	0	0	0		
	To (From) Assigned Fund Balance	335,748	(177,251)	476,967	(530,449)	(550,270)	(392,523)	(648,900)
	ENDING ASSIGNED FUND BALANCE	1,417,540	1,240,289	1,717,256	1,186,807	830,217	794,284	145,384
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing	46,076						
	GMA Annual Lease Payments	(214,491)						

FY 2014-15 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: Playground Equipment Replacement ($33,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
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 ($6,300) (531600)	One-time cost – increase 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: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($100,000) (541400) (MARTA)	Ongoing program – decrease in annual maintenance 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 ($100,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Traffic Calming Improvements ($100,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Patching, Repair and Resurfacing ($550,000) (522210)	Ongoing program – decrease in annual maintenance associated with older infrastructure. Leverages funds from State LMIG program.
DEC: Backhoe (1st of 5 Lease Payments) ($18,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Flatbed Trailer ($7,700) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Asphalt Roller (1st of 5 Lease Payments) ($6,600) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Skid Steer Loader (1st of 5 Lease Payments) ($8,520) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Glennwood School Traffic Improvement ($10,000) (541300)	One-time cost
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

FY 2014-15 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Fire: Fire Inspection Replacement Vehicle (1st of 5 Lease Payments) ($5,300) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Quint 1 Emergency Repair ($9,650) (522206)	One-time cost
Fire: Fire Station #2 Storage Building ($15,000) (541300)	One-time cost – eliminates need for storage building rental
Grounds Maintenance: Replacement Pickup Truck (3rd of 3 Lease Payments) ($7,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds: Debris Loader ($6,000) (531600)	One-time cost – increased staff efficiencies
Grounds Maintenance: Kubota Vehicle (1st of 3 Lease Payments) ($6,300)	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) ($6,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Replacement Admin Vehicle ($19,400) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Police Portable Radios (65) (Lease Payments begin in FY15-16) ($59,000)	Ongoing program – increase staff efficiencies and safety
Public Works: VHF Radio System ($29,620) (542101)	One-time cost – increase staff efficiencies and safety
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 ($40,000) (521200)	One-time cost – reduced cost for storage at private records facility
Records Management: Document Scanner ($5,000) (531111)	One-time cost – increase staff efficiencies
Technology: Purchasing Management Software ($20,000) (531112)	One-time cost – increase staff efficiencies
Technology: Replace Network Switches ($15,000) (531111)	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 ($44,000) (531111)	One-time cost

FY 2014-15 HOST ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Sign for Decatur Recreation Center ($5,000) (531114)	One-time cost for design
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
DEC: Beacon Project Area Street Improvements ($150,000) (522210)	One-time cost
General Government: Greenspace ($50,000) (541100)	Ongoing program – nominal impact on operating budget
Public Works: Public Works Facility Sign ($5,000) (531114)	One-time cost for design
Citywide: McDonough & Candler Railroad Crossings ($25,000) (541101)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($70,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Rights-of-Way acquisition ($20,000) (541101)	Ongoing program – nominal impact on operating budget
Transfer to URA 2010 Fund: Debt Service ($873,000)	Ongoing debt service
Transfer to URA 2013 Fund: Debt Service ($1,481,830)	Ongoing debt service

FY 2015-16 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Active Living: Athletic Field Lights-McKoy and Oakhurst (4th of 6 Payments) ($82,000)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Skatepark Equipment Replacement ($50,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Resurface Glenlake Tennis Courts ($11,000) (522210)	One-time cost
Active Living: Field Repairs at Boys & Girls Club ($24,000) (522203)	One-time cost
Active Living: Park Signage Upgrade ($25,000) (531114)	One-time cost
Buildings Maintenance: Replacement Vehicle (3rd of 3 Lease Payments) ($7,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Buildings Maintenance: Replacement Vehicle (1st of 3 Lease Payments) ($7,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Replacement Dump Truck (2nd of 5 Lease Payments) ($6,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Kubota RTV (2nd of 3 Lease Payments) ($8,350)	Ongoing program – decrease in annual maintenance associated with older equipment
City Manager: City Manager Admin Vehicle (1st of 3 Lease Payments) ($8,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Citywide: N. McDonough Streetscapes IV ($708,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($110,000) (541400) (MARTA)	Ongoing program – decrease in annual maintenance associated with older infrastructure

FY 2015-16 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Citywide: Wayfinding Repairs and Replacements ($15,000) (531114)	One-time cost
Citywide: McDonough & Candler Railroad Crossings ($200,000) (541400) (TE)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Drive Bicycle Lanes ($220,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Crew Supervisor Pickup Truck (2nd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: DE&C Dir, Vehicle (3rd 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 associated with older infrastructure
DEC: Traffic Calming Improvements ($100,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Patching, Repair and Resurfacing ($426,000) (522210)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Backhoe (2nd of 5 Lease Payments) ($18,500)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Asphalt Roller (2nd of 5 Lease Payments) ($6,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Skid Steer Loader (2nd of 5 Lease Payments) ($8,520)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Building Official Vehicle (3rd of 5 Lease Payments) ($4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Streets Replacement Vehicle (1st of 3 Lease Payments) ($12,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Replacement Portable Radios (18) (2nd of 5 Lease Payments) ($15,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Rescue Medical Vehicle (3rd of 3 Lease Payments) ($12,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Inspection Replacement Vehicle (2nd of 5 Lease Payments) ($5,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Station #1/Public Works Storage Building ($55,000) (541300)	One-time cost – eliminated need for storage building rental
Fire: Fire Engine Replacement (3rd of 5 Lease Payments) ($144,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: SCBA Fit Test Machine ($11,000) (531107)	One-time cost - increase staff efficiencies and safety
Fire: Fire Bike Medic Team Equipment ($12,200) (531114)	One-time cost - increase staff efficiencies and safety
General Government: City Hall Carpet Replacement ($50,000) (531113)	One-time cost
General Government: Accessible Doors ($24,000) (541301)	One-time cost
General Government: Restroom Facility Upgrade ($20,000) (541301)	One-time cost – increase staff wellness
General Government: Facilities Security Upgrades ($10,000) (531101)	One-time cost – increase staff safety
Grounds Maintenance: Kubota Vehicle (2nd of 3 Lease Payments) ($6,300)	Ongoing program – decrease in annual maintenance associated with older equipment

FY 2015-16 CAPITAL ITEMS	IMPACT ON OPERATING BUDGET
Grounds Maintenance: Replacement Crew Cab Truck (1st of 3 Lease Payments) ($10,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Zero Turn Mower ($8,200) (542100)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: PALS replacement vehicle (3rd of 3 Lease Payments) ($8,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Smart Parking Meter System (3rd of 5 Lease Payments) ($70,000)	Ongoing program – decrease personnel costs with increased automation
Police: Admin Vehicle (1st of 3 Lease Payments) ($8,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($7,200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($6,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: License Plate Reader System (1st of 3 Lease Payments) ($6,600)	Ongoing program – increase staff efficiencies
Police: Firearms Replacement (1st of 3 Lease Payments) ($10,000) (531107)	Ongoing program - decrease in annual maintenance associated with older equipment
Police: Furniture & Fitness Equipment ($50,000) (531113)	One-time cost – increase staff wellness
Police: Facility Signage ($20,000) (531113)	One-time cost
Police: Mobile Command Trailer upgrades ($10,000)	One-time cost – increase staff efficiencies
Police: In-Car Productivity Technology Tool (1st of 3 Lease Payments) ($8,400) (531111)	Ongoing program – increase staff efficiencies
Public Works: Building B Buildout & Shelving ($50,000) (541301)	One-time cost – eliminated need for storage building rental
Public Works: Fuel System Vehicle Kits ($25,000) (542500)	One-time cost – increase staff and equipment efficiencies
Records Management: Document Management Software ($50,000) (531112)	One-time cost
Technology: Fiber Network Replacement (1st of 6 Lease Payments) ($100,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Wireless Network Upgrade (4th of 4 Lease Payments) ($40,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Replace Network Switches ($15,000) (531111)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2015-16 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
Active Living: Oakhurst and McKoy Parks Facility Upgrades ($1,500,000) (541301)	One-time cost
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
General Government: Greenspace ($50,000) (541100)	Ongoing program – nominal impact on operating budget
Public Works: Public Works Facility Sign ($45,000) (531114)	One-time cost
Citywide: McDonough & Candler Railroad Crossings ($570,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($342,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Rights-of-Way acquisition ($46,520) (541101)	Ongoing program – nominal impact on operating budget
Transfer to URA 2010 Fund: Debt Service ($874,000)	Ongoing debt service
Transfer to URA 2013 Fund: Debt Service ($1,479,230)	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)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

	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 ACTUAL 2013-14	CEMETERY CAP. IMP. FUND ESTIMATE 2014-15	CEMETERY CAP. IMP. FUND REVISED 2014-15	CEMETERY CAP. IMP. FUND ESTIMATE 2015-16
BEGINNING FUND BALANCE	320,553	40,843	55,380	77,551	99,951	151,151	151,151
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	55,200	59,000	80,400	90,400	80,000	60,000	80,000
State Grants	0	1,331	9,329	10,900	0	0	0
Loss Reimbursement	10,299	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Gifts and Contributions	0	0	0	2,300	0	0	0
EXPENDITURES							
Maint. & Repair	10,359	1,225	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	12,350	14,569	37,559	0	115,000	30,000	150,000
Claims, Losses	2,500	0	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	25,209	15,794	37,559	0	115,000	30,000	150,000
To Capital Imp Fund	0	30,000	18,000	18,000	18,000	18,000	18,000
To Stormwater Fund	0	0	12,000	12,000	12,000	12,000	12,000
To GO Bond Fund	320,000	0					
To (From) Fund Balance	(279,710)	14,538	22,170	73,600	(65,000)	0	(100,000)
ENDING FUND BALANCE	40,843	55,380	77,551	151,151	34,951	151,151	51,151

GENERAL OBLIGATION BOND FUND (310)
2014-2015 Revised and 2015-2016 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 ACTUAL 2013-14	GENERAL OBLIGATION BOND FUND ESTIMATE 2014-15	GENERAL OBLIGATION BOND FUND REVISED 2014-15	GENERAL OBLIGATION BOND FUND ESTIMATE 2015-16
	BEGINNING FUND BALANCE	0	6,195,390	2,995,972	2,627,100	2,255,070	2,212,919	1,162,319
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	14,596	5,920	4,174	3,009	500	1,300	500
334100	Intergovernmental	261,808	0	0	0	1,644,000	1,025,000	630,000
389000	Miscellaneous	0	0	0	0	0		0
	Total Revenue	**276,404**	**5,920**	**4,174**	**3,009**	**1,644,500**	**1,026,300**	**630,500**
	EXPENDITURES							
521200	Professional Services	0	71	1,692	(1,692)	500	0	0
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202	R&M Communications Equipment	173	0	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0	0	0
522310	Rental of Land/Bldgs	20,763	42,236	6,821	13,979	0	10,400	0
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	13,649	0	0	0	0	0	0
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	100	0	0
523300	Advertising	160	0	0	0	0	0	0
523400	Printing & Binding	31	0	0	0	200	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0	0
523700	Education & Training	0	0	0	0	0	0	0
523701	Business Meetings	0	0	184	0	500	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0	0	0
	Total Services	**34,776**	**42,307**	**8,697**	**12,287**	**1,300**	**10,400**	**0**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	0	0	0	0	0	0	0
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	1,080	0	0	600	0	0
531107	Specialized Departmental Supplies	0	0	0	0	0	0	0
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	2,128	0	0	0	1,000	0	0
531112	Computer Software	0	0	0	0	100	0	0
	Total Supplies	**2,128**	**1,080**	**0**	**0**	**1,700**	**0**	**0**
	CAPITAL OUTLAY							
541100	Sites	7,530	6,576	74,807	6,180	0	0	0
541200	Site Improvements	1,301,989	485,031	66,304	33,465	0	2,500	0
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	131,295	3,176,074	118,374	0	0	0	0
541400	Infrastructure	1,044,160	322,966	93,531	313,431	3,544,000	1,900,000	1,760,000
	Total Capital Outlay	**2,484,974**	**3,990,648**	**353,016**	**353,076**	**3,544,000**	**1,902,500**	**1,760,000**
	Total Expenditures	**2,521,878**	**4,034,036**	**361,713**	**365,362**	**3,547,000**	**1,912,900**	**1,760,000**
	DEBT SERVICE							
585000	Advance Refunding Escrow						31,623,800	
584000	Issuance Costs						204,250	
	Total Debt Service						**31,828,050**	
	OTHER FINANCING SOURCES							
393300	Refunding Bonds Issued						29,895,000	
393400	Premium on Bond Issuance						1,933,050	
	Total Other Financing Sources						**31,828,050**	
	OTHER USES							
	Transfer (to) General Fund	(166,638)	(141,301)	(11,334)	(51,828)	(164,000)	(164,000)	(32,820)
	Transfer from Capital Improvements Fund	0	350,000	0	0	0	0	0
	Transfer (to) Capital Improvements Fund	0	0	0	0	0	0	0
	Transfer from Cemetery Capital Fund	320,000	0	0	0	0	0	0
	Transfer from Tree Bank/Economic Dvlpt Fund	60,000	0	0	0	0	0	0
	Transfer from Stormwater Utility	105,520	620,000	0	0	0	0	0
	Transfer Fund Balance from Capital Improvements Fund	8,121,981	0	0	0	0	0	0
	Total Other Uses	**8,440,863**	**828,699**	**(11,334)**	**(51,828)**	**(164,000)**	**(164,000)**	**(32,820)**
	Ending Fund Balance	**6,195,390**	**2,995,972**	**2,627,100**	**2,212,919**	**188,570**	**1,162,319**	**0**

2010 URBAN REDEVELOPMENT AGENCY FUND (340)
2014-2015 Revised and 2015-2016 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 ACTUAL 2013-14	URA 2010 BONDS FUND ESTIMATE 2014-15	URA 2010 BONDS FUND REVISED 2014-15	URA 2010 BONDS FUND ESTIMATE 2015-16
	BEGINNING FUND BALANCE	0	11,771,333	9,225,010	2,093,495	0	1,217	7
	REVENUES							
	Taxes	1,751	0	0	0	0	0	0
361000	Interest	8,996	11,536	10,803	1,298	0	0	0
393200	Federal Subsidy	0	341,300	340,355	313,297	309,320	311,940	309,000
389000	Miscellaneous	0	0	0	0	0	0	0
	Total Revenue	**10,747**	**352,837**	**351,158**	**314,594**	**309,320**	**311,940**	**309,000**
	EXPENDITURES							
521200	Professional Services	0	14,955	(17,190)	0	0	0	0
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0	0	0
522310	Rental of Land/Bldgs	0	316	39,497	34,445	0	0	0
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	0	0	0	0	0	0	0
523103	Insurance - Misc	0	0	0	0	0	0	0
523104	Insurance - Property	0	0	9,995	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	140	0	0	0	0	0	0
523400	Printing & Binding	0	95	0	0	0	0	0
	Total Services	**140**	**15,366**	**32,302**	**34,445**	**0**	**0**	**0**
	SUPPLIES							
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541100	Sites	1,100,000	0	0	0	0	0	0
541200	Site Improvements	0	0	0	0	0	0	0
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	648,983	2,500,869	7,924,370	3,851,682	0	1,840	0
541400	Infrastructure	0	0	0				
	Total Capital Outlay	**1,748,983**	**2,500,869**	**7,924,370**	**3,851,682**	**0**	**1,840**	**0**
	DEBT SERVICE							
581100	Principal-RZEDB Series A	0	0	0	355,000	360,000	360,000	370,000
582100	Interest-RZEDB Series A	0	758,445	756,344	756,344	747,400	747,400	735,770
581100	Principal-Series B	0	16,904	17,919	18,994	20,140	20,140	21,350
582100	Interest-Series B	0	50,500	58,986	57,911	56,780	56,780	55,570
584000	Cost of Issuance Long Term Debt	270,530	0	0	0	0	0	0
	Total Non-operating	**270,530**	**825,849**	**833,248**	**1,188,248**	**1,184,320**	**1,184,320**	**1,182,690**
	Total Expenditures	**2,019,654**	**3,342,084**	**8,789,920**	**5,074,376**	**1,184,320**	**1,186,160**	**1,182,690**
	OTHER USES							
	Transfer from (to) General Fund	0	(18,826)	(135,752)	(101,593)	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0	0	0
	Transfer from Capital Improvements	20,240	461,750	1,443,000	2,769,096	875,000	873,010	874,000
	Transfer from Host Proceeds	0	0	0	0	0	0	0
	Adjust Construction Retainage	0	0	0	0	0	0	0
393100	Proceeds from debt issuance series	12,760,000	0	0	0	0	0	0
393100	Proceeds from debt issuance series	1,000,000	0	0	0	0	0	0
	Total Other Uses	**13,780,240**	**442,924**	**1,307,248**	**2,667,503**	**875,000**	**873,010**	**874,000**
	Ending Fund Balance	**11,771,333**	**9,225,010**	**2,093,495**	**1,217**	**0**	**7**	**317**

2013 URBAN REDEVELOPMENT AGENCY (345)
2014-2015 Revised and 2015-2016 Adopted Budget Estimate

		URA 2013 BONDS FUND ACTUAL 2012-13	URA 2013 BONDS FUND ACTUAL 2013-2014	URA 2013 BONDS FUND ESTIMATE 2014-15	URA 2013 BONDS FUND REVISED 2014-15	URA 2013 BONDS FUND ESTIMATE 2015-16
	BEGINNING FUND BALANCE	0	26,849,188	2,000,000	6,830,406	6
	REVENUES					
	Taxes	0	0	0	0	0
361000	Interest	1,018	23,741	0	6,280	0
334100	Intergovernmental	0	0	413,580	555,970	404,580
389000	Miscellaneous	0	0	0	0	0
	Total Revenue	**1,018**	**23,741**	**413,580**	**562,250**	**404,580**
	EXPENDITURES					
521200	Professional Services	79,067	0	0	0	0
522500	Other Contractual Services	21,581	0	0	0	0
523600	Dues & Fees	308	0	0	0	0
	Total Services	**100,956**	**0**	**0**	**0**	**0**
	SUPPLIES					
531101	Bldg. & Fixed Eqp	1,395	0	0	0	0
531300	Food-Subsistence & Support	73	0	0	0	0
	Total Supplies	**1,468**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
541100	Sites	9,800	0	0	0	0
541200	Site Improvements	1,718,447	7,499,558	0	434,790	0
541300	Buildings	3,129,620	18,474,978	2,000,000	7,324,520	0
541301	Building Improvements	246,382	0	0	0	0
541400	Infrastructure	0	0	0	0	0
542100	Machines, Motors & Power Tools	0	0	0	0	0
542101	Communications Equipment	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0
542200	Vehicles	0	0	0	0	0
542300	Furniture & Fixtures	14,080	0	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0	0	0
542401	Computer Systems Software	0	0	0	0	0
542500	Miscellaneous Equipment	148,613	15,417	0	906,750	0
	Land Other Than ROW	0	0	0	0	0
	Total Capital Outlay	**5,266,943**	**25,989,953**	**2,000,000**	**8,666,060**	**0**
	DEBT SERVICE					
581100	Principal-Series 2013A	0	0	420,000	420,000	430,000
582100	Interest-Series 2013A	0	707,883	1,061,830	1,061,830	1,049,230
581100	Principal-Series 2013B	0	0	200,000	200,000	195,000
582100	Interest-Series 2013B	0	142,383	213,580	213,580	209,580
584000	Cost of Issuance Long Term Debt	381,944	204	0	0	0
	Total Non-operating	**381,944**	**850,470**	**1,895,410**	**1,895,410**	**1,883,810**
	Total Expenditures	**5,751,311**	**26,840,423**	**3,895,410**	**10,561,470**	**1,883,810**
	OTHER USES					
	Transfer from General Fund	0	3,000,000	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0
	Transfer from (to) Capital Improvements Fund	(92,822)	707,890	1,481,830	1,481,830	1,479,230
	Transfer from Host Proceeds	0	3,090,010	0	70,000	0
	Adjust Construction Retainage	0	0	0	1,616,990	0
393100	Proceeds from debt issuance series 2013A	29,290,000	0	0	0	0
393100	Proceeds from debt issuance series 2013B	3,402,303	0	0	0	0
	Total Other Uses	**32,599,481**	**6,797,900**	**1,481,830**	**3,168,820**	**1,479,230**
	Ending Fund Balance	**26,849,188**	**6,830,406**	**0**	**6**	**6**

URA-CALLAWAY FUND (347)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		URA-CALLAWAY FUND ACTUAL 2013-14	URA-CALLAWAY FUND ESTIMATE 2014-15	URA-CALLAWAY FUND REVISED 2014-15	URA-CALLAWAY FUND ESTIMATE 2015-16
	BEGINNING FUND BALANCE	0	135,880	5,070,815	5,280,325
	REVENUES				
381000	Use of Property	226,613	250,000	300,000	100,000
392100	Sale of Assets	0	0	0	5,120,000
	TOTAL REVENUES	**226,613**	**250,000**	**300,000**	**5,220,000**
	SERVICES AND CHARGES				
521200	Professional Services	217	0	0	0
522500	Other Contractual Services	0	0	500	0
523600	Dues and Fees	0	0	9,600	0
	TOTAL SERVICES AND CHARGES	**217**	**0**	**10,100**	**0**
	OTHER COSTS				
575000	Cost of Asset Sale	0	0	0	5,089,300
	TOTAL OTHER COSTS	**0**	**0**	**0**	**5,089,300**
	DEBT SERVICE				
581100	Principal-Bonds	0	0	0	0
582100	Interest-Bonds	44,881	80,390	80,390	80,390
584000	Issuance Costs	167,846	0	0	0
	TOTAL DEBT SERVICE	**212,727**	**80,390**	**80,390**	**80,390**
	TOTAL EXPENDITURES	**212,944**	**80,390**	**90,490**	**5,169,690**
	OTHER USES				
	Proceeds from debt issuance	5,120,000	0	0	0
	Transfers (to) Capital Improvements Fund	(62,854)	0	0	0
	TOTAL OTHER USES	**5,057,146**	**0**	**0**	**0**
	ENDING FUND BALANCE	5,070,815	305,490	5,280,325	5,330,635



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FISCAL YEAR 2015-2016
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. Advantages of issuing long-term debt as opposed to pay-as-you-go financing include the ability to complete more capital projects in a shorter amount of time and an allocation of the project costs to the citizens that benefit from the projects.

As of June 30, 2014, the City had just over $92,500,000 in debt outstanding. This includes $31,370,000 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. 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.

Additional debt issued in 2014 includes a bank loan in the amount of $590,750 for the purchase of the Merritt property by the Downtown Development Authority (DDA). The DDA has entered into an agreement with The Woodlands which will be responsible for the monthly interest payments and ultimate purchase of the property. In December 2014, the DDA borrowed $1,785,000 to purchase the Scottish Rite property in Oakhurst. Revenue from property rentals are expected to cover the debt service payments.

The City Schools of Decatur (CSD) 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 $4,524,460 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, 2014	
General Obligation debt	$31,370,000
Revenue Bonds	$51,039,398
Capital Leases	$1,299,460
Notes Payable	$5,590,487
Certificates of Participation	$3,225,000
Total direct debt	$92,524,345

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 2.2% of total assessed property value which is well within the legal debt limit.

Debt Refinancing

In February 2015, the City negotiated a decrease in the interest rate on the certificates of participation that were issued in 2005 for the renovation and addition of City Hall. The reduction will result in a net present value savings of approximately $132,000 over the term of the loan.

In April 2015, in an effort to take advantage of favorable interest rates, the City completed an advance refunding of the outstanding series 2007 general obligation bonds. The refunding will result in a net present value savings of approximately $2,600,000 or $155,000 per year over the term of the bonds.

Schedule of Debt Service Payments

A summary of scheduled debt service payments for FY 2015-2016 is provided below:

15-16 Payments

	Interest	Principal	Ending Balance	Final Maturity
General Obligation Bonds (Debt Service Fund)	812,842	610,000	30,555,000	2037
School Sales Tax Notes (Debt Service Fund)	90,600	1,770,000	3,645,000	2017
Certificates of Participation (Capital Improvements Fund)	40,651	130,000	1,645,000	2026
Urban Redevelopment Agency Revenue Bonds (2010 URA Fund)	791,333	391,341	12,579,709	2038
Urban Redevelopment Agency Revenue Bonds (2013 URA Fund)	1,258,800	625,000	28,045,000	2044
URA-Callaway Bonds (Callaway Fund)	80,384	-	5,120,000	2016
Merritt Property (DDA)	25,104	-	90,750	2017
Scottish Rite (DDA)	85,075	65,000	1,720,000	2030

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 City's current bond ratings are AA+ from Standard & Poor's (S&P) Ratings Services and Aa2 from Moody's Investors Service. These are relatively high ratings for a mature city of this size. A positive bond rating reduces the City's cost of borrowing thus saving money for the City taxpayer.

Positive contributing factors to the City's bond ratings include:

- Diverse employment base
- Stable tax base
- Good management policies and practices
- Healthy fund balance levels
- High-density development
- 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)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

	DEBT SERVICE FUND ACTUAL 2010-11	DEBT SERVICE FUND ACTUAL 2011-12	DEBT SERVICE FUND ACTUAL 2012-13	DEBT SERVICE FUND ACTUAL 2013-14	DEBT SERVICE FUND ESTIMATE 2014-15	DEBT SERVICE FUND REVISED 2014-15	DEBT SERVICE FUND ESTIMATE 2015-16
BEGINNING FUND BALANCE	6,214,225	4,657,895	2,781,842	6,455,271	6,364,221	6,383,974	6,533,624
REVENUES							
Taxes-Conference Center	0	0	0	0	0	0	0
Taxes-Capital Bond	1,822,659	1,579,664	1,833,853	1,829,850	2,100,000	2,080,000	1,587,000
Interest	7,727	2,633	438	573	500	500	500
Miscellaneous-School	98,000	66,000	246,372	108,300	108,300	108,300	90,600
EXPENDITURES							
Capital Bond Principal	355,000	440,000	475,000	520,000	565,000	565,000	610,000
School Bond Principal	1,600,000	1,600,000	1,700,000	0	0	0	1,770,000
Capital Bond Interest	1,431,456	1,418,144	1,400,535	1,381,544	1,360,750	1,360,750	812,850
School Bond Interest	98,000	66,000	73,409	108,300	108,300	108,300	90,600
Loan Fees-School Board	0	0	443,694	0	0	0	0
General Services	260	205	0	0	5,000	5,000	0
Bank Charges	0	0	328	176	0	100	0
OTHER USES							
Transfer to (from) Enterprise Fund	0	0	0	0	0	0	0
Proceeds from debt issuance	0	0	5,415,000	0	0	0	0
Premium on debt issuance	0	0	270,732	0	0	0	0
Total Expenditures	3,484,716	3,524,349	9,778,699	2,010,020	2,039,050	2,039,150	3,283,450
To Fund Balance	(1,556,330)	(1,876,052)	3,673,428	(71,297)	169,750	149,650	(1,605,350)
ENDING FUND BALANCE	4,657,895	2,781,842	6,455,271	6,383,974	6,533,971	6,533,624	4,928,274
School System Reserve	3,299,780	1,699,780	5,414,780	5,414,790	5,414,780	5,414,790	3,644,790
City Debt Service Reserve	1,358,115	1,082,063	1,040,491	969,184	1,119,191	1,118,834	1,283,484



City of Decatur®

Other Funds

Budget FY 2015-2016

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

REVISED 2014-2015 and ADOPTED 2015-2016 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)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2010-11	CYS FUND ACTUAL 2011-12	CYS FUND ACTUAL 2012-13	CYS FUND ACTUAL 2013-14	CYS FUND ESTIMATE 2014-15	CYS FUND REVISED 2014-15	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2015-16
	BEGINNING FUND BALANCE	941,774	1,025,442	804,390	748,412	674,742	800,732			741,522
331100	Federal Grants	0	5,890	0	0	0	0	0	0	0
334100	State Grants	50,983	12,995	0	0	0	0	0	0	0
336000	Local Grants	0	0	1,324	3,114	0	0	0	0	0
347200	Recreation Service Fees	847,319	966,640	1,129,479	1,256,151	1,331,840	1,525,440	0	1,597,370	1,597,370
347500	Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900	Other Recreation	508	0	0	16	0	0	0	0	0
361000	Interest Income	0	48	0	0	0	0	0	0	0
371200	Gifts & Contributions	155,837	119,479	117,432	113,172	111,870	111,870	0	111,870	111,870
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,054,646**	**1,105,052**	**1,248,235**	**1,372,453**	**1,443,710**	**1,637,310**	**0**	**1,709,240**	**1,709,240**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	362,207	344,535	369,262	425,252	486,530	486,530	224,420	273,200	497,620
511200	Temp Salaries and Wages	364,544	459,177	502,955	456,454	614,740	559,570	0	674,990	674,990
511300	Overtime Wages	6,563	6,293	5,940	4,260	11,750	11,750	0	9,370	9,370
512100	Employer Group Insurance	84,074	105,313	106,640	128,007	138,900	133,000	48,970	97,180	146,150
512200	Social Security (FICA)	45,366	49,626	53,459	53,738	65,420	69,310	13,910	59,580	73,490
512300	Medicare	10,498	11,579	12,503	12,568	15,290	16,260	3,250	13,110	16,360
512400	Retirement Contributions	29,609	28,508	34,116	39,132	44,220	44,490	20,200	24,440	44,640
512600	Unemployment Insurance	2,467	0	3,813	0	840	1,720	280	560	840
512700	Workers Compensation	19,597	27,674	17,880	15,103	22,000	19,000	4,500	20,000	24,500
	TOTAL PERSONNEL SERVICES	**924,924**	**1,032,704**	**1,106,568**	**1,134,515**	**1,399,690**	**1,341,630**	**315,530**	**1,172,430**	**1,487,960**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	26,828	25,757	30,041	29,503	42,100	36,270	14,740	35,460	50,200
521301	Instructor Fees	37,673	40,690	56,614	59,358	49,660	49,660	0	55,060	55,060
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	195	195	0	195	400	400	430	0	430
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	2,000	0	2,000
522310	Rental of Land & Buildings	64,568	78,154	52,364	7,442	7,440	7,440	7,440	0	7,440
522320	Rental of Equipment and Vehicles	9,118	8,615	3,289	1,402	3,800	3,800	3,800	0	3,800
522321	Auto Allowance	451	1,658	1,453	774	3,790	3,790	2,060	2,100	4,160
522500	Other Contractual Services	74,158	85,133	56,978	57,986	78,030	78,030	22,000	72,270	94,270
523101	Insurance-Awards	0	0	0	209	0	0	0	0	0
523201	Postage	73	41	204	23	320	320	320	0	320
523202	Telephone	4,870	5,264	8,228	7,295	8,420	8,420	8,800	0	8,800
523300	Advertising	512	488	330	0	0	0	0	0	0
523400	Printing and Binding	1,082	1,238	1,939	1,555	9,200	4,450	8,850	350	9,200
523450	Signs	0	0	122	0	300	300	300	0	300
523500	Subsistence & Support	0	0	0	0	0	0	0	0	0
523600	Dues and Fees	607	400	507	310	1,280	1,280	1,050	2,400	3,450
523700	Education and Training	22,516	19,355	19,389	21,593	16,360	26,090	23,050	30,110	53,160
523701	Business Meetings	3,715	1,784	1,853	1,637	30,500	6,500	600	0	600
523800	Licenses	806	630	970	6,905	5,880	5,880	0	15,200	15,200
523911	Bank Charges	14,731	26,728	14,672	22,630	27,000	27,000	27,000	0	27,000
	TOTAL OTHER SVCS. AND CHARGES	**261,903**	**296,131**	**248,953**	**218,817**	**284,480**	**259,630**	**122,440**	**212,950**	**335,390**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	423	28	238	0	990	990	200	710	910
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	5,849	3,935	4,375	5,121	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	36,183	45,767	43,258	34,967	76,050	68,860	2,360	74,760	77,120
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	1,800	0	1,800
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	1,500	0	1,500
531110	Communication Equipment	0	0	0	0	0	0	0	0	0
531111	Computer Equipment	18,599	29,004	24,877	24,953	18,220	18,220	1,680	28,600	30,280
531112	Computer Software	4,253	2,573	2,254	874	3,500	3,500	0	3,500	3,500
531113	Office Furniture and Equipment			0	0	0	0	1,200	0	1,200
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115	Supplies - Batteries	0	0	0	0	0	0	200	0	200
531270	Gasoline	0	0	283	525	1,100	1,100	2,200	0	2,200
531300	Food-Subsistence & Support	59,964	73,333	83,764	80,346	112,750	107,190	4,910	113,740	118,650
531400	Books and Periodicals	1,144	1,406	1,469	1,342	5,060	5,060	0	4,860	4,860
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	137	287	218	3,692	10,390	5,700	100	16,980	17,080
531700	Uniforms and Protective Equipment	19,920	17,078	12,955	14,981	18,340	18,340	400	21,100	21,500
	TOTAL SUPPLIES	**146,472**	**173,410**	**173,692**	**166,802**	**252,400**	**234,960**	**22,550**	**264,250**	**286,800**

CHILDREN and YOUTH SERVICES FUND (225)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2010-11	CYS FUND ACTUAL 2011-12	CYS FUND ACTUAL 2012-13	CYS FUND ACTUAL 2013-14	CYS FUND ESTIMATE 2014-15	CYS FUND REVISED 2014-15	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2015-16
	CAPITAL OUTLAY									
542200	Vehicles	0	48,859	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**48,859**	**0**	**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	**1,333,299**	**1,551,104**	**1,529,212**	**1,520,134**	**1,946,870**	**1,846,520**	**470,820**	**1,649,630**	**2,120,450**
	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	(278,654)	(446,053)	(280,977)	(147,681)	(503,160)	(209,210)			(411,210)
	To(From) Prior Years Transfer Reserve	0	0	0	0	0	0			0
391100	Transfers In from General Fund	300,000	225,000	225,000	200,000	200,000	150,000			200,000
	Final (Cost)/Gain	83,668	(221,053)	(55,977)	52,319	(303,160)	(59,210)			(211,210)
	Transfers in from Grants Fund	62,322								
	Ending Reserved Fund Balance	1,025,442	804,390	748,412	800,732	371,582	741,522			530,312

FY 2014-15 CAPITAL ITEMS

Children & Youth Services: Activity Bus (3rd of 5 Lease Payments) ($9,800)

FY 2015-16 CAPITAL ITEMS

Children & Youth Services: Activity Bus (4th of 5 Lease Payments) ($9,800)

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		E-911 FUND ACTUAL 2010-11	E911 FUND ACTUAL 2011-12	E-911 FUND ACTUAL 2012-13	E-911 FUND ACTUAL 2013-14	E-911 FUND ESTIMATE 2014-15	E-911 FUND REVISED 2014-15	E-911 FUND ESTIMATE 2015-16
	BEGINNING FUND BALANCE	406,930	330,931	278,032	269,098	110,088	156,066	116,206
	REVENUES							
342500	E911 Phone Line Fees	257,481	224,588	292,567	250,970	260,000	250,000	250,000
342550	E911 Wireless Fees	300,614	284,932	248,377	276,846	250,000	245,000	245,000
342560	E911 Wireless Reserve	0	0	0	0	0	0	0
313900	E911 Prepaid Wireless Distribution	0	0	0	0	0	34,410	34,000
	TOTAL REVENUES	**558,095**	**509,520**	**540,943**	**527,816**	**510,000**	**529,410**	**529,000**
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	468,528	434,925	447,904	485,098	488,150	485,000	488,520
511200	Temp Salaries and Wages	0	0	0	0	0	2,300	0
511300	Overtime Wages	65,820	39,754	36,628	45,609	42,500	58,500	47,500
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	102,469	107,998	120,403	128,015	127,510	121,500	134,110
512200	Social Security (FICA)	32,359	28,576	28,856	31,337	32,910	33,190	30,300
512300	Medicare	7,568	6,683	6,749	7,329	7,700	7,770	7,090
512400	Retirement Contributions	36,974	34,859	38,387	42,801	43,930	43,560	43,970
512600	Unemployment Insurance	1,628	0	0	0	770	770	770
512700	Workers Compensation	10,899	13,989	9,000	7,602	10,500	9,000	11,000
	TOTAL PERSONNEL SERVICES	**726,245**	**666,784**	**687,926**	**747,791**	**753,970**	**761,590**	**763,260**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	17,902	34,300	19,209	40,093	32,800	53,800	30,000
521310	Wireless Collection Fees	22,176	24,348	26,620	21,400	25,000	16,500	25,000
522200	Repairs and Maintenance	0	0	0	0	500	0	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	153	0	400	0	400
522202	Repair and Maint-Communication Equip	18,004	24,479	25,046	26,192	35,000	29,000	35,000
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	400	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	213	0	0	0	300	300	300
522500	Other Contractual Services	0	0	0	0	0	0	0
523101	Insurance-Awards	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	0	0	34	65	250	250	250
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	0	0	0	0	0	0
523400	Printing and Binding	0	0	0	0	0	0	500
523600	Dues and Fees	759	1,052	314	1,385	1,380	1,380	1,380
523700	Education and Training	6,319	3,918	6,949	7,199	8,000	6,000	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	**65,373**	**88,097**	**78,324**	**96,335**	**104,030**	**107,230**	**101,730**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	1,000	250	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	0	0	0	0	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	108	396	(252)	113	500	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	1,339	1,500	1,297	87	1,500	1,500	1,500
531111	Computer Equipment	856	0	1,431	0	750	750	3,800
531112	Computer Software	6,442	5,642	13,642	15,578	18,000	18,000	18,000
531113	Office Equipment and Furniture	1,284	0	16	832	500	0	2,000
531270	Gasoline	0	0	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books and Periodicals	44	0	0	0	750	450	5,750
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	200	200	200
531700	Uniforms and Protective Equipment	0	0	0	0	0	0	0
	TOTAL SUPPLIES	**10,073**	**7,538**	**16,134**	**16,611**	**23,400**	**21,850**	**32,950**

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		E-911 FUND ACTUAL 2010-11	E911 FUND ACTUAL 2011-12	E-911 FUND ACTUAL 2012-13	E-911 FUND ACTUAL 2013-14	E-911 FUND ESTIMATE 2014-15	E-911 FUND REVISED 2014-15	E-911 FUND ESTIMATE 2015-16
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	32,404	0	9,530	8,017	30,000	30,000	0
542401	Capital Outlay-Computer Software	0	0	7,962	9,805	0	0	0
	TOTAL CAPITAL OUTLAY	**32,404**	**0**	**17,492**	**17,822**	**30,000**	**30,000**	**0**
581200	Lease Payment	0	0	0	25,721	38,600	28,600	38,600
582200	Interest	0	0	0	4,584	0	0	0
	TOTAL DIVISION EXPENDITURES	**834,094**	**762,419**	**799,877**	**908,864**	**950,000**	**949,270**	**936,540**
	Proceeds from Capital Leases							
393501	Capital Lease Proceeds				8,017	30,000	30,000	0
391100	Transfers in	200,000	200,000	250,000	260,000	300,000	350,000	400,000
	From Wireless Reserve	0	0					
	Excess (deficiency) of revenues	(75,999)	(52,899)	(8,934)	(113,032)	(110,000)	(39,860)	(7,540)
	ENDING FUND BALANCE	330,931	278,032	269,098	156,066	88	116,206	108,666
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing					30,000	0	30,000
	GMA Annual Lease Payments					10,000	0	10,000

FY 2014-15 Capital Items
581200: Positron E911 Telephone System (2nd of 5 Year Lease) ($28,600)

FY 2015-16 Capital Items
542101: Call Recording System (1st of 3 Year Lease) ($10,000)
581200: Positron E911 Telephone System (3rd of 5 Year Lease) ($28,600)

SOLID WASTE ENTERPRISE FUND (540-4520)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2010-11	SOLID WASTE FUND ACTUAL 2011-12	SOLID WASTE FUND ACTUAL 2012-13	SOLID WASTE FUND ACTUAL 2013-14	SOLID WASTE FUND ESTIMATE 2014-15	SOLID WASTE FUND REVISED 2014-15	SOLID WASTE FUND ESTIMATE 2015-16
	Beginning Fund Balance	(270,906)	(227,166)	(30,175)	(39,731)	(102,961)	(111,232)	(172,472)
	REVENUES							
311193	Payment in Lieu of Taxes - Decatur Housing Authority	0	35,725	39,661	42,507	39,600	42,500	42,500
313010	General Sales and Use Tax	70	96	55	53	0	0	0
319110	Penalty & Interest	407	0	630	0	0	0	0
344115	2005 and Prior Years Sanitation Service Fees	240	283	4	357	0	0	0
344116	2006 Sanitation Service Fees	0	0	62	0	0	0	0
344117	2007 Sanitation Service Fees	1,880	235	0	0	0	0	0
344118	2008 Sanitation Service Fees	3,089	163	1,660	0	0	0	0
344119	2009 Sanitation Service Fees	5,744	(423)	769	(450)	0	0	0
344120	2010 Sanitation Fees	60,864	5,289	1,641	0	0	0	0
344121	2011 Sanitation Fees	1,800,705	24,670	3,029	0	0	0	0
344122	2012 Sanitation Fees	0	1,863,653	70,151	2,104	0	0	0
344123	2013 Sanitation Fees	0	0	1,800,209	73,038	5,000	2,400	5,000
344124	2014 Sanitation Fees	0	0	0	1,834,810	70,000	70,000	70,000
344125	2015 Sanitation Fees	0	0	0	0	1,910,000	1,910,000	1,970,000
	Total Fee Revenue	1,872,521	1,929,690	1,917,871	1,952,418	2,024,600	2,024,900	2,087,500
344130	Scrap Metal Sales	274	583	4,242	0	0	0	0
344150-344157	Solid Waste Bag Sales	334,520	329,158	334,991	353,536	345,000	360,000	355,000
344160	Recycling Income-Sanitation	10,237	20,798	20,241	20,127	25,000	20,000	20,000
344161	Recycling-OCG	5,192	1,690	0	0	2,000	0	0
344190	Other Revenues-Sanitation	1,390	1,150	1,417	1,080	2,000	1,000	2,000
389000	Miscellaneous	50	0	0	0	0	0	0
392100	Sale of Fixed Assets	850	282	8,558	8,060	0	0	0
	Adjustment for Bad Debt	0	0	0	0	0	0	
	TOTAL REVENUES	**2,225,512**	**2,283,350**	**2,287,322**	**2,335,221**	**2,398,600**	**2,405,900**	**2,464,500**
	EXPENDITURES							
511100	Regular Salaries & Wages	626,939	603,388	646,128	651,675	663,540	670,000	682,140
511200	Temp Salaries and Wages	20,147	21,595	20,746	22,228	20,000	21,700	20,000
511300	Overtime Wages	57,751	69,433	80,371	96,767	75,000	78,000	75,000
512100	Employer Group Insurance	136,673	137,586	153,322	165,919	162,140	155,000	169,410
512200	Social Security (FICA)	42,556	42,356	44,098	44,744	47,030	47,500	42,300
512300	Medicare	9,952	9,906	10,313	10,464	11,000	11,100	9,890
512400	Retirement Contributions	50,240	54,952	56,824	56,857	59,720	61,000	61,390
512600	Unemployment Insurance	0	0	0	0	980	980	980
512700	Workers Compensation	10,140	18,464	12,600	10,643	16,000	12,500	15,000
	TOTAL PERSONNEL SERVICES	**954,398**	**957,679**	**1,024,402**	**1,059,298**	**1,055,410**	**1,057,780**	**1,076,110**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	2,074	2,463	4,127	4,902	5,800	5,800	6,000
522110	Solid Waste Disposal	337,889	341,744	325,016	359,238	400,000	388,000	400,000
522115	Recycling Services	187,462	156,518	170,766	180,326	205,000	205,000	205,000
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	68	0	0	400	400	400
522205	Repair and Maint-Office Equipment	0	60	52	0	100	100	100
522206	Repair and Maint-Vehicles-Outside Labor	24,815	19,489	27,443	17,482	20,000	35,000	20,000
522310	Rental of Land & Buildings	1,500	1,502	4,600	13,800	0	0	0
522320	Rental of Equipment and Vehicles	1,400	1,300	282	4,076	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	0	1,784	334	0	1,500	1,500	1,500
523101	Insurance-Awards	5,691	261	6,503	3,124	2,500	2,500	2,500
523202	Telephone	860	860	2,000	1,309	1,850	1,850	1,850
523300	Advertising	30	30	0	80	100	100	100
523400	Printing and Binding	922	2,192	1,337	1,659	4,000	2,300	4,000
523600	Dues and Fees	131	604	15	61	400	400	500
523700	Education and Training	272	6,377	644	3,844	4,000	2,500	4,000
523701	Business Meetings	0	768	1,044	0	2,700	2,700	2,700
523800	Licenses	167	61	0	10	200	200	200
523911	Bank Charges	0	0	96	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**563,212**	**536,080**	**544,259**	**589,910**	**648,950**	**648,750**	**649,250**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	3,205	4,831	8,613	6,348	6,000	14,000	6,000
531106	Supplies-Pesticides and Herbicides	198	68	90	0	200	200	200
531107	Supplies-Specialized Dept	11,456	7,529	13,135	13,686	11,000	14,500	11,000
531108	Supplies-Tires and Batteries	22,022	32,612	37,372	27,012	44,000	41,000	44,000
531109	Supplies-Vehicles and Equipment	64,707	57,386	59,413	56,077	80,000	68,800	80,000
531110	Communications Equipment	214	70	91	0	100	100	100
531111	Computer Equipment	0	2,160	0	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531115	Supplies - Batteries	2,250	1,439	755	750	1,500	1,500	1,500
531270	Gasoline	50,700	47,183	61,505	65,551	70,000	60,000	70,000
531300	Food-Subsistence and Support	2,217	2,079	1,325	1,786	2,000	2,000	2,000
531501	8 Gallon Refuse Bags	11,127	13,590	16,547	33,791	17,050	17,050	17,050
531502	15 Gallon Refuse Bags	36,941	23,682	39,879	75,044	42,000	42,000	42,000
531503	33 Gallon Refuse Bags	34,469	23,277	35,028	74,552	34,650	34,650	34,650
531600	Small Equipment	497	382	529	346	500	500	500
531700	Uniforms and Protective Equipment	5,564	5,426	5,920	6,278	7,200	9,400	7,200
	TOTAL SUPPLIES	**245,567**	**221,712**	**280,202**	**361,222**	**316,200**	**305,700**	**316,200**

SOLID WASTE ENTERPRISE FUND (540-4520)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2010-11	SOLID WASTE FUND ACTUAL 2011-12	SOLID WASTE FUND ACTUAL 2012-13	SOLID WASTE FUND ACTUAL 2013-14	SOLID WASTE FUND ESTIMATE 2014-15	SOLID WASTE FUND REVISED 2014-15	SOLID WASTE FUND ESTIMATE 2015-16
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	110,990	90,972	189,995	181,434	0	0	260,000
	TOTAL CAPITAL OUTLAY	**110,990**	**90,972**	**189,995**	**181,434**	**0**	**0**	**260,000**
	TOTAL OPERATING EXPENSES	**1,874,168**	**1,806,444**	**2,038,857**	**2,191,864**	**2,020,560**	**2,012,230**	**2,301,560**
	NON-OPERATING EXPENSES							
561000	Depreciation	144,579	127,773	135,078	157,454	140,000	160,000	160,000
512850	Annual OPEB Cost	129,705	92,071	81,938	122,651	100,000	125,000	125,000
551540	Indirect Costs	203,000	149,830	231,000	236,450	246,510	169,910	212,860
574000	Bad Debt Expense	(61,078)	0	0	0	0	0	0
581200	Principal-Capital Leases	32,642	33,814	0	0	0	0	0
582200	Interest-Capital Leases	2,386	1,214	0	0	0	0	0
982500	GMA Reclassification	0	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**451,234**	**404,702**	**448,016**	**516,555**	**486,510**	**454,910**	**497,860**
	TOTAL EXPENSES	**2,325,401**	**2,211,145**	**2,486,873**	**2,708,419**	**2,507,070**	**2,467,140**	**2,799,420**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	110,990	33,814	0	0	0	0	0
982200	Principal to Balance Sheet	32,642	90,972	0	0	0	0	0
982300	Capital Outlay to Balance Sheet	0	0	189,995	180,500	0	0	260,000
	TOTAL NON-OPERATING REVENUE	**143,632**	**124,786**	**189,995**	**180,500**	**0**	**0**	**260,000**
	TOTAL DIVISION	**2,181,769**	**2,086,359**	**2,296,878**	**2,527,919**	**2,507,070**	**2,467,140**	**2,539,420**
	Retained Earnings	**43,742**	**196,991**	**(9,556)**	**(71,501)**	**(108,470)**	**(61,240)**	**(74,920)**
	Accumulated Retained Earnings	**(227,166)**	**(30,175)**	**(39,731)**	**(111,232)**	**(211,431)**	**(172,472)**	**(247,392)**
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing					0	0	0
	GMA Annual Lease Payments					160,800	160,800	152,000

2014-2015 CAPITAL ITEMS:

Solid Waste: 2010 Front Loader (5th of 5 Lease Payments) ($38,800)
Solid Waste: Kubota Residential Collection Vehicles (4) (5th of 5 Lease Payments) ($22,000)
Solid Waste: 2011 6yd Rear Loader for Downtown Collection & Multi-Family Recycling (3rd of 5 Lease Payments) ($18,200)
Solid Waste: Sanitation Superintendent Replacement Vehicle (2nd of 3 Lease Payments) ($7,700)
Solid Waste: 2012 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (2nd of 5 Lease Payments) ($38,000)
Solid Waste: 2013 Rear Loader for Residential Soild Waste Collection (1st of 5 Lease Payments) ($36,100)

2015-2016 CAPITAL ITEMS:

Solid Waste: 2011 6yd Rear Loader for Downtown Collection & Multi-Family Recycling (4th of 5 Lease Payments) ($18,200)
Solid Waste: Sanitation Superintendent Replacement Vehicle (3rd of 3 Lease Payments) ($7,700)
Solid Waste: 2012 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (3rd of 5 Lease Payments) ($38,000)
Solid Waste: 2013 Rear Loader for Residential Soild Waste Collection (2nd of 5 Lease Payments) ($36,100)
Solid Waste: 2015 6yd Rear Loader (1st of 5 Lease Payments) ($22,000) (542200)
Solid Waste: Kubota Residential Collection Vehicles (5) (1st of 5 Lease Payments) ($30,000) (542200)

STORMWATER UTILITY FUND (505)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2010-11	STORMWATER UTILITY FUND ACTUAL 2011-12	STORMWATER UTILITY FUND ACTUAL 2012-13	STORMWATER UTILITY FUND ACTUAL 2013-14	STORMWATER UTILITY FUND ESTIMATE 2014-15	STORMWATER UTILITY FUND REVISED 2014-15	STORMWATER UTILITY FUND ESTIMATE 2015-16
	BEGINNING FUND BALANCE	3,311,809	3,371,164	3,997,913	4,183,590	2,991,760	3,992,805	4,037,795
	REVENUES							
344143	Stormwater Utility Fees-2003	0	0	0	0	0	0	0
344144	Stormwater Utility Fees-2004	0	0	0	0	0	0	0
344145	Stormwater Utility Fees-2005	(75)	0	0	0	0	0	0
344146	Stormwater Utility Fees-2006	0	0	0	0	0	0	0
344147	Stormwater Utility Fees-2007	1,077	75	110	0	0	0	0
344148	Stormwater Utility Fees-2008	952	(151)	1,496	0	0	0	0
344149	Stormwater Utility Fees-2009	(88)	3,098	2,133	0	0	0	0
344150	Stormwater Utility Fees-2010	56,302	2,790	4,075	0	0	0	0
344151	Stormwater Utility Fees-2011	930,097	33,440	8,078	0	0	0	0
344152	Stormwater Utility Fees-2012	0	936,406	38,453	2,163	0	0	0
344153	Stormwater Utility Fees-2013	0	0	913,575	55,237	5,000	4,500	5,000
344154	Stormwater Utility Fees-2014	0	0	0	917,093	50,000	93,000	60,000
344155	Stormwater Utility Fees-2015	0	0	0	0	930,000	930,000	930,000
344146	Regional Stormwater Facility Fees	0	0	3	0	0	107,660	132,200
	TOTAL REVENUES	**988,265**	**975,659**	**967,923**	**974,492**	**985,000**	**1,135,160**	**1,127,200**
	EXPENDITURES							
511100	Regular Salaries & Wages	257,019	210,465	174,710	185,192	195,430	198,000	203,640
511200	Temp Salaries and Wages	15,340	12,743	2,367	2,762	4,200	4,200	4,200
511300	Overtime Wages	2,825	319	2,277	3,833	5,000	5,000	5,000
512100	Employer Group Insurance	57,842	59,077	65,684	69,333	57,840	55,200	60,880
512200	Social Security (FICA)	16,631	13,685	11,650	11,318	12,720	12,960	12,630
512300	Medicare	3,889	3,200	2,724	2,647	2,980	3,030	2,950
512400	Retirement Contributions	25,250	21,884	16,616	16,151	17,560	18,300	18,330
512600	Unemployment Insurance	0	0	0	0	350	350	350
512700	Workers Compensation	6,927	10,318	6,000	5,068	8,000	7,500	8,000
	TOTAL PERSONNEL SERVICES	**385,723**	**331,690**	**282,028**	**296,304**	**304,080**	**304,540**	**315,980**
521200	Professional Services	42,490	57,951	14,392	355,673	280,000	119,200	275,000
522200	Repairs and Maintenance	0	0	1,260	0	0	0	0
522202	Repair and Maintenance-Communications Equip	0	0	0	0	150	150	0
522203	Repair and Maintenance - Landscape	231	0	0	0	0	0	0
522204	Repair and Maintenance-Machines and Tools	0	30	993	59	2,000	4,600	2,000
522205	Repair and Maintenance-Office Equipment	204	0	40	0	300	300	0
522206	Repair and Maintenance-Vehicles	862	2,020	4,338	1,736	2,000	2,000	2,000
522210	Repair and Maintenance - Infrastructure	76,485	20,430	82,589	60,261	125,000	170,000	145,000
522310	Rental of Land and Building	2,400	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	612	992	2,158	1,386	3,000	3,000	3,000
522500	Contractual Services	2,268	1,773	3,977	20,206	237,000	84,600	10,000
523101	Insurance Awards	0	0	0	0	0	1,000	0
523201	Postage	10	0	46	0	30	50	30
523202	Telephone	1,095	961	1,575	1,341	1,400	1,400	1,440
523300	Advertising	0	40	120	0	200	200	200
523400	Printing	343	22	589	489	1,000	1,000	500
523450	Signs	0	0	756	264	500	500	500
523600	Dues and Fees	1,015	593	517	297	500	500	500
523700	Education and Training	576	1,349	3,086	1,412	4,000	4,000	4,000
523701	Business Meetings	9	275	744	0	50	50	50
523800	Licenses	0	0	0	0	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**128,599**	**86,438**	**117,180**	**443,124**	**657,330**	**392,750**	**444,420**
531102	Janitorial & Cleaning Supplies	31	103	158	145	50	50	150
531103	Landscape Maintenance Supplies	37	0	0	0	100	100	100
531105	Office Supplies	1,279	784	1,716	230	2,300	2,300	2,300
531106	Pesticides, Herbicides, Chemicals	39	203	306	52	250	250	250
531107	Specialized Dept Supplies	14,898	12,553	6,970	7,484	15,000	15,000	15,000
531108	Tires and Batteries	889	566	2,381	1,887	1,000	1,000	2,000
531109	Vehicle and Equipment Maint Supplies	2,677	1,820	4,805	2,651	1,500	4,500	4,000
531110	Communications Equipment	0	0	0	0	200	200	0
531111	Computer Equipment	0	2,950	546	0	1,400	1,400	0
531112	Computer Software	0	0	0	0	3,000	3,000	0
531113	Office Equipment and Furniture	0	311	0	1,095	500	500	500
531115	Batteries	100	180	273	0	200	200	200
531270	Gasoline	7,905	8,846	8,256	14,878	10,000	10,000	10,000
531300	Food-Subsistence and Support	32	51	322	122	200	200	200
531400	Books and Periodicals	0	44	86	0	100	100	0
531600	Small Equipment	690	1,214	1,283	1,941	3,000	3,000	3,000
531700	Uniforms and Protective Equipment	1,220	1,908	2,338	3,051	2,400	2,400	2,400
	TOTAL SUPPLIES	**29,798**	**31,532**	**29,441**	**33,536**	**41,200**	**44,200**	**40,100**
541100	Capital Outlay-Sites	0	0	0	0	100,000	50,000	0
541400	Capital Outlay-Infrastructure	0	0	497,153	903,076	1,100,000	148,500	850,000
542200	Capital Outlay-Vehicles	0	0	0	125	23,100	26,300	39,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**497,153**	**903,201**	**1,223,100**	**224,800**	**889,000**
	DIVISION TOTAL	**544,120**	**449,661**	**925,802**	**1,676,165**	**2,225,710**	**966,290**	**1,689,500**

STORMWATER UTILITY FUND (505)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2010-11	STORMWATER UTILITY FUND ACTUAL 2011-12	STORMWATER UTILITY FUND ACTUAL 2012-13	STORMWATER UTILITY FUND ACTUAL 2013-14	STORMWATER UTILITY FUND ESTIMATE 2014-15	STORMWATER UTILITY FUND REVISED 2014-15	STORMWATER UTILITY FUND ESTIMATE 2015-16
	Transfers to GO Bond Fund	105,520	620,000	0		0	0	0
	Transfer to Capital Improvements Fund	0	0	0		11,000	11,000	11,000
	Transfer from Capital Improvements Fund	0	0	0		(350,000)	0	(350,000)
	Transfer from Cemetery Capital Improvements Fund	0	0	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
	Indirect Costs	231,000	247,210	257,500	268,430	272,160	229,680	267,070
	Depreciation	90,641	104,303	105,646	107,155	110,000	110,000	110,000
	Annual OPEB Cost	13,543	(7,263)	0	28,603	10,000	10,000	10,000
	Bad Debt Expense	(2,018)	0	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	**982,806**	**1,413,911**	**1,276,949**	**2,068,353**	**2,266,870**	**1,314,970**	**1,725,570**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
	Capital to Balance Sheet	53,897	1,065,000	494,703	903,076	1,123,100	224,800	889,000
	TOTAL NON-OPERATING REVENUE	**53,897**	**1,065,000**	**494,703**	**903,076**	**1,123,100**	**224,800**	**889,000**
	TOTAL DIVISION	**928,909**	**348,911**	**782,245**	**1,165,277**	**1,143,770**	**1,090,170**	**836,570**
	Retained Earnings	59,355	626,749	185,677	(190,785)	(158,770)	44,990	290,630
	ENDING FUND BALANCE	3,371,164	3,997,913	4,183,590	3,992,805	2,832,990	4,037,795	4,328,425
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing	0	0	0	0	0	0	0
	GMA Annual Lease Payments	10,995	11,000	11,000	0	7,700	0	22,070

CAPITAL ITEMS:

Crew Supervisor Truck (1st of 3 Lease Payments) ($8,770) (542200)
Backhoe and Trailer (2nd of 5 Lease Payments) ($11,000) (542200) (Transfer to Capital Improvements Fund)
Crew Truck (1st of 3 Lease Payments ($13,300) (542200)

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

REVISED 2014-2015 and ADOPTED 2015-2016 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)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

	CONF CTR/DECK FUND ACTUAL 2010-11	CONF CTR/DECK FUND ACTUAL 2011-12	CONF CTR/DECK FUND ACTUAL 2012-13	CONF CTR/DECK FUND ACTUAL 2013-14	CONF CTR/DECK FUND ESTIMATE 2014-15	CONF CTR/DECK FUND REVISED 2014-15	CONF CTR/DECK FUND ESTIMATE 2015-16
REVENUES							
Taxes	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Service Fees	56,519	0	0	0	0	0	0
Monthly Revenue	24,866	0	0	0	0	0	0
Total	81,385	0	0	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Professional Service Fees	5,723	304	20,500	0	0	0	0
Technical Services	3,554	0	0	0	0	0	0
R&M Building/Fixed Equipment	26,002	38,450	15,390	42,142	80,000	80,000	5,000
Cost of Sales/Svc.	9,825	9,443	0	0	0	0	0
Capital Improvement	0	136,440	155,500	0	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Depreciation/Amoritization	268,493	273,091	293,766	299,789	300,000	315,000	330,000
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	313,598	457,726	485,156	341,931	380,000	395,000	335,000
OTHER USES							
Transfer to (from)							
Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(97,031)	(70,310)	(133,446)	(143,368)	(135,750)	(158,620)	(158,620)
Capital Improvements Fund	0	0	236,645	0	0	0	0
Principal to Balance Sheet	0	(136,440)	(155,500)	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	0	0	133,446	143,368	135,750	158,620	158,620
Sale of General Fixed Assets	0	0					
Total Net Assets	3,046,737	2,725,449	2,159,148	1,817,217	1,779,148	1,422,217	1,087,217

HOTEL/MOTEL TAX FUND (275)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

	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 ACTUAL 2013-14	HOTEL/MOTEL TAX FUND ESTIMATE 2014-15	HOTEL/MOTEL TAX FUND REVISED 2014-15	HOTEL/MOTEL TAX FUND ESTIMATE 2015-16
BEGINNING FUND BALANCE	81,254	81,123	60,683	44,564	24,564	24,564	4,564
REVENUES							
Taxes	339,377	246,011	470,802	501,638	475,000	555,000	555,000
Other	0	0	0	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Decatur Tourism Bureau	97,032	90,750	153,446	163,368	155,750	178,620	163,120
Transfer to Conference Center Fund	97,031	70,310	133,446	143,368	135,750	158,620	158,620
Transfer to General Fund	145,445	105,391	200,029	214,902	203,500	237,760	237,760
To Fund Balance	(130)	(20,440)	(16,119)	(20,001)	(20,000)	(20,000)	(4,500)
ENDING FUND BALANCE	81,123	60,683	44,564	24,564	4,564	4,564	64

TREE BANK FUND (260)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2010-11	TREE BANK FUND ACTUAL 2011-12	TREE BANK FUND ACTUAL 2012-13	TREE BANK FUND ACTUAL 2013-14	TREE BANK FUND ESTIMATE 2014-15	TREE BANK FUND REVISED 2014-15	TREE BANK FUND ESTIMATE 2015-16
BEGINNING FUND BALANCE	109,180	39,700	62,310	50,726	74,766	163,686	159,726
REVENUES							
Interest	95	0	0	0	0	0	0
Intergov't	0	0	0	0	0	0	0
Gifts	500	0	0	0	0	0	0
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	13,030	42,159	7,513	119,030	15,000	25,000	50,000
Misc. Revenues	0	0	0	0	0	0	0
Private Grants	0	0	0	0	0	0	0
EXPENDITURES							
Cont. Services	0	1,350	0	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	6,825	850	1,790	1,350	10,000	30,000	30,000
Other Contractual Services	16,280	17,350	17,308	4,720	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	**23,105**	**19,550**	**19,098**	**6,070**	**10,000**	**30,000**	**30,000**
Reserve for Tree Plantings	64,734	46,043	51,766	164,726	79,766	159,726	179,726
Transfer to GO Bond Fund	60,000	0	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0	1,040	0
To (From) Unreserved Fund Balance	(15,685)	(17,350)	(17,308)	(4,720)	0	0	0
ENDING FUND BALANCE	39,700	62,310	50,726	163,686	79,766	159,726	179,726
Reserved For Tree Plantings	4,734	46,043	51,766	164,726	79,766	159,726	179,726
Unreserved Fund Balance	34,966	16,266	(1,040)	(1,040)	(0)	(0)	(0)

CONFISCATED DRUG FUND (210)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2010-11	CONFISCATED DRUG FUND ACTUAL 2011-12	CONFISCATED DRUG FUND ACTUAL 2012-13	CONFISCATED DRUG FUND ACTUAL 2013-14	CONFISCATED DRUG FUND ESTIMATE 2014-15	CONFISCATED DRUG FUND REVISED 2014-15	CONFISCATED DRUG FUND ESTIMATE 2015-16
BEGINNING FUND BALANCE	33,716	11,993	11,999	12,004	7,014	9,397	10,277
REVENUES							
Interest	26	6	5	4	10	10	10
Confiscated Currency	0	0	0	2,225	0	3,370	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	700	0	0	4,836	2,500	2,500	2,500
Other Contractual Services	0	0	0	0	0	0	0
Capital Outlay - Computers	21,050	0	0	0	0	0	0
To Fund Balance	(21,724)	6	5	(2,607)	(2,490)	880	(2,490)
ENDING FUND BALANCE	11,993	11,999	12,004	9,397	4,524	10,277	7,787

COMMUNITY GRANTS FUND (220)
2014-2015 Revised and 2015-2016 Adopted Budget Estimates

		GRANT FUND ACTUAL 2010-11	GRANT FUND ACTUAL 2011-12	GRANT FUND ACTUAL 2012-13	GRANT FUND ACTUAL 2013-14	GRANT FUND ESTIMATE 2014-15	GRANT FUND REVISED 2014-15	GRANT FUND ESTIMATE 2015-16
	BEGINNING FUND BALANCE	64,194	0	0	(430)	260	261	281
	REVENUES							
	Intergovernmental	159,280	335,193	84,189	691	0	4,000	0
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	0	2,200	0	0	0	0	0
	21-C Program Fees	0	0	0	0	0	0	0
	REVENUE TOTAL	**159,280**	**337,393**	**84,189**	**691**	**0**	**4,000**	**0**
	EXPENDITURES							
	PERSONNEL SERVICES							
511100	Regular Salaries& Wages	11,321	14,679	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**11,321**	**14,679**	**0**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	54,043	72,067	5,000	0	0	0	0
521300	Technical Services	41,016	238,358	0	0	0	0	0
522500	Other Contractual Services	16,000	5,700	0	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	165	0	0	0	0	0	0
523600	Dues & Fees	427	0	241	0	0	0	0
523700	Training Expenses	1,375	0	0	0	0	0	0
523701	Business Meetings Expenses	0	0	0	0	0	0	0
				0	0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	**113,026**	**316,126**	**5,241**	**0**	**0**	**0**	**0**
	SUPPLIES							
531105	Supplies - Office	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	79,187	0	0	3,980	0
531600	Small equipment	19,805	0	0	0	0	0	0
531700	Uniforms & Protective Eqp.	17,000	0	0	0	0	0	0
	TOTAL SUPPLIES	**36,805**	**0**	**79,187**	**0**	**0**	**3,980**	**0**
	CAPITAL OUTLAY							
542200	Vehicles	0	0	191	0	0	0	0
542400	Computers	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**191**	**0**	**0**	**0**	**0**
	Refunds	0	11,279	0	0	0	0	0
	Transfer to Children & Youth Services Fund	62,322	0	0	0	0	0	0
	Transfer to (from) General Fund	0	(4,691)	0	0	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	EXPENDITURE TOTAL	**223,474**	**337,393**	**84,619**	**0**	**0**	**3,980**	**0**
	To (From) Fund Balance	(64,193)	0	(430)	691	0	20	0
	Ending Fund Balance	0	0	(430)	261	260	281	281
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	0	0	(430)	261	260	281	281



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City of Decatur®

Appendix A

Budget Guide

Budget FY 2015-2016

City of Decatur

FISCAL YEAR 2015-2016
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 C.

In the fiscal year ending June 30, 2014, the general fund balance totaled $5,501,604 or 25% of the 2014-2015 revised operating budget. This was a decrease of $3,244,714 from the previous year's fund balance. In FY 13-14, the city budgeted use $3,654,100 of fund balance and ended the year using $3,244,714 of fund balance. Of that amount, $3,000,000 was used for the construction of the Beacon Municipal Center. This 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. In the Revised 2014-2015 budget estimates, the city has budgeted to add $355,670 to fund balance. In the FY 15-16 budget estimates, the city has budgeted to add $271,800 to fund balance. Fund balance is estimated to be $6,129,074 at the end of FY 15-16 or 26% of the adopted operating budget.

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.

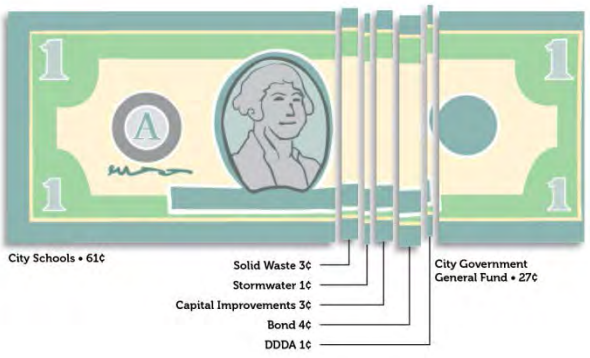
Community Engagement

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.

Starting in 2013, the city has held an annual Budget Expo or 'Touch a Budget' event. At this event, structured much like a science fair or vendor expo, city staff set up stations representing each strategic plan principle and display equipment, documents and other materials that are in the proposed budget and support each strategic plan principle. The public is 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 a 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 2015-2016

January 21	Monthly Staff Meeting
January 23	Budget Memo and Schedule to Departments
February 11	Performance Measurement Meeting
February 18	Monthly Staff Meeting
February 27	**ALL DEPARTMENT BUDGET REQUESTS DUE BY 5:00 pm**
March 6	**CIP Requests and VBB-Strategic Plan Principles Due**
March 10	**BUDGET REVIEW MEETING-DEPARTMENT HEADS**
March 13	Strategic Plan Principles Narrative Teams begin working
March 13	Performance Measurement Meeting
March 16	City Commission Adopts Billing Ordinance
March 18	Monthly Staff Meeting
March 28	Personnel Estimates Due
March 31	Budget Expo
April 1	**Revised Budget Changes Due**

April 1	Tax Bill Mailing Deadline
April 1	Revenue Projections Due
April 1	Prepare Notice for Decatur FOCUS
April 3	**Budget Request Follow-up and 10 Year Capital Plan Drafting**
April 8	Draft Proposal to City Manager (tentative)
April 10	**Strategic Plan Principles Narratives Due**
April 22	Monthly Staff Meeting
April 22	Preliminary Budget Complete
May 14	Public Hearing Announcements to Legal Organ
May 15	Budget delivered in City Commission packet
May 18	**Presentation of Budget to Commission and Adoption of Tentative 2015 Millage Rate**
May 19	Community Budget Gathering – City Hall
May 20	Monthly Staff Meeting
May 21, 28 June 4	Public Hearing Ads Published in Legal Organ
June 1	Work Session and Public Hearing on Budget and Millage Rate
June 8	Public Hearing on Budget and Millage Rate
June 15	**Public Hearing on Budget and Millage Rate, Adoption of FY 2015-2016 Budget and Revised 2014-2015 Budget, and Adoption of Final 2015 Millage Rate**



City of Decatur®

Appendix B

Glossary

Budget FY 2015-2016

FISCAL YEAR 2015-2016
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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City of Decatur®

Appendix C

Financial Policies

Budget FY 2015-2016

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 D

Position Classification Plan

Budget FY 2015-2016

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JULY 6, 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 ADMINISTRATIVE SERVICES ASSISTANT ASST. ACTIVE LIVING PROGRAM SUPERVISOR BUILDING MAINTENANCE SPECIALIST EQUIPMENT OPERATOR SITE DIRECTOR
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 SUPPLY CLERK
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 FACILITIES SECURITY COORDINATOR FIRE APPARATUS OPERATOR FIRE INSPECTOR POLICE OFFICER REVENUE SUPERVISOR
10	41,434	67,912	BUILDING INSPECTOR ECONOMIC DEVELOPMENT COORDINATOR ENGINEERING INSPECTOR INFORMATION COORDINATOR LANDSCAPE INFRASTRUCTURE COORDINATOR LIFELONG COMMUNITIES PROGRAM COORDINATOR MASTER POLICE OFFICER PLANNER POLICE INVESTIGATOR PUBLIC INFORMATION OFFICER SPECIAL EVENTS COORDINATOR

ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JULY 6, 2015

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
11	43,534	71,365	----------
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, Administrative Services Assistant, Asst. Active Living Program Supervisor, Building Maintenance Specialist, Equipment Operator, Site Director**

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, 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	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, Facilities Security Coordinator, 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, Information Coordinator, Lifelong Communities Program Coordinator, Master Police Officer, Planner, 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
2015-2016 PROPOSED BUDGET
Authorized Personnel

	FY 13-14		FY 14-15		FY 15-16	
	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	1		1		1	
Budget & Performance Measurement Manager	1		1		1	
Facilities Security Coordinator	0		1		1	
Personnel Director	1		1		1	
Personnel Specialist	1		1		1	
Payroll & Benefits Coordinator	1		1		1	
Office Manager	1		1		1	
Administrative Services Assistant	0		0		1	
City Attorney		1		1		1
Graduate Intern		1		1		1
	8	2	9	2	10	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	
Records Specialist		1		1		1
Customer Service Clerk		2		2		2
Chief Judge		4		4		1
Associate Judge		0		0		1
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	10	11	10	11	10	9
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		3	
Firefighter-Driver	12		12		12	
Firefighter	12		12		12	
	39		39		39	

CITY OF DECATUR
2015-2016 PROPOSED BUDGET
Authorized Personnel

	FY 13-14		FY 14-15		FY 15-16	
	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		1	
Economic Development Coordinator	1		1		1	
Planning Director	1		1		1	
Planner	0		0		1	
Lifelong Communities Program Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Public Information Officer	1		1		1	
Community Information Services & Volunteer Coordinator	0		0		1	
Office Manager	1		1		1	
Parking Manager	1		1		1	
Parking Attendant		5	1	1	1	1
Special Events Coordinator		1		1		1
Historic Preservation Planner		1		1		0
Planning Fellow		1		1		0
	9	8	10	4	12	2
Active Living						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	3		5		5	
Program Assistant	1		1		1	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Program Leader		7		9		12
Specialized Instructor		28		32		32
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	7	49	9	55	9	58
Children & Youth Services						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		1		1	
Site Director	7		8		8	1
Administrative Assistant	1		1		1	
Administrative Consultant						
Academic Building Coordinator		7		7		7
Academic Tutor		24		23		18
After-School Counselor		35		41		44
Lead Counselor		4		4		5
Summer Camp Counselor		21		21		15
Instructor		34		34		34
Family Liaison		1		1		1
Junior Counselor		3		3		3
Technology Specialist		1		1		1
Technology Instructor		7		8		8
Technology Support Staff		1		1		1
	11	138	12	144	12	138

CITY OF DECATUR
2015-2016 PROPOSED BUDGET
Authorized Personnel

	FY 13-14		FY 14-15		FY 15-16	
	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		1	
Crew Supervisor	4		4		4	
Crew Worker	13		13		15	
Equipment Operator	4		4		4	
Building Specialist	2		2		2	
Lead Automotive Mechanic	1		1		1	
Automotive Mechanic	2		2		2	
Administrative Assistant	-		1		1	
Office Manager	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		7		7		7
Seasonal Laborer		4		4		4
	45	13	45	13	47	13
Design, Environment & Construction						
DE&C Director	1		1		1	
Senior Engineer	1		1		1	
Stormwater Management Engineer	-		-		-	
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		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
	20	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	6		7		7	
Police Investigator	5		4		4	
Community Education & Information Manager	0		1		1	
CID Evidence Technician	1		0		0	
Police Officer, MPO	25		26		26	
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		28		30
	59	28	60	31	60	33
TOTAL	**208**	**251**	**214**	**262**	**219**	**257**



Appendix E

Demographic and Statistical Information

Budget FY 2015-2016

Fiscal Year 2015-2016
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 2015-2016
Demographic & Statistical Information

Area – square miles:	4.4	
Number of Registered Voters:	15,821	
	From the 2010 Census and 2009-13 American Community Survey	
Total Estimated Population:	19,687	
Population Composition:		
	White	73.6%
	Black	18.9%
	Hispanic	4.0%
	Other	7.5%
Population by Age:		
	Under 18	4,994
	20 to 24	1,340
	25 to 34	2,718
	35 to 49	4,986
	50 to 64	3,440
	65 & over	2,209
Median Age:	37.6	
Educational Attainment:		
	Less than 9th grade	150
	High school, no diploma	441
	High school graduate	1,443
	Some college, no degree	2,709
	Associate's degree	668
	Bachelor's degree	4,886
	Graduate degree	4,905
Median family income:	$114,057	
Mean family income:	$135,510	
Per capita income:	$43,477	

Fiscal Year 2015-2016
Demographic & Statistical Information

From the City's Comprehensive Annual Financial Report (FY Ended June 30, 2014)

2014 assessed valuation:	$1,379,006,000
Net Bonded Debt per capita:	$1,514
Ratio of Net Bonded Debt to Assessed Value:	2.2%
City Bond Rating:	Aa2/AA+

Major Employers:

1. DeKalb County Government	1,637	6. Emory University	137
2. The City Schools of Decatur	673	7. DeVry University	123
3. Agnes Scott College	396	8. CCP Games	103
4. DeKalb Medical – Decatur Hospital	229	9. Columbia Theological Seminary	93
5. City of Decatur	205	10. Art Institute of Atlanta-Decatur	52

From City Staff

Number of Full-Time Employees: 219

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:	12

Active Living

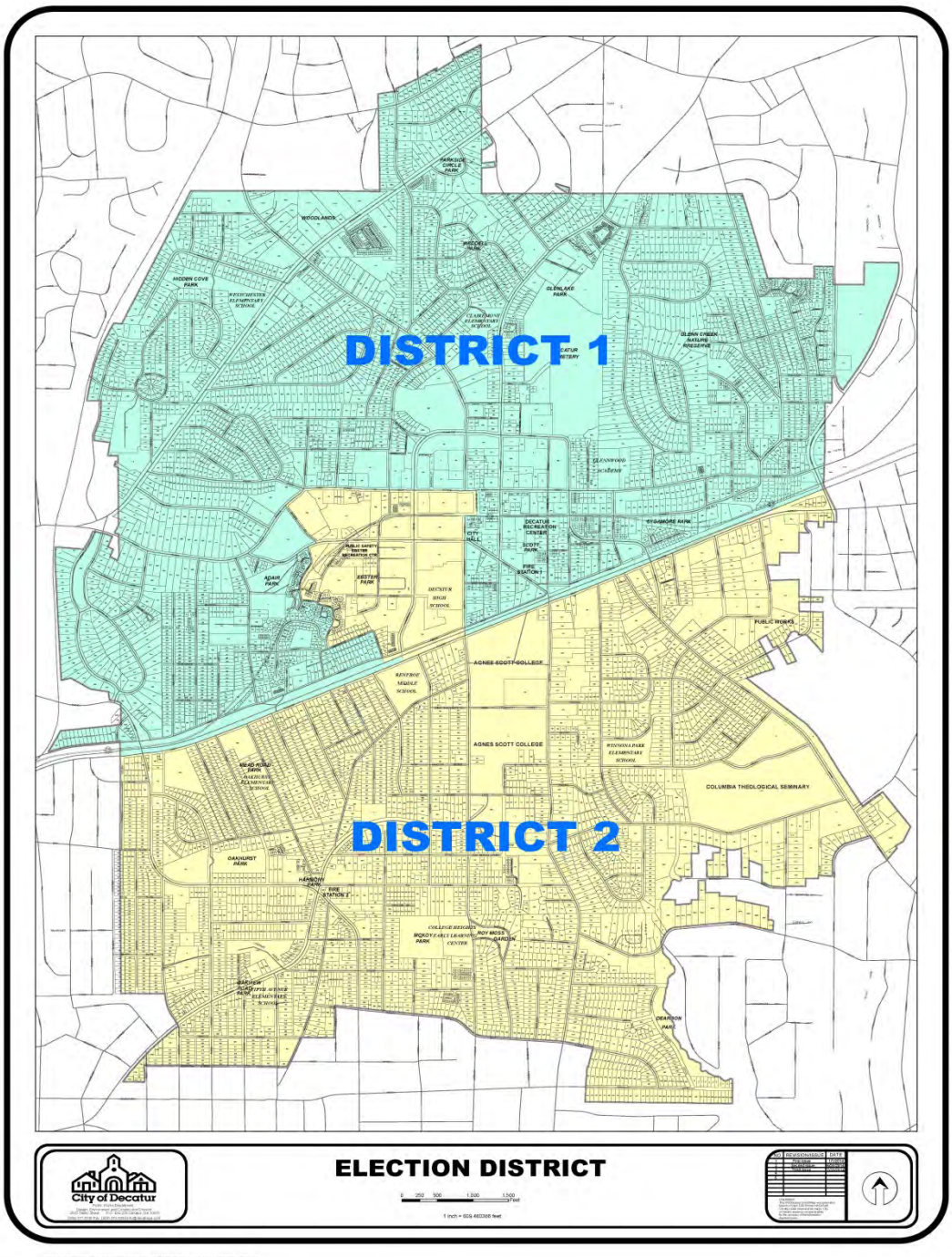
Number of Parks & Playgrounds:	14	Number of Tennis Courts:	9
Acreage in Parks & Playgrounds:	57	Number of Athletic Fields:	7
Number of Swimming Pools:	3	Number of Recreation Buildings:	3

Miles of Streets, Sidewalks

Streets paved:	62
Sidewalks paved:	

City of Decatur

Fiscal Year 2015-2016
Demographic & Statistical Information





City of Decatur®

Appendix F

2014 Citizen Survey Results

Budget FY 2015-2016

The National Citizen Survey™

Decatur, GA

Community Livability Report

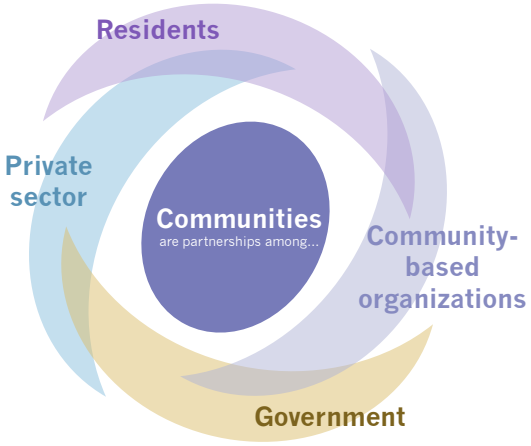
2014

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.

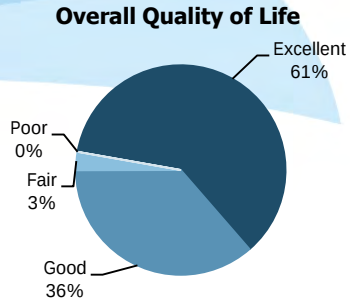
Great communities are partnerships of the government, private sector, community-based organizations and residents, all geographically connected. The NCS captures residents' opinions within the three pillars of a community (Community Characteristics, Governance and Participation) across eight central facets of community (Safety, Mobility, Natural Environment, Built Environment, Economy, Recreation and Wellness, Education and Enrichment and Community Engagement).



The Community Livability Report provides the opinions of a representative sample of 478 residents of the City of Decatur. The margin of error around any reported percentage is 5% for the entire sample. The full description of methods used to garner these opinions can be found in the *Technical Appendices* provided under separate cover.

Quality of Life in Decatur

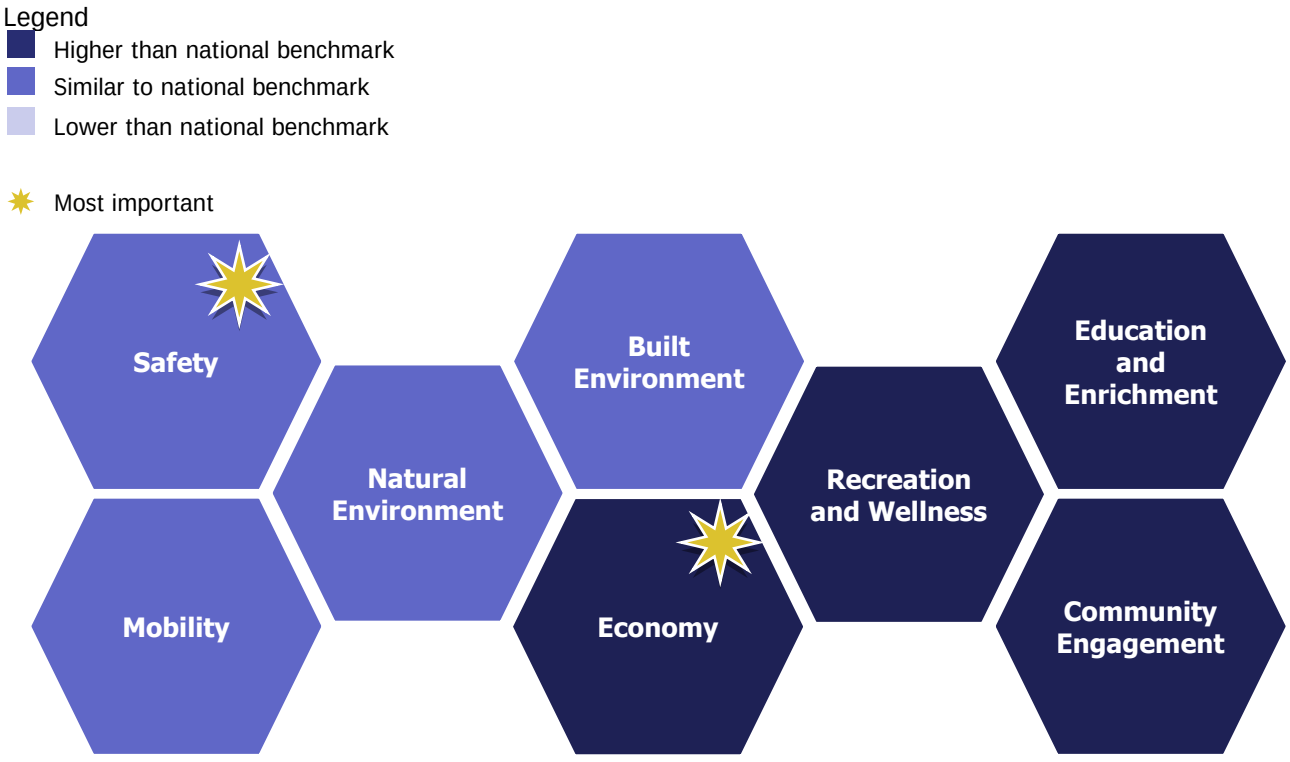
Almost all residents rated the quality of life in Decatur as excellent or good. This rating was higher than the national benchmark comparison (see Appendix B of the *Technical Appendices* provided under separate cover).



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.



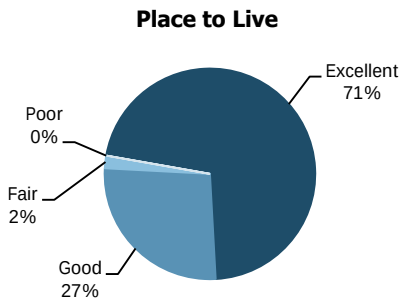
Community Characteristics

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.



Percent rating positively (e.g., excellent/good)

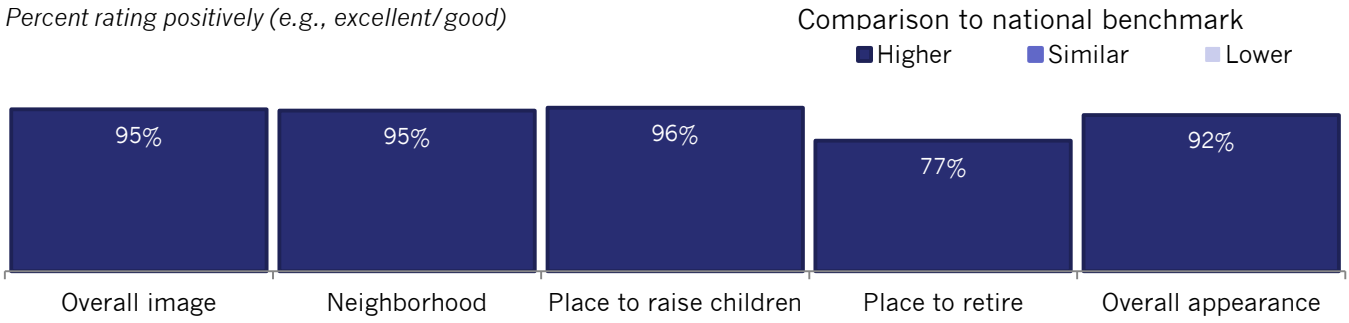
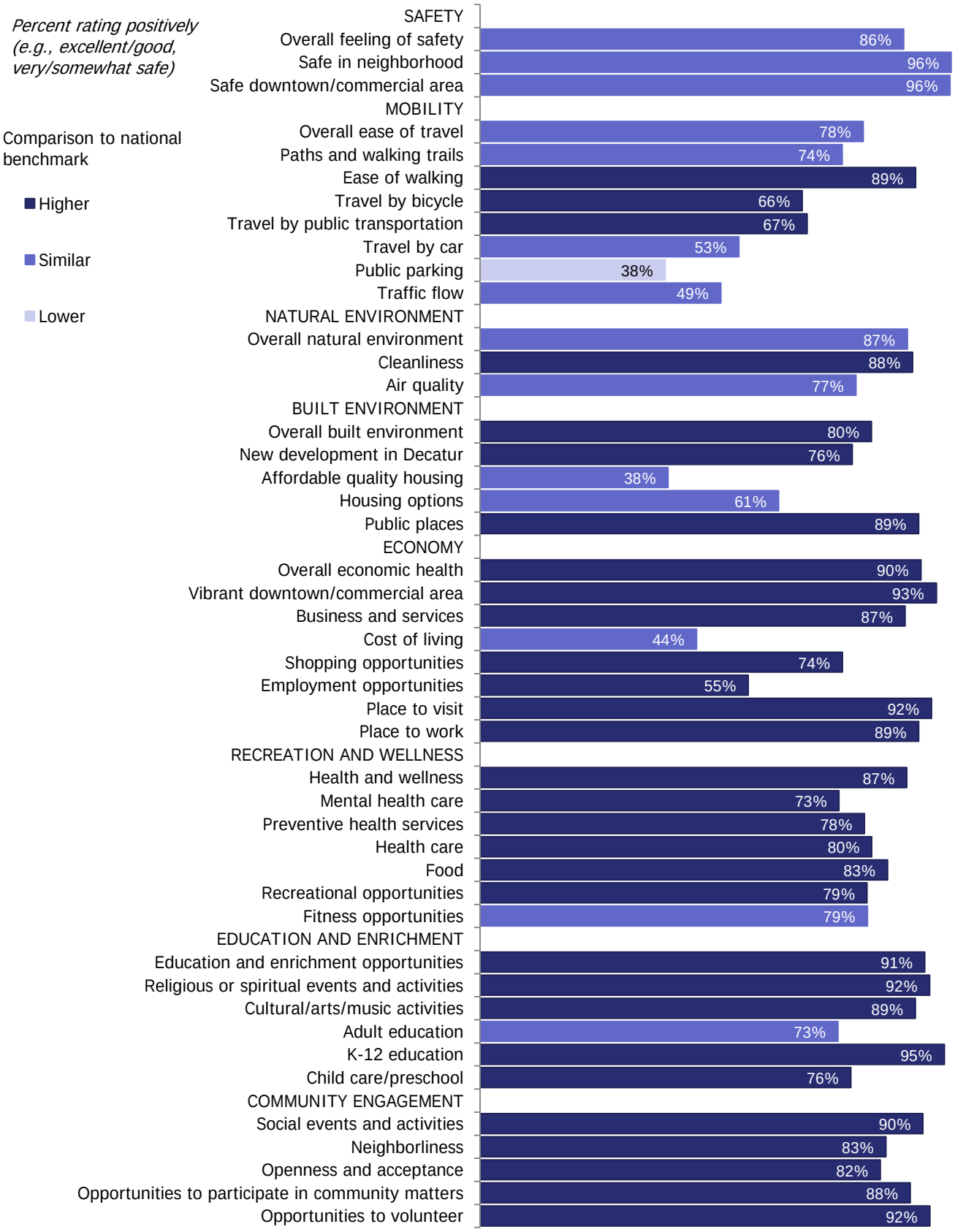


Figure 1: Aspects of Community Characteristics



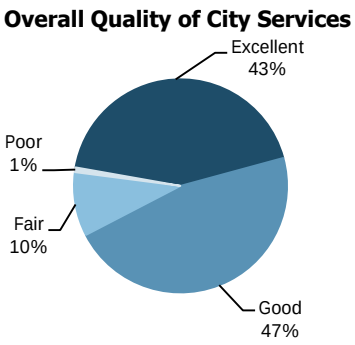
Governance

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.



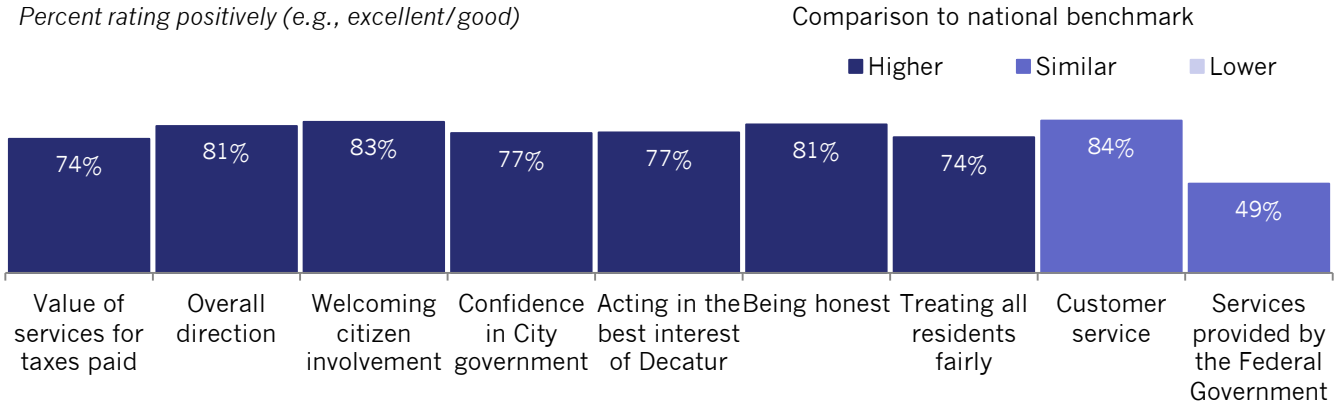
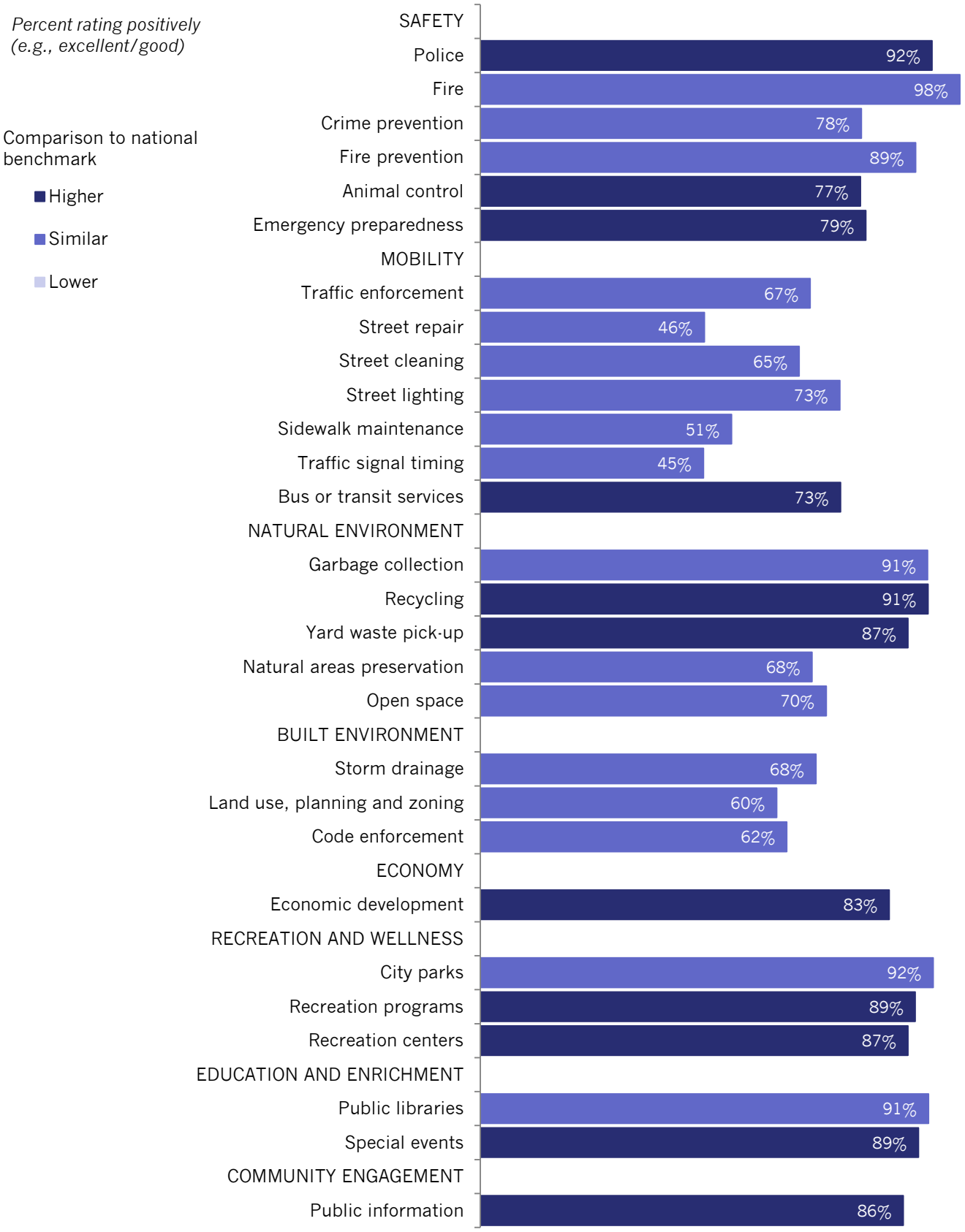


Figure 2: Aspects of Governance

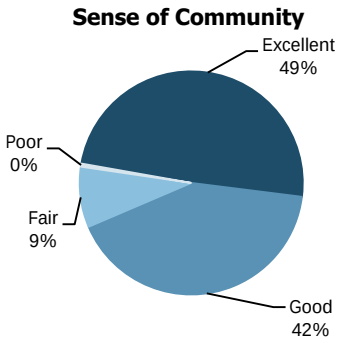


Participation

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.



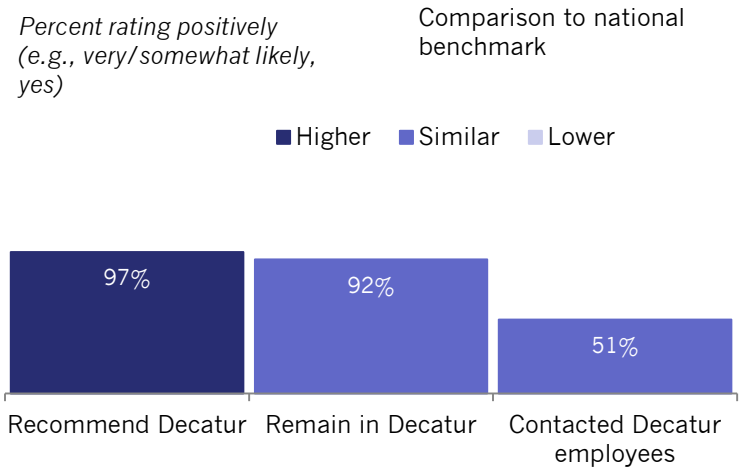
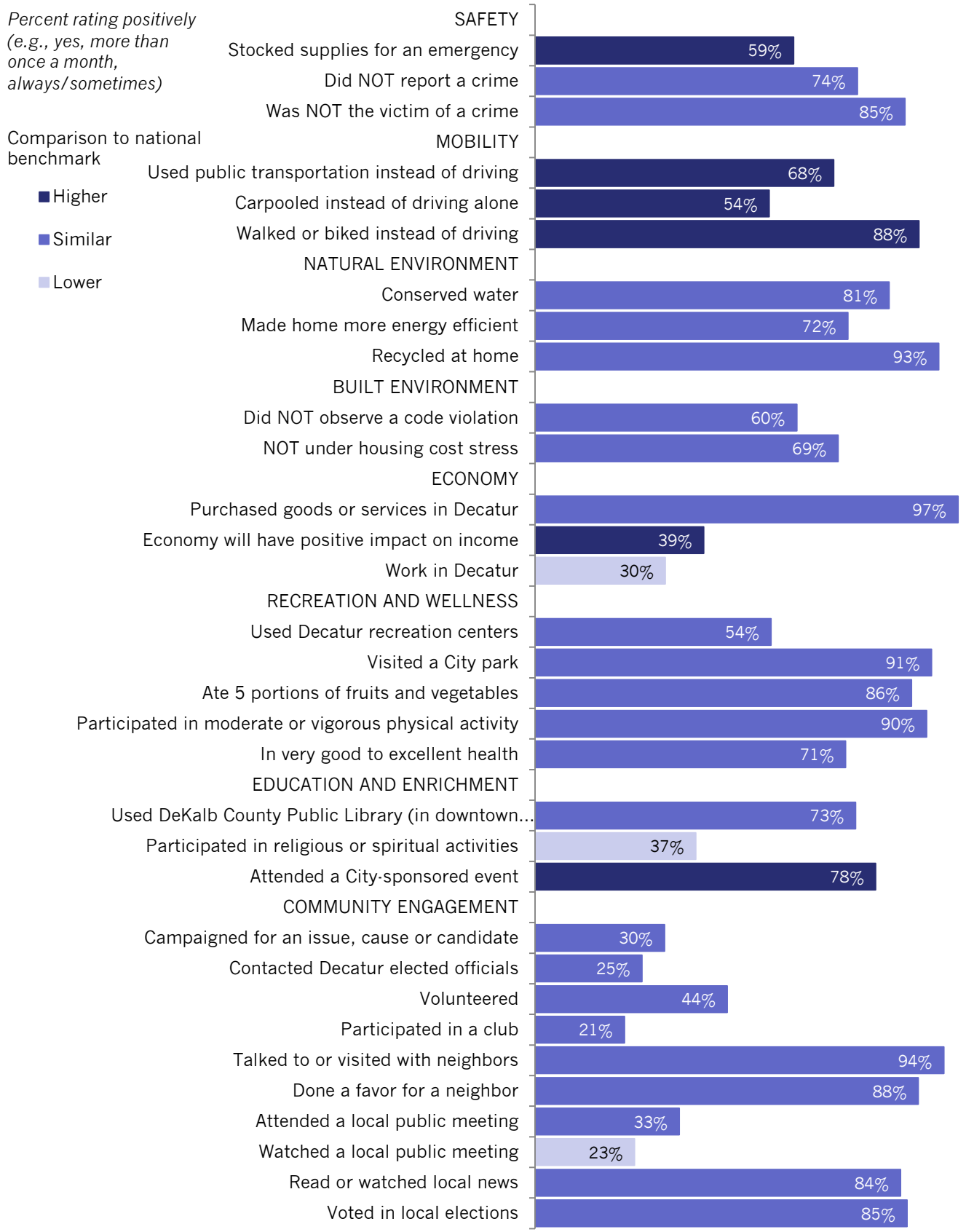


Figure 3: Aspects of Participation

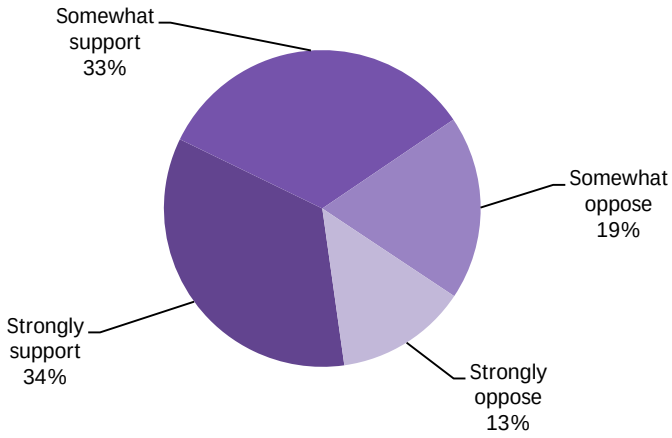


Special Topics

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

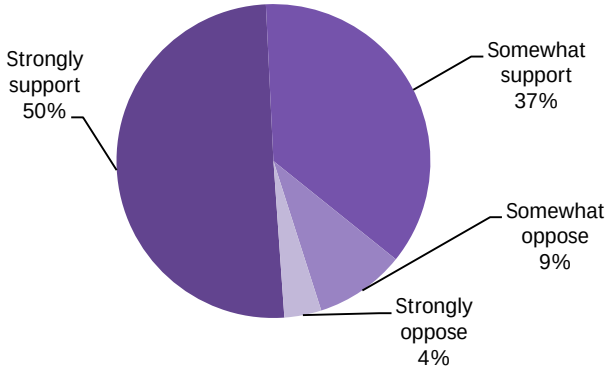
To what extent would you support or oppose a policy of establishing a 25 mile per hour speed limit on most Decatur roadways?



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

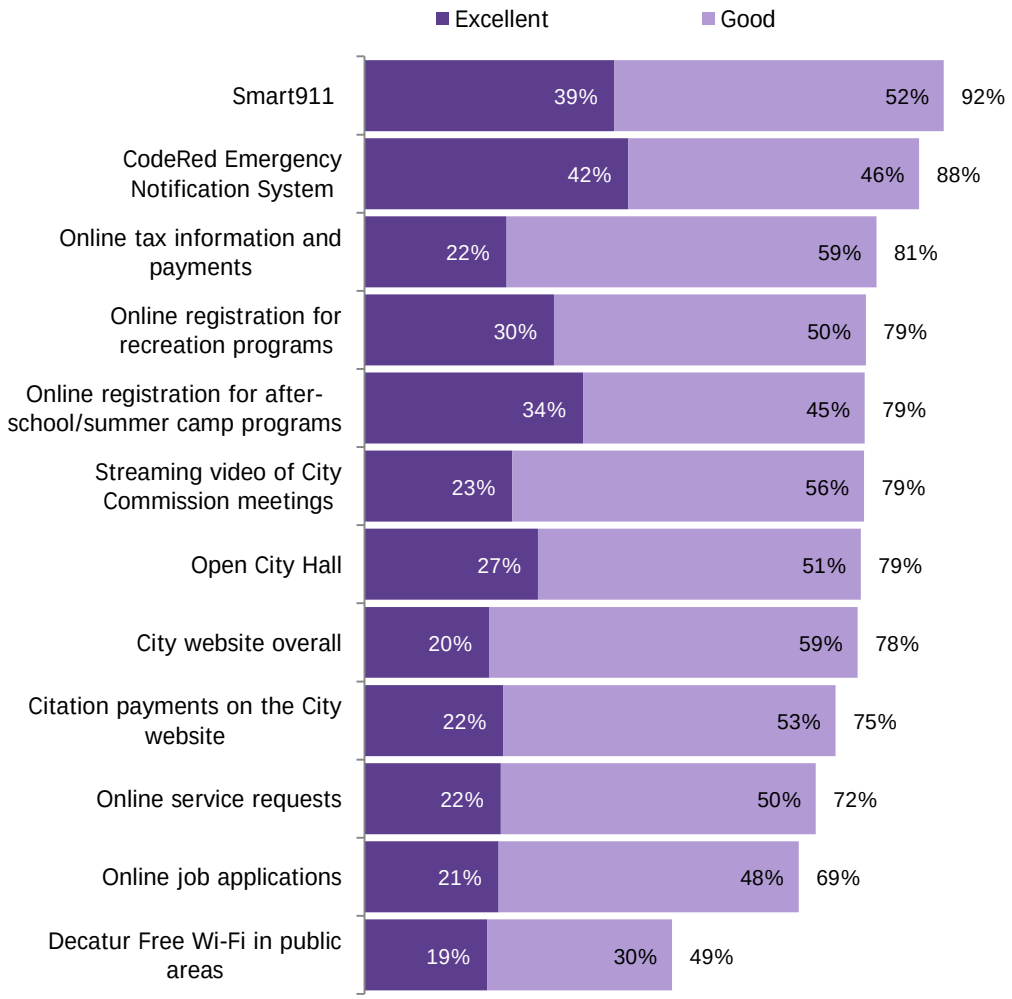
Local historic districts require design review for construction and renovation and prohibit demolition of historic buildings. Currently, the Decatur Square is not in a local historic district. To what extent would you support or oppose the creation of a local historic district that would include the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

Municipal Benchmark Report

Budget FY 2015-2016

2015 Municipal Benchmark Report –

Decatur's Dozen

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. Each location was 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. Bettendorf, Iowa
2. Cartersville, Georgia
3. Clayton, Missouri
4. Decatur, Georgia
5. Dover, New Hampshire
6. Elk River, Minnesota
7. Greer, South Carolina
8. Hutto, Texas
9. La Vista, Nebraska
10. Needham, Massachusetts
11. Piqua, Ohio
12. Queen Creek, Arizona
13. Saco, Maine
14. Suwanee, Georgia

City	Region	Metro Area	Population	Area (Square Miles)	2013 General Fund Expenditures
Bettendorf, IA	Midwest	Davenport-Moline	33,783	21.22	$19,268,087
Cartersville, GA	South	Atlanta	19,845	29.15	$145,106,290
Clayton, MO	Midwest	St. Louis	15,862	2.48	$24,529,237
Decatur, GA	South	Atlanta	19,687	4.27	$20,092,960
Dover, NH	Northeast	Portsmouth-Rochester	30,207	26.72	$29,299,377
Elk River, MN	Midwest	Minneapolis	23,174	42.29	$12,836,950
Greer, SC	South	Greenville	26,088	20.64	$18,068,259
Hutto, TX	Southwest	Austin	17,336	7.75	$9,374,401
La Vista, NE	Midwest	Omaha	16,700	4.28	$14,617,530
Needham	Northeast	Boston	28,886	12.29	$118,318,946
Piqua, OH	Midwest	Dayton-Springfield	20,600	11.62	$10,400,000
Queen Creek, AZ	Southwest	Phoenix	27,120	28.04	$21,353,904
Saco, ME	Northeast	Portsmouth-Rochester	18,647	38.46	$20,976,094
Suwanee, GA	South	Atlanta	15,355	10.88	$12,002,440

City	65+	Under 18	Central Business District	County Seat	College or University Present	Independent School System	Bachelors Degree or Higher
Bettendorf, IA	15.0%	24.3%	Y	N	Y	Y	46.9%
Cartersville, GA	15.2%	28.6%	Y	Y	N	Y	20.2%
Clayton, MO	13.4%	17.8%	Y	Y	Y	Y	77.1%
Decatur, GA	11.2%	22.8%	Y	Y	Y	Y	71.3%
Dover, NH	12.9%	21.0%	Y	Y	N	Y	37.8%
Elk River, MN	9.8%	29.0%	Y	Y	Y	Y	29.9%
Greer, SC	11.1%	25.2%	Y	N	N	Y	27.0%
Hutto, TX	4.3%	31.2%	Y	N	N	Y	18.4%
La Vista, NE	7.3%	26.1%	N	N	N	Y	32.7%
Needham	27.3%	17.4%	Y	N	Y	Y	74.4%
Piqua, OH	16.0%	24.1%	Y	Y	N	Y	10.4%
Queen Creek, AZ	6.2%	38.6%	N	N	Y	Y	36.9%
Saco, ME	14.0%	19.9%	N	N	Y	Y	30.3%
Suwanee, GA	7.3%	29.6%	Y	N	N	N	53.0%

The data gathered and shared by these 13 cities plus the City of Decatur tell a unique story about community engagement, transparency and people. This report includes short profiles, maps, interesting factors and figures.

The metrics shared with us by this group, now affectionately known as Decatur's "baker's dozen," 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 14 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: Thirteen out of 14 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 29.2 and the median is 9.5. Five out of 14 cities broadcast public meetings via live streaming for an average of 43.8 showings a year.

Facilities: The average age of the facilities is 31.8 years, with Decatur maintaining the newest facilities and Piqua maintaining some of the oldest. Five of Decatur's facilities are green certified, and seven out of 14 cities have at least one facility with a green certification.

Greenspace: Greenspace appears to be an important component for the cities. The average amount of greenspace is 335.9 acres or 0.5 square miles. On average greenspace accounts for 2.9% of total land area among the 14 cities and as high as 14% in La Vista!

Online Services: Welcome to the digital age! Thirteen out of the 14 cities responded that they offered at least two services via the web, with both Piqua and Saco offering over 20 online services. 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. The average number of online services offered is over 9 and the median is 5.

Personnel: Each city appears to be staffed by seasoned and well-trained employees. The average years of service is 11.8 years and the median is 12.1, while the average amount spent on employee training is over $104,000 with a median of about $80,000.

Public Safety: On average, it doesn't take long for help to arrive in the 14cities. With an average response time of 4.7 minutes for Police calls and 4 minutes for Fire calls in FY13-14, the staff in the Police and Fire departments are doing a great job of taking care of business.

Special Events: From the Decatur Art Festival to Saco's Pumpkin Fest to Clayton's Centennial, our residents are never far from something fun to do. We averaged over special 18 events in 2014 and both Decatur and Suwanee had nearly 40 each!

Taxes: Great services and fun festivals are not free. On average, 57% of the tax base is residential and 34% is commercial tax base. The average value of tax exempt properties is almost $199 million with a median of $71 million.

Subject Area	Benchmarking Metric	Bettendorf	Cartersville	Clayton
Citizen Education	How many citizen education classes did your city host in 2014?	3	56	2
	Do you broadcast your public meetings using live streaming?	No	Yes	No
	If yes, how many meetings did you stream in 2014?	--	24	--
Facilities	What is the average age of your municipal facilities?	--	39	54
	How many facilities have achieved a green building certification?	0	1	1
Greenspace	How many acres of greenspace do you maintain in your city?	600	--	89
	Amount of greenspace per square mile?	28.28	--	35.89
Online Services	How many online services does your city offer?	4	3	3
Personnel	How many full-time positions did you recruit for in 2014?	9	21	11
	How much did you spend on employee training in FY13-14?	$269,052	--	--
	Amount spent per employee?	$1,023.01	--	--
	What are the average years of service for your full-time employees?	15	12.1	14
Public Safety	What was your average response time for Police calls in FY13-14?	--	4.73	2.58
	What was your average response time for Fire calls in FY13-14?	--	4.43	3.64
Special Events	How many special events did your city host in 2014?	1	16	13
	How many of those special events were organized by the city?	1	16	11
	How many volunteers worked during the special events?	20	--	--
Taxes	What percentage of your tax base is residential?	82%	32%	52%
	What percentage of your tax base is commercial?	16%	30%	39%
	What is the overall value of tax-exempt properties in your city?	--	$74,227,924	$615,125,200

Subject Area	Benchmarking Metric	Dover	Elk River	Greer
Citizen Education	How many citizen education classes did your city host in 2014?	6	0	4
	Do you broadcast your public meetings using live streaming?	No	Yes	No
	If yes, how many meetings did you stream in 2014?	--	96	--
Facilities	What is the average age of your municipal facilities?	54	22	14
	How many facilities have achieved a green building certification?	0	1	0
Greenspace	How many acres of greenspace do you maintain in your city?	181	--	148
	Amount of greenspace per square mile?	6.77	--	7.17
Online Services	How many online services does your city offer?	5	4	2
Personnel	How many full-time positions did you recruit for in 2014?	13	8	18
	How much did you spend on employee training in FY13-14?	--	$12,000	$115,046
	Amount spent per employee?	--	$57.14	$642.72
	What are the average years of service for your full-time employees?	--	12.23	8.9
Public Safety	What was your average response time for Police calls in FY13-14?	4.5	11.00	9.37
	What was your average response time for Fire calls in FY13-14?	5.00	7.00	4.93
Special Events	How many special events did your city host in 2014?	24	17	15
	How many of those special events were organized by the city?	2	0	11
	How many volunteers worked during the special events?	--	--	--
Taxes	What percentage of your tax base is residential?	73%	34%	52%
	What percentage of your tax base is commercial?	25%	58%	48%
	What is the overall value of tax-exempt properties in your city?	$375,553,240	--	--

Subject Area	Benchmarking Metric	Hutto	La Vista	Needham
Citizen Education	How many citizen education classes did your city host in 2014?	30	8	0
	Do you broadcast your public meetings using live streaming?	No	No	No
	If yes, how many meetings did you stream in 2014?	--	--	--
Facilities	What is the average age of your municipal facilities?	11	17.75	63
	How many facilities have achieved a green building certification?	0	0	1
Greenspace	How many acres of greenspace do you maintain in your city?	185	211	1100
	Amount of greenspace per square mile?	23.87	49.30	89.50
Online Services	How many online services does your city offer?	6	4	7
Personnel	How many full-time positions did you recruit for in 2014?	17	7	38
	How much did you spend on employee training in FY13-14?	$101,253	$67,268	$49,912
	Amount spent per employee?	$1,219.92	$477.08	$142.61
	What are the average years of service for your full-time employees?	5.25	16	11.26
Public Safety	What was your average response time for Police calls in FY13-14?	--	3.83	4.92
	What was your average response time for Fire calls in FY13-14?	--	--	4.12
Special Events	How many special events did your city host in 2014?	15	19	13
	How many of those special events were organized by the city?	9	19	3
	How many volunteers worked during the special events?	150	25	265
Taxes	What percentage of your tax base is residential?	70%	63%	86%
	What percentage of your tax base is commercial?	30%	39%	14%
	What is the overall value of tax-exempt properties in your city?	$9,045,077	$878,226	$671,694,495

Subject Area	Benchmarking Metric	Piqua	Queen Creek	Saco	Suwanee
Citizen Education	How many citizen education classes did your city host in 2014?	21	11	67	148
	Do you broadcast your public meetings using live streaming?	No	Yes	Yes	No
	If yes, how many meetings did you stream in 2014?	--	23	48	--
Facilities	What is the average age of your municipal facilities?	62.7	25	50	18.3
	How many facilities have achieved a green building certification?	0	1	2	1
Greenspace	How many acres of greenspace do you maintain in your city?	347	260	--	362
	Amount of greenspace per square mile?	29.86	9.27	--	33.27
Online Services	How many online services does your city offer?	25	9	34	--
Personnel	How many full-time positions did you recruit for in 2014?	18	--	18	12
	How much did you spend on employee training in FY13-14?	$88,030	--	$69,428	$54,131
	Amount spent per employee?	$704.24	--	$456.77	$622.20
	What are the average years of service for your full-time employees?	15	--	12	7.9
			--		
Public Safety	What was your average response time for Police calls in FY13-14?	2.33	--	4.67	2.43
	What was your average response time for Fire calls in FY13-14?	3.17	0.21	4.76	--
Special Events	How many special events did your city host in 2014?	30	12	5	42
	How many of those special events were organized by the city?	3	12	0	22
	How many volunteers worked during the special events?	120	--	--	1367
Taxes	What percentage of your tax base is residential?	25%	55%	65%	44%
	What percentage of your tax base is commercial?	17%	45%	35%	57%
	What is the overall value of tax-exempt properties in your city?	--	$53,724,377	$70,000,000	$70,990,000

Subject Area	Benchmarking Metric	Decatur	Median	Average
Citizen Education	How many citizen education classes did your city host in 2014?	85	9.5	29.2
	Do you broadcast your public meetings using live streaming?	Yes	No	No
	If yes, how many meetings did you stream in 2014?	28	28	43.8
Facilities	What is the average age of your municipal facilities?	4.8	23.5	31.8
	How many facilities have achieved a green building certification?	5	1.0	1.0
Greenspace	How many acres of greenspace do you maintain in your city?	56.5	235.5	335.9
	Amount of greenspace per square mile?	13.23	19.16	18.71
Online Services	How many online services does your city offer?	13	5	9.50
Personnel	How many full-time positions did you recruit for in 2014?	17	17	16
	How much did you spend on employee training in FY13-14?	$215,132	$78,729	$104,125
	Amount spent per employee?	$982.34	$455.08	$541.89
	What are the average years of service for your full-time employees?	11.37	12.05	11.8
Public Safety	What was your average response time for Police calls in FY13-14?	1.63	4.25	4.7
	What was your average response time for Fire calls in FY13-14?	2.81	4.12	3.9
Special Events	How many special events did your city host in 2014?	37	15	18.1
	How many of those special events were organized by the city?	6	9.0	8.7
	How many volunteers worked during the special events?	1,328	150.0	467.9
Taxes	What percentage of your tax base is residential?	86%	55%	57%
	What percentage of your tax base is commercial?	14%	35%	34%
	What is the overall value of tax-exempt properties in your city?	$223,023,750	$70,990,000	$198,745,450

Bettendorf, Iowa



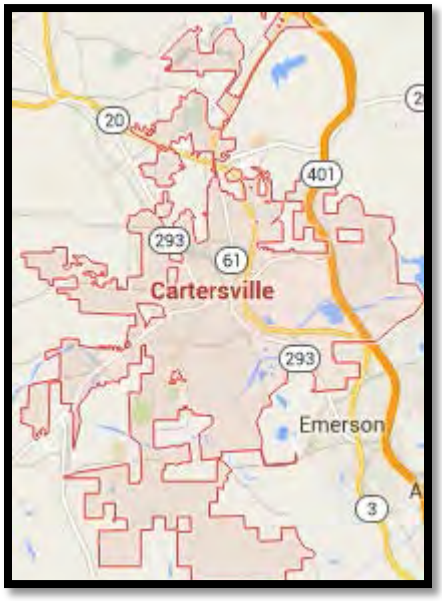
Population: 30,000+
Area: 22 sq. miles
Incorporated: 1903

Bettendorf, Iowa is a city on the Mississippi river near Davenport. The community is within 175 miles of both Chicago, Illinois and Des Moines, Iowa and a part of the Quad Cities Metropolitan Area. Bettendorf boasts a city-wide fiber optic network available to businesses. The City also includes over 700 acres of park land throughout 24 different park sites.

Forty-seven percent of Bettendorf residents hold a bachelor's degree or higher. The City's per capita income is $37,833 and the median property value is $173,600. The City has 263 full-time employees including 27 Police personnel and 55 Police personnel.

Metric	Decatur	Bettendorf
Number of acres of greenspace maintained	56.5	600
Number of online services offered	13	4
Employee training expenditures in FY13-14	$215,132	$269,052
Average years of service for FT employees	11.37	15

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 1.5 mills) because it is not dependent on property tax because of large industrial base. Anheuser Busch Brewery is based in Cartersville.

Twenty-one% of Cartersville residents hold a bachelor's degree or higher. The City's per capita income is $20,830 and the median property value is $141,600. The City has 359 full-time employees including 64 Police personnel and 74 Fire personnel. The City has the following departments: Economic Development; Electric; Communications; Finance; Fire; Ga; Parks and Recreation; Police; Water and Public Works.

Metric	Decatur	Cartersville
Number of live public meetings broadcasted	28	24
Number of green certified buildings	5	1
Police response time FY13-14 in minutes	1.63	4.73
Number of city- organized special events	6	16

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 a 90% occupancy rate) 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-seven percent of Clayton residents hold a bachelor's degree or higher. The City's per capita income is $55,734 and the median property value is $596,800. The City has 173 full-time employees including 53 Police personnel and 35 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 age of municipal facilities	4.8 years	54 years
Number of FT positions recruited in 2014	17	11
Number of special events in 2014	37	13
Number of acres of greenspace maintained	56.5	89

Decatur, Georgia



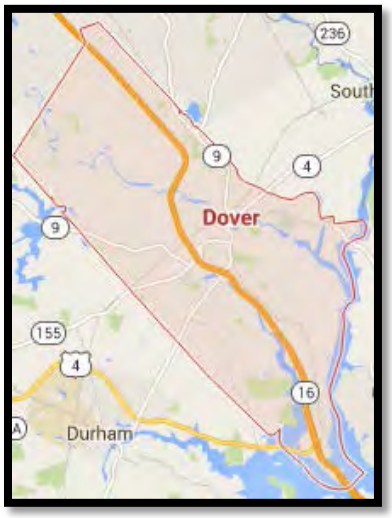
Population: 20,000+
Area: 4.4 sq. miles
Incorporated: 1823

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. Seventy-one percent of residents hold a bachelor's degree or higher. The City's per capita income[ii] is $43,477 and the median property value is $339,100. The City has 219 full-time employees and 257 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 volunteers at special events	1,328
Average age of municipal facilities	4.8 years
Number of acres of greenspace maintained	56.5
Number of online services offered	13

Dover, New Hampshire



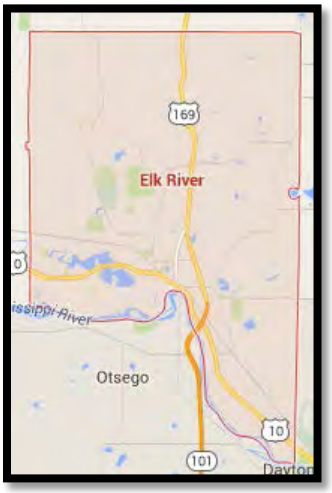
Population: 30,000+
Area: 29 sq. miles
Incorporated: 1855

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 a 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 $30,854 and the median property value is $241,600. The City has 245 full-time employees including 76 Police personnel and 61 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 FT positions recruited in 2014	17	13
Number of city-organized special events	37	24
Number of special events in 2014	6	2
Average age of municipal facilities	4.8	41

Elk River, Minnesota



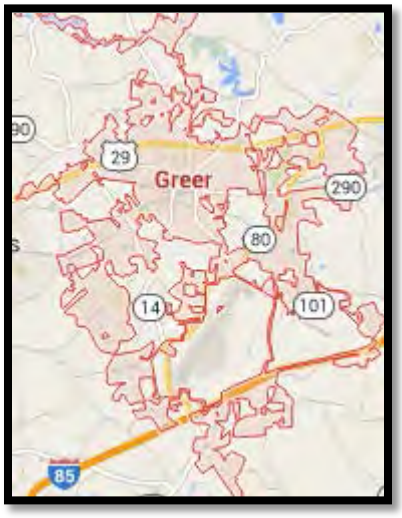
Population: 16,000+
Area: 10 sq. miles
Incorporated: 1838

Elk River, where two beautiful rivers converge, is about 30 miles northwest of Minneapolis and where Highways US10 and 169 intersect. Elk River residents enjoy beautiful natural amenities, including the Elk and Mississippi Rivers, Lake Orono, and more parks and trails per resident than almost any other city in Minnesota.

Thirty percent of Elk River residents hold a bachelor's degree or higher. The City's per capita income is $29,609 and the median property value is $206,300. The City employs 210 full-time employees including 31 Police personnel.

Metric	Decatur	Elk River
Number of live public meetings broadcasted	28	96
Average years of service for FT employees	11.37	12.23
Fire response time FY13-14 in minutes	2.81	7.00
Police response time FY13-14 in minutes	1.63	11.00

Greer, South Carolina



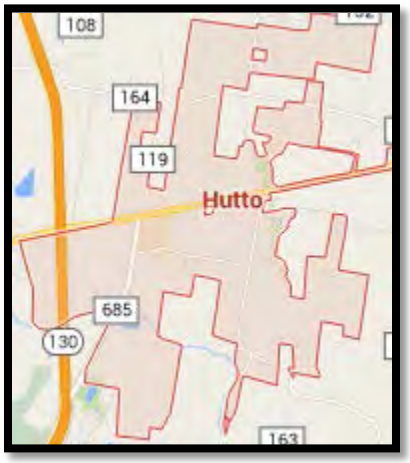
Population: 26,000+
Area: 20.64 sq. miles
Incorporated: 1876

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 27% of Greer residents hold a bachelor's degree or higher. The City's per capita income is $24,429 and the median property value is $141,200. The City has 179 full-time employees including 67 Police personnel and 34 Fire personnel.

Metric	Decatur	Greer
Average age of municipal facilities	4.8 years	14 years
Number of acres of greenspace maintained	56.5	148
Employee training expenditures in FY13-14	$215,132	$115,046
Number of online services offered	13	2

Hutto, Texas



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

The City of Hutto is nestled on the rich black lands of southwestern Williamson County. Located at the intersection of US 79 and SH 130, Hutto is approximately seven miles east of Round Rock, 15 miles south of the county seat of Georgetown, and twenty-two miles from Austin, making it an attractive place to live. While the local economy has agrarian roots, the booming Central Texas economy now includes many high-tech, manufacturing, and service jobs. The small-town charm of Hutto is balanced with quality schools, growing parks, expanding retail opportunities, and a strong workforce.

Eighteen percent of Hutto residents hold a bachelor's degree or higher. The City's per capita income is $25,247 and the median property value is $72,044 The City has 83 full-time employees including 27 Police personnel.

Metric	Decatur	Hutto
Average age of municipal facilities	4.8 years	11 years
Number of FT positions recruited in 2014	17	17
Number of special events in 2014	37	15
Number of volunteers at special events	1,328	150

La Vista, Nebraska



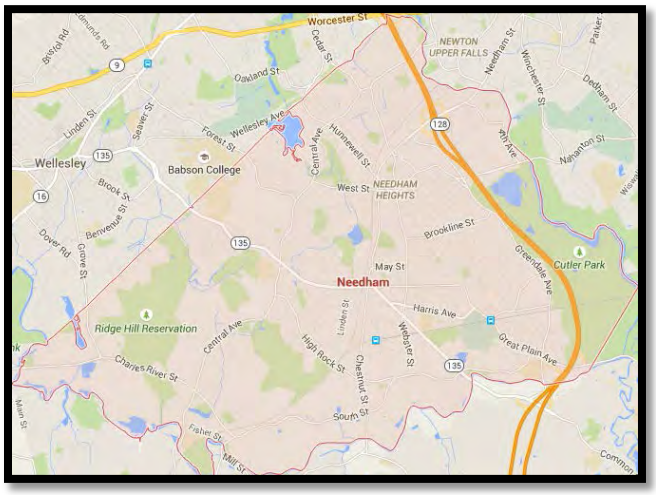
Population: 16,000+
Area: 10 sq. miles
Incorporated: 1960

La Vista, incorporated in 1960, is a relatively young and progressive city situated southwest of the Omaha metropolitan area contiguous to the cities of Bellevue, Ralston, Papillion and Omaha. Strategically located only minutes from Offutt Air Force Base, Eppley Airfield and the interstate system, La Vista has grown quickly to a community of nearly 17,000. La Vista is Spanish for "The View", which described the scenic panorama of the Big Papio Creek Basin that was enjoyed by the City's first residents.

Thirty-three percent of La Vista residents hold a bachelor's degree or higher. The City's per capita income is $29,197 and the median property value is $56,436. The City has 141 full-time employees The City has the following departments: Administrative Services; Economic Development; Financial Services; Planning and Public Works.

Metric	Decatur	La Vista
Number of green certified buildings	5	0
Employee training expenditures in FY13-14	$215,132	$67,268
Police response time FY13-14 in minutes	1.63	3.83
Number of acres of greenspace maintained	56.5	211

Needham, Massachusetts



Population: 28,000+

Area: 12 sq. miles

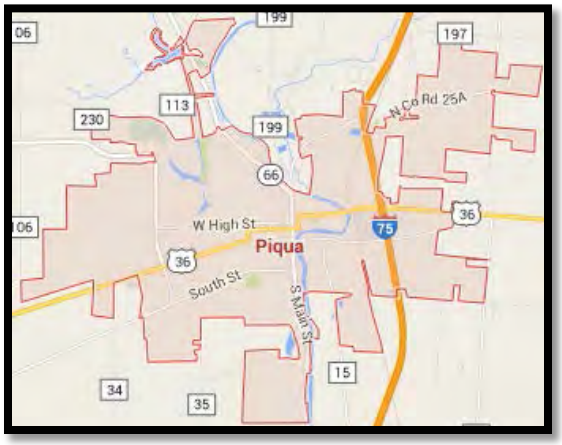
Incorporated: 1724

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 $63,117 and the median property value is $662,500. The City has 350 full-time employees including 57 Police personnel and 72 Fire personnel.

Metric	Decatur	Needham
Employee training expenditures in FY13-14	$215,132	$49,912
Number of volunteers at special events	1,328	265
Number of FT positions recruited in 2014	17	38
Number of city-organized special events	6	3

Piqua, Ohio



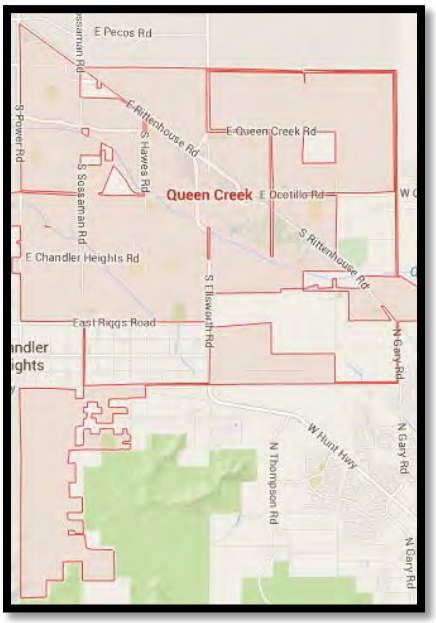
Population: 20,522
Area: 11.62 sq. miles
Incorporated: 1807

Piqua is less than 30 miles north of Dayton located on I-75 and 75 miles from Cincinnati and Columbus. Piqua's roots are established in the beauty and elegance of the Midwestern countryside. In Piqua, you can enjoy the charm of a small town with historic canal-era architecture loaded with amenities and attractions such as the Great Miami River, specialty shops, McCulloch Square, and national award-winning community treasure, Fort Piqua Plaza. Top notch education facilities including the Piqua School District, Upper Valley Career Center, and Edison Community College, along with a vibrant, attractive downtown, makes Piqua a desired place to live, work and play.

Almost 10% of Piqua residents hold a bachelor's degree or higher. The City's per capita income is $19,419 and the median property value $87,400. The City has 125 full-time employees including 34 Police personnel and 32 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
Fire response time FY13-14 in minutes	2.81	3.17
Average years of service for FT employees	11.37	15
Number of online services offered	13	25
Number of special events in 2014	37	30

Queen Creek, Arizona



Population: 27,000+

Area: 28 sq. miles

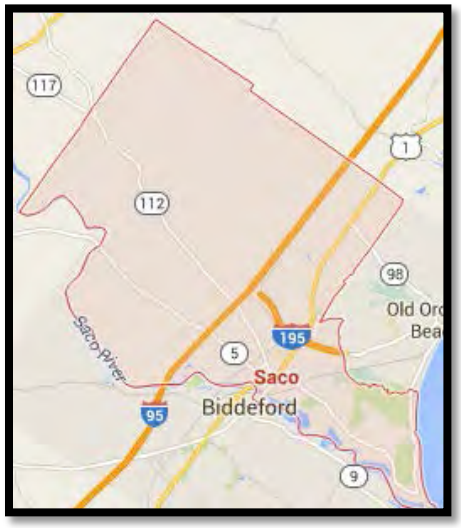
Incorporated: 1986

The 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. Its vision states that "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-seven percent of Queen Creek residents hold a bachelor's degree or higher. The Town's per capita income is $30,400 and the median property value is $230,000. It has 157 full-time employees and 32 Fire personnel. Queen Creek has the following departments: Fire; Development; Workforce & Technology, Utilities and Intergovernmental Affairs.

Metric	Decatur	Queen Creek
Number of city-organized special events	6	12
Number of live public meetings broadcasted	28	23
Average age of municipal facilities	4.8 years	25 years
Number of acres of greenspace maintained	56.5	260

Saco, Maine



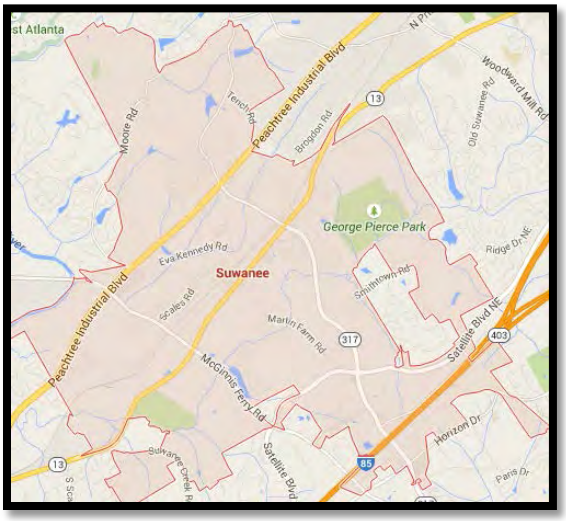
Population: 18,000+
Area: 38.4 sq. miles
Incorporated: 1718

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.

Thirty percent of Saco residents hold a bachelor's degree or higher. The City's per capita income is $28,896 and the median property value is $229,000. The City has 152 full-time employees including 47 Police personnel and 36 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 online services offered	13	34
Fire response time FY13-14 in minutes	2.81	4.76
Police response time FY13-14 in minutes	1.63	4.67
Number of green certified buildings	5	2

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-three percent of Suwanee residents hold a bachelor's degree or higher. The City's per capita income is $33,806 and the median property value is $236,500. The local transit system in Suwanee is the Gwinnett County Transit system. The City has 87 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 volunteers at special events	1,328	1,367
Number of special events in 2014	37	42
Average years of service for FT employees	11.37	7.9
Employee training expenditures in FY13-14	$215,132	$54,131

A big thank you goes out to the following individuals who so graciuously shared their city's data:

Rebecca Bohlander – Cartersville, GA
Jason Schadt — Bettendorf, Iowa
George Ertle – Clayton, MO
Christopher Parker – Dover, NH
Cal Portner – Elk River, MN
Mike Sell – Greer, SC
Micah Grau – Hutto, Texas
Jeff Calentine – La Vista, NE
Kate Fitzpatrick – Needham, MA
Bill Lutz – Piqua, OH
Matthew Behunin – Queen Creek, AZ
Richard Machaud – Saco, ME
Susan Van Nus – Suwanee, GA

Special thanks to Local Government Management Intern Christian Perry for his assistance in writing this report.

[i] Municipal Benchmarks: Third Edition, David Ammons, 2012

[ii] Source for all per capita income and home data values: 2009-2013 American Community Survey


City of Decatur®