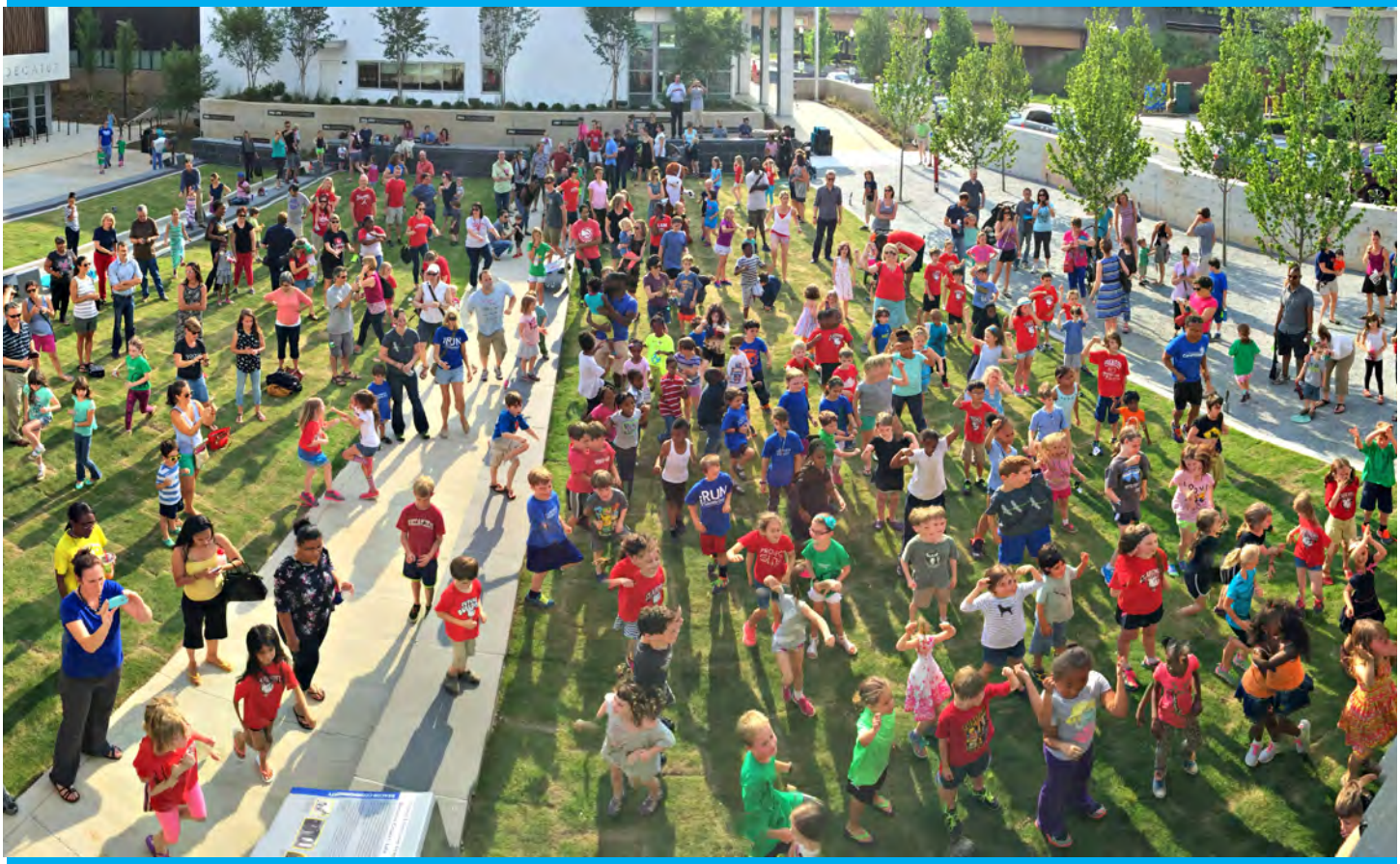
BUDGET

Fiscal Year July 1, 2016 to June 30, 2017



City of Decatur®

Patti Garrett, Mayor
Fred Boykin, Mayor pro tem
Scott Drake, Commissioner
Tony Powers, Commissioner
Brian Smith, Commissioner



BUDGET

Fiscal Year July 1, 2016 to June 30, 2017

City of Decatur, Georgia
509 North McDonough Street
P.O. Box 220
Decatur, GA 30031

404.370.4100 phone
678.553.6518 fax

www.decaturga.com

FISCAL YEAR 2016-2017

Table of Contents

BUDGET MESSAGE **Message**

BUDGET NARRATIVE 1

SUMMARY OF FUND BUDGETS 35
- Fund Organizational Chart 37
- Fund Balance Summary – All Funds 38
- Summary of Expenditures – All Funds 39
- Summary of Revenue & Expenditures – General Fund 40
- All Funds Overview 41

GENERAL FUND 55
- Revenue Summary 57
- Expenditure Summary 64
- Personnel Position Summary 67
- Revenue Detail 71
- Expenditure Detail 77
- City Organizational Chart 78
- Department Directory 79
- Department Detail 80

CAPITAL PROJECTS FUNDS 107
- Capital Projects Fund Narrative 109
- Capital Projects Summary 115
- Capital Projects Fund Detail 116
- Cemetery Capital Improvements Fund Detail 130
- General Obligation Bond Fund Detail 131
- 2010 Urban Redevelopment Agency Fund Detail 133
- 2013 Urban Redevelopment Agency Fund Detail 134
- URA-Callaway Fund 135
- Debt Service Summary 137
- Debt Service Fund Detail 140

OTHER FUNDS 141
- Children & Youth Services Fund 144
- Emergency Telephone System (E911) Fund 146
- Solid Waste Fund 148
- Stormwater Utility Fund 150
- Conference Center/Parking Deck Fund 153
- Hotel/Motel Tax Fund 153
- Tree Bank Fund 154
- Confiscated Drug Fund 154
- Community Grants Fund 156

APPENDIX A – BUDGET GUIDE

APPENDIX B – GLOSSARY

APPENDIX C – FINANCIAL POLICIES

APPENDIX D – POSITION CLASSIFICATION PLAN

APPENDIX E – 2016 SALARY SURVEY RESULTS

APPENDIX F – DEMOGRAPHIC AND STATISTICAL INFORMATION

APPENDIX G – 2016 CITIZEN SURVEY RESULTS

APPENDIX H – 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, 2015.

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

Leaders at the Core of Better Communities

This

Certificate of Excellence

is presented to

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 101st ICMA Annual Conference
Seattle/King County, Washington
28 September 2015

Robert J. O'Neill Jr.
ICMA Executive Director

James Bennett
ICMA President

Randall H. Reid
Director of Performance Initiatives
ICMA Center for Performance Analytics



This page left blank to preserve
double-page layouts



City of Decatur®

Budget Narrative

Budget FY 2016-2017

FISCAL YEAR 2016-2017

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.

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 a wide range of professional service, financial, medical and creative/technology businesses. Educational institutions like Agnes Scott College and Columbia Theological Seminary are located in the City, as well as the headquarters for a number of non-profit organizations including the Task Force for Global Heath. The essential nature of these services and the stability of health and education related businesses provide a solid basis for the City's economic wellbeing.

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 residents 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, mixed-use condominiums and apartments have helped create a new type of neighborhood providing an important 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 Interna-

tional 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, special events and a place to meet and relax with family and friends. 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.



This painting of Captain Stephen Decatur, USN, by John Wesley Jarvis, is part of the U.S. Naval Academy Museum Collection.

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. Patricia Garrett was elected Mayor in 2016. She has been a member of the City Commission since 2009. Fred Boykin also was elected by his fellow commissioners to serve as Mayor pro tem in 2016 and has served on the City Commission since 2001. The other Commissioners are Scott Drake who was first elected in 2013; and, Tony Powers and Brian Smith who were sworn in for their first terms in January 2016. 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 and 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.



The Decatur City Commission (clockwise from bottom right); Mayor Patti Garrett, Mayor Pro Tem Fred Boykin, and commissioners Brian Smith, Tony Powers, and Scott Drake.

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 plan's goals and tasks had been accomplished.

In April 2010, the City kicked off the planning process to create the 2010 Strategic Plan for 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 six 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 juris-

dictions. 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 2016 to gauge satisfaction with the community and local government services. This is the City's sixth 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.

City of Decatur®

National Citizen Survey Results

Sense of Community
(rated excellent or good)

2006 – 84
2008 – 90
2010 – 86
2012 – 92
2014 – 91
2016 – 83

Quality of Economic Development
(rated excellent or good)

2006 – 74
2008 – 78
2010 – 69
2012 – 73
2014 – 84
2016 – 73

Overall Quality of Business & Service Establishments
(rated excellent or good)

2006 – n/a
2008 – 89
2010 – 83
2012 – 91
2014 – 87
2016 – 83

Would recommend living here to someone who asks
(rated very likely)

2006 – n/a
2008 – 75
2010 – 74
2012 – 78
2014 – 84
2016 – 72

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

Over the past six years, the City of Decatur has made significant progress towards accomplishing the tasks listed in Principle A of the 2010 Strategic Plan. Similar to the previous year, the City is experiencing a development upswing from the recession. In the downtown central business district, one residential apartment building was completed in 2015. Another residential apartment building opened in early 2016 and a third is scheduled to begin leasing in early summer 2016. Construction on the Callaway site is expected to break ground in the fall of 2016. It includes rental residential units, ground-floor retail and restaurant space and the first new office building built in the City since 1991. This project brings to life a decades-long dream to remove an unsightly building and return a 4.7 acre non-contributing property to the tax digest. Plans for the redevelopment of the south parking lot of the Avondale MARTA Station development date back to 2003 and is another project that will break ground in 2016. This mixed-use project being developed by Columbia Ventures in partnership with MARTA and the City of Decatur will include affordable rental housing for seniors, market rate rental housing and a mix of retail, restaurant and office space to support the transformation of the East Decatur district. The developer is currently working with City Schools of Decatur on the possible development of a new Early Childhood Learning Center as part of this project. A central piece of the development is the creation of bicycle and pedestrian connections throughout the site to connect with surrounding neighborhoods. A partnership among Columbia Ventures, East Decatur Greenways, the PATH Foundation and East Decatur LLC, will create a multi-use trail from South Columbia along Katie Kerr and through the Columbia Ventures project to connect to the Stone Mountain PATH trail using the MARTA pedestrian bridge.

The Active Living division plays a large role in improving the pedestrian experience in the City's commercial districts. Active Living staff created a walking tour brochure illustrating various routes for visitors and community members to walk around Decatur and to

explore interesting places and discover Decatur's history. Encouraging people to walk, and providing places for them to walk, helps develop a pedestrian-friendly community, which enhances the character of the City's commercial districts. Active Living continues to offer Third Friday Bike Rides from April through October. Novice cyclists are encouraged to join seasoned pros on a social ride around town while learning how to safely navigate the roadways. The division also works to increase awareness of the new Ebster recreation facilities and the Beacon Community museum through a variety of indoor and outdoor events.

The Community and Economic Development (CED) department continues to invest in projects that enhance the city's public spaces. Recently installed Adirondack chairs on the Old Courthouse lawn have brought additional seating and color to the Square. The ten-year-old wayfinding signs are getting a deep cleaning and a refresh of their lettering. This project includes the popular directory kiosks located on all four sides of the square. After the success of last year's Decatur Artway, the city's outdoor art gallery in the downtown business district, CED will be partnering with the Decatur Arts Alliance to add five more sculptures, this time focused around the Oakhurst business district.



In addition to purchasing new tables, umbrellas and chairs for the MARTA plaza, CED purchased new holiday decorations for the street lamps in the Downtown and Oakhurst business districts and enhanced decorations on city-owned facilities through the City. The department continues to expand its retail and office recruitment strategy including marketing efforts to attract office tenants focusing on Decatur as a great place to work. The Keep It Indie-Catur and Small Business Saturday and Sunday campaigns, as well as the full calendar of annual festivals and special events support Decatur's unique brand and character and contribute to our vibrant, commercial districts.

The Planning division is reviewing the Unified Development Ordinance, which went into effect in 2015, to identify areas that need refining and to prepare needed ordinance amendments. Updates include requiring a minimum percentage of transparency for windows and doors on the first floor and upper levels of commercial buildings. This update extends design standards to all commercial districts in addition to the Downtown area. The sign ordinance will also be revised to encourage more compatible signage throughout the city's Downtown and other commercial districts. The Planning division continued to work on the recommendations for Downtown Decatur that were laid out in the 2011 Livable Centers Initiative Study and is spearheading the 2016 Comprehensive Plan process. The plan will include an analysis that identifies areas that have significant redevelopment potential.

The Community & Economic Development and Public Works departments partnered to employ a new contractor to maintain the Square and MARTA plaza area and assigned three city employees, one full-time and two part-time, to cleaning and maintaining the area. Twenty-three benches, eleven litter containers and seven bike racks were installed in the Oakhurst business district. Additional litter cans and benches were installed as part of the downtown streetscape expansion along East Trinity Place and Church Street.

The City's public safety departments work in conjunction with other departments to ensure that the City remains a safe place to live and visit. The Fire department recently completed

City of Decatur®

By the Numbers

79

Percentage of independently owned businesses in Decatur

its strategic plan which includes creating an online database to better manage equipment, training, and resources. It also purchased updated equipment to better respond to the diverse safety needs of the City's business districts. The Police department now has three officers assigned to patrol Downtown Decatur on foot and by bicycle to improve visibility, establish a strong partnership with downtown business owners and maintain a quick response time. To help improve pedestrian safety, officers routinely conduct crosswalk enforcement to educate the public and issue citations to motorists who violate pedestrian rights in crosswalks. It works with other city departments to identify and remove graffiti as well as educating the public to limit soliciting and panhandling and to maintain an inviting environment.

FY 2015-2016 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:

- Continue to review UDO and recommend ordinance amendments as issues arise (Task 1A)
- Revise sign ordinance to encourage more compatible signage in commercial districts (Task 1B)
- Complete the cleaning, repair and updating of all wayfinding signs (Task 1D)
- CED and Public Works will coordinate consolidating all downtown landscaping projects including flower baskets, sidewalk planters, North McDonough Street and East Court Square islands and MARTA plaza planters and pots and seek new bids (Task 1E)
- Establish a downtown maintenance team and hold regular meetings of the new to better coordinate the efforts of CED and Public Works staff (Task 1E)



- Implement retail/office recruitment strategy with a focus on encouraging new office developments (Task 2A)
- Expand Keep It Indie-Catur promotions to support locally owned retailers and the Decatur brand as an authentic commercial center (Task 2B)
- Conduct a survey of existing downtown office tenants, identify expansion candidates and actively recruit at least one mid-size office tenant into the downtown district (Task 2B)
- Market the small storefront space in building B at the Leveritt Public Works facility as a business incubator space (Task 2E)
- Complete a build out analysis of redevelopment sites in the downtown commercial district (Task 3C)

PRINCIPLE A FINANCIAL IMPACT

DEPARTMENT	AMOUNT
Governmental Control	45,150
General Government	275,540
Community & Economic Development	1,069,010
Active Living	205,940
Children & Youth Services	46,740
Administrative Services	371,660
Fire	1,032,420
Police	581,930
E-911	19,930
Public Works	771,850
Design, Environment & Construction	191,760
Solid Waste	427,420
Storm Water	45,720
TOTAL:	**$5,085,070**

By the Numbers

New Business Licenses Issued

FY10-11 – 96
FY11-12 – 117
FY12-13 – 109
FY13-14 – 157
FY14-15 – 161

New Jobs Created

FY11-12 – 353
FY12-13 – 274
FY13-14 – 515
FY14-15 – 416

By the Numbers

5

Decatur Artway Sculptures

1. Ver Sacrum
(Lower MARTA plaza/ Church)

2. AMUK
(1 West Court Square near Souper Jenny)

3. Mortification
(Upper MARTA Plaza, near Squash Blossom at 113 E. Court Square)

4. Teapot 50
(Old Courthouse Square neat community bandstand)

5. This is Something We Had to Go Through *pictured*
(Northeast corner of Sycamore Place and Church Street)

City of Decatur®

National Citizen Survey Results

Opportunities to participate in community matters
(rated excellent or good)

2006 – n/a
2008 – 81
2010 – 82
2012 – 88
2014 – 87
2016 – 85

Quality of public information services
(rated excellent or good)

2006 – 69
2008 – 82
2010 – 89
2012 – 85
2014 – 86
2016 – 89

Opportunities to volunteer
(rated excellent or good)

2006 – n/a
2008 – 87
2010 – 90
2012 – 91
2014 – 92
2016 – 90

Openness of community towards people of diverse backgrounds
(rated excellent or good)

2006 – 82
2008 – 87
2010 – 87
2012 – 89
2014 – 82
2016 – 79

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

In 2015, the City of Decatur introduced a brand new service and request reporting tool that included a mobile app. The MyDecaturGa app is available for Apple and Android products and allows residents and visitors alike to report issues such as potholes and broken sidewalks, as well as look up information about local restaurants and shops. The City Manager's Office, Community and Economic Development (CED) department and the Public Works department worked together to bring the app to the community. CED will launch a marketing campaign to encourage increased use of the mobile parking app that makes paying for on-street parking easier for customers and provides for a more efficient parking management program. The City's website is now optimized for mobile use and will change size depending on the viewing platform.

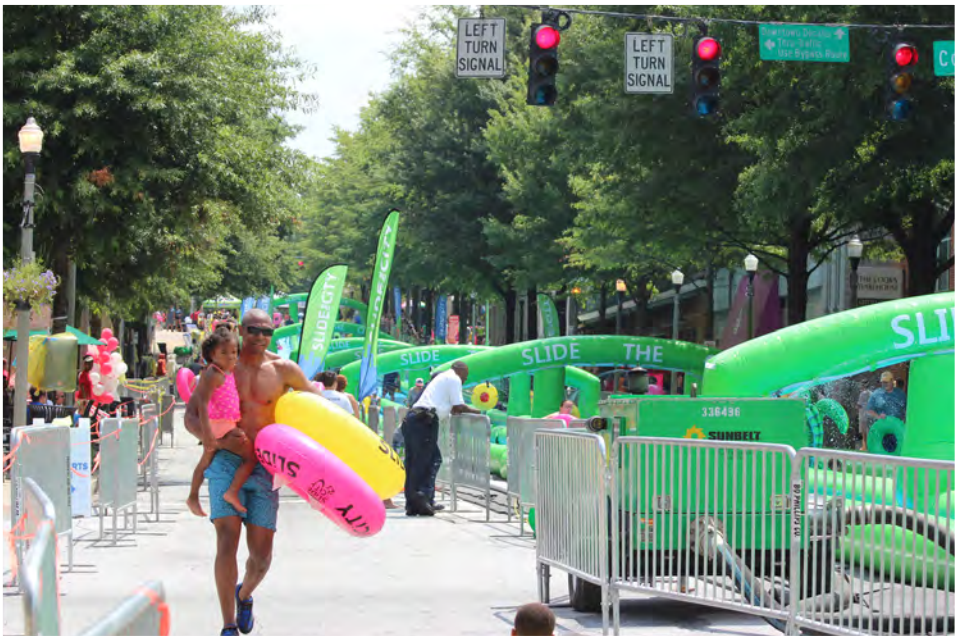
Decatur 101 continues to fill quickly fill each year as more and more residents desire to learn more about their community. With the graduation of the 2016 classes, we now have over 1,000 graduates of the program. The diversity of Decatur 101 class participants also

continues to increase and former graduates become active volunteers in the community. A planned new initiative is to partner with City Schools of Decatur to establish a Decatur Youth Council. The process of engaging youth will help with implementation of the current Strategic Plan, as well as engaging younger residents in planning for the future of their community.

The City completed the year-long "Better Together" community conversation in 2015 that focused residents on ways to create and support a more welcoming and inclusive community. The Better Together initiative developed a Community Action Plan based on public input from community members. The Community Action Plan has focus areas related to supporting community participation and engagement; prioritizing racially-just community policing; ensuring availability of diverse and affordable housing; cultivating a welcoming and inclusive retail environment; maximizing use of public spaces; and facilitating low-cost transportation options.

The City will support the continuation of the Better Together initiative and broaden communication and outreach to appeal to a diverse population. This work will be supported through expanded communication tools and networks. In 2016, the Decatur City Commission created the Better Together Advisory Board to take the lead in implementing the plan. Potential board members are currently being recruited and the City continues to work closely with the Welcoming America organization that is headquartered in the City of Decatur.

The Administrative Services department continued to focus its efforts on maintaining age and racial diversity in the City. The Revenue division works with senior residents to develop partial tax payment plans to enable them to stay in their homes. The division also spent approximately $700 in outreach efforts to promote homestead exemption for seniors, and approximately $5,000 in staff hours to administer service fee waivers for seniors. And in November 2016, residents will have the chance to vote on a referendum to increase homestead exemption amounts for city and school taxes.



Decatur has a long history of using the arts to engage and connect the City. Recently, a focus on public art has captured the imagination. The Decatur Arts Alliance has played a strong role in bringing artwork to the community and transforming unremarkable areas into whimsical, inviting sites. Murals have been added throughout the community and more are planned for bridges and viaducts, including the MARTA bridge at West Trinity Place and Atlanta Avenue and on the wall of the ARLO parking deck facing East Howard Avenue. A popular installation of public sculpture in downtown Decatur will be expanded to Oakhurst in the fall of 2016.

The ability to stay in one's home is related to the affordability of living in Decatur. The Lifelong Community Advisory Board (LCAB) continues to work on ways to educate senior citizens about the variety of homestead exemptions currently available and to advocate for additional exemptions targeting seniors. The Third Thursday series has provided information on a variety of topics, such as the City Schools of Decatur bond referendum, homestead

By the Numbers

Homestead Exemption Totals (2016)

20% — Residential properties with no exemptions

60% — Residential properties with only the basic exemption

14% — Residents with senior exemptions

8% — Residents with income-based exemptions

City of Decatur®

By the Numbers

Better Together Participants

800

community members invested more than

1,300

hours during public input phase of process

exemptions based on age/income, available transportation options and issues identified in the Lifelong Decatur survey about challenges faced by people of all ages to continue to call the City of Decatur home. Members of the board also accompanied a group of low income senior citizens to the State Capitol to advocate for the passage of senior tax exemption legislation. In addition, the LCAB has compiled a list of resources available through the City, local nonprofits and other organizations. This resource list is not specifically for senior citizens and will also include resources for other stages of life. It will be available on the Decatur website and in print.

LCAB and CED have been collaborating on ways to make housing more affordable. One way is to increase the housing stock available to those with modest incomes. Options being considered include cottage court homes and additional opportunities for accessory dwelling units. These options will provide current and prospective residents more affordable options, especially older residents who would like to stay in Decatur and young professionals looking to enter the housing market who want a smaller house option.

Two programs directly address helping senior citizens and other low income residents stay in the community. The Martin Luther King Jr. Service Project just completed its 14th year of providing home repairs and yard work for lower income senior citizens. Over 1,300 volunteers helped repair and provide yard maintenance at 34 homes and do yard work and landscaping at 13 additional dwellings, benefitting 47 senior citizens' homes during the MLK Jr. service weekend. The MLK Jr. Service Project targets needs that improve health, safety and affordability. There were many simple, yet life changing, tasks, such as de-cluttering attics, basements and backyards. There were also many technical and complex jobs, including replacing fallen ceilings; bracing sagging floors; renovating kitchens; installing a wide-range of energy efficient appliances; and a repairing a myriad of plumbing and electrical problems . This project is a collaboration between the City of Decatur (with a great deal of involvement from multiple departments), the Decatur Preservation Alliance, numerous places of worship, the Decatur Rotary Club, the Decatur Business Association and scores of local businesses, the Oakhurst Neighborhood Association, and hundreds of residents from throughout the City of Decatur.



The second program, A Season of Giving/Christmas Decatur, provides holiday gifts for low income children and senior citizens. Simple gift requests, such as coats, other clothing and toys for children and clothing and household items for senior citizens help these residents feel closer to their community. It also provides a way for individuals, businesses, educational institutions and neighborhood groups to show these neighbors that they are valued members of the Decatur community. In 2015, 383 children and 234 senior citizens each received at least $100 worth of holiday gifts. While the number of people assisted was lower than previous years due to the redevelopment of the Decatur Housing Authority's Gateway apartments, the number of children being served is expected to increase to previous levels as tenants return to the rebuilt Gateway project which has been renamed the Trinity Walk apartments.

The reduced number of children in 2015 allowed an opportunity to provide greater outreach to seniors. This included collaborating with Service Coordinators at Clairmont Oaks, Philips Tower and Park Trace senior high-rises, in addition to those living in the Housing Authority's Oliver House. The GO60+ shuttle began in March 2013 to bring senior citizens living independently in their own homes to downtown Decatur for access to the supermarket, pharmacy and other services. The shuttle is a collaboration among CED, Active Living and the Decatur Downtown Development Authority. This transportation initiative has broadened to also provide ways for isolated seniors to become more engaged in community life. The seniors now participate in quarterly Active Living events – Game Day, Senior Picnic, Blue Sky Concerts and a special holiday party.

By the Numbers

Decatur 101 Graduates 2000-2016

1,066

The LCAB has recently surveyed the community regarding current and potential transportation options. A total of 1,249 respondents took the survey. While results are being compiled, the board's Transportation Committee is educating the community on options currently available. Presentations have been given during a Third Thursday information session, at various senior citizen high-rises, and to neighborhood associations.



The Police department is working to establish stronger relationships with residents and local businesses by attending as many community meetings as possible. The department's Community Information and Education Officer regularly attends planning meetings with various neighborhood and condominium associations to address safety and neighborhood watch planning. Last year, the Police department partnered with the Active Living division to coordinate efforts for senior engagement events such as Senior Day at Concerts on the Square, Senior Holiday Party and Senior Game Day. Further outreach in the community included working with an Eagle Scout candidate to create and distribute emergency kits for low income seniors. Staff also partnered with a local Girl Scout Troop for a Purple Farmer's Market project to deliver fresh fruits and vegetables to seniors while also providing a wellness check.

In 2015, the Fire department partnered with Renfroe Middle School to assist with the required educational curriculum of CPR training and Decatur High School to offer students a chance to participate in the Georgia Teen Ride with Pride program. The course encompasses parents and teens holding one another accountable for safe driving practices, such as driving without texting.

City of Decatur®

By the Numbers

Issues reported using MyDecaturGA app (Aug. 2015-March 2016)

1,066

46% by web

42% by mobile

12% by city

FY 2015-2016 Accomplishments:

- The Lifelong Community Advisory Board developed a speaker series to educate residents 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 senior citizens (Task 5A, Task 5E, Task 6B, Task 7A)
- 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 the YEA! (Young Emerging Artists) event (Goal 8)
- Catalogued all city-owned artwork to create a virtual art gallery on the City's website (Task 8C)
- Used social media to publicize Decatur Active Living programs and events (Task 6A)
- Reestablished community gardens at Scott Park and Ebster Recreation Center (Task 7B)
- Successfully completed the Better Together Community Conversation resulting in the creation of a Community Action Plan and the creation of a Better Together Advisory Board (Goal 5 and Goal 7)



FY 2016-2017 New Projects, Programs and Policies:

- 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 our sense of community. This effort includes an assessment of existing events so that their appeal can be broadened to a diverse market, identifying and actively recruiting diverse artists and performers to participate in these activities and expanding our outreach to create a welcoming environment for all residents (Task 5B, Task 5C)
- Actively consider ways to appeal to broadly diverse audiences when developing new marketing and advertising materials (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 with a 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 to connect community members with ways they can volunteer (Task 7B)
- Establish a 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 expand public art projects throughout the community such as the outdoor sculpture gallery, Sidewalk Saturday events and community-driven, pop-up art activities through a seed grant program to support local artists and community arts activities (Goal 8)



PRINCIPLE B FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	57,150
General Government	459,240
Community & Economic Development	893,310
Active Living	62,860
Children & Youth Services	46,740
Administrative Services	367,160
Fire	916,290
Police	626,930
E-911	19,930
Public Works	153,420
Design, Environment & Construction	383,510
Solid Waste	142,470
Storm Water	205,730
TOTAL:	**$4,334,740**

City of Decatur®

By the Numbers

4 **Number of drainage basins in the city**

The northside's **Peavine Creek** and **South Fork Peachtree Creek** basins flow into the gulf of Mexico. On the southside, **Shoal Creek** and **Sugar Creek** basins flow into the Atlantic Ocean.

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

As our region approaches the third decade of the 21st century, the City of Decatur continues to focus on what is required to be good stewards of our fiscal, environmental and organizational resources. It is becoming more apparent that the traditional notion that cities alter the environment to serve the needs of their residents is shifting toward a new paradigm that requires cities to be understanding that it will inevitably be environmental factors that alter the lives of its residents. Over the past year the City has seen both the short term and long term effects that the environment has on its residents and its infrastructure, including such issues as weather and climate change, growth and development and access to natural resources.

In many ways, our community's ability to control nature, the built environment, business enterprise and organizations in a traditional sense is shifting. Post-modern cites must now be resilient to meet the needs of an ever changing world. Through local strategic planning and participation in comprehensive regional planning, the City of Decatur believes and understands that stewardship extends well beyond its borders. The idea that we are all downstream of someone and likewise someone is always upstream of us, guides our actions as we consider our own resources as well as the resources of our neighbors.

Principle C strives to solidify this commitment to both local and regional stewardship in four very specific subject areas:

1. Stewardship of Natural Resources
2. Stewardship of the Built Environment
3. Stewardship of Monetary and Administrative Resources
4. Stewardship of Our Community and the Atlanta Metro Region

One example of this commitment to progress in regional stewardship is the City of Decatur receiving one of Atlanta Magazine's 2015 Groundbreaker Awards for its commitment to sustainability in all aspects of community. The Groundbreakers Class of 2015 was selected

from a wide range of fields, including developers, builders, preservationists, technology firms, universities, nonprofits, and individuals who are passionate about Atlanta's civic life. The City of Decatur was the only city among those chosen in recognition of the City's long-term, incremental approach to achieve this community's vision of a viable, walkable and sustainable city.

How the City handles rain and where it goes once it leaves the city limits has been an important topic to the community and the region for many years, and will continue to be a primary consideration as the City continues to increase in density. All rain flows into one of the City's four drainage basins. Peavine Creek Basin and South Fork Peachtree Creek Basin cover the north half of the City and rain from those areas eventually ends up in the Gulf of Mexico. Shoal Creek Basin and Sugar Creek Basin cover the south half and flow to the Atlantic Ocean.

When rainfall is well managed, the benefits are manifested in the City's parks, open spaces, creeks, floodplains and private properties creating a healthy eco-system for personal enjoyment that simultaneously supports diverse animal and plant life. If not managed, habitats can degrade, native plant life is lost or overtaken by invasive species, and structures are potentially damaged thus contributing to a decline in the quality of life for Decatur's environment. These outcomes are influenced by many factors ranging from the impervious foot-print created by a single house dwelling to changes in global climate conditions, and Decatur has many tools to steer the community in a positive direction.

The Stormwater Utility was created to take care of and improve infrastructure on public streets and properties. Development ordinances help property owners use their land in a way that reduce impacts to neighbors and protect creeks. Since adopting the storm drainage ordinance and creating the Stormwater Utility, the City has reduced flooding in downtown Decatur. Storm drainage infrastructure investments have focused on priorities established in the City's Stormwater Master Plan, which identified downtown areas in the Peavine Creek Basin between West Ponce de Leon Avenue and Northern Avenue east and under the Police Station, the Decatur Housing Authority's Allen Wilson Terrace and Oliver House units, the High School football field, Maple Street, the ARLO development and Fire Station No. 1, terminating at Barry Street. Storm drainage improvements between the Beacon Municipal Center up to Fire Station No. 1 have been completed in partnership with the Housing Authority, City Schools of Decatur and the developer of the ARLO. Construction will soon begin on the last phase of this critical area up to Barry Street.

The City has just completed the first 5-year assessment cycle established by the Tree Preservation Ordinance. As dictated in the ordinance an urban tree canopy assessment is conducted at the end of each cycle to document canopy coverage changes. Between 2010 and 2015, the assessment found a 0.3% decrease in coverage* and quantified the typical economic, air quality, and drainage impacts that can be expected from this change. However, with the planting of over a hundred new street trees as part of streetscape expansion in downtown and Oakhurst and investments in new trees in city parks and along neighborhood streets funded by the tree bank, the City is continuing to invest in the tree canopy for future generations. And as future cycles are completed, it will be possible to watch for trends in how the City's canopy changes, determine the effectiveness of current practices, and discover ways the City may need to modify those practices to achieve the desired healthy canopy.

The Federal Emergency Management Agency (FEMA) provides funds to state and local governments to implement hazard mitigation measures that reduce losses of life and property damage caused by natural disasters. The Georgia Emergency Management Agency (GEMA) administers these federal grant programs in the State of Georgia. Hazard Mitigation Grant Program (HMGP) funds may be used to pay for projects that will reduce

National Citizen Survey Results

Value of services for taxes paid
(rated excellent or good)

2006 – 63
2008 – 64
2010 – 64
2012 – 73
2014 – 73
2016 – 66

Quality of overall natural environment
(rated excellent or good)

2006 – n/a
2008 – 78
2010 – 75
2012 – 81
2014 – 87
2016 – 79

Quality of recycling service
(rated excellent or good)

2006 – 80
2008 – 87
2010 – 90
2012 – 92
2014 – 91
2016 – 87

Recycled from home
(at least once in the last year)

2006 – 80
2008 – 89
2010 – 89
2012 – 91
2014 – 97
2016 – 96

** Does not include the Parkwoods neighborhood.*

By the Numbers

33.2

tons of equipment collected in electronics recycling events

or eliminate the losses from future disasters. Projects must provide a long-term solution to a problem and a project's potential savings must be more than the cost of implementing the project. Staff from the Design, Environment & Construction (DEC) division applied for grant funding on behalf of Decatur property owners and a grant has been awarded to the City to acquire a severe repetitive loss (flooding) property at 115 Willow Lane. No local match is required for this grant. Currently, the City proceeding with the acquisition of the property, and once acquired, the home will be demolished and the property will be returned to a natural state.

On November 09, 2015 the High Performance Building Standards section of the Unified Development Ordinance went into effect for new single family residential homes, residential accessory dwelling units, multi-family residential structures, and commercial projects over 3,000 square feet in total building area. To date, the City has permitted 15 new single family homes that will be certified upon completion using one of the three high performance certification programs permitted in the Unified Development Ordinance. It is anticipated that Phase II of the Trinity Walk apartments, built by the Decatur Housing Authority, will be the first multi-family residential project completed using the new standards. The Avondale MARTA Station parking lot redevelopment project is expected to be the first large scale mixed use development to achieve certification. The proposed Callaway mixed-use development project is pursuing a LEED Silver designation as is an interior renovation to Rebekah Scott Hall at Agnes Scott College. Later in 2016, the City of Decatur has plans to work with Southface Energy Institute to complete a pilot study applying the High Performance Building Standards to single-family residential renovations in order to determine how to best implement green building certification to existing houses undergoing substantial improvement.

Over the past decade, the City of Decatur has made considerable investments in its public facilities, including the conservation, renovation and expansion of existing buildings whenever possible so that the improvements are designed to be sustainable. As the capital improvements program reaches a conclusion, the City will begin to evaluate how well those investments are paying off when it comes to energy savings. The City will once again work with Southface Energy Institute to determine electric power and natural gas usage for all public facilities using Energy Star's Portfolio Manager tool. This online system allows users to benchmark the performance of various buildings against similar buildings around the nation. Based on these comparisons, staff can look closer at facilities which are using more energy than expected when measured against industry standards and make changes. In addition to performance measurement, the Southface team will also assist the City of Decatur in evaluating electric power rates for our buildings.



In Summer 2015, Georgia Power announced plans to convert over 400,000 high-pressure sodium roadway lights in Georgia with efficient LED lighting over the next four years. Its Lighting Services group began researching LED outdoor lighting in 2008 and completed pilot studies in DeKalb County and the City of Atlanta in the summer of 2014. In March, 2016 the City Commission approved an agreement with Georgia Power for the replacement of 1,379 high-pressure sodium and mercury vapor lights throughout Decatur. This upgrade will not only save energy, it will allow Georgia Power to remotely monitor where lights are out and adjust brightness.

Sharing resources among departments, community organizations and public agencies is an effective way to counteract the increased costs of city services. The Decatur Fire department has created a program which partners with home owners, contractors and business owners to assist with the department's training needs using the Acquired Structure Program.

This program enables public safety personnel the opportunity to conduct training in areas of life safety, rescue drills, fire scenarios, securing buildings, force entry and many other required skills to mitigate emergencies. Buildings utilized in this program include commercial structures, apartment buildings and single family dwellings. When contractors obtain permits to demolish an existing building, public safety personnel utilize the structure to train on the latest techniques in responding and managing emergencies. The buildings allow for emergency responders to continue to practice and perfect the skills which keep everyone safe during an emergency.

Likewise, the sharing of resources between local governments is a trend in Georgia as the costs to operate and maintain facilities continue to increase. In 2016, fleet vehicles from Avondale Estates began to re-fuel at the City of Decatur Public Works fueling station, joining the ranks of the City Schools of Decatur's school buses and work trucks. In order to assist in reducing the fuel costs for vehicles, City departments continue to purchase fuel efficient vehicles used for non-emergency and light duty operations. City staff observe an anti-idling policy for fleet vehicles that requires engines to be turned off for vehicles parked for more than 2 minutes unless deemed essential for work performance.

The City plans to increase the amount of playground mulch in various parks in the upcoming fiscal year. Playground mulch is a safety feature in play areas – creating a surface that reduces injuries caused from falls. Mulch also reduces erosion and helps keep play areas clean and inviting. The Active Living division will work with Grounds Maintenance staff to conduct yearly inspections of playground equipment to ensure that components are in good working order and do not present safety hazards for users.

The expansion of a paperless government continues to be a goal for the City of Decatur. Providing increased on-line services allow residents, contractors and business owners to conduct City business from any internet-enabled computer or smart phone. Being able to access forms from home or the office decreases the use of paper as well as dependence on automobiles, thus helping to reduce automobile traffic and carbon emissions. The Revenue division now accepts property tax payments by electronic check (e-check). There are no extra fees to pay with an e-check—just the principal amount due. In 2015-16, the Children and Youth Services and Active Living divisions piloted an on-line platform allowing residents to register for programs as an alternative to in-person registration. Starting in mid-2016, the Design, Environment and Construction division will allow contractors and permit holders to submit building permits and inspection requests through a web-based internet portal.

In early 2016, the City of Decatur teamed with Trees Atlanta, a local organization specializing in urban tree planting and management, to plant 100 street trees in the City's rights of way. Funds to plant new trees were provided by the tree bank, a fund set aside specifically for this purpose. Partnering with Trees Atlanta provides the City with access to appropriate and affordably- priced trees, planting by volunteers over the course of a single weekend and a 2-year maintenance guarantee.

Sustaining and growing the City of Decatur's economy through commercial development is essential to maintaining an affordable community for residents. The Community and Economic Development (CED) department and the Decatur Downtown Development Authority work to recruit potential investors, understand regional market demand and encourage smart growth strategies to redevelop existing commercially-zoned properties to their most appropriate use. When implemented, these efforts strengthen the tax base while making the City more diverse and accessible to everyone. Starting in mid-2016, the Callaway building at 120 West Trinity Place at will be demolished and plans for a new mixed use development will be implemented. When completed, the Callaway project will provide the City

By the Numbers

4.12

average age, in years, of Decatur's municipal facilities

with increased commercial office space, retail establishments and a high-density residential property including apartment and live-work dwelling units adding significantly to the City's tax digest on a site that was previously tax exempt. A public-private partnership among MARTA, the Decatur Development Authority and a private developer will create a similar mixed-use development on the south parking lot of the Avondale MARTA Station. This project will also break ground in 2016 and like the Callaway project will generate tax revenue on a formerly tax-exempt site. A new hotel is underway next to the downtown conference center providing additional revenue from hotel taxes while drawing larger events to the downtown and the conference center.

Often overlooked in the purchase of items such as food or supplies is the "embodied energy" contained within these products. Embodied energy consists of any non-renewable resources, such as fuel, that are used in the production and transport of the product and its various components from extraction of natural resources to final delivery to the consumer. An effective way for local governments to lower the embodied energy in the products it purchases is to seek out local options that reduce extraneous shipping or delivery costs. Several city departments strive to purchase goods and services from community business owners, particularly food items, when hosting community or departmental meetings.

The City of Decatur has been a leader in community-based recycling efforts dating back to the mid-1970s. As the industry has changed, so has the City's recycling program. In 2015 the City successfully re-bid the its recycling contract to confirm that residents were receiving services at a competitive market rate. Also in 2015, the City's recycling firm added plastic/wax coated cartons and automotive tires to their list of recyclables. Most materials continue to be collected together making it as convenient as possible for residents to recycle as an alternative to disposal into landfills.

However in recent months, metro Atlanta recycling companies have announced that they will only accept glass for recycling if it is separated from other materials. The City's current recycling firm, Latham Home Sanitation, is obligated to pick up glass with other recycled items until June 30, 2016. The Solid Waste division published an on-line community survey to ask residents for input about options to recycle or dispose of glass after July 1, 2016. Based on the survey responses, it appears most residents are willing to separate glass in order to continue to recycle it. The Solid Waste division continues to support the long-running electronics recycling program twice a year to provide an opportunity for the smart disposal and recycling of electronic equipment.

In early 2016, Google Fiber began construction in the City of Decatur. Having state of the art internet service greatly increases Decatur's and the region's position to recruit and retain more technology businesses. The City helped Google identify a communications "hut" site and issued permits for the hut and for the installation of the fiber-optic infrastructure throughout the city. When completed, Google Fiber should be able to serve residents with unparalleled speed while encouraging competitors to reduce pricing and improve service.

Advocacy and education in sustainability are always at the forefront with the City of Decatur. The City has published information and provides classes in proper stewardship of our tree canopy through the Trees 101 seminars and publications provided at DEC. New building projects must provide energy modeling to show homeowners the relative levels of compliance with the Georgia Energy Conservation Code. DEC has also conducted several training sessions and developed a question and answer hotline for homeowners and contractors in order to provide a better understanding of the High Performance Building Standards.

FY 2015-2016 Accomplishments:

- Received one of Atlanta Magazine's 2015 Groundbreaker Awards for its commitment to sustainability in all aspects of community (Task 12D)
- Beacon Municipal Complex is tracking LEED Silver (Task11B, 12D)
- Implemented High Performance Building Standards for new single family residential homes and all commercial properties (Task 12B)
- Re-bid Recycling Service to confirm citizens receive this at a competitive rate (Task 10C)
- Completed long term shared use agreements with the City Schools of Decatur (Goal 11 and Task 11A)
- Promoted the redevelopment of surface parking lots including the South Parking lot of the Avondale MARTA Station and 1133 Commerce Drive (Task 9C)

FY 2016-2017 New Projects, Programs & Policies:

- Start redevelopment of the Callaway Property (Task 9A, 9C)
- Complete single family renovation pilot study and implement High Performance Building Standards for single family residential substantial improvements (Task 12D)
- Implement new glass recycling procedures (Task 10C)
- Expand paperless government by implementing online permitting and inspection requests for construction projects (Task 10A)
- Complete construction of Google Fiber hut and infrastructure (Goal 10)
- Complete City facilities energy use study (Task 12E)
- Begin installation of LED street lights (Task 12I)
- Complete Barry Street storm water improvements (Task 13B)
- Purchase, demolish and restore the 115 Willow Lane flood plain property to natural green space (Task 13B)

PRINCIPLE C FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	45,150
General Government	459,240
Community & Economic Development	129,800
Active Living	320,340
Children & Youth Services	46,740
Administrative Services	1,487,050
Fire	178,060
Police	605,290
E-911	19,930
Public Works	1,269,890
Design, Environment & Construction	95,880
Solid Waste	997,320
Storm Water	91,430
TOTAL:	**$5,746,120**

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 activities 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 was adopted to guide each City of Decatur department in forming their visions and budget expenditures for the future. Residents of Decatur created the principles in the 2010 Strategic plan to envision Decatur as their ideal place to live. Creating an environment that encourages physical activity, provides housing and mobility services for all residents and allows for 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 stages in a person's life and must assure that housing, mobility, and support services exist to compliment those goals.

The City of Decatur has worked toward enhancing transportation options to, from, and within the city. Decatur's transit-oriented environment promotes walking and biking to school, work, eating and shopping. In spite of its 4.4 square mile size, the City has three MARTA stations within its borders; and, a major redevelopment of the south parking lot of the Avondale MARTA station will add lifecycle housing and retail, restaurant and office opportunities that help create transit-oriented development on the eastern side of the city. Once completed, the site will include a multiuse trail to connect the new development to neighbors along South Columbia Drive.

In order to create a safer transit-oriented community, the Police department has formed a partnership with the MARTA police department improve safety and increase police presence at all transit stations. Decatur Police continue to conduct crosswalk safety operations. Two additional midblock crosswalks are proposed on East Trinity Place and West Ponce de Leon Avenue. New streetscape improvements were completed in the Oakhurst business district and in downtown Decatur in 2016, providing safer sidewalks, new street furniture trees and other amenities.

Developer funded streetscape improvements along Commerce Drive will improve pedestrian access to new housing and the downtown retail district. Planning has started for a new section of protected bicycle lanes on Commerce Drive as well.

By the Numbers

Carseat installations checked by Decatur firefighters

2010-2011	413
2011-2012	245
2012-2013	240
2013-2014	169
2014-2015	96



The Police department employs 30 school crossing guards to support the Safe Routes to School program to ensure 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.

In 2015, 1,851 students participated as part of the City's annual participation in the Georgia Walk and Roll to School Day, an increase of 230 students over the number who joined in the event the previous year. In fact, the City of Decatur was recognized by the PEDS organization with its Walking Superstar Award as a result of the continued increase in the number of students walking and bicycling to school.

With a wide range of parks and athletic facilities throughout Decatur's 4.4 square miles, many options exist for Decatur residents to take advantage of healthy activities within walking distance from all neighborhoods. Residents will soon be able to walk to outdoor movie nights at the Beacon Municipal Center beginning this summer. The planned expansion of programming at Ebster Recreation Center includes cooking classes for teens, a community garden, a pre-school sports program as well as after-school activities for children of all ages.

The Public Works department is also working to make walking around town easier. In the upcoming year, staff will make roadway and wall repairs, update cemetery signage and rebuild pallbearer stairways at the historic Decatur Cemetery. Sidewalk repair and new sidewalks will be implemented on selected Decatur streets. Additionally, the new Complete Streets Team strives to make streets accessible and safe for all modes of transportation. This interdepartmental team is comprised of staff from the Public Works, Police, DEC, CED and Active Living departments and it is spearheading the renovation of several downtown crosswalks with new creative designs and a trail segment connecting Olympic Place with the Oakhurst business district to help improve connectivity throughout the city.

Decatur is recognized as a Bicycle Friendly Community by the League of American Bicyclists. In addition to the PATH Foundation trail along Howard Avenue and the proposed East Decatur Greenway, a "cycle track" with protected bicycle lanes separated from vehicular traffic will be built along North McDonough Street and Church Street. A similar bike facility is being planned for Commerce Drive. The Fire department's newly established Bicycle Medic Team will be better able to access Decatur's bicycle infrastructure. The Active Living division revised the City's bike suitability map, installed a bike repair station



National Citizen Survey Results

Ease of walking
(rated excellent or good)

2006 – 79
2008 – 87
2010 – 87
2012 – 92
2014 – 88
2016 – 83

Quality of recreation programs and classes
(rated excellent or good)

2006 – 78
2008 – 87
2010 – 82
2012 – 84
2014 – 88
2016 – 89

Amount of public parking
(rated excellent or good)

2006 – 30
2008 – 39
2010 – 32
2012 – 38
2014 – 37
2016 – 25

Quality of traffic enforcement
(rated excellent or good)

2006 – 63
2008 – 67
2010 – 71
2012 – 65
2014 – 67
2016 – 66

City of Decatur®

By the Numbers

Team Decatur Participants

2011-2012 – 159

2012-2013 – 207

2013-2014 – 225

2014-2015 – 160



at Harmony Park in Oakhurst with PSI gauge, started the 3rd Friday bike rides for up to 20 riders, and sponsored a bike to work day commuter breakfast to celebrate National Bike Month. It also partnered with the Police department to hold bike safety trainings around the city, while, the Police department's ongoing bicycle registration program has registered hundreds of bicycles, discouraging theft and making recovery stolen of bicycles much simpler.

Roads safety is a concern for drivers as well as pedestrians and bicyclists. The Complete Streets team in conjunction with the Police and Public Works departments is continuing to push for a citywide speed limit of 25 miles per hour. The Police department will often place automatic traffic speed signs to notify drivers of their speed in residential areas. The Police department will also conduct traffic surveys with a covert traffic data recorder to compile vehicle speed and volume to assist in determining if traffic enforcement, traffic calming, or a combination of the two is needed. The Georgia Department of Transportation has agreed to support traffic calming infrastructure at several intersections on South Candler Street (SR 155) to make crosswalks safer for pedestrians. Traffic calming structures were installed on Sycamore Drive and several streets in the surrounding Decatur Heights community were designated as residential speed zones, which allows strict enforcement of speed limits. In order to help those without transportation move about the city, Decatur continues to support the GO60+ Shuttle, which provides senior residents with access to the Square and Emory University's CLIFF shuttle provides a free transportation option between Downtown Decatur and the Clifton Corridor.

The City of Decatur Police and Fire departments continue to make safety a priority and recognize the needs of Decatur's aging population. The Police department uses foot and bike patrols to augment vehicle patrols in the City's business districts and plans to increase the number of officers assigned to these duties. Additionally, all police officers have access to downtown parking decks for resident and visitor security. During 2015 and continuing in 2016, the Police department focused on education as a major aspect of its policing efforts and conducted four women's self defense courses as well as two citizen police academies in the last fiscal year. Increasing the number and frequency of citizen education programs, realigning 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 helps better protect the Decatur community.

In addition to fighting & preventing fires and responding to medical emergencies, the Decatur Fire department supports a safe and healthy community through several key programs. The car seat safety program helps parents ensure that their children's car seats are properly installed. The File of Life program and the Smart911 service help provide vital health information to emergency first responders. In 2015, the department inspected and installed smoke and carbon monoxide detectors in many homes during its smoke and carbon monoxide blitz. Thanks to persistence of Fire department staff, Decatur is now designated as a Special Needs Certified City. The department's food drive program, Georgia Teen Ride with Pride Program, Fire CAPS (Citizens Assisting Public Safety) program, Youth Fire Setting and Prevention Program, Coat Drive and Decatur High School Intern program continue to provide a variety of important community outreach and education services. The medicine cleanout program allowed residents to dispose of expired and unwanted medicine in a safe manner. The Fire department also sponsors CPR training courses and community safety talks to make sure that residents and staff have the information to help ensure their own safety and the safety of others.

Decatur's Children and Youth Services (CYS) division serves more than six hundred participants through its after school programs and summer camp schedule. CYS provides services to homeless families and partners with City of Decatur schools to provide nutri-

tional education and transportation to youths in need, hires City Schools of Decatur (CSD) teachers for after-school and summer camp, and offers nationally accredited after school programs at all eight of its after school sites. CYS and Active Living partner to offer over a hundred summer activities for children. In the last fiscal year new enrichment camps were implemented in addition to developing a new Animal Crackers program logo. Work scheduled for the next fiscal year includes adding a second Whiz Kids program serving 4th and 5th graders at Ebster Recreation Center and increasing Camp Sycamore to sixty participants to help address the growing demand for this quality, after-school option.

With the addition of Ebster Recreation Center, the Active Living division now has two quality recreation centers centrally located in Downtown Decatur. Ebster Recreation Center will be promoted as a hub for concerts, plays and stage performances. At the Decatur Recreation Center the Magical Mornings program continues to grow thanks to increased attendance by preschools around the city. Active Living hosts a myriad of special programming including holiday dances, year-round tennis and it plans to partner with the Decatur Housing Authority to offer free swim lessons. One of its most popular programs is the annual Touch a Truck event. The 2015 event had over 2,000 attendees and three large barrels of canned foods were collected.

Adult and senior program offerings continue to grow. Team Decatur had 150 participants and 35 grand slam champs in 2015. The first summer solstice yoga practice was held on the Old Courthouse Square and included forty participants. Adult classes were expanded to include a wider variety of new choices including Baby Boot Camp and Zumba. Successful new programming options include Health/Nutrition, Walk with a Doc, Audubon Society walks in the Decatur Cemetery, and the Bright at Night campaign, to encourage being visible during nightly exercise.

Popular programs such as the Scott Park community garden, Red Hatters and African Dance continued and new offerings such as senior day at the Blue Sky Concerts 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 improved utilization of the garden shed at Scott Park,



By the Numbers

8 number of accredited after-school sites

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. Staff also has plans to install new playground equipment at Scott Park and upgrade the equipment at the McKoy Park skatepark.

FY 2015-2016 Accomplishments:

- Installed bicycle repair station with pressure gauge at Harmony Park (Task 14C)
- Increased Walk and Roll to School event participation by 200 students (Task 14B)
- Scott Park garden shed rebuilt in 2015 (Task 16D)
- Installed all inclusive playground equipment at Scott Park (Task 16D)
- Awarded Walking Superstar Award from PEDS organization (Task 16B)
- Awarded Silver Walk Friendly Community award from Pedestrian and Bicycle Information Center (Task 16B)
- Had 150 Team Decatur participants with 35 Grand Slam Champions (Task 16B)
- Began Bright at Night campaign to encourage being visible at night while exercising (Task 16B)
- CPR and First Aid training held at the Decatur Recreation Center (Task 16B)
- Increased police presence on the Square and at MARTA stations (Task 14F)
- Continued construction of Arlo, the Alexan, The Place on Ponce, Howard Avenue townhouses, and Trinity Walk as multifamily housing (Task 15C)
- Improved streetscape along West Ponce de Leon Avenue, Commerce Drive and East Trinity Place in connection with multifamily housing (Task 14A)
- Continued speed limit reduction project (Task 14D)
- Installed traffic calming on Sycamore Drive (Task 14A)
- Became a Special Needs Certified City (Task 16B)
- Provided eight nationally accredited after school programs (Task 16C)



FY 2016-2017 New Projects, Programs and Policies

- Host movie nights at Trinity-Herring Terrace at the Beacon Municipal Center in late spring or early summer 2016-2017 (Task 16C)
- Make Sycamore Park more user friendly with benches and tables (Task 16D)
- Replace arbors at Scott Park garden (Task 16D)
- Upgrade all city park pavilions and the skate park (Task 16D)
- Develop a maintenance work plan for Active Living facilities including gymnasiums and fields (Task 16D)
- Promote Ebster Recreation Center as a hub for concerts, plays, and stage performances (Task 16C)
- Cottage court pilot project on Commerce Drive (Task 15B)
- Redevelop Callaway site and Avondale MARTA station as mixed used and multi-family housing (Task 15C)
- Install Colorful crosswalks along various downtown streets (Task 14A, Task 16B)
- Install North McDonough streetscape improvements including cycle track (Task 14A, Task 14C)
- Install Church Street cycle track (Task 14A, Task 14C)
- Implement Railroad Crossing improvements at South Candler Street and McDonough Street (Task 14A)
- Implement use of new EZIO medical equipment for pediatrics or when unable to obtain an IV on patients (Task 16B)

PRINCIPLE D FINANCIAL SUPPORT

DEPARTMENT	AMOUNT
Governmental Control	45,150
General Government	275,540
Community & Economic Development	254,600
Active Living	1,443,060
Children & Youth Services	1,931,260
Administrative Services	548,490
Fire	1,068,350
Police	3,776,010
E-911	747,530
Public Works	1,073,970
Design, Environment & Construction	1,150,540
Solid Waste	997,320
Storm Water	1,714,400
TOTAL:	**$15,026,204**

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. A large percentage of the City's budget is allocated to personnel and equipment as well as to internal administrative activities but many of 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 of Decatur is a highly desirable destination for individuals and families seeking a high quality of life, a strong sense of community, outstanding services, an urban environment and a high performing public school system. The same is true for people who are searching for a place to work. People seek to work for the City of Decatur because they are valued, perform meaningful work and have an opportunity to work on an effective team. Decatur employees are more than a number and simply someone who fills a position. As part of the City of Decatur team, employees have the chance to work across departments, expand professional knowledge, build lasting professional relationships and grow within the organization. The City is a supportive space for personnel to reach as high as they want to go in whatever field they choose. It welcomes the drive of workers who want to take the City to the forefront and bring others with them.

The Administrative Services department often describes the city organization as a "house." The front of the house is where contributions from the staff are more visible (such as Police, Fire, Public Works, Children & Youth Services, Active Living, Court and Community and Economic Development). The back of the house is where contributions from staff are more behind the scenes (Accounting, Revenue, City Manager's Office, City Clerk, Records) and

then you have the heart of the house (Personnel) where the job primarily focuses on the hiring the best employees and supporting them by providing the tools and resources they need to perform their best work. When you have high quality employees and a great working environment, they are more productive and efficient in the work that they do. The City is very proud of the workforce and talent it has and it is committed to ensuring that high-performing staff members want to build a career within the organization.

The Personnel division is central to recruiting and hiring the best possible employees, as well as supporting and retaining good employees and promoting a healthy workforce. Personnel staff encourages training and administers internal surveys and self evaluations to get feedback from employees to identify ways to better meet the needs of staff. The division has helped the organization adopt the High Performance Organization (HPO) framework, which has allowed city staff to achieve outstanding and sustainable results by providing a positive work culture and making each employee a contributing partner in the organization. The HPO framework allows each department to hone in on what the focus should be as it relates to City employees. The new HPO performance evaluation tool is a more relevant and useful way to evaluate employees' performance. It is more closely aligned with job descriptions, allows for greater flexibility in completing evaluations and encourages a more useful relationship between supervisors and employees.

Departments are constantly thinking of new ways to become more inventive and effective by restructuring processes. Personnel staff has made accommodations for out of state applicants to interview via video chat creating a wider pool of qualified candidates unrestricted by travel expenses. All departments are reaching out to other municipalities for feedback or discovering new ways to function within their fields.

The City of Decatur has the reputation for being a progressive organization constantly looking for ways to improve operations, support innovative ideas and identify opportunities to move the City forward. Departments are each stepping up to support the community's vision and goals and identify their role in implementing the organization's plans. Much of the City's ability to attract and retain quality employees comes from its commitment to clear vision, mission and values statements and its investment in the education, training and growth of its employees.

Several departments took time in 2015 to develop their own strategies and work programs to help accomplish the community's vision and goals and to make their departments more efficient. For instance, the Community and Economic Development (CED) department came together to focus on team building as new staff members were added and to develop a work program defining how the remaining tasks and goals from the City's 2010 Strategic Plan would be completed in the remaining four years. CED implemented a weekly project reporting system on the intranet to better inform members of what various team members were working on and keep communication flowing. The Police and Fire departments recently completed their own strategic plans and the Administrative Services department and the Children & Youth Services division have updated their existing strategic plans to improve their ability to serve the organization, the citizens and other departments.

The City of Decatur takes pride in offering staff development opportunities and departmental training for its employees. For example, Active Living Staff participate in a variety of staff development/educational training programs throughout the year. The educational trainings are hosted on the local, state and national levels. The National Recreation and Parks Association (NRPA) Conference offers a variety of educational sessions for recreation professionals, with sessions designed to enhance the knowledge of the attendees by keeping them informed of cutting edge program ideas, recreational equipment and new technology.

National Citizen Survey Results

Had contact with a city employee in the past year

2006 – 53
2008 – 61
2010 – 57
2012 – 54
2014 – 51
2016 – 52

Overall impression of interaction with city staff
(rated excellent or good)

2006 – 78
2008 – 77
2010 – 79
2012 – 86
2014 – 83
2016 – 87

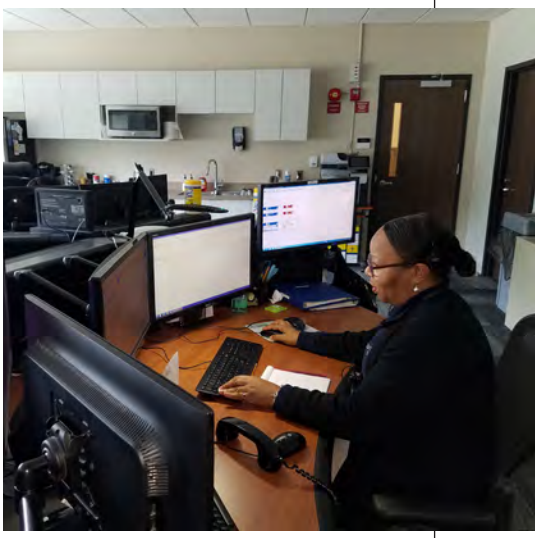
City of Decatur Employee Job Satisfaction

2007 – 93
2009 – n/a
2011 – 93
2013 – 96
2015 – 88

* National Employee Survey result

The Georgia Recreation and Parks Association (GRPA) Conference focuses on many of the same training opportunities but brings the focus down to the state level.

The Fire department is partnering with SkyFire Consulting to streamline tracking of inventory, training, expiration dates and personnel. The hope is to create an arena of accountability and efficiency that will translate into an increase in employee morale and confidence. There is also a Fire department calendar accessible to all firefighters to view projects and training schedules for the year. Training lesson plans for Emergency Medical Services and Fire are kept under a department file so training on specific topics is streamlined, consistent, and more thorough.



As private investment and new development takes place throughout the City, the City of Decatur has invested in public infrastructure improvements too. City facilities have been designed to acknowledge the way City work gets accomplished across department lines and encourages collaboration and flexible use of spaces to allow employees to work to their fullest potential. With the completion of the Beacon Municipal Center, all city buildings have been completely renovated and should serve employees and residents for many years. All employees now enjoy updated, attractive, clean, and "green "work spaces tailored to creating an efficient work environment. The Beacon Municipal Center houses Police, E-911 and Court supporting the interconnectivity of these operations. Communications Officers in the City's E911 Center can now sit or stand while working due to using standing desks. The Police Station and municipal court provide a modern state-of-the art facility that supports the work of this department in a safe and inviting environment. The Leveritt Public Works building also provides for a better, coordinated working environment bringing together traditional public works functions along with zoning, code enforcement, permitting and engineering.

The City makes every effort to provide employees with the tools needed to provide the most efficient and effective service to employees. Computer systems are regularly updated and the City maintains a partnership with VC3, a management and information technology company, to ensure work is never inhibited by a shut down of computers or technical devices. The City of Decatur provides innovative and comfortable spaces for its professionals.

All of the City of Decatur departments emphasize teamwork, being respectful to one another, instilling confidence in each other, and understanding how all departments contribute and are critical to the success of the organization.

By the Numbers

Employee wellness program participants

FY13-14
119 (out of 205)

FY14-15
98 (out of 214)

FY15-16
110 (out of 209)

FY 2015-2016 Accomplishments:

- Purchased a Fit Test machine to ensure the firefighter masks worn are working properly and as safe as possible (Goal III and VI)
- Partnered with DeKalb Medical for onsite Health Coach and Nutritionist giving greater response to employee wellness program for all employees (Goal II and III)
- Accreditation received for all Children and Youth Services afterschool sites (Goal II)
- Increased safety and accountability for Police staff and community with addition of new body worn cameras (Goal II, III and VI)
- Published new marketing materials for recruiting and increasing number of quality Police Officer candidates (Goal I and VI)

- Offered City vendors payment options including credit card payment, check, or direct deposit which streamlines the payment process increasing efficiency (Goal II, V, and VI)
- Produced employee identification cards for increased security at government buildings (Goal III)

FY 2016-2017 New Projects, Programs, & Policies:

- Implement new strategic plans in Administrative Services, Community & Economic Development, Police and Fire departments (Goal II and V)
- Incorporate the Special Needs Certification training for all new employees as well as begin a cross training project that involves collaboration with other departments while educating small businesses and the community with regard to personnel and human resources information (Goal I and II)
- Update employee handbook (Goal II)
- Expand and improve employee wellness program by providing new health assessment and coaching options (Goal III)
- Make Alcohol and Business Licenses available online (Goal V and VI)

PRINCIPLE E FINANCIAL SUPPORT:

ALL DEPARTMENTS INVOLVED IN	AMOUNT
ADP HR & Payroll system	93,000
Participation in ICMA Center for Performance Analytics	9,000
IT Support & equipment	721,590
Utilities	1,003,300
Audit & other financial service	140,000
Janitorial supplies	55,130
Postage	46,750
Telephone	260,850
GIS	90,000
Insurance premiums	285,730
Administrative duties	3,780,190
Training	345,610
TOTAL:	**$6,831,150**

By the Numbers

90%

of full-time job descriptions have been converted to HPO format.

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

Rebecca Aulph
Jennings Bell
Dan Bellis
Kris Boyett
Andrew Burnette
Cheryl Burnette
Olivia Burrell-Jackson
Joeann Cohen
Jabari Cole
Mark Ethun*
Courtney Frisch
LaHopper Grandy
Stephanie Harpring
Linda Harris
LeeAnn Harvey
Ashton Hudson
Erik Jackson
Connie Jacobs-Walton
Tim Karolyi
Janet Kindelberger
Portia Langley
Catherine Lee*
Morgan Lewis
Russ Madison
Mike Matics
Lyn Menne
James Meyers
Claire Miller
Shane Nalley
Danielle Perry*
Zack Ray*
Greg Reihing
Kevin Rice
Roman Ridgway
Hugh Saxon
Shaun Shabazz
Tanya Sims
Brittany Smith
Lena Stevens
Angela Threadgill
Ninetta Violante*
Toni Washington
Greg White
Sean Woodson



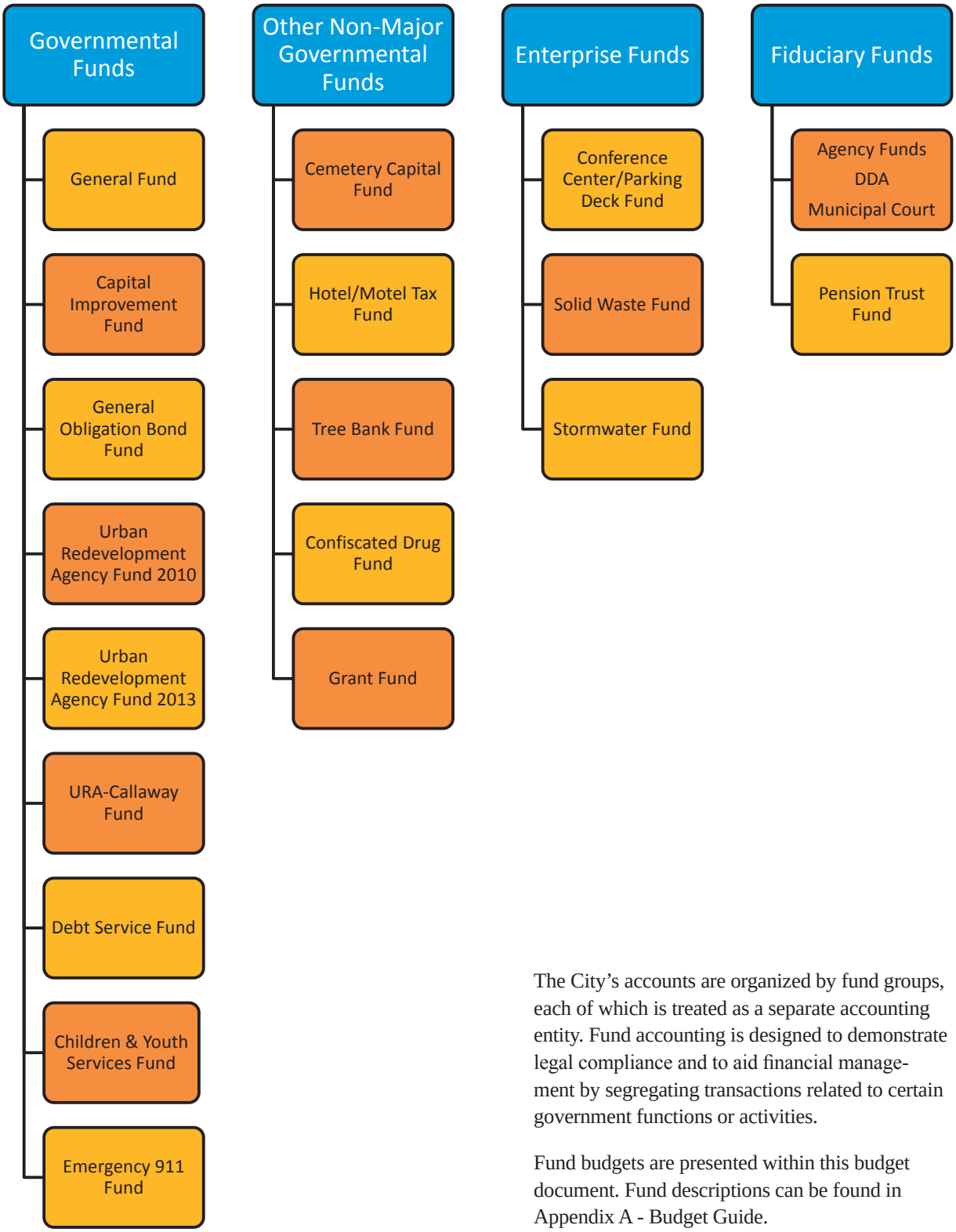
This page left blank to preserve
double-page layouts



Summary of Fund Budgets

Budget FY 2016-2017

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.

Fund Balance Summary - All Funds

								Totals
Fund Balance, end of FY 13-14	*$5,501,604*	*$18,553,224*	*$349,059*	*$6,383,974*	*$156,069*	*$800,730*	*$5,289,992*	*$37,034,652*
Fund Balance, end of FY 14-15	*$7,209,285*	*$11,825,399*	*$327,873*	*$6,575,325*	*$174,769*	*$962,399*	*$5,109,270*	*$32,184,320*
Fund Balance, beginning of year (est)	*7,477,495*	*$12,301,445*	*$356,493*	*$5,819,475*	*$183,588*	*$855,499*	*$4,931,595*	*$ 31,925,591*
REVENUES	**General Fund**	**Capital Project Funds**	**Non-Major Governmental Funds**	**Debt Service Fund**	**E911 Fund**	**Children & Youth Services Fund**	**Enterprise Funds**	**Total Revenues**
Taxes	18,846,500	1,675,590	642,000	4,390,700	0	0	0	$25,554,790
Licenses and permits	1,031,250	0	0	0	0	0	0	$1,031,250
Fines and forfeitures	1,110,000	0	0	0	0	0	0	$1,110,000
Interest income	0	0	10	0	0	0	0	$10
Charges for services	1,854,250	0	70,000	0	554,500	1,801,470	4,398,600	$8,678,820
Intergovernmental	432,700	7,674,920	0	0	0	0	0	$8,107,620
Contributions	122,000	0	0	0	0	111,870	0	$233,870
Sale of Assets	0	0	0	0	0	0	0	$0
Miscellaneous	25,000	121,600	25,000	54,850	0	0	0	$226,450
Transfers	(269,000)	0	0	0	0	0	0	($269,000)
Total Revenues	**$23,152,700**	**$9,472,110**	**$737,010**	**$4,445,550**	**$554,500**	**$1,913,340**	**$4,398,600**	**$44,673,810**
EXPENDITURES	**General Fund**	**Capital Project Funds**	**Non-major Governmental Funds**	**Debt Service Fund**	**E911 Fund**	**Children & Youth Services Fund**	**Enterprise Funds**	**Total Expenditure**
Personnel Services	16,024,240	0	0	0	797,890	1,637,260	1,431,640	$19,891,030
Other Services and Charges	5,784,350	947,000	32,500	0	126,930	377,320	1,281,530	$8,549,630
Supplies	2,568,450	522,400	0	0	31,950	319,660	364,500	$3,806,960
Capital Outlay	0	8,198,240	177,000	0	0	0	1,877,000	$10,252,240
Indirect Costs	0	0	0	0	0	0	459,000	$459,000
Debt Services	0	9,261,180	0	0	0	0	0	$9,261,180
Lease Payments	0	0	0	0	40,630	10,300	0	$50,930
Depreciation/Amortization	0	0	0	0	0	0	730,000	$730,000
OPEB Costs	0	0	0	0	0	0	109,500	$109,500
Bond Principal and Interest	0	0	0	6,016,990	0	0	0	$6,016,990
Cost of Asset Sale								
Transfers	0	0	0	0	0	0	0	$0
Total Expenditures	**$24,377,040**	**$18,928,820**	**$209,500**	**$6,016,990**	**$997,400**	**$2,344,540**	**$6,253,170**	**$59,127,460**
Excess (deficinecy) of revenues over (under) expenditures	**($1,224,340)**	**($9,456,710)**	**$527,510**	**($1,571,440)**	**($442,900)**	**($431,200)**	**($1,854,570)**	**($14,453,650)**
Other Financing Sources (Uses)								
Proceeds from Capital Lease	0	1,342,500	0	0	0	0	1,877,000	$3,219,500
Transfers In	0	2,125,560	0	0	400,000	175,000	1,290,500	$3,991,060
Transfers Out	0	(2,753,560)	672,000	0	0	0	194,500	($3,620,060)
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	$714,500	672,000	$0	$400,000	$175,000	$3,362,000	3,590,500
Fund Balance, end of year	**$6,253,155**	**$3,559,235**	**$212,003**	**$4,248,035**	**$140,688**	**$599,299**	**$6,050,025**	**$21,062,441**
Assigned for health insurance	$213,012	0	0	0	$20,931	$30,100	$3,939	$267,981
Unasssigned	$6,040,143	$3,559,235	$212,003	$4,248,035	$119,757	$569,200	$6,046,087	$20,794,460

CITY OF DECATUR 2016-2017 ADOPTED BUDGET

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2011-2012	ACTUAL EXPENDITURE 2012-2013	ACTUAL EXPENDITURE 2013-2014	ACTUAL EXPENDITURE 2014-2015	BUDGET ESTIMATE 2015-2016	REVISED ESTIMATE 2015-2016	BUDGET ESTIMATE 2016-2017
DEPARTMENT							
Governmental Control	131,661	164,890	188,039	207,357	187,100	192,100	180,600
General Government	1,436,708	1,503,840	1,398,193	1,556,835	1,808,540	1,829,700	1,874,440
Community & Economic Development	1,000,682	1,072,087	1,546,874	1,723,833	1,913,610	1,855,800	2,013,620
Planning, Zoning And Inspections*	725,269	918,806					
Administrative Services	2,674,187	2,723,922	2,901,724	3,019,804	3,356,330	3,350,310	3,802,900
Police	4,540,666	4,674,890	5,014,163	4,945,760	5,541,350	5,504,410	5,739,870
Fire	3,220,957	3,335,435	3,461,359	3,581,509	3,567,570	3,606,370	3,630,150
Public Works	2,620,083	2,605,929	2,676,733	2,535,397	2,964,840	2,861,260	3,103,960
Public Works - Engineering**	671,807	691,079					
Design, Environment & Construction			1,977,793	1,972,786	2,028,990	1,672,420	1,936,130
Active Living	1,394,445	1,486,486	1,574,018	1,762,494	1,848,910	1,892,860	2,095,370
Non-Department Expenses	36,366	0	0	0	0	0	0
Miscellaneous & Transfer Accounts	0	0	0	0	0	0	0
General Fund Total Expenditures	**18,452,831**	**19,177,364**	**20,738,896**	**21,305,776**	**23,217,240**	**22,765,230**	**24,377,040**
OTHER FUNDS							
Capital Projects-Capital Improvement (350)	1,113,737	2,203,007	3,133,134	2,378,371	6,816,180	3,264,100	10,460,870
General Obligation Bond Fund (310)	4,034,036	361,713	365,362	1,912,276	1,760,000	2,170,000	248,240
Urban Redevelopment Agency 2010 Bonds Fund (340)	3,342,084	8,789,920	5,074,376	1,184,302	1,182,690	1,182,690	1,174,450
Urban Redevelopment Agency 2013 Bonds Fund (345)		5,751,311	26,840,423	8,557,796	1,883,810	2,195,810	1,885,060
Debt Service Fund (410)	3,524,349	9,778,699	2,010,020	2,034,056	3,283,450	3,283,450	6,016,990
Children & Youth Services Fund (225)*	1,551,104	1,529,212	1,520,134	1,651,355	2,120,450	1,916,110	2,344,540
Emergency Telephone (E911) (215)	762,419	799,877	908,864	906,732	936,540	935,720	997,400
Capital Projects-Cemetery Cap. Imp. (355)	15,794	37,559	0	19,428	150,000	25,000	177,000
Hotel Motel Tax Fund (275)	266,451	486,921	521,639	572,237	559,500	588,300	642,000
Tree Bank Fund (260)***	19,550	19,098	6,070	28,960	30,000	35,000	30,000
Confiscated Drug Fund (210)	0	0	4,836	700	2,500	500	2,500
Community Grants Fund (220)	337,393	84,619	0	2,069	0	368,650	0
URAa-Callaway Fund (347)			212,944	88,581	5,169,690	139,190	10,763,040
Conference Ctr/Parking Deck Fund (555)	457,726	485,156	341,931	333,598	335,000	357,000	350,000
Solid Waste Enterprise (540-4520)	2,211,145	2,486,873	2,708,419	2,257,077	2,799,420	2,694,720	2,837,460
Stormwater Utility Fund (505)	1,413,911	1,276,949	2,068,353	1,073,702	1,725,570	1,557,080	1,969,710
Other Funds Total Expenditures	**19,049,698**	**34,090,914**	**45,716,504**	**23,001,241**	**28,754,800**	**20,713,320**	**39,899,260**
Total Expenditures	**37,502,529**	**53,268,278**	**66,455,400**	**44,307,016**	**51,972,040**	**43,478,550**	**64,276,300**

* PZI folded into CED in FY13-14

** Engineering became DEC in FY13-14

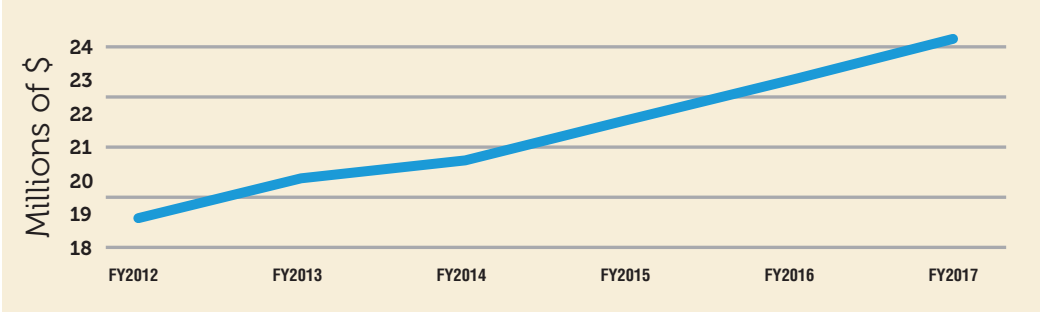
*** In prior years was called Economic Development Fund.

Summary of Revenues and Expenditures - General Fund

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ADOPTED	FY 15-16 REVISED	FY 16-17 PROPOSED
Estimated Beginning Fund Balance:							*$7,477,495*
REVENUES							
Taxes	$14,764,203	$15,034,726	$15,309,966	$17,614,545	$19,171,750	$19,136,430	$18,846,500
Licenses and permits	$851,745	$882,323	$1,482,051	$1,428,792	$1,207,310	$782,570	$1,031,250
Fines and forfeitures	$1,520,633	$811,178	$1,386,757	$1,582,236	$1,318,500	$980,000	$1,110,000
Interest income	$70	$181	$360	$0	$500	$0	$0
Charges for services	$1,516,955	$1,488,590	$1,546,406	$1,775,444	$1,517,170	$1,803,160	$1,854,250
Intergovernmental	$273,280	$349,790	$385,250	$437,421	$515,120	$396,490	$432,700
Contributions	$87,860	$67,385	$94,084	$100,214	$126,000	$112,500	$122,000
Miscellaneous	$22,698	$21,778	$21,279	$20,927	$5,000	$35,080	$25,000
Transfers In	$99,307	$223,675	($2,731,972)	$53,879	($372,310)	($212,790)	($269,000)
Current Year Revenues	$19,136,750	$18,879,626	$17,494,182	$23,013,457	$23,489,040	$23,033,440	$23,152,700
Fund balance appropriation - Use of Reserves	($683,920)	$297,738	$3,244,714	($1,707,681)	($271,800)	($268,210)	$1,224,340
Total Revenues	**$18,452,830**	**$19,177,364**	**$20,738,896**	**$21,305,776**	**$23,217,240**	**$22,765,230**	**$24,377,040**
EXPENDITURES							
Governmental Control	$131,661	$164,890	$188,039	$207,357	$187,100	$192,100	$180,600
General Government	$1,436,708	$1,503,840	$1,398,193	$1,556,835	$1,808,540	$1,829,700	$1,874,440
Community and Economic Development	$1,000,682	$1,072,087	$1,546,874	$1,723,833	$1,913,610	$1,855,800	$2,013,620
Planning, Zoning & Inspections	$725,269	$918,806					
Administrative Services	$2,674,187	$2,723,922	$2,901,724	$3,019,804	$3,356,330	$3,350,310	$3,802,900
Police	$4,540,666	$4,674,890	$5,014,163	$4,945,760	$5,541,350	$5,504,410	$5,739,870
Fire	$3,220,957	$3,335,435	$3,461,359	$3,581,509	$3,567,570	$3,606,370	$3,630,150
Public Works	$2,620,083	$2,605,929	$2,676,733	$2,535,397	$2,964,840	$2,861,260	$3,103,960
Public Works - Engineering	$671,807	$691,079					
Design, Environment & Construction*			$1,977,793	$1,972,786	$2,028,990	$1,672,420	$1,936,130
Active Living	$1,394,445	$1,486,486	$1,574,018	$1,762,494	$1,848,910	$1,892,860	$2,095,370
Non-department expenses	$36,366	$0	$0	$0	$0	$0	$0
Miscellaneous & transfer accounts	$0	$0	$0	$0	$0	$0	$0
Total Expenditures	**$18,452,830**	**$19,177,364**	**$20,738,896**	**$21,305,776**	**$23,217,240**	**$22,765,230**	**$24,377,040**
Estimated Ending Fund Balance:							$6,253,155

* Design, Environment & Construction created in 2013.

Revenues & 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 2016-2017 budget uses just under $660,000 from fund balance. This will result in a fund balance of $6,253,155 which is 29% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.

All Funds Overview

2015-2016 REVISED GENERAL FUND BUDGET ESTIMATE

The 2015-2016 Revised Estimate is $452,010 less than the approved 2015-2016 Budget Estimate, a 2% decrease. Overall personnel services expenditures decrease in the revised estimate by $150,310. Specifically, there are decreases expected for full-time and part-time salaries and retirement contributions. 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 professional services and motor fuels. Professional services decrease $238,020 primarily due to decreased costs associated with permitting and inspection services provided by the third party, Safebuilt. While construction activity was strong during this fiscal year, many of the large, active projects were permitted in the previous year. A corresponding reduction in development permit revenues is reflected in the revised budget. Savings of over $97,000 are expected in motor fuels which reflect the lower gasoline prices in recent months.

Overtime increases approximately $142,000 in the revised expenditure estimates. Most of the increase is in the Police department which has 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. The City is reimbursed when police officers work overtime for non-City sponsored special events such as road races.

Utility usage has resulted in higher than expected expenditures. In particular, the City's overall budget for electricity from Georgia Power is increasing by $45,000 to $400,000 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. In March 2016, the City Commission approved an agreement with Georgia Power to upgrade the City's roadway lights from high-pressure and mercury vapor fixtures to LED fixtures. While the change will increase street light expenses in the short term, it is hoped that there will be savings in the future. An audit of electricity usage is in process in the current fiscal year in an effort to identify and mitigate additional energy-related expenses.

The 2015-2016 Revised General Fund revenue estimates decrease $452,010 from the approved 2015-2016 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $615,120 or 3% less than the approved 2015-2016 revenue estimates. Real estate property taxes are decreased by $398,000 because of property appeals after the budget adoption. Out of a 2015 digest of over 8,300 parcels, approximately 1,330 were appealed, which is more than twice the number appealed in 2014. The appeals process results in billed values lower than the original assessed values

while under appeal. As the appeals settle, the properties are re-billed. The outstanding revenue from properties that are under appeal is expected in fiscal year 2016-2017. Other decreases include lower revenue from fines and forfeitures, a decrease of $346,000, and $436,200 in construction-related permits. As stated earlier, there is an offsetting reduction in development-related professional services. There are increases in other revenue categories including an increase of $220,000 in parking meter fees, $105,000 in occupation taxes due to increased gross receipts at financial institutions and $68,000 in the insurance premium tax. Most other revenue categories remain flat or increase slightly.

Other adjustments are shown for transfers between the Solid Waste Fund, the Storm Water Utility Fund, Capital Improvements Fund, Hotel/Motel Tax Fund and the Children and Youth Services Fund. The changes to the Solid Waste and Stormwater Funds reflect revised overhead costs as well as fee credits that were granted on the 2015 and 2016 tax bills. The transfer to the Capital Improvements Fund reflects the actual amount needed to purchase property for the cottage court development. The General Fund is able to reduce the transfer to the Children and Youth Services Fund by $50,000 as that operation reduces its financial dependency on the general fund. The transfer from the hotel/motel tax fund increases $12,240 reflecting the high occupancy rates of the Marriott Courtyard and other hotels in the city.

There is a slight decrease in the amount being added to the fund balance. The 2015-2016 Adopted General Fund anticipated adding $271,800 in fund balance. The 2015-2016 Revised General Fund anticipates adding $268,210 to the fund balance. This will result in a fund balance of approximately $7,477,495 or 33% of the 2016-2017 Proposed General Fund budget expenditures.

2016-2017 Adopted General Fund Budget Expenditures

The 2016-2017 Adopted General Fund Budget Estimate is $1,159,800 or 5.0% more than the initial 2015-2016 Adopted General Fund Budget Estimate and $1,611,810 or 7.0% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $772,550 in the 2016-2017 Adopted General Fund Budget Estimate over the 2015-2016 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $773,030 and part-time salaries increase $124,300. There is no general salary adjustment in the 2016-2017 Proposed General Fund Budget. The majority of this increase is due to full funding for all authorized positions and the addition of two full-time positions. The new positions respond to increased service demands and internal organization needs. Children and Youth Services is requesting a full-time Site Director for the Whiz Kids program at Ebster. The cost of this position is offset by program fees within the Children and Youth Services Fund. Active Living requests a full-time Assistant Program Supervisor and a part-time program leader for the Athletics division at Ebster Recreation Center. Program fees at both recreation centers will help to offset the costs associated with this positions.

Reclassifications of the Office Manager, Active Living Director and Children & Youth Services Director positions are proposed. The reclassifications are consistent with the results of a salary survey conducted in March which includes data from the metro-Atlanta region showing that these positions are at least 3% below the market median. Reclassifications based on job duties are being recommended for a Crew Worker to Building Maintenance Specialist and the Lifelong Communities Program Coordinator.

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 2015-2016 Revised General Fund Budget are estimated at approximately $9.2 million as compared to approximately $9.9 million in the 2016-2017 Adopted General Fund Budget, a difference of $773,030.

There is no general salary adjustment in the 2016-2017 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. All employees are also eligible for a one-time, merit-based pay adjustment in January 2017 equal to one pay period.

After salaries, health insurance is the single largest personnel services expenditure in the general fund budget at $2,141,320 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 2015-2016 estimates, the group insurance remains flat. Based on claims paid through March 2016, total health insurance claims are estimated to be close to 90% of budgeted claims at the end of the fiscal year. Due to the unpredictable nature of health insurance claims, it is recommended that the City maintain the current level of funding in the revised budget. The proposed budget remains flat for health insurance coverage. The current health insurance program includes claims administration, stop loss insurance and a prescription drug program. There are slight increases in the specific stop loss and administration fees for Blue Cross Blue Shield of Georgia (BCBSGA). The administration fees for the vision program decrease as well as the City's payment to fund to the Affordable Care Act. The proposed budget estimates claims to be around 83% of the City's maximum claims liability. To put this in perspective, the City's actual expenditures on health claims were 71% of the maximum claims liability in fiscal year 2014-2015. The City's expenditures were almost $268,000 less than budgeted for health insurance in fiscal year 2014-2015. The fiscal year 2016-2017 budget shows this amount as assigned fund balance for the purpose of health insurance costs. From year to year, it is anticipated that this assigned fund balance will grow when actual expenditures are less than budgeted and that this fund balance will be available as a revenue source when expenditures are higher than anticipated. This assigned fund balance is useful in conjunction with a self-insured health insurance plan that can be sensitive to a number of high claims.

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 proposed 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 5th full year of the city's wellness program will continue in the next budget year. The City is partnering with Corporate Health Partners to provide biometric screenings, health risk assessments, a private online health portal and 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 $140,000. Studies consistently show that investment in employee wellness pays off with healthier, more productive employees. Based on an actuarial analysis of projected costs for the City's retirement plan, the city will contribute 8% to the retirement system, a decrease from 9% in 2015-2016. This results in a savings of just over $71,000.

The largest category outside of personnel services is professional services which totals $2,290,730 in the proposed budget, an increase of $129,250. The majority of the increase is due to an anticipated increase in the permitting and inspections services provided by Safebuilt. Other professional services include legal services, IT support services, accounting services and services from other professional and technical fields. Contractual services total $1,597,460, an increase of $400,430. About half of this increase is for non-recurring projects including updates to the community transportation and greenspace master plans. An information technology assessment is scheduled for fiscal year 2016-2017 which normally occurs every other year. In addition to the technology assessment, the City will be completing a cybersecurity assessment which is included in the contractual services budget. With the growth of the City's facilities, the HVAC contract is increasing by $45,000 or 64%. The increase in the stormwater fee from $75 to $100 per equivalent residential unit (ERU) results in an increase in the stormwater fee paid by the City into the Stormwater Utility Fund by $128,200.

The pool management contract increases with extended weekend hours after Labor Day weekend at Glenlake Pool. Other new or increased expenditures include increased costs for financial transparency software, strategic plan management software, crime analysis software, specialized training for police officers, 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.

2016-2017 Adopted General Fund Budget Revenues

The 2016-2017 Adopted General Fund revenue estimates are $1,611,810 higher than the revised 2015-2016 General Fund revenue estimates. Estimates of revenue from real property taxes for the 2016-2017 Adopted General Fund are based on an estimated 8% increase in the real property digest for 2016 and reducing the general fund millage from 9.7 mills to 9.3 mills. The 2016-2017 Adopted General Fund real property tax estimate is $197,100 lower than revised 2015-2016. The adopted budget incorporates the cost of the homestead exemptions that will be on a referendum in fall 2016. If the exemptions are approved, they will go into effect with the 2017 first installment billing. The collection rate for 2016 second installment taxes is budgeted at 97% by June 30th. The collection rate for the 2017 first installment billing is budgeted at 95%. By the next fiscal year, 2017-2018, the City will have collected over 99% of the taxes billed. The total estimate for real property tax revenue is $14,115,000 which is 60% of total anticipated revenues before interfund transfers.

Construction permits reflect the strong development activity in the city and are expected to be over $930,000, an increase of $210,000. This increase anticipates the permitting of the Columbia Ventures and Callaway mixed use developments. Parking meter fees and violations are expected to be close to $795,000 after operating costs are removed from gross revenues. Fines and forfeitures are expected to remain near $900,000 after a decline in fiscal year 2015-2016. Recreation program fees and facility rentals are expected to increase to $685,000 with updated rental fees and increasing demand for the City's active living services.

Starting in fiscal year 2015-2016, the City began distributing 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. Both of these transfers are reduced by the amount of the solid waste and stormwater fee credits granted to low-income seniors in 2016.

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 2016-2017 Proposed General Fund estimate shows a $400,000 transfer to the E-911 fund, which is the same as the 2015-2016 Revised budget.

Children and Youth Services expenditures and revenues are budgeted in a special revenue fund that combines annual city support, grant revenues and fees to support the program. For 2016-2017, there is a transfer from the General Fund to the Children and Youth Services Fund of $175,000, an increase of $25,000 over the $150,000 that is budgeted for the 2015-2016 revised budget. The original 2015-2016 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.

A transfer of $438,000 from the General Fund to the Capital Improvements Fund is budgeted to cover the costs of two capital projects, the North McDonough Streetscapes Phase IV and the Railroad Crossings at McDonough and Candler Streets.

ENTERPRISE FUNDS

The City Commission will also be asked to adopt 2015-2016 Revised and 2016-2017 Adopted Budgets for three Enterprise Funds. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges.

Conference Center/Parking Deck

The City has entered into a long-term lease with the Decatur Downtown Development Authority (DDA) for operation and management of the conference center and parking deck. The DDA entered into a sub-lease with the Noble Investment Group for management and operation of the conference center. 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 2015-2016 Revised Budget includes a transfer of $166,900 from the Hotel/Motel Tax Fund to cover maintenance costs. The 2015-2016 Revised Budget includes $27,000 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 2016-2017 Adopted Budget revenues include a transfer of $183,500 from the Hotel/Motel Tax Fund to cover maintenance costs. The hotel/motel tax is placed in a reserve for capital improvements by the conference center management company. Expenditures include $20,000 for parking deck maintenance and repair. Reserves from prior years' service fees will likely be depleted in fiscal year 2016-2017. The funds in the capital reserve will be available to address future capital needs of the conference center. A maintenance reserve account has also been created with revenue from the parking deck management contract. The revenue in this account is available for maintenance and repairs for the 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 $57,010 will be made from the 2015-2016 Revised Solid Waste Fund to the 2015-2016 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, a credit for services provided but not billed to the City and to the City Schools of Decatur and a credit for the cost of the fee waiver granted in 2015 and 2016 to low-income seniors.

An estimated transfer of $163,600 will be made from the 2016-2017 Adopted Solid Waste Fund to the 2016-2017 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, a credit for services provided but not billed to the City and to the City Schools of Decatur and a credit for the cost of the fee waiver granted in 2016 to low-income seniors.

Using an estimate of total solid waste costs included in the 2016-2017 Adopted Budget estimate, the 2016 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 $240 to $275 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 $720 to $750 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 $1,080 to $1,125 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 2016-2017 are estimated to be $2,703,600 and expenses prior to non-operating expenses like depreciation are estimated to be $2,442,860. The most recent collection rate for sanitation fees is 99.9% for 2014 within 10 months after the tax year.

On March 14, 2016, the City received notice from its recycling facility indicating that effective June 1, 2016 they would no longer accept comingled recycling materials containing glass. An extension of the City's agreement with Latham Home Sanitation for residential recycling services has been approved to provide separate collection of glass in addition to the collection of co-mingled paper, plastics, and metal. The additional cost of this service

will be covered by the increase in the residential sanitation fee. A community survey conducted by the Environmental Sustainability Board revealed strong community support for the proposal to collect glass separately even for an additional fee.

Capital expenditures in fiscal year 2016-2017 for solid waste operations include a crew supervisor's pickup truck ($27,000) and a rear loader for residential solid waste collection ($200,000).

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. The current stormwater utility charge is $6.25 per month ($75 annually) per Equivalent Residential Unit (ERU).

Revenue from fees for the 2015-2016 Revised Storm Water Utility is $1,132,800 and expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be $1,557,080. Revenue from fees for the 2016-2017 Adopted Storm Water Utility is $1,695,000 and expenses are estimated to be $1,969,710. In the 2016-2017 adopted budget, $200,000 is budgeted for the initial expenses for extending the downtown main storm sewer system to Barry Street. The balance of this project, $1,525,000, is in the proposed budget. Transfers totaling $1,095,000 may be needed from HOST in the capital improvements fund because stormwater utility fee revenue is not adequate to fund this capital project. Of that amount, the stormwater fund will reimburse the capital improvements fund $370,000 from payments into the regional stormwater facility. In the 2016-2017 Adopted Storm Water Utility Fund, $200,000 is budgeted to cover approximately one-half of the cost of a stormwater master plan. It is anticipated that the balance will be included in the 2017-2018 Storm Water Utility Fund budget proposal.

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. In fiscal year 2014-2015, $107,660 was paid into the regional stormwater facility.

A transfer of $236,000 will be made from the 2015-2016 Revised Storm Water Utility Fund to the 2015-2016 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management with a credit for the fee waiver granted in 2015 and 2016 to low-income seniors. A transfer of $295,400 will be made from the 2016-2017 Storm Water Fund to the 2016-2017 Adopted General Fund Budget for the same purpose with a credit for the fee waiver granted in 2016 to low-income seniors. At the end of the 2016-2017 fiscal year, it is anticipated that the Storm Water Utility Fund will have total net assets of approximately $5,492,745.

OTHER FUNDS

The City Commission will also be asked to adopt 2015-2016 Revised and 2016-2017 Adopted 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 Tree Bank Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund and the Confiscated Drug Fund.

Capital Improvement Fund

The 2015-2016 Revised Capital Improvement Fund budget includes $1,607,000 in tax revenue and $166,000 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 2015-2016, the City received $3,837,000 from HOST, excluding the title ad valorem tax (TAVT), which is included in the 2015-2016 Revised Capital Improvement Fund budget.

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

- Playground Equipment
- City Hall Carpet Replacement
- Zero-turn Mower
- Bike Medic Team Equipment
- Police Portable Radios
- Police Firearms Replacement
- Sidewalk Construction & Repair
- Traffic Calming Devices
- Street patching, repair and paving
- Tennis Courts Resurfacing
- Police Furniture & Equipment
- Public Works and Public Safety Vehicles

The 2015-2016 Revised Capital Improvement Fund budget includes expenditures of $715,920 for debt service to cover payments for previously purchased equipment. HOST funds are designated for projects including the Scott Park garden shed ($35,070), Public Works and Decatur Recreation Center signs ($33,600), Oakhurst and McKoy Parks Facility Upgrades ($150,000), Public Art ($10,000), Greenspace ($24,000), Rights-of-Way Acquisition for replacing and upgrading traffic signal devices ($10,000), North McDonough Streetscapes ($20,000), McDonough & Candler Railroad Crossings ($20,000) and transfers of $870,000 and $1,479,230 to the 2010 Urban Redevelopment Agency and 2013 Urban Redevelopment Agency Funds, respectively, for debt service.

The 2015-2016 Revised Capital Improvement Fund budget reflects the $75,000,000 bonds issued on behalf of the City Schools of Decatur. The total bond proceeds were $75,979,010 of which $979,010 were issuance costs and the balance of $75,000,000 was transferred to the school system for multiple capital improvement projects.

The 2016-2017 Adopted Capital Improvement Fund budget includes $1,675,590 in tax revenue and $2,508,540 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.

Examples of capital outlay projects in the 2016-2017 Capital Improvement Fund Budget Estimate include:

- Skatepark Equipment
- Oakhurst Tennis Courts Resurfacing
- Automated Parking Pay Stations
- Fiber Network Upgrade
- Sidewalk Construction & Repair
- Traffic Calming Devices
- Street patching, repair and paving
- Bandstand Painting
- Network Switches
- Public Works and Public Safety Vehicles

The 2016-2017 Adopted Capital Improvement Fund budget includes expenditures of $1,041,470 for debt service to cover payments for previously purchased equipment. From the HOST proceeds, there is a transfer of $188,230 to the 2010 Urban Redevelopment Agency Fund for debt service on the 2010 URA bonds and a transfer of $1,481,300 to the 2013 Urban Redevelopment Agency Fund for debt service. The transfer to the 2010 Urban Redevelopment Agency Fund for debt service was reduced by the anticipated revenue from the sale of the school maintenance parcel on the Callaway project site. This one-time revenue will be used to pay debt service. In addition, starting January 2017, the City Schools of Decatur will begin paying rent for their use of the joint facility on Talley Street. This revenue will also be available to pay debt service and reduce the amount of the annual transfer from HOST funds. Other HOST funded projects include the Decatur Recreation Center Movement Studio Window Shade modification ($10,000), Keyless Entry System at both fire stations ($27,000), Building B Buildout & Shelving ($150,000), Avondale MARTA match ($300,000) Oakhurst and McKoy Parks Facility Upgrades ($1,350,000), Public Art ($10,000), Greenspace ($50,000), Rights-of-Way Acquisition for replacing and upgrading traffic signal devices ($42,000), North McDonough Streetscapes ($862,500), McDonough & Candler Railroad Crossings ($540,000) Clairemont/Church/Commerce Pedestrian & Bike Improvements ($52,000) and a transfer to the stormwater fund in the amount of $1,095,000 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 2015-2016 General Obligation Bond Fund projects include Oakhurst Streetscapes and Downtown Streetscapes – Phase V. The 2015-2016 Revised General Obligation Bond Fund project expenditures total $2,170,000. In addition to the general obligation bond proceeds, there is Department of Transportation funding budgeted for both projects.

The 2016-2017 budget funds work on the McDonough/Candler railroad crossings. The 2016-2017 Adopted General Obligation Bond Fund expenditures total $248,240. The fund balance should be depleted at the end of fiscal year 2016-2017.

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 2015-2016 Revised 2010 Urban Redevelopment Agency Fund budget includes $307,750 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.

The 2015-2016 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 ($875,000). At the end of fiscal year 2013-2014, all proceeds from the 2010 URA bond issue were expended.

The 2016-2017 Adopted Urban Redevelopment Agency Fund budget includes revenue of $302,050 for the federal rebate on the interest paid by the City on the bonds. This amount is 7% less than originally expected due to federal sequestration. Other revenues include $562,550 anticipated from the sale of the former school maintenance facility as part of the Callaway development project and $121,600 from the City Schools of Decatur for rent for their use of the joint maintenance facility on Talley Street.

Expenditures for the 2016-2017 Proposed Urban Redevelopment Agency Fund budget include debt service payments in the amount of $1,174,450 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 2015-2016 Revised 2013 Urban Redevelopment Agency Fund budget includes $312,000 in project related expenditures to complete the final payments 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 $1,479,230 for debt service. The school system is responsible for $404,575 in debt service.

The 2016-2017 Adopted Urban Redevelopment Agency Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals $1,481,330 for the Series 2013A bonds and $403,730 for the Series 2013B bonds, the latter of which is the financial responsibility of the school system. A transfer of $1,481,330 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 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 was conducted and a developer has been selected to purchase and

redevelop the site upon the County vacating the building. The sale to the developer will cover the full amount of the outstanding principal. The sale is expected to occur on or near July 1, 2016.

The 2015-2016 Revised URA Callaway Fund includes lease revenue of $225,000 and debt service of $80,390. The 2016-2017 Adopted URA Callaway Fund includes $40,200 in debt service and anticipates the sale of the property in the amount of at least $5,395,000.

Cemetery Capital Improvement Fund

The 2015-2016 Revised Cemetery Capital Improvement Fund reflects revenues of $70,000 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 $25,000 for cemetery maintenance and repair projects.

The 2016-2017 Adopted Budget includes $70,000 in revenues from lot sales. Adopted expenditures total $177,000 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 2015-2016 and 2016-2017 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 2015-2016 Revised Debt Service Fund Budget shows $1,277,000 in tax revenue to retire debt on the 2007 general obligation bond issue. There is a $812,850 interest payment and a $610,000 principal payment for the bonded debt. At June 30, 2016 it is estimated that there will be approximately $1,014,695 in fund balance for the city's 2007 general obligation bonds.

The 2016-2017 Adopted Debt Service Fund Budget shows revenues of $1,653,700 in tax revenue to retire debt on the 2007 bond issue. There is an $1,073,500 interest payment and a $660,000 principal payment for bonded debt included in the 2016-2017 Adopted Debt Service Fund Budget. At June 30, 2016 it is estimated that there will be approximately $934,895 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 2015-2016 and 2016-2017, the school system will pay $90,600 and $54,850 respectively, in interest. The school system will make principal payments of $1,770,000 in 2015-2016 and $1,805,000 in 2016-2017.

In February 2016, the City issued $75,000,000 in general obligation bonds for the City Schools of Decatur capital projects. The 2015-2016 Revised Debt Service Fund Budget shows $1,160,000 in tax revenue to reduce debt on the 2016 school general obligation bond issue. At June 30, 2016 it is estimated that there will be approximately $1,160,000 in fund balance for the 2016 school general obligation bonds.

The 2016-2017 Adopted Debt Service Fund Budget shows revenues of $2,737,000 in tax revenue to reduce debt on the 2016 school general obligation bond issue. There is a

$2,423,640 interest payment for bonded debt included in the 2016-2017 Adopted Debt Service Fund Budget. At June 30, 2016 it is estimated that there will be approximately $1,473,360 in fund balance for the 2016 school general obligation bonds.

In March 2016, the City Commission approved a levy of 1.57 mills for the 2016 school general obligations bonds in addition to the existing 0.92 mills for the 2007 city general obligation bonds. It is recommended that the total levy for debt service remain at 2.49 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 2015-2016 Revised Tree Bank Fund Budget shows $55,000 in revenues and $35,000 in expenditures. The balance in the tree bank as of June 30, 2015 was $142,930. At the end of fiscal year 2015-2016, the Tree Bank Account balance is estimated to be $162,931.

The 2016-2017 Adopted Tree Bank Fund Budget shows tree bank contributions of $25,000. There are expenditures of $30,000 for tree plantings. The balance in the tree bank as of June 30, 2017 is estimated to be $157,931.

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 2015-2016 Revised Emergency Telephone System Fund is $544,540 and expenditures are estimated to be $935,720. Revenue for the 2016-2017 Proposed Emergency Telephone System Fund is $554,500 and expenditures are estimated to be $997,400. The 2015-2016 revised budget includes the annual lease payment of $28,600 for the E911 call handling system. In addition to the lease payment on the E911 call handling system, the 2016-2017 Adopted Budget includes a lease payment of $10,000 for the new call recording system. The budget also includes training for emergency medical dispatch and the annual fee for the Smart911 system.

A transfer of $400,000 will be made to the 2015-2016 Revised Emergency Telephone System Fund from the 2015-2016 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 2016-2017 Adopted General Fund Budget to the 2016-2017 Proposed Emergency Telephone Fund for the same purpose. In the absence of additional revenues and/or reduced expenditures, the E911 fund balance will be nearly depleted.

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 2015-2016 Revised Children and Youth Services Fund is anticipated to be $1,659,210 and expenditures are estimated to be $1,916,110. A transfer of $150,000 will be made from the 2015-2016 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 2015-2016 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of $855,499.

Revenue for the 2016-2017 Adopted Children and Youth Services Fund is $1,913,340 and expenditures are estimated to be $2,344,540. A transfer of $175,000 is budgeted from the 2016-2017 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 $599,299. The 2016-2017 Children and Youth Services Fund budget includes an additional full-time site director for the new Ebster 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 2015-2016 Revised Confiscated Drug Fund Budget shows revenues of $10 and expenditures of $500. It is estimated that the fund balance at June 30, 2016 will be $11,585. The 2016-2017 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, 2017 will decrease to $9,095.

Hotel/Motel Tax Fund

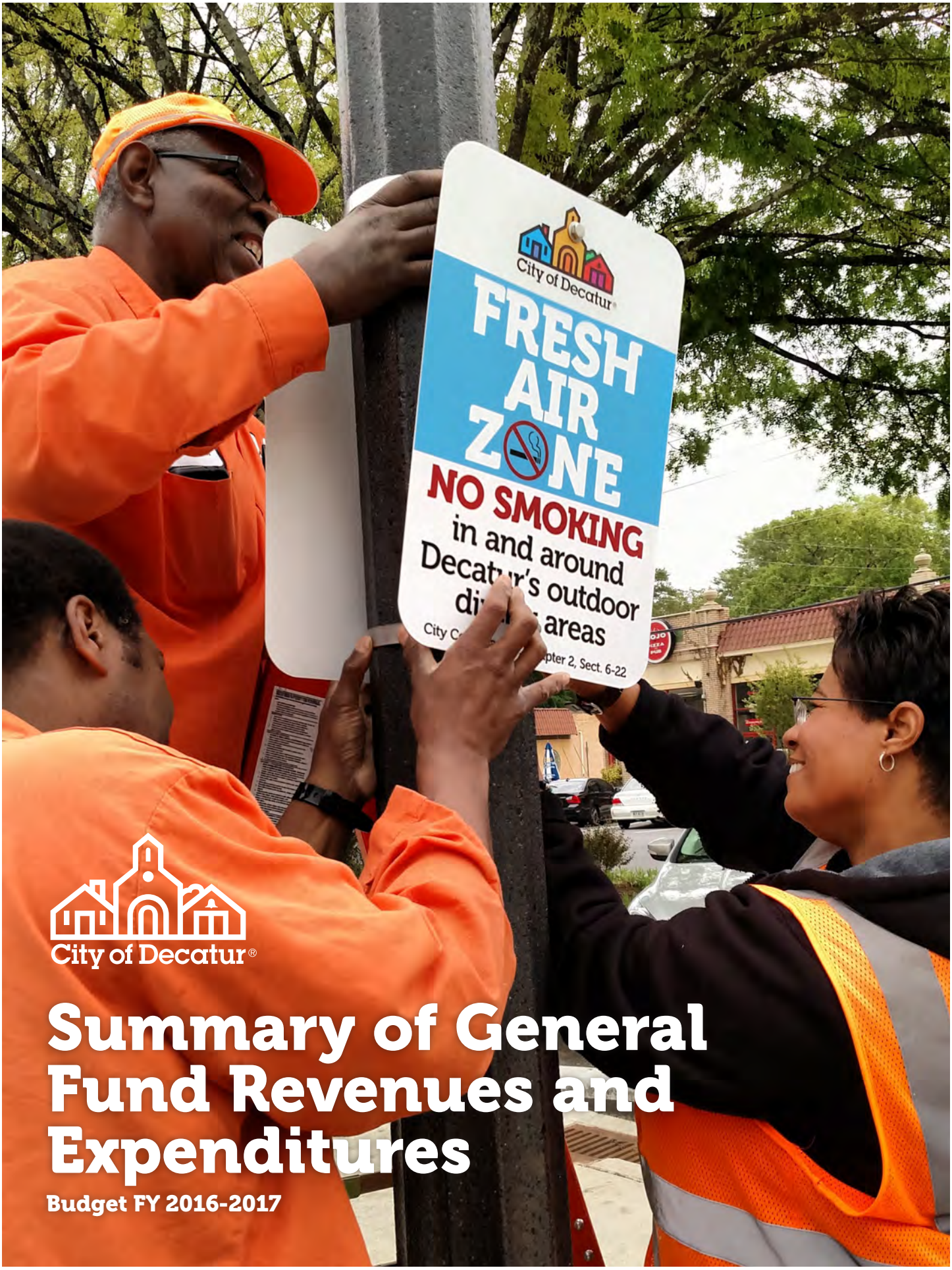
The purpose of this fund is to account for monies collected pursuant to the imposition of a hotel/motel tax on rooms rented by hotels and motels within the City. Expenditures from this fund can only be made for purposes defined in state law, including the support of a conference center, support of a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

The 2015-2016 Revised Hotel/Motel Tax Fund Budget shows revenues of $584,000 and expenditures of $171,400 for the support of the Decatur Tourism Bureau; a $166,900 transfer to the Conference Center Fund; and a $250,000 transfer to the General Fund.

The 2016-2017 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of $642,000. Expenditures include $183,500 for the support of the Decatur Tourism Bureau; a $183,500 transfer to the Conference Center Fund; and a transfer of $275,000 to the General Fund. The transfers to the Decatur Tourism Bureau include $4,300 in 2015-2016 and $0 in 2016-2017 from the Hotel/Motel Tax fund balance.



This page left blank to preserve
double-page layouts



City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2016-2017

FISCAL YEAR 2016-2017

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 $18,846,500 or 80% 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 75% 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 2014 collection rate for real property taxes was 99.8% within 10 months of the end of the tax year. Preliminary reports from the County indicate moderate growth in the 2016 digest. Estimates from the County show an increase of around 6.6% in the real property digest. This increase is consistent with the City's data about new construction, redevelopment and property sales over the past year. A reduction in the millage rate is recommended for the general fund from 9.7 to 9.3 mills. Part of the challenge regarding the digest is the large number of appeals still outstanding from 2015. There were over 1330 appeals out of around 8400 parcels or 16%. As of early May 2016, just over 73% had been settled. On average, the settled value is 10% higher than the value used for the initial billing. It is anticipated that the balance from settled appeals will continue to be received well into fiscal year 2016-2017.

Additionally, if the homestead referendum is approved in November 2016, general fund tax revenues will decline by over $220,000 in fiscal year 2016-2017.

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 over 90% 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 are being 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 2015 and 2016, this amount totaled $4,464,815 and $3,837,000, respectively, excluding the TAVT HOST distribution. From year to year, the amount of the distribution is affected by the value of homestead properties and County millage rates.

Franchise Taxes

Franchise taxes are a significant revenue source for the city. The city collects over $1.5 million in franchise taxes from electric, natural gas, cable and telephone utilities.

Occupation Taxes

All businesses in the city are required to pay an occupation tax annually. The city uses profitability ratios to determine the rate paid by each business as opposed to assessing the tax on actual gross receipts. The fiscal year 2016 revised occupation tax revenues are expected to increase $85,000 over the original budget. The majority of this increase is due to increases in the occupation taxes paid by financial institutions which are calculated on the bank's gross receipts. The city anticipates revenue of $530,000 from occupation taxes in fiscal year 2017.

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 nearly 80% since fiscal year 2010 and is anticipated to be $642,000 in fiscal year 2017. 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 2017 will bring additional hotel/motel tax revenue starting in fiscal year 2018.

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 $1,268,560 at the end of fiscal

year 2015. This is comparable to fiscal year 2014 construction permit revenues. Revenues have slowed in the current fiscal and are expected to be just under $700,000 for fiscal year 2016. Three mixed-use developments in the downtown area were permitted in the last fiscal year with values totaling close to $75 million. Construction permits are anticipated to increase in fiscal year 2017 dependent upon the timing of several development projects including the Callaway project, downtown hotel and the Columbia Ventures Avondale MARTA project. 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 expects to collect over $700,000 in code violations which are mostly traffic related. The city collected just over $1,000,000 from code violation fines in fiscal year 2015. 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 offers even more opportunities for recreation activities. The Active Living division will generate around $685,000 during the next fiscal year plus another $100,000 for recreation facility rentals. Since fiscal year 2009, revenues from recreation fees have increased around 60%.

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 2016, the single-family residential fee increased from $240 to $275 per unit. The increased fee will cover the additional costs associated with the separate collection of glass for recycling. Commercial rates were also increased in 2016. The rate for 95 gallon carts increased from $720 to $750 per cart for weekly service, a 4% increase. The annual charge for 3 cubic yard containers was increased from $1,080 to $1,125, also a 4% percent increase. The per cubic yard fee for dumpsters remained at $4.05. The Solid Waste fund has budgeted to collect over $2.7 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 2014 was 99.9% by October 2015.

Stormwater Fees

All developed properties are assessed a stormwater fee. In June 2016, an increase in the annual fee was approved form $75 per equivalent residential unit (ERU) to $100 per ERU. Residential properties pay an annual fee of $100 and non-residential properties pay based on their impervious surface. The fee will generate around $1.3 million each year. The stormwater fee is included on the tax bill. Starting in fiscal year 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.

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 $795,000 and parking violations may generate another $75,000.

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.



This page left blank to preserve
double-page layouts

CITY OF DECATUR 2016-2017 ADOPTED BUDGET

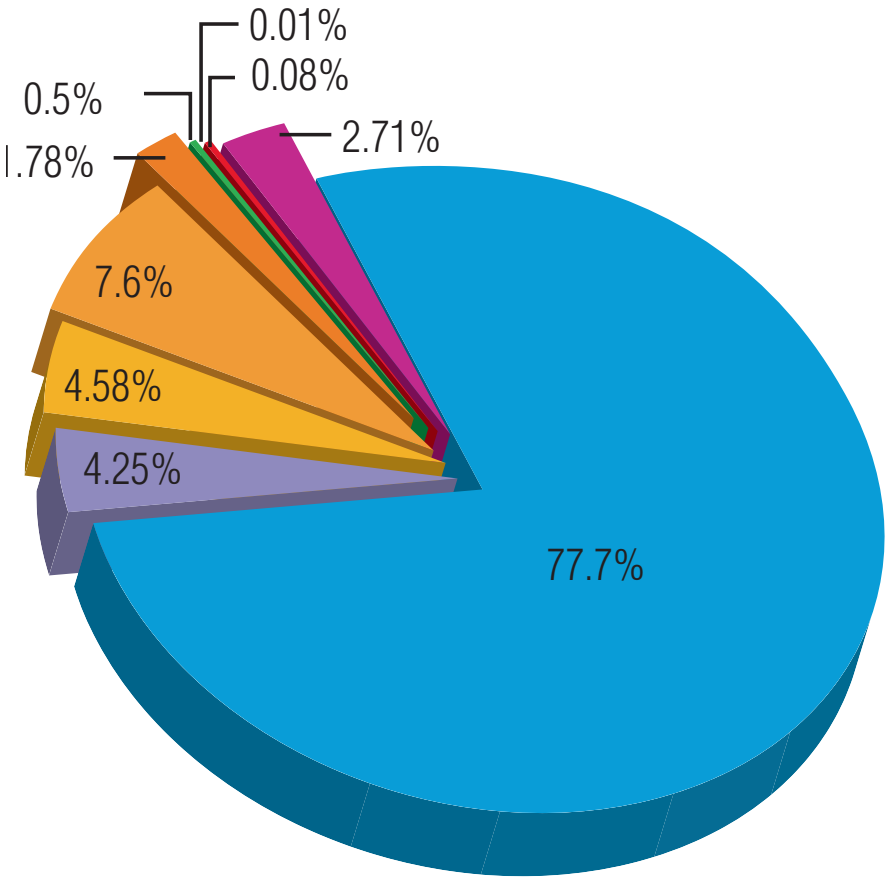
General Fund — Summary of Revenues

		ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	BUDGET ESTIMATE 2015-2016	REVISED ESTIMATE 2015-2016	BUDGET ESTIMATE 2016-2017
311110	Public Utility Taxes	144,092	181,889	136,258	175,520	160,000	165,000	165,000
311190	Payment In Lieu Of Taxes	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	Real Property Taxes	10,405,109	10,288,996	10,665,947	12,723,088	14,710,000	14,312,000	14,115,000
311300	Motor Vehicle /Railroad Equipment Taxes	495,906	539,093	549,562	547,908	492,000	517,000	502,000
311400	Business Personal Property Taxes	181,093	206,259	225,698	218,214	210,000	211,000	210,500
311600	Other Taxes	245,499	361,232	248,249	263,243	235,000	303,000	274,000
311700	Franchise Taxes	1,509,648	1,486,336	1,451,343	1,563,926	1,532,000	1,624,400	1,630,000
314000	Sales & Excise Taxes	391,058	446,700	473,358	502,121	246,750	245,000	245,000
316100	Occupational Taxes	424,905	500,948	502,174	514,353	480,000	585,000	530,000
316200	Other Taxes - Insurance	906,893	963,272	997,376	1,046,173	1,046,000	1,114,030	1,115,000
319100	Penalty & Interest	368,031	230,441	218,343	245,095	217,500	225,000	225,000
321000	Alcoholic Beverage Licenses & Permits	182,095	171,528	184,156	160,231	95,810	107,270	100,250
322100	Construction Permits & Fees	669,650	710,795	1,297,894	1,268,561	1,111,500	675,300	931,000
330000	Grant Revenue - Intergovernmental	273,280	349,790	385,250	437,421	490,120	371,490	432,700
351000	Penalties & Fines	1,152,602	580,738	1,168,414	1,337,140	1,101,000	755,000	885,000
361000	Interest	70	181	360	0	500	0	0
341000	Miscellaneous Fees	185,998	162,545	181,195	245,492	107,820	111,730	71,050
342000	Public Safety Fees & Charges	151,086	114,830	140,811	230,206	174,100	204,180	201,000
343000	Streets And Sidewalks Fees & Charges	582,738	566,462	528,330	577,459	565,000	785,000	795,000
347000	Recreation Fees	501,795	535,597	594,926	628,798	570,000	612,000	697,000
349000	Charges For Other Services	95,338	109,155	101,144	93,490	100,250	90,250	90,200
371000	Gifts & Contributions	21,852	20,027	14,647	10,019	15,000	5,000	10,000
381000	Use Of Property	66,008	47,358	79,438	90,196	111,000	107,500	112,000
389000	Miscellaneous Revenues	22,698	21,778	21,279	20,927	5,000	35,080	25,000
	GENERAL FUND CURRENT REVENUE	**19,037,443**	**18,655,951**	**20,226,154**	**22,959,578**	**23,861,350**	**23,246,230**	**23,421,700**
	FIXED ASSETS	26,567	10,146	8,246	9,195	10,000	0	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	149,830	231,000	236,450	104,510	212,860	57,010	163,600
	Operating Transfer from Storm Water Utility Fund	247,210	257,500	268,430	207,571	267,070	236,000	295,400
	Operating Transfer from (To) Capital Improvement Fund	(4,691)	0	0	0	(500,000)	(180,000)	(438,000)
	Transfer from (to) Urban Redevelopment Agency Fund	0	0	(3,000,000)	0	0	0	0
	Transfer (to) from E911 Fund	(200,000)	(250,000)	(260,000)	(350,000)	(400,000)	(400,000)	(400,000)
	Transfer (to) from Hotel/Motel Tax Fund	105,391	200,029	214,902	236,578	237,760	250,000	275,000
	Transfer (to) from Children & Youth Services Fund	(225,000)	(225,000)	(200,000)	(150,000)	(200,000)	(150,000)	(175,000)
	Transfer (to) from Community Grants Fund	0	0	0	(3,975)	0	0	0
	Transfer (to) from Tree Bank Fund	0	0	0	0	0	(25,800)	0
	TOTAL OTHER	99,307	223,675	(2,731,972)	53,879	(372,310)	(212,790)	(269,000)
	From (To) Fund Balance	(683,920)	297,738	3,244,714	(1,707,681)	(271,800)	(268,210)	1,224,340
	GENERAL FUND OTHER REVENUE - TOTAL	**(584,613)**	**521,413**	**512,742**	**(1,653,802)**	**(644,110)**	**(481,000)**	**955,340**
	GENERAL FUND TOTAL REVENUES	**18,452,830**	**19,177,364**	**20,738,896**	**21,305,776**	**23,217,240**	**22,765,230**	**24,377,040**

General Fund Revenues

FY 16-17 Adopted Budget

"Where the Money Comes From"



SOURCE	AMOUNT	%
Taxes	18,846,500	77.3%
Licenses, Permits & Inspections	1,031,250	4.2%
Penalties, Fines & Forfeitures	1,110,000	4.6%
Interest	0	0.0%
Charges for Current Services	1,854,250	7.6%
Intergovernmental Revenues	432,700	1.8%
Miscellaneous Revenue	122,000	0.5%
Sale of Fixed Assets	25,000	0.1%
Operating Transfers	(269,000)	-1.0%
Appropriation From (To) Fund Balance	1,224,340	5.0%
TOTAL REVENUES	**$24,377,040**	**100.0%**

CITY OF DECATUR 2016-2017 ADOPTED BUDGET

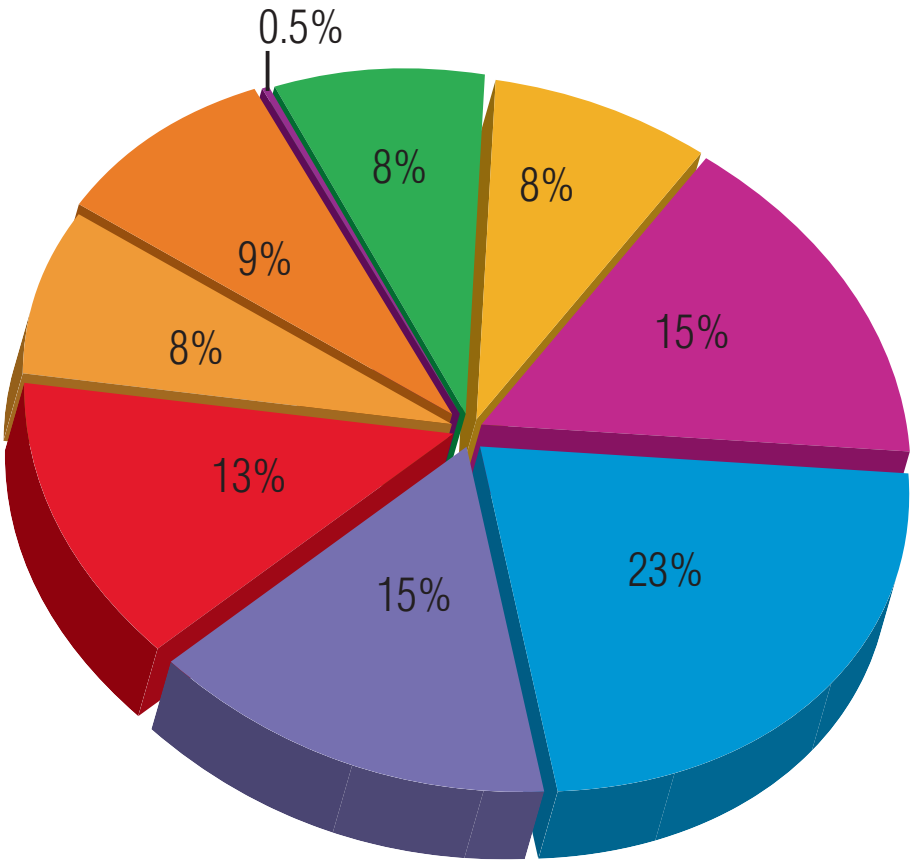
General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2011-2012	ACTUAL EXPENDITURE 2012-2013	ACTUAL EXPENDITURE 2013-2014	ACTUAL EXPENDITURE 2014-2015	BUDGET ESTIMATE 2015-2016	REVISED ESTIMATE 2015-2016	BUDGET ESTIMATE 2016-2017
DEPARTMENT							
Governmental Control	131,661	164,890	188,039	207,357	187,100	192,100	180,600
General Government	1,436,708	1,503,840	1,398,193	1,556,835	1,808,540	1,829,700	1,874,440
Community & Economic Development	1,000,682	1,072,087	1,546,874	1,723,833	1,913,610	1,855,800	2,013,620
Planning, Zoning And Inspections	725,269	918,806					
Administrative Services	2,674,187	2,723,922	2,901,724	3,019,804	3,356,330	3,350,310	3,802,900
Police	4,540,666	4,674,890	5,014,163	4,945,760	5,541,350	5,504,410	5,739,870
Fire	3,220,957	3,335,435	3,461,359	3,581,509	3,567,570	3,606,370	3,630,150
Public Works	2,620,083	2,605,929	2,676,733	2,535,397	2,964,840	2,861,260	3,103,960
Public Works - Engineering	671,807	691,079					
Design, Environment & Construction			1,977,793	1,972,786	2,028,990	1,672,420	1,936,130
Active Living	1,394,445	1,486,486	1,574,018	1,762,494	1,848,910	1,892,860	2,095,370
Non-Department Expenses	36,366	0	0	0	0	0	0
General Fund Total Expenditures	**18,452,830**	**19,177,364**	**20,738,896**	**21,305,776**	**23,217,240**	**22,765,230**	**24,377,040**

Departmental Expenditures

FY 16-17 Adopted Budget

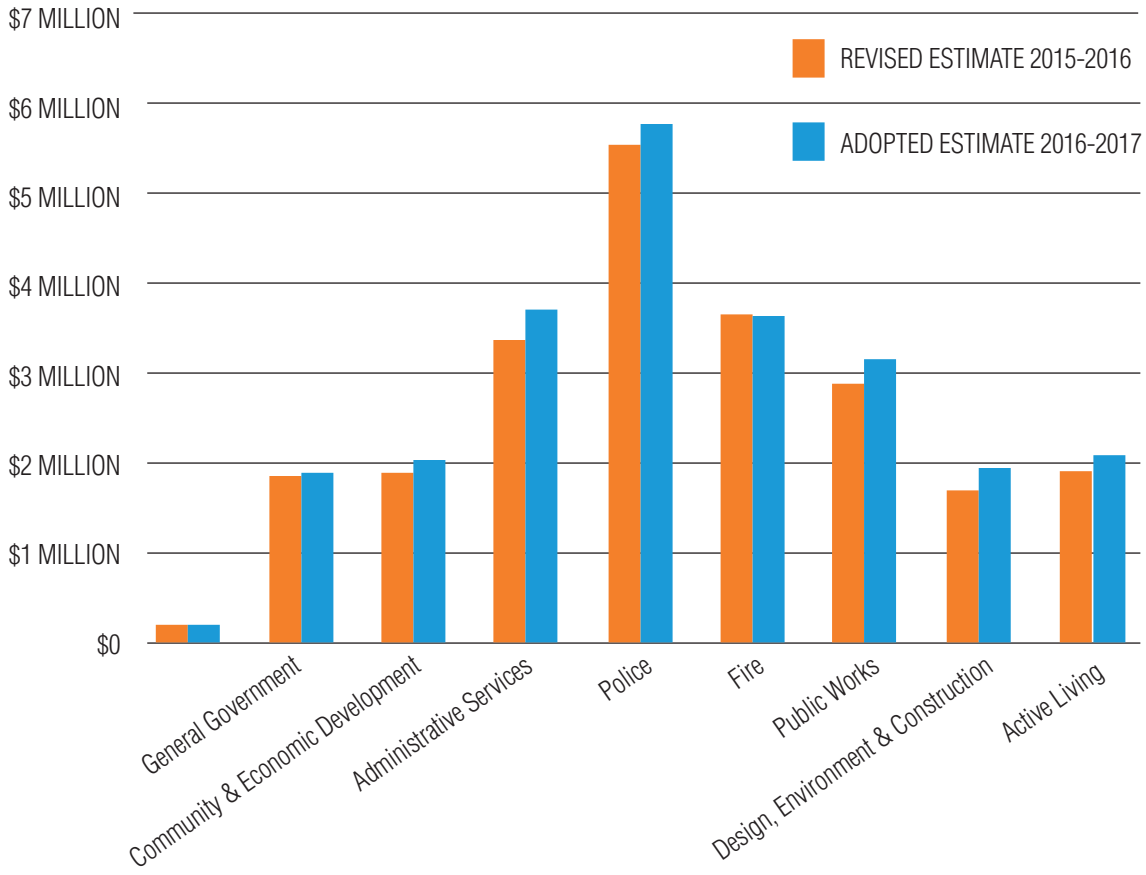
"Where the Money Goes"



DEPARTMENT	AMOUNT	%
GOVERNMENTAL CONTROL	180,600	0.7%
GENERAL GOVERNMENT	1,874,440	7.7%
COMMUNITY & ECONOMIC DEVELOPMENT	2,013,620	8.3%
ADMINISTRATIVE SERVICES	3,802,900	15.6%
POLICE	5,739,870	23.5%
FIRE	3,630,150	14.9%
PUBLIC WORKS	3,103,960	12.7%
DESIGN, ENVIRONMENT & CONSTRUCTION	1,936,130	7.9%
ACTIVE LIVING	2,095,370	8.6%
TOTAL EXPENDITURES	**24,377,040**	**100%**

Departmental Expenditures

Revised FY 15-16 and Adopted FY 16-17 Budget Comparison



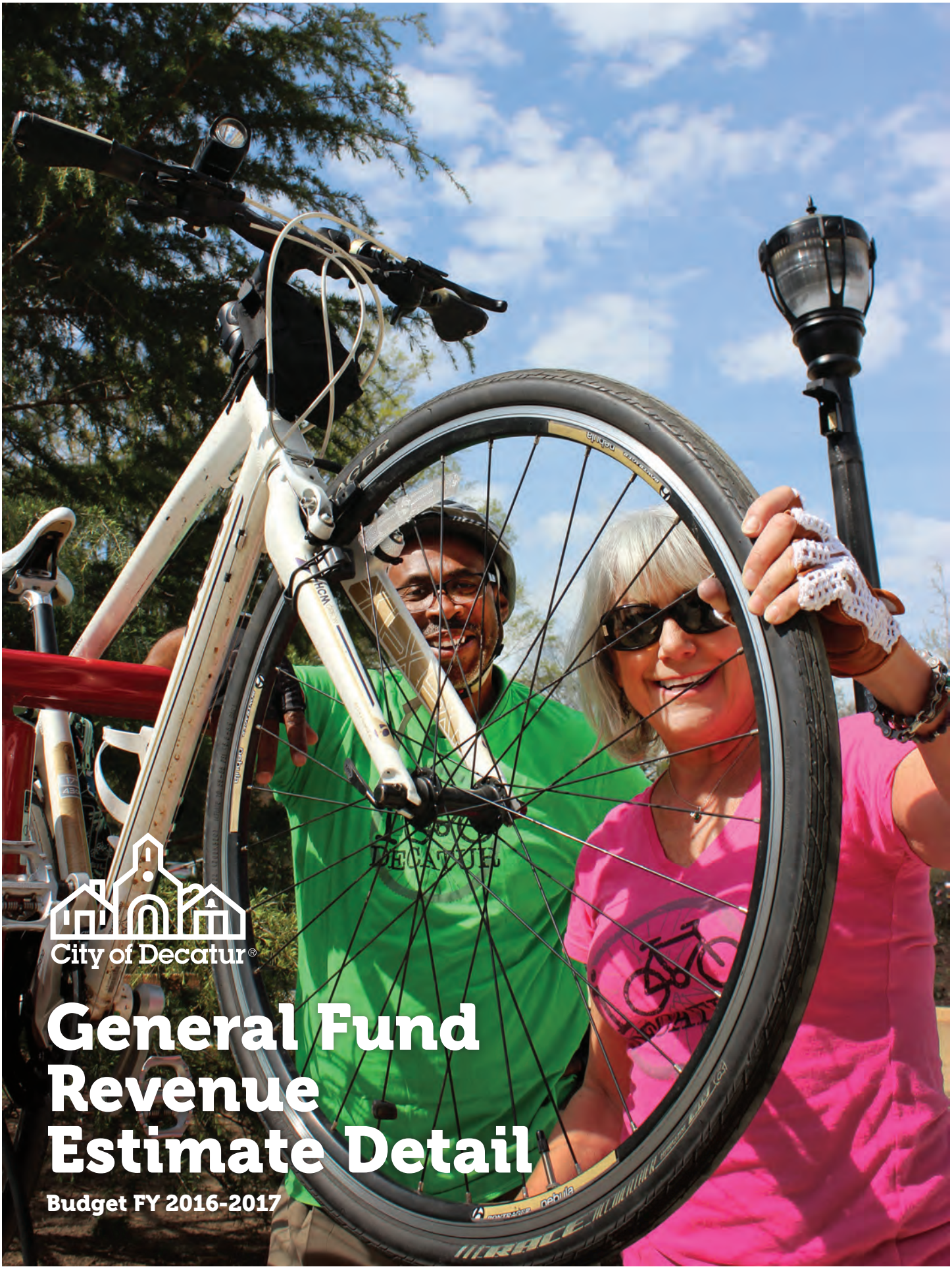
	BUDGET ESTIMATE 2016-2017		REVISED ESTIMATE 2015-2016	
GOVERNMENTAL CONTROL	180,600	1%	192,100	1%
GENERAL GOVERNMENT	1,874,440	8%	1,829,700	8%
COMMUNITY & ECONOMIC DEVELOPMENT	2,013,620	8%	1,855,800	8%
ADMINISTRATIVE SERVICES	3,802,900	16%	3,350,310	15%
POLICE	5,739,870	24%	5,504,410	24%
FIRE	3,630,150	15%	3,606,370	16%
PUBLIC WORKS	3,103,960	13%	2,861,260	13%
DESIGN, ENVIRONMENT & CONSTRUCTION	1,936,130	8%	1,672,420	7%
ACTIVE LIVING	2,095,370	9%	1,892,860	8%
	$24,377,040	**100%**	**$22,765,230**	**100%**

Personnel Position Summary

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 16-17 Changes	FY 2016-2017
GOVERNMENTAL CONTROL						
City Manager's Office (1320)	6	4	5	5		5
	6	**4**	**5**	**5**		**5**
Community & Economic Development						
Administration (7510)	4	4	4	3	(1.00)	2
Economic Development (7550)	2	2	2	2		2
Planning (7410)	4	1	1	3		3
Marketing/PR (1570)	1	1	1	2	2.00	4
Parking Management (3230)	1	1	2	2	(1.00)	1
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	7	7	9	9	1.00	10
Children & Youth Services (6135)	10	11	12	12	1.00	13
	29	**27**	**31**	**33**	**2.00**	**35**
ADMINISTRATIVE SERVICES						
Administration (1510)	4	4	4	5		5
Accounting (1512)	2	3	3	3		3
Revenue Collections (1514)	4	4	4	4		4
Municipal Court (2650)	3	3	3	3		3
	13	**14**	**14**	**15**		**15**
PUBLIC WORKS SERVICES						
Administration (4510)	2	3	3	3		3
Solid Waste (540-4520)	14	14	14	14		14
Facilities Maintenance (1565, 1566)	17	18	18	20		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	19	19	19		19
	59	**65**	**65**	**67**		**67**
EMERGENCY MANAGEMENT SERVICES						
Fire & Rescue (3500)	39	39	39	39		39
Police (3210, 3223, 3221, 215-3800)	59	59	60	60		60
	98	**98**	**99**	**99**		**99**
TOTAL FULL-TIME POSITIONS	**205**	**208**	**214**	**219**	**2.00**	**221**



This page left blank to preserve
double-page layouts



City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2016-2017

General Fund — Revenue Estimate Detail

		ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	BUDGET ESTIMATE 2015-2016	REVISED ESTIMATE 2015-2016	BUDGET ESTIMATE 2016-2017
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	144,092	181,889	136,258	175,520	160,000	165,000	165,000
	PUBLIC UTILITY TAXES	144,092	181,889	136,258	175,520	160,000	165,000	165,000
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	38,370	1,392	315		0	0	0
311210	2010 Taxes	70,033	(5,406)	87		0	0	0
311211	2011 Taxes	5,281,206	65,813	409		0	0	0
311202	2012 Taxes	5,004,051	5,309,733	50,543	203	0	0	0
311203	2013 Taxes	11,448	4,917,465	5,554,594	35,287	0	0	0
311204	2014 Taxes	0	0	5,059,999	6,873,778	50,000	90,000	0
311205	2015 Taxes	0	0	0	5,813,820	7,990,000	7,692,000	215,000
311206	2016 Taxes	0	0	0	0	6,670,000	6,530,000	7,300,000
311207	2017 Taxes	0	0	0	0	0	0	6,600,000
	PROPERTY TAXES - TOTAL	10,405,109	10,288,996	10,665,947	12,723,088	14,710,000	14,312,000	14,115,000
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	493,998	539,093	547,550	543,661	490,000	515,000	500,000
311350	Railroad Equipment Tax	1,908	0	2,012	4,246	2,000	2,000	2,000
	MOTOR VEHICLE TAXES - TOTAL	495,906	539,093	549,562	547,908	492,000	517,000	502,000
311400	BUSINESS PERSONAL PROPERTY TAXES							
311410	2010 Taxes & Prior Years	14,804	5,404	2,256	283	0	0	0
311411	2011 Taxes	166,289	966	158	193	0	0	0
311402	2012 Taxes	0	199,889	1,855	1,010	0	0	0
311403	2013 Taxes	0	0	221,429	3,592	0	0	0
311404	2014 Taxes	0	0	0	213,137	5,000	1,000	0
311405	2015 Taxes	0	0	0	0	205,000	210,000	500
311406	2016 Taxes	0	0	0	0	0	0	210,000
	BUSINESS PERSONAL PROPERTY - TOTAL	181,093	206,259	225,698	218,214	210,000	211,000	210,500
311600	OTHER TAXES							
311600	Intangibles Tax	199,740	295,544	188,877	197,938	175,000	210,000	210,000
311601	Property Transfer Tax	45,760	65,688	59,373	65,304	60,000	93,000	64,000
	OTHER TAXES - TOTAL	245,499	361,232	248,249	263,243	235,000	303,000	274,000

General Fund — Revenue Estimate Detail *continued*

City of Decatur®

		ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	BUDGET ESTIMATE 2015-2016	REVISED ESTIMATE 2015-2016	BUDGET ESTIMATE 2016-2017
311700	FRANCHISE TAXES							
311710	Electric Franchise	994,987	924,243	893,236	990,088	990,000	1,014,400	1,020,000
311730	Natural Gas Franchise	144,994	140,958	140,535	142,545	140,000	140,000	140,000
311740	Video Service Franchise	32,457	84,643	154,503	159,727	140,000	140,000	140,000
311750	Cable Franchise	238,233	260,149	175,868	192,813	175,000	230,000	230,000
311760	Telephone Franchise	98,978	76,343	76,144	63,558	75,000	60,000	60,000
311790	Energy Excise Tax	0	0	11,057	15,195	12,000	40,000	40,000
	FRANCHISE TAXES - TOTAL	1,509,648	1,486,336	1,451,343	1,563,926	1,532,000	1,624,400	1,630,000
314000	SALES & EXCISE TAXES							
314200	Beer & Wine Sales	220,536	248,489	226,420	203,116	110,250	110,000	110,000
314300	Liquor Sales	170,521	198,211	246,938	299,005	136,500	135,000	135,000
	SALES & EXCISE TAXES - TOTAL	391,058	446,700	473,358	502,121	246,750	245,000	245,000
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	276,320	308,387	299,754	264,811	270,000	355,000	300,000
316101	Professional Taxes	99,991	147,924	159,027	197,602	160,000	180,000	180,000
316102	Insurance Occupation Taxes	48,594	44,638	43,393	51,940	50,000	50,000	50,000
	OCCUPATIONAL TAXES - TOTAL	424,905	500,948	502,174	514,353	480,000	585,000	530,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	906,893	963,272	997,376	1,046,173	1,046,000	1,114,030	1,115,000
	OTHER TAXES - TOTAL	906,893	963,272	997,376	1,046,173	1,046,000	1,114,030	1,115,000
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	342,490	220,823	210,498	239,590	210,000	220,000	220,000
319120	Penalty & Interest - Personal Property	25,541	9,618	7,846	5,505	7,500	5,000	5,000
	PENALTY & INTEREST - TOTAL	368,031	230,441	218,343	245,095	217,500	225,000	225,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	46,238	36,938	53,213	58,163	29,930	29,500	29,500
321120	Wine Licenses	20,438	23,563	12,638	13,503	7,880	5,250	5,250
321130	Liquor Licenses	84,000	83,375	87,050	69,000	42,000	48,000	48,000
321135	Server Permits	22,918	21,060	22,855	8,475	10,500	12,000	12,000
321140	Corking Licenses	0	0	0	1,188	0	0	0
321500	Film Permits	6,200	5,243	7,601	9,203	5,000	11,270	5,000
321550	PSD Permit Fees	1,067	0	0	0	0	0	0
322000	Non Business License	1,235	1,350	800	700	500	1,250	500
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	182,095	171,528	184,156	160,231	95,810	107,270	100,250

		ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	BUDGET ESTIMATE 2015-2016	REVISED ESTIMATE 2015-2016	BUDGET ESTIMATE 2016-2017
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	352,438	445,312	893,358	867,828	800,000	440,000	650,000
322130	Plumbing Inspection Fees	52,705	58,488	78,630	97,081	75,000	50,000	70,000
322140	Electrical Inspection Fees	85,533	74,126	121,918	154,267	120,000	87,000	100,000
322160	HVAC Inspection Fees	83,629	66,540	69,039	113,669	65,000	71,400	67,800
322190	ROW Permit	580	(28,127)	13,710	(21,225)	0	0	0
322210	Zoning & Land Use Application Fees	92,429	91,442	119,057	55,411	50,000	23,500	40,000
322230	Sign Permits	2,186	2,830	1,374	1,530	1,000	2,200	2,000
322240	Special Events Permit Fee	150	0	50	0	0	700	700
322250	Logo Licensing Fees	0	111	750	0	500	500	500
323100	Pen. & Int. on Licenses	0	75	9	0	0	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	669,650	710,795	1,297,894	1,268,561	1,111,500	675,300	931,000
330000	INTERGOVERNMENTAL							
331100	Federal Grant	0	0	0	9,401	0	0	0
337200	DDA Management Services Agreement	273,280	349,790	385,250	428,020	490,120	371,490	432,700
	INTERGOVERNMENTAL - TOTAL	273,280	349,790	385,250	437,421	490,120	371,490	432,700
341000	MISCELLANEOUS FEES							
341322	TreePlan Review Fees	7,750	4,265	12,667	27,625	25,000	32,000	25,000
341400	Copying Charges	3,051	3,204	2,231	2,199	2,000	2,000	2,000
341910	Election Fees	537	0	0	0	500	0	0
341930	Maps & Publications Charges	12,271	6,392	7,215	15,199	6,500	5,000	5,000
341940	Reimbursement for Capital Construction Management	160,128	147,085	153,421	191,056	32,820	19,630	0
341941	Reimbursement from Decatur Tourism Bureau	0	0	0	0	39,000	35,600	36,550
341990	Other Fees	2,261	1,599	5,661	9,413	2,000	17,500	2,500
	MISCELLANEOUS FEES - TOTAL	185,998	162,545	181,195	245,492	107,820	111,730	71,050
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	11,371	10,015	12,349	12,528	10,000	10,000	10,000
342150	CPR-Non-Resident Fee	200	285	108	348	500	500	500
342200	Fire Alarm Fees	2,200	2,050	3,035	2,092	2,000	2,500	2,000
342215	Other Revenues - Fire	150	0	400	0	0	0	0
342220	Fire Report Copies	272	105	75	10	100	100	100
342315	Fingerprinting Charges	55	0	0	0	0	0	0
342900	Other Public Safety Fees	3,588	9,420	1,812	6,533	5,000	2,500	2,500
342905	Public Safety OT Reimbursements	79,617	51,152	74,573	130,794	65,000	82,000	75,000
342910	Recycling Income - Fire Station #1	0	0	0	0	0	480	0
342915	CSOD Resource Officer	43,725	26,565	30,714	68,973	85,000	98,000	102,800
342920	School Crossing Guard	9,909	15,239	17,745	8,929	6,500	8,100	8,100
	PUBLIC SAFETY FEES & CHARGES	151,086	114,830	140,811	230,206	174,100	204,180	201,000
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	582,738	566,462	528,330	577,459	565,000	785,000	795,000
	STREETS & SIDEWALKS FEES & CHARGES	582,738	566,462	528,330	577,459	565,000	785,000	795,000

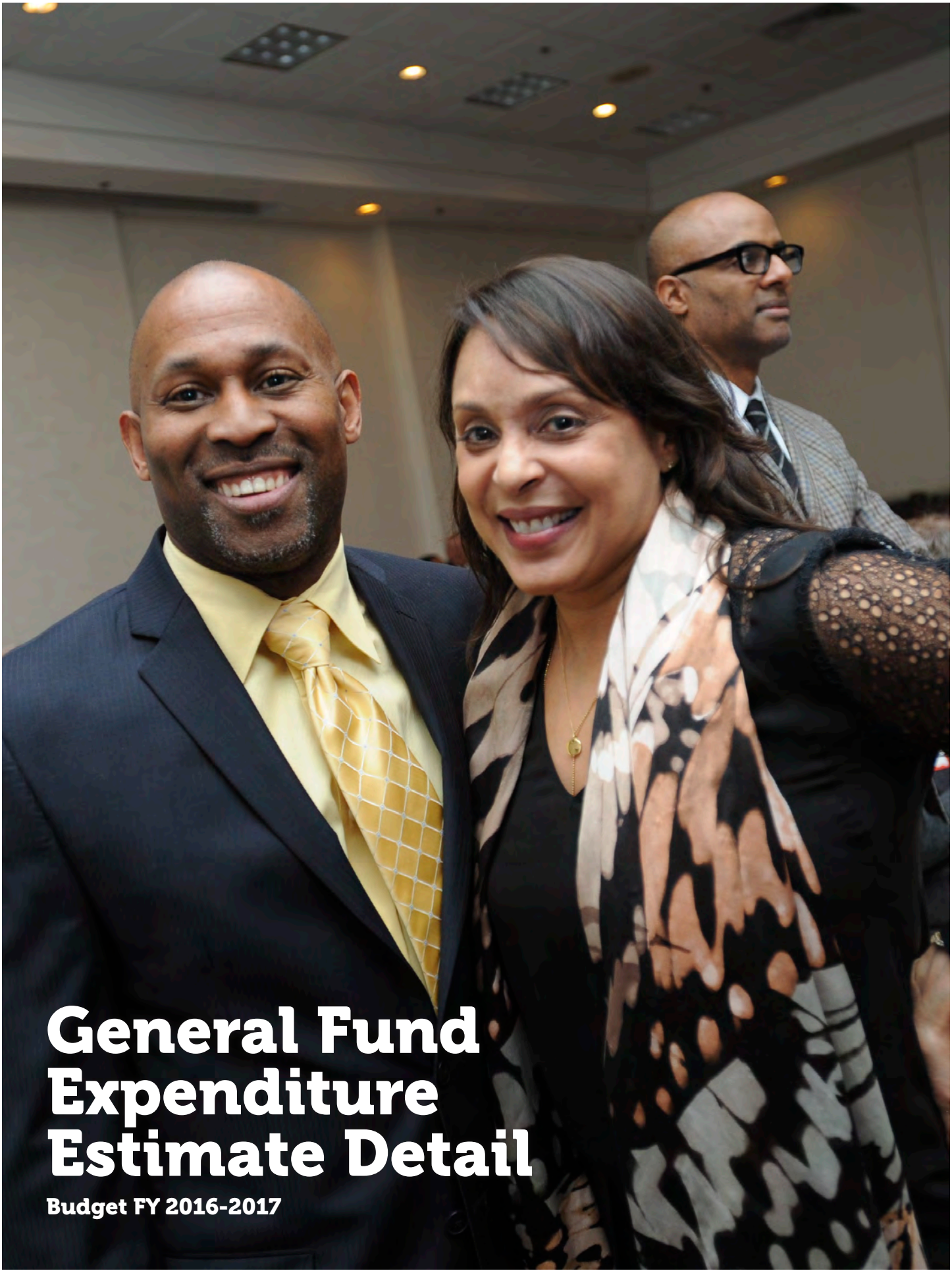
General Fund — Revenue Estimate Detail *continued*

		ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	BUDGET ESTIMATE 2015-2016	REVISED ESTIMATE 2015-2016	BUDGET ESTIMATE 2016-2017
347000	RECREATION FEES							
347200	Recreation Service Fees	489,564	524,693	571,673	617,316	560,000	600,000	685,000
347500	Recreation Sale of Goods	11,490	11,097	12,260	11,482	10,000	12,000	12,000
347900	Other Recreation	740	(193)	10,993	0	0	0	0
	RECREATION FEES - TOTAL	501,795	535,597	594,926	628,798	570,000	612,000	697,000
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	94,968	108,850	101,733	93,420	100,000	90,000	90,000
349300	Return Check Fees	370	305	(589)	70	250	250	200
	CHARGES FOR OTHER SERVICES - TOTAL	95,338	109,155	101,144	93,490	100,250	90,250	90,200
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	881,571	418,169	1,000,198	1,099,238	900,000	620,000	750,000
351171	School Bus Stop Arm Violations	0	0	0	60,544	36,000	40,000	40,000
351400	Court Hearing Reschedule Fees	115,729	56,171	95,562	94,493	85,000	20,000	20,000
351930	Parking Violations	155,302	106,398	72,655	82,865	80,000	75,000	75,000
	PENALTIES & FINES - TOTAL	1,152,602	580,738	1,168,414	1,337,140	1,101,000	755,000	885,000
361000	INTEREST							
361000	Interest on Investments	70	181	360	0	500	0	0
	INTEREST - TOTAL	70	181	360	0	500	0	0
371000	GRANT REVENUE							
371500	Private Grants	0	0	0	0	25,000	25,000	0
	GRANT REVENUE - TOTAL	273,280	349,790	385,250	437,421	515,120	396,490	432,700
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	21,852	20,027	14,647	10,019	15,000	5,000	10,000
	GIFTS & CONTRIBUTIONS - TOTAL	21,852	20,027	14,647	10,019	15,000	5,000	10,000
381000	USE OF PROPERTY							
381010	Bandstand Rentals	11,363	875	1,000	1,900	1,000	2,500	2,000
381020	Recreation Facilities Rentals	30,809	28,641	78,438	88,296	110,000	105,000	110,000
381030	Facilities Leases	23,836	17,842	0	0	0	0	0
	USE OF MONEY & PROPERTY - TOTAL	66,008	47,358	79,438	90,196	111,000	107,500	112,000
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	16,066	4,875	23,933	12,505	0	7,080	0
389000	Misc. Revenues	6,531	12,203	(2,604)	8,422	5,000	28,000	25,000
389001	Cemetery Lot Sales	101	4,700	(50)	0	0	0	0
	MISCELLANEOUS REVENUES - TOTAL	22,698	21,778	21,279	20,927	5,000	35,080	25,000
	GENERAL FUND CURRENT REVENUE	**19,037,443**	**18,655,951**	**20,226,154**	**22,959,578**	**23,861,350**	**23,246,230**	**23,421,700**

		ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	BUDGET ESTIMATE 2015-2016	REVISED ESTIMATE 2015-2016	BUDGET ESTIMATE 2016-2017
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	26,567	10,146	8,246	9,195	10,000	0	10,000
	FIXED ASSETS - TOTAL	26,567	10,146	8,246	9,195	10,000	0	10,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	149,830	231,000	236,450	104,510	212,860	57,010	163,600
	Operating Transfer from Storm Water Utility Fund	247,210	257,500	268,430	207,571	267,070	236,000	295,400
	Transfer (to) from Capital Improvement Fund	(4,691)	0	0	0	(500,000)	(180,000)	(438,000)
	Transfer (to) from Hotel/Motel Tax Fund	105,391	200,029	214,902	236,578	237,760	250,000	275,000
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	(3,000,000)	0	0	0	0
	Transfer (to) from E911 Fund	(200,000)	(250,000)	(260,000)	(350,000)	(400,000)	(400,000)	(400,000)
	Transfer (to) Children/Youth Services Fund	(225,000)	(225,000)	(200,000)	(150,000)	(200,000)	(150,000)	(175,000)
	Transfer (to) Community Grants Fund	0	0	0	(3,975)	0	0	0
	Transfer (to) Tree Bank Fund	0	0	0	0	0	(25,800)	0
	TOTAL OTHER	99,307	223,675	(2,731,972)	53,879	(372,310)	(212,790)	(269,000)
	From (To) Fund Balance	(683,920)	297,738	3,244,714	(1,707,681)	(271,800)	(268,210)	1,224,340
	GENERAL FUND OTHER REVENUE - TOTAL	**(584,613)**	**521,413**	**512,742**	**(1,653,802)**	**(644,110)**	**(481,000)**	**955,340**
	GENERAL FUND TOTAL REVENUES	**18,452,830**	**19,177,364**	**20,738,896**	**21,305,776**	**23,217,240**	**22,765,230**	**24,377,040**



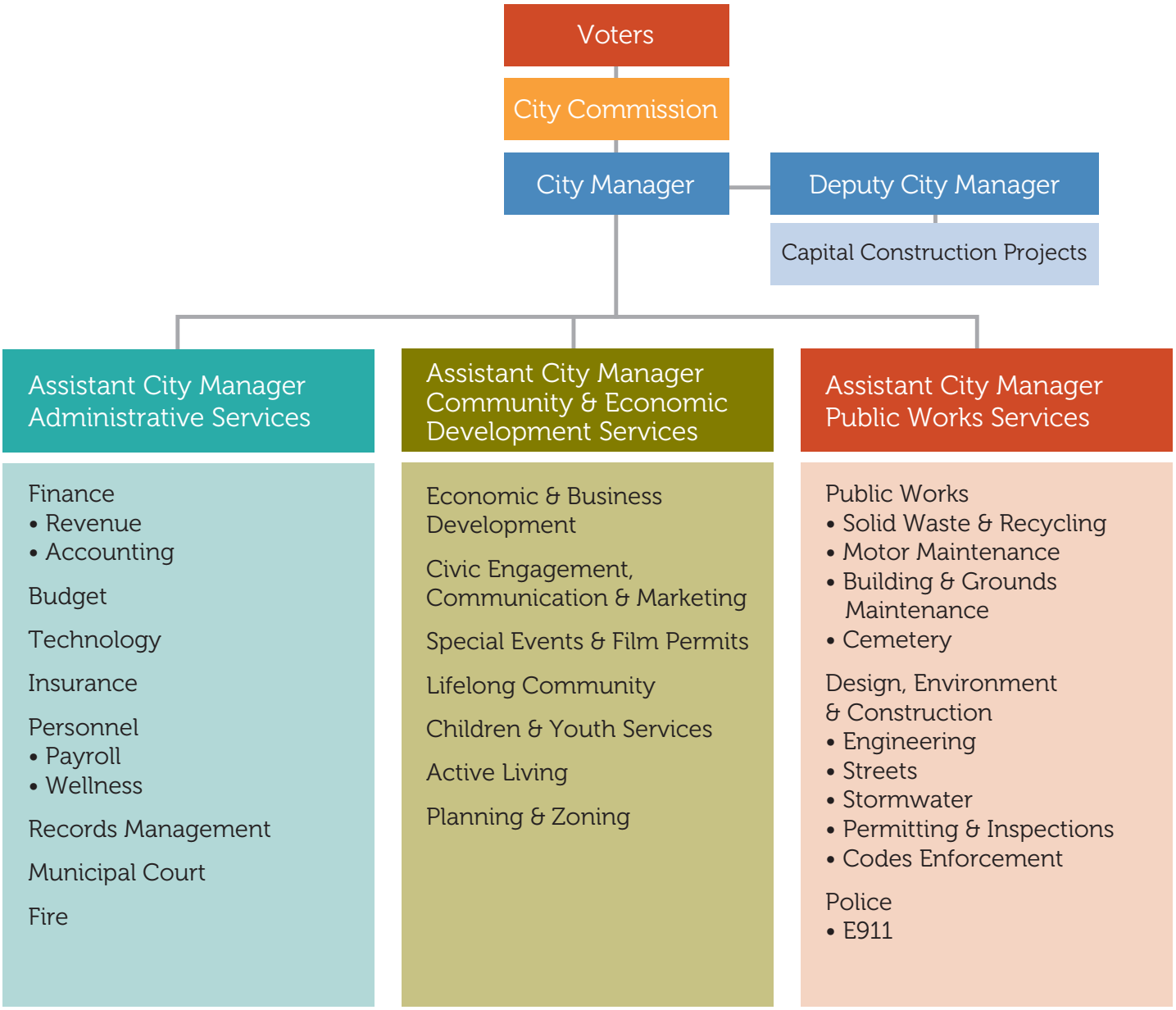
This page left blank to preserve
double-page layouts



General Fund Expenditure Estimate Detail

Budget FY 2016-2017

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

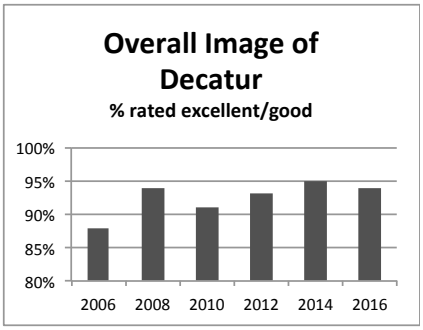
3210 General Management
3221 Criminal Investigation
3223 Uniform Patrol
215-3800 E-911 Fund

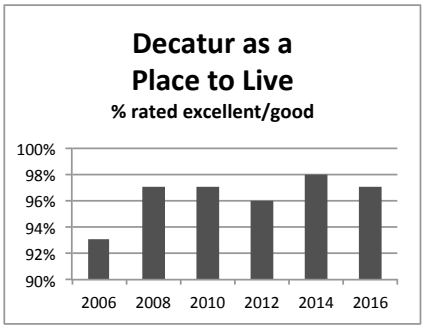
GOVERNMENTAL CONTROL DEPARTMENT

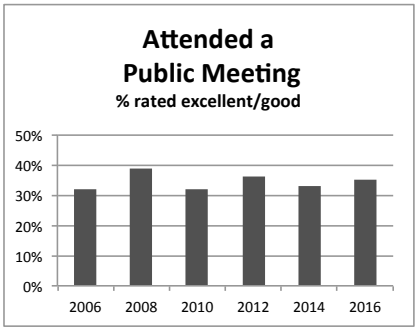
ADOPTED 2016-2017 BUDGET ESTIMATE

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
2016: 94% rated as excellent/good

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
2016: 97% rated as excellent/good

In the last 12 months, have you attended a government 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
2016: 35% had attended once or more

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
2016: 66% rated as excellent/good

Decatur City Commission

Mayor Patti Garrett — District 2

Mayor Pro Tem Fred Boykin — District 1

Commissioner Scott Drake — District 1

Commissioner Tony Powers — At-large

Commissioner Brian Smith — District 2

GOVERNMENTAL CONTROL DEPARTMENT
2016-2017 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2016-17	REVISED BUDGET ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-2015
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	
511200	Temp Salaries and Wages	27,300	27,300	27,300	21,130
512200	Social Security (FICA)	1,700	1,700	1,700	1,310
512300	Medicare	400	400	400	306
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,000	2,000	2,000	2,275
	TOTAL PERSONNEL SERVICES	**31,400**	**31,400**	**31,400**	**25,021**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	40,000	47,000	47,000	84,859
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	45,000	40,000	37,000
523202	Telephone	0	0	0	0
523300	Advertising	6,800	4,500	4,500	5,352
523400	Printing and Binding	5,000	5,500	5,500	2,156
523450	Signs	0	0	0	0
523600	Dues and Fees	31,000	33,200	33,200	34,953
523700	Education and Training	12,500	12,500	12,500	7,888
523701	Business Meetings	5,000	5,000	5,000	4,967
	TOTAL OTHER SERVICES AND CHARGES	**140,300**	**152,700**	**147,700**	**177,175**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	400	400	400	99
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,500	1,500	1,500	1,295
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531111	Computer Equipment	2,500	1,600	1,600	0
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	4,500	4,500	4,500	3,767
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	**8,900**	**8,000**	**8,000**	**5,161**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**180,600**	**192,100**	**187,100**	**207,357**

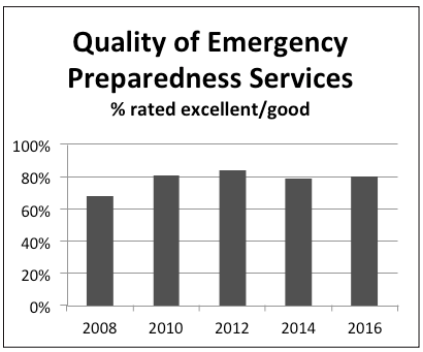
GENERAL GOVERNMENT DEPARTMENT

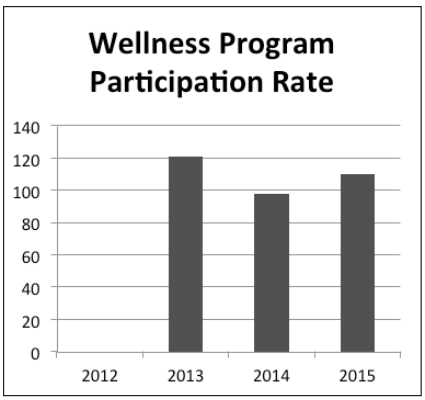
ADOPTED 2016-2017 BUDGET ESTIMATE

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 Competence, Accessibility, Responsiveness, and Excellence. 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
2016: 89% 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
2016: 80% rated as excellent/good

Performance Measures

Average years of municipal service by employees
FY 2012: 11.20
FY 2013: 11.30
FY 2014: 11.37
FY 2015: 10

Number of employees participating in wellness program
FY 2012:N/A
FY 2013: 121
FY 2014: 98
FY 2015: 110

National Citizen Survey Response Rate
2006: 41%
2008: 40%
2010: 46%
2012: 40%
2014: 40%
2016: 41%

GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY	CITY MANAGER'S OFFICE 1320	ADMIN Services 1510	CITY ATTORNEY 1530	TOTAL 2016-2017	TOTAL 2015-2016	TOTAL 2014-2015
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	1	0
Facilities Security Coordinator	1	0	0	1	1	1
TOTAL REGULAR CLASSES	**5**	**5**	**0**	**10**	**10**	**9**
OTHER JOB CLASSES						
City Attorney	0	0	1	1	1	1
Graduate Intern	1	0	0	1	1	1
TOTAL OTHER CLASSES	**1**	**0**	**1**	**2**	**2**	**2**

GENERAL GOVERNMENT DEPARTMENT
2016-2017 ADOPTED BUDGET

EXPENDITURE OBJECTS		TOTAL BUDGET ESTIMATE 2016-17	1320 CITY MANAGER	1510 ADMIN SERVICES	1530 CITY ATTORNEY	REVISED ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-15
PERSONNEL SERVICES								
511100	Regular Salaries & Wages	679,770	347,980	331,790	0	634,000	644,080	561,273
511200	Temp Salaries and Wages	192,030	183,530	8,500	0	192,500	192,030	171,235
511300	Overtime Wages	4,960	1,500	3,460	0	3,960	4,300	2,747
512100	Employer Group Insurance	134,840	73,500	61,340	0	134,780	134,780	75,514
512200	Social Security (FICA)	47,920	27,720	20,200	0	46,130	46,190	42,068
512300	Medicare	12,600	7,800	4,800	0	12,900	11,960	11,276
512400	Retirement Contributions	39,270	13,660	25,610	0	42,980	41,390	34,630
512401	Retirement Contributions-ICMA	47,660	38,560	9,100	0	47,990	47,740	48,859
512600	Unemployment Insurance	700	420	280	0	700	700	304
512700	Workers Compensation	13,000	4,000	9,000	0	13,500	8,500	8,880
TOTAL PERSONNEL SERVICES		**1,172,750**	**698,670**	**474,080**	**0**	**1,129,440**	**1,131,670**	**956,785**
OTHER SERVICES AND CHARGES								
521200	Professional Services	480,800	50,800	80,000	350,000	473,000	448,540	423,594
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	1,440	300	1,140	0	1,340	450	690
522310	Repair and Maint-Vehicles-Outside Labor	200	200	0	0	100	200	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	4,300	3,700	600	0	4,300	4,300	3,849
522500	Other Contractual Services	99,000	1,000	98,000	0	99,000	94,400	85,060
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	120	100	108
523300	Advertising	700	200	500	0	1,000	700	726
523400	Printing and Binding	1,500	0	1,500	0	6,500	7,500	5,898
523600	Dues and Fees	18,900	14,000	4,900	0	20,000	19,900	13,992
523700	Education and Training	43,000	30,000	13,000	0	39,500	45,500	40,757
523701	Business Meetings	33,950	21,000	12,950	0	31,800	34,200	13,303
523800	Licenses	0	0	0	0	60	30	0
523911	Bank Charges	0	0	0	0	0	0	1,143
TOTAL OTHER SERVICES AND CHARGES		**683,890**	**121,200**	**212,690**	**350,000**	**676,720**	**655,820**	**589,121**
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	0	100	0
531102	Supplies-Janitorial	300	300	0	0	200	100	137
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	4,500	3,000	1,500	0	5,000	4,000	4,930
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,000	1,000	1,000	0	1,500	2,000	498
531108	Supplies-Tires and Batteries	200	200	0	0	0	200	0
531109	Supplies-Vehicles and Equipment	1,000	1,000	0	0	1,000	1,000	193
531111	Computer Equipment	2,600	1,600	1,000	0	4,000	2,600	530
531112	Computer Software	0	0	0	0	0	0	0
531113	Office Equipment and Furniture	500	500	0	0	5,890	4,500	0
531115	Supplies- Batteries	0	0	0	0	0	0	0
531270	Gasoline	1,100	1,100	0	0	1,200	1,200	605
531300	Food-Subsistence and Support	3,000	2,500	500	0	3,800	2,950	3,091
531400	Books and Periodicals	1,500	1,000	500	0	550	1,500	582
531500	Supplies-Purchased for Resale	200	200	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	200	76
531700	Uniforms and Protective Equipment	800	0	800	0	400	700	287
TOTAL SUPPLIES		**17,800**	**12,500**	**5,300**	**0**	**23,540**	**21,050**	**10,928**
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL DIVISION EXPENDITURES		**1,874,440**	**832,370**	**692,070**	**350,000**	**1,829,700**	**1,808,540**	**1,556,835**

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2016-2017 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.

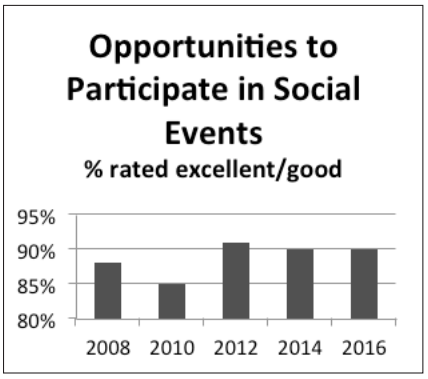
Mission Statement:

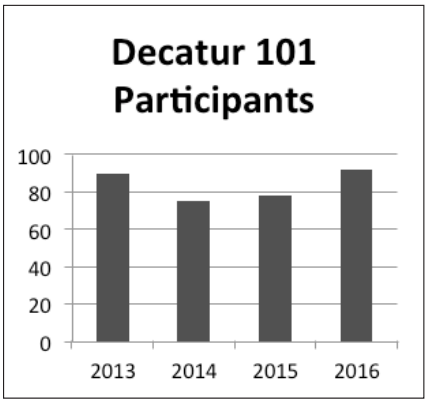
The mission of the Community and Economic Development Department is to enhance the economic vitality of the city, strengthen Decatur's sense of community, improve the City's ability to serve our citizens' needs through every stage of life and provide opportunities to connect, educate and inform our citizens.

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
2016: 90% rated as excellent/good

Vibrant Downtown/ Commercial Area
2006: N/A
2008: N/A
2010: N/A
2012: 93% rated as excellent/good
2014: 90% rated as excellent/good





Performance Measures

Total Views on The Decatur Minute blog
2012: 82,565
2013: 35,794
2014: 26,945
2015: 64,095

Number of MLK, Jr. Service Day Volunteers
Calendar 2013: 1,100
Calendar 2014: 1,100
Calendar 2015: 1,300
Calendar 2016: 1,300

Number of Decatur 101 participants
Spring 2013: 90
Spring 2014: 75
Spring 2015: 88
Spring 2016: 92

COMMUNITY AND ECONOMIC DEVELOPMENT

2016-2017 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2016-17	7510 ADMINI-STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMT	3230 PARKING MGMT	REVISED ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-15
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	687,240	188,370	0	200,440	267,600	30,830	583,700	617,060	511,165
511200	Temp Salaries and Wages	174,650	2,500	106,950	12,000	36,400	16,800	176,740	193,750	213,190
511300	Overtime Wages	0	0	0	0	0	0	5,150	0	1,625
512100	Employer Group Insurance	147,370	24,820	24,450	36,870	49,100	12,130	147,320	147,320	80,144
512200	Social Security (FICA)	50,680	11,090	6,640	12,430	17,560	2,960	48,620	49,560	44,019
512300	Medicare	12,010	2,730	1,560	2,910	4,110	700	11,550	11,640	10,376
512400	Retirement Contributions	48,130	15,070	0	10,040	20,620	2,400	53,500	59,880	43,533
512401	Retirement Contributions-ICMA	32,300	23,000	9,300	0	0	0	33,280	22,970	30,800
512600	Unemployment Insurance	1,010	140	140	310	280	140	1,120	980	4,383
512700	Workers Compensation	12,500	4,000	2,000	2,500	2,500	1,500	11,000	9,600	8,622
	TOTAL PERSONNEL SERVICES	**1,165,890**	**271,720**	**151,040**	**277,500**	**398,170**	**67,460**	**1,071,980**	**1,112,760**	**947,857**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	201,550	35,000	38,000	30,000	89,250	9,300	306,290	310,890	331,278
522200	Repairs and Maintenance	1,000	0	0	0	0	1,000	500	1,500	11,180
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	0	0	0	0	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	500	0	0	0	0	500	500	500	5,457
522310	Rental of Land & Buildings	38,500	22,000	0	0	0	16,500	32,000	35,000	25,211
522320	Rental of Equipment and Vehicles	7,200	7,200	0	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	7,200	7,200	6,135
522500	Other Contractual Services	439,400	6,000	114,300	150,000	123,600	45,500	308,700	308,300	281,329
523101	Insurance-Awards	0	0	0	0	0	0	0	0	748
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	30,000	22,728
523202	Telephone	0	0	0	0	0	0	50	0	0
523300	Advertising	14,220	0	5,000	1,220	8,000	0	10,900	13,700	9,515
523400	Printing and Binding	11,000	500	3,000	3,000	4,000	500	16,200	12,750	8,430
523450	Signs	3,700	100	100	1,000	1,000	1,500	200	1,700	21
523600	Dues and Fees	11,300	300	3,000	3,000	5,000	0	7,550	8,250	11,099
523700	Education and Training	19,500	1,500	6,500	5,500	6,000	0	14,150	17,450	13,064
523701	Business Meetings	13,200	200	1,000	8,500	3,500	0	8,200	5,700	6,044
523800	Licenses	4,700	0	0	3,500	1,200	0	2,700	3,700	0
	TOTAL OTHER SVCS. AND CHARGES	**795,770**	**72,800**	**170,900**	**205,720**	**271,550**	**74,800**	**745,140**	**756,640**	**732,239**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	600	0	0	0	0	600	1,000	600	893
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	6,800	5,500	100	1,000	0	200	5,650	6,200	4,515
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	10	0	0
531107	Supplies-Specialized Dept	39,000	1,500	12,000	0	15,000	10,500	28,550	33,350	34,867
531108	Supplies-Tires and Batteries	200	0	0	0	0	200	0	200	182
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	0	0	776
531111	Computer Equipment	1,500	0	1,700	0	1,500	0	0	300	0
531112	Computer Software	300	0	0	0	0	0	0	0	53
531113	Supplies - Office Equipment	1,700	0	300	0	0	0	1,810	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	584
531300	Food-Subsistence and Support	0	0	0	0	0	0	300	1,200	553
531400	Books and Periodicals	600	0	0	300	300	0	300	900	615
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	260	0	0	60	0	200	60	460	72
531700	Uniforms and Protective Equipment	500	0	0	0	0	500	500	500	628
	TOTAL SUPPLIES	**51,960**	**7,000**	**14,100**	**1,360**	**16,800**	**12,700**	**38,680**	**44,210**	**43,737**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,013,620**	**351,520**	**336,040**	**484,580**	**686,520**	**154,960**	**1,855,800**	**1,913,610**	**1,723,833**

City of Decatur®

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMM 1570	PARKING MGMT. 3230	TOTAL 2016-2017	TOTAL 2015-2016	TOTAL 2014-2015
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	1	0
Downtown Development Manager	0	1	0	0	0	1	1	0
Economic Development Coordinator	0	0	0	0	0	0	0	1
Lifelong Community Program Manager	0	0	1	0	0	1	1	1
Special Events Coordinator	0	0	0	1	0	1	1	1
Communications Specialist	0	0	0	1	0	1	1	1
Community Information Services & Volunteer Coordinator	0	0	0	1	0	1	1	0
Office Manager	1	0	0	0	0	1	1	1
Parking Manager	0	1	0	0	0	1	1	1
Parking Attendant	0	0	0	0	1	1	1	1
TOTAL REGULAR CLASSES	**2**	**2**	**3**	**4**	**1**	**12**	**12**	**10**
OTHER JOB CLASSES								
Historic Preservation Planner	0	0	0	0	0	0	0	1
Planning Fellow	0	0	0	0	0	0	0	1
P/T Special Events Volunteer Coordinator	1	0	0	0	0	1	1	1
P/T Parking Attendant	0	0	0	0	1	1	1	5
TOTAL OTHER CLASSES	**1**	**0**	**0**	**0**	**1**	**2**	**2**	**8**

ACTIVE LIVING DIVISION

ADOPTED 2016-2017 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.

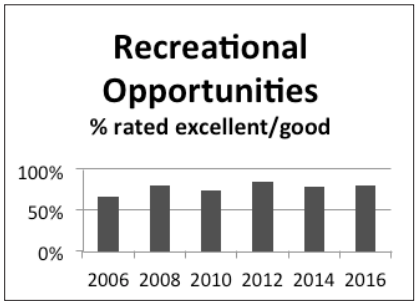
Citizen Satisfaction Survey responses:

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
2016: 80% rated as excellent/good

Used a Decatur recreation center or service in the past 12 months

2006: 44% at least once
2008: 45% at least once
2010: 49% at least once
2012: 46% at least once
2014: 54% at least once
2016: 58% at least once



Performance Measures:

Total attendance at city pools

Summer 2012: 46,324
Residents – 70.8%

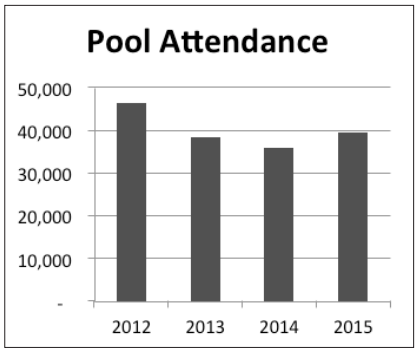
Summer 2013: 38,396
Residents – 67.9%

Summer 2014: 35,934
Residents – 60.1%

Summer 2015: 39,404
Residents – 56.6%

Number of Team Decatur members

FY 2012: 159
FY 2013: 207
FY 2014: 225
FY 2015: 160



ACTIVE LIVING DIVISION
2016-2017 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2016-17	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	589,850	159,880	143,160	226,980	0
511200	Temp Salaries and Wages	478,380	47,520	75,580	165,230	70,050
511300	Overtime Wages	0	0	0	0	0
512100	Employer Group Insurance	122,510	24,690	36,620	48,950	0
512200	Social Security (FICA)	66,280	12,860	13,580	24,350	4,340
512300	Medicare	15,530	3,020	3,190	5,690	1,020
512400	Retirement Contributions	46,750	12,790	11,460	17,500	0
512600	Unemployment Insurance	700	140	210	280	0
512700	Workers Compensation	16,000	3,000	4,000	4,500	1,500
	TOTAL PERSONNEL SERVICES	**1,336,000**	**263,900**	**287,800**	**493,480**	**76,910**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	82,790	9,800	120	8,150	0
521301	Instructor Fees	21,880	0	0	21,880	0
521302	Official Fees	400	0	0	0	400
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	31,500	0	0	30,000	1,500
522202	Repair and Maint-Communication Equip	300	0	0	0	0
522203	Repair and Maint-Landscape	60,000	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	600	250	0
522500	Other Contractual Services	249,450	0	10,320	22,480	210,650
523101	Insurance-Awards	1,000	0	0	0	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	19,200	11,600	1,550	5,750	0
523450	Signs	2,850	400	0	150	750
523600	Dues and Fees	7,490	650	740	1,000	4,500
523700	Education and Training	11,060	5,000	4,660	200	0
523701	Business Meetings	11,680	5,000	2,900	980	0
523911	Bank Charges	15,000	15,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**530,400**	**62,100**	**20,890**	**90,840**	**217,800**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	1,200	1,200	0	0	0
531102	Supplies-Janitorial	1,200	0	0	900	0
531103	Supplies-Landscape Maintenance	5,650	0	0	5,000	450
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	7,000	7,000	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	88,590	2,000	33,030	29,810	6,000
531108	Supplies-Tires and Batteries	1,840	0	0	0	0
531109	Supplies-Vehicles and Equipment	3,000	0	0	0	0
531110	Communication Equipment	1,730	0	0	0	150
531111	Computer Equipment	2,900	0	0	0	0
531112	Computer Software	100	0	0	0	0
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	11,000	0	0	0	3,500
531115	Batteries	0	0	0	0	0
531270	Gasoline	3,470	0	0	0	0
531300	Food-Subsistence & Support	14,220	1,660	910	10,050	500
531400	Books and Periodicals	400	100	100	200	0
531500	Supplies-Purchased for Resale	3,500	0	0	0	0
531600	Small Equipment	4,310	100	440	1,870	400
531700	Uniforms and Protective Equipment	78,860	700	60,770	10,490	5,000
	TOTAL SUPPLIES	**228,970**	**12,760**	**95,250**	**58,320**	**16,000**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**2,095,370**	**338,760**	**403,940**	**642,640**	**310,710**

6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-15
59,830	0	543,570	523,590	514,465
120,000	0	409,750	398,090	354,151
0	0	450	0	351
12,250	0	110,260	110,260	79,128
11,150	0	59,060	54,930	52,858
2,610	0	13,720	13,360	12,363
5,000	0	49,600	47,120	45,810
70	0	630	630	0
3,000	0	14,000	14,000	14,102
213,910	**0**	**1,201,040**	**1,161,980**	**1,073,228**
800	63,920	55,580	70,140	58,344
0	0	16,770	18,810	23,775
0	0	180	180	0
0	0	0	0	0
0	0	22,900	26,500	36,025
0	300	300	300	22
0	60,000	59,000	52,000	48,998
0	0	0	0	0
0	0	0	0	0
0	0	20	0	220
0	0	0	0	0
0	0	14,400	14,400	9,900
300	0	1,200	1,400	515
5,000	1,000	219,530	229,660	259,847
0	1,000	2,000	3,500	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
300	0	23,250	17,100	19,633
1,550	0	1,450	1,450	2,370
600	0	9,070	8,060	2,612
1,200	0	8,830	11,550	10,573
2,800	0	21,950	24,700	17,177
0	0	15,010	27,000	10,083
12,550	**126,220**	**498,440**	**506,750**	**500,093**
0	0	1,200	1,200	0
300	0	1,100	900	598
200	0	3,680	5,680	1,353
0	0	0	0	0
0	0	7,000	6,000	7,338
0	0	0	0	0
17,450	300	73,470	66,500	94,234
0	1,840	1,500	0	0
0	3,000	3,000	1,840	1,296
0	1,580	150	3,150	416
0	2,900	2,900	1,580	1,276
0	100	1,580	2,900	84
0	0	4,050	0	0
0	7,500	0	4,800	0
0	0	0	0	396
0	3,470	3,470	3,470	5,915
1,000	100	10,250	14,510	10,172
0	0	500	500	0
3,500	0	5,000	2,500	3,555
1,500	0	2,540	3,540	1,166
1,900	0	71,990	61,110	61,373
25,850	**20,790**	**193,380**	**180,180**	**189,172**
0	**0**	**0**	**0**	**0**
252,310	**147,010**	**1,892,860**	**1,848,910**	**1,762,494**

City of Decatur®

ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	FACILITIES 6130	TOTAL 2016-2017	TOTAL 2015-2016	TOTAL 2014-2015
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	5
Program Assistant	0	2	0	0	0	0	2	1	1
Administrative Assistant	1	0	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**2**	**3**	**4**	**0**	**1**	**0**	**10**	**9**	**9**
OTHER JOB CLASSES									
Aquatics Director	0	0	0	1	0	0	1	1	1
Program Leader P/T	0	2	6	0	4	0	12	12	9
Specialized Instructor	0	0	18	10	4	0	32	32	32
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**	**58**	**55**

CHILDREN AND YOUTH SERVICES DIVISION

ADOPTED 2016-2017 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
2016: 97% rated as excellent/good

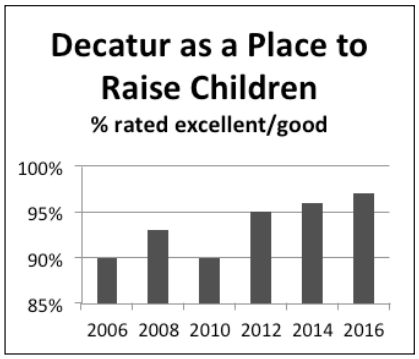
Availability of affordable, quality childcare
2006: 51% rated as excellent/good
2008: 52% rated as excellent/good
2010: 50% rated as excellent/good
2012: 55% rated as excellent/good
2014: 76% rated as excellent/good
2016: 60% rated as excellent/good

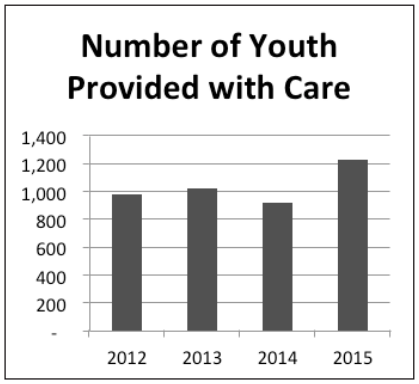
Performance Measures:

Number of youth provided with care
FY 2012: 981
FY 2013: 1,019
FY 2014: 919
FY 2015: 1,228

Homeless children provided with care
FY 2012: 6
FY 2013: 5
FY 2014: 24
FY 2015: 13

Subsidized summer camp spots
FY 2012: 25%
FY 2013: 38%
FY 2014: 13%
FY 2015: 19%





** For budget estimate detail, see page 144*

CHILDREN & YOUTH SERVICES PERSONNEL SUMMARY

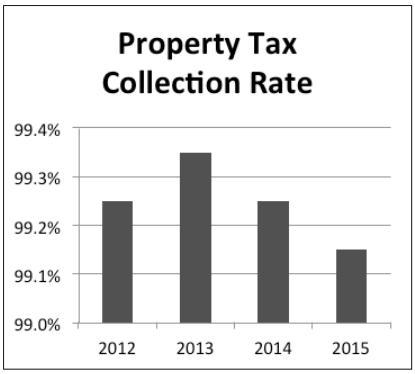
	CHILDREN & YOUTH SERVICES 6133/6135	TOTAL 2015-2016	TOTAL 2014-2015	TOTAL 2013-2014
REGULAR JOB CLASSES				
Children & Youth Services Director	1	1	1	1
Assistant CYS Director	1	1	1	1
Program Supervisor	1	1	1	1
Site Director	8	8	8	7
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	**12**	**12**	**12**	**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**

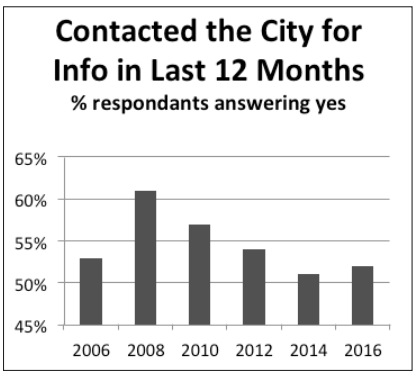
ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2016-2017 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:

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
2016: 66% rated as excellent/good

Contacted the City for help or information in the last 12 months
2006: 53% reported as yes
2008: 61% reported as yes
2010: 57% reported as yes
2012: 54% reported as yes
2014: 51% reported as yes
2016: 52% reported as yes

Performance Measures

Property tax collection rate for prior year as of the following April 1st
FY 2012: 99.2%
FY 2013: 99.3%
FY 2014: 99.2%
FY 2015: 99.8%

Number of cases adjudicated in Decatur Municipal Court
FY 2012: 6,410
FY 2013: 4,208
FY 2014: 956
FY 2015: 5,586

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ACCTG 1512	REVENUE COLLECTIONS 1514	RECORDS 1580	MUNICIPAL COURT-2650	TOTAL 2016-2017	TOTAL 2015-2016	TOTAL 2014-2015
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							
Records Specialist	0	0	1	0	1	1	1
Intern	0	0	0	1	1	1	0
Chief Judge	0	0	0	1	1	1	0
Judge	0	0	0	4	4	4	4
Marshall	0	0	0	1	1	1	1
Bailiff	0	0	0	1	1	1	1
Solicitor	0	0	0	1	1	1	1
Public Defender	0	0	0	1	1	1	1
Customer Service Clerk	0	0	0	2	2	2	2
TOTAL OTHER CLASSES	**0**	**0**	**1**	**12**	**13**	**13**	**11**

ADMINISTRATIVE SERVICES DEPARTMENT

2016-2017 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2016-17	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1400 CITY ELECTION	1580 RECORDS MANAGEMENT	1535 INFORMATION TECHNOLOGY
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	532,710	157,530	219,490	0	0	0
511200	Temp Salaries and Wages	213,160	0	4,500	0	23,660	0
511300	Overtime Wages	66,000	4,000	32,000	0	0	0
512100	Employer Group Insurance	122,230	36,660	48,920	0	0	0
512200	Social Security (FICA)	46,650	9,770	14,110	0	1,470	0
512300	Medicare	11,110	2,290	3,480	0	350	0
512400	Retirement Contributions	41,100	12,150	16,950	0	0	0
512600	Unemployment Insurance	1,330	210	280	0	70	0
512700	Workers Compensation	7,000	2,000	2,000	0	500	0
	TOTAL PERSONNEL SERVICES	**1,041,290**	**224,610**	**341,730**	**0**	**26,050**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	374,820	195,000	35,320	3,500	43,500	10,000
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	1,990	500	690	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	30,740	240	0	0	0	0
522321	Auto Allowance	2,500	0	0	0	0	0
522500	Other Contractual Services	424,990	20,200	54,650	0	19,560	330,030
523101	Insurance-Awards	10,000	0	0	0	0	0
523102	Insurance-Legal Liability	61,000	0	0	0	0	0
523104	Insurance-Property	71,900	0	0	0	0	0
523105	Insurance-Vehicles	102,800	0	0	0	0	0
523106	Insurance-Performance Bond	200	0	0	0	0	0
523107	Insurance-Commercial Excess Liability	25,000	0	0	0	0	0
523201	Postage	15,350	350	0	0	0	0
523202	Telephone	260,000	350	400	0	0	0
523300	Advertising	2,400	0	1,900	500	0	0
523400	Printing and Binding	10,260	0	8,760	0	0	0
523600	Dues and Fees	3,720	1,250	500	0	420	1,000
523700	Education and Training	31,530	6,600	7,000	0	4,260	5,670
523701	Business Meetings	4,350	2,750	800	0	0	300
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	50,900	48,000	2,900	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,484,500**	**275,240**	**112,970**	**4,000**	**67,740**	**347,000**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	480	100	180	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	21,950	5,000	6,450	0	5,500	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,500	0	0	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	15,320	520	0	0	800	11,000
531112	Computer Software	67,870	0	0	7,200	0	52,770
531113	Supplies-Office Equipment and Furniture	13,000	0	6,000	0	0	0
531115	Supplies-Batteries	0	0	0	0	0	0
531210	Water and Sewer	86,000	0	0	0	0	0
531215	Stormwater Utility	320,500	0	0	0	0	0
531220	Natural Gas	33,000	0	0	0	0	0
531230	Electricity	400,000	0	0	0	0	0
531231	Street Lighting	310,000	0	0	0	0	0
531270	Gasoline	230	0	230	0	0	0
531300	Food-Subsistence and Support	1,550	500	700	0	100	0
531400	Books and Periodicals	1,310	650	110	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	3,400	500	800	0	100	500
	TOTAL SUPPLIES	**1,277,110**	**7,270**	**14,470**	**7,200**	**6,650**	**64,270**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,802,900**	**507,120**	**469,170**	**11,200**	**100,440**	**411,270**

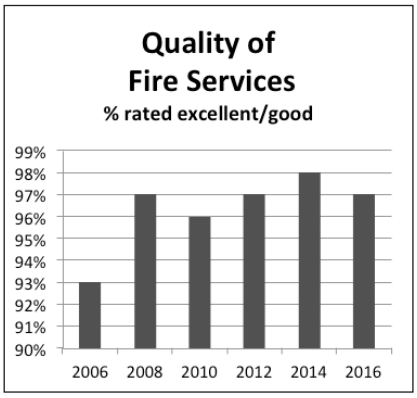
1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-15
0	0	155,690	497,200	506,490	468,388
0	0	185,000	190,270	209,060	167,496
0	0	30,000	56,770	52,000	63,943
0	0	36,650	120,390	120,390	86,728
0	0	21,300	41,730	43,010	41,643
0	0	4,990	9,870	10,070	9,739
0	0	12,000	46,970	45,580	42,160
0	0	770	1,200	1,200	0
0	0	2,500	7,500	9,500	12,336
0	**0**	**448,900**	**971,900**	**997,300**	**892,433**
7,500	0	80,000	383,430	337,030	281,966
0	0	0	0	0	0
0	0	0	0	50	0
0	0	0	0	0	0
0	0	0	0	0	0
0	500	300	2,280	3,530	1,090
0	0	0	0	0	0
0	27,000	3,500	28,530	26,500	23,510
0	0	2,500	3,000	2,000	1,804
0	550	0	243,880	254,910	235,650
10,000	0	0	20,000	5,000	15,250
61,000	0	0	58,050	63,000	59,924
71,900	0	0	68,500	72,000	67,883
102,800	0	0	97,850	92,000	87,340
200	0	0	200	200	200
25,000	0	0	23,400	30,000	27,734
0	15,000	0	14,350	25,350	11,898
0	259,250	0	234,350	234,750	207,603
0	0	0	2,340	2,300	2,040
0	0	1,500	9,170	9,500	9,156
0	0	550	1,700	2,420	1,675
0	0	8,000	23,200	30,010	25,960
0	0	500	2,600	4,650	2,301
0	0	0	0	0	0
0	0	0	50,050	49,000	39,597
278,400	**302,300**	**96,850**	**1,266,880**	**1,244,200**	**1,102,582**
0	0	0	0	0	0
0	0	200	440	250	293
0	0	0	0	0	0
0	2,500	2,500	16,300	23,800	20,357
0	0	0	0	0	0
0	0	2,500	150	2,730	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,000	9,650	26,720	1,147
0	0	7,900	68,150	76,370	50,512
0	0	7,000	530	7,500	10,449
0	0	0	0	0	0
0	86,000	0	86,000	76,000	72,043
0	320,500	0	192,300	192,300	192,300
0	33,000	0	31,500	33,000	34,492
0	400,000	0	400,000	355,000	344,212
0	310,000	0	300,000	315,000	295,953
0	0	0	720	200	307
0	0	250	1,450	1,000	917
0	0	400	1,240	1,360	402
0	0	0	0	0	0
0	0	0	0	0	31
0	0	1,500	3,100	3,600	1,375
0	**1,152,000**	**25,250**	**1,111,530**	**1,114,830**	**1,024,789**
0	**0**	**0**	**0**	**0**	
278,400	**1,454,300**	**571,000**	**3,350,310**	**3,356,330**	**3,019,804**

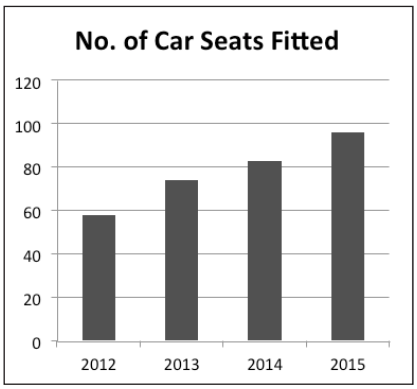
FIRE AND RESCUE DEPARTMENT

ADOPTED 2016-2017 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
2016: 97% 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
2016: 92% rated as excellent/good

Performance Measures

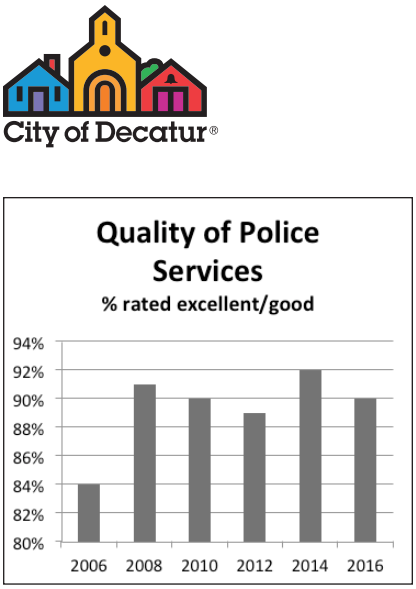
Total Fire & Medical calls responded to
FY 2012: 2,818
FY 2013: 3,379
FY 2014: 3,645
FY 2015: 4,822

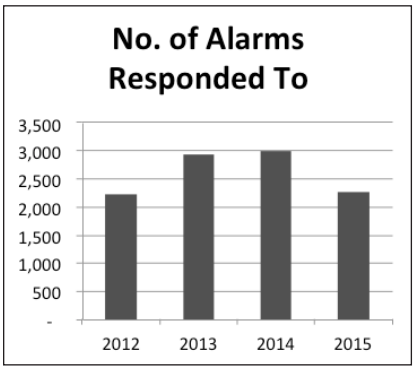
Number of car seats fit checked by firefighters
FY 2012: 58
FY 2013: 74
FY 2014: 83
FY 2015: 96

FIRE DEPARTMENT PERSONNEL SUMMARY	FIRE 3500	TOTAL 2016-2017	TOTAL 2015-2016	TOTAL 2014-2015
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
2016-2017 ADOPTED BUDGET

	EXPENDITURE OBJECTS	3500 TOTAL BUDGET ESTIMATE 2016-17	REVISED ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-15
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,305,930	2,245,000	2,197,180	2,224,547
511200	Temp Salaries and Wages	0	0	0	0
511300	Overtime Wages	205,000	205,000	200,000	267,742
511400	Special Events Overtime	5,000	5,000	0	25,795
512100	Employer Group Insurance	447,540	467,500	501,490	447,968
512200	Social Security (FICA)	0	0	0	87
512300	Medicare	36,840	33,000	31,860	33,814
512400	Retirement Contributions	177,680	202,500	197,750	191,119
512600	Unemployment Insurance	3,010	2,800	2,800	0
512700	Workers Compensation	44,000	44,000	43,000	44,317
	TOTAL PERSONNEL SERVICES	**3,225,000**	**3,204,800**	**3,174,080**	**3,235,388**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	101,100	90,000	90,000	76,708
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	2,000	7,500	2,000	1,532
522202	Repair and Maint-Communication Equip	11,500	10,000	12,500	8,974
522204	Repair and Maint-Machines and Tools	6,300	8,500	6,300	3,723
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	35,000	41,600	33,100	55,182
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	5,700	5,700	5,700	5,777
522321	Auto Allowance	500	500	500	280
522500	Other Contractual Services	1,000	2,100	2,600	1,977
523101	Insurance-Awards	1,000	3,460	1,000	0
523102	Insurance-Legal Liability	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0
523201	Postage	300	500	300	214
523202	Telephone	0	300	0	0
523300	Advertising	150	150	150	0
523400	Printing and Binding	1,900	1,150	2,150	1,092
523600	Dues and Fees	5,250	4,000	4,270	3,465
523700	Education and Training	25,780	25,780	25,780	25,859
523701	Business Meetings	5,000	6,500	5,000	3,430
523800	Licenses	0	0	0	21
	TOTAL OTHER SVCS. AND CHARGES	**202,480**	**207,740**	**191,350**	**188,235**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	2,500	300	2,500	631
531102	Supplies-Janitorial	6,000	8,000	6,000	6,420
531103	Supplies-Landscape Maintenance	1,000	1,000	1,000	2,293
531104	Supplies-Misc. Maintenance	6,400	5,900	5,900	5,651
531105	Supplies-Office	2,500	3,000	2,500	2,470
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	50,280	59,280	48,280	36,936
531108	Supplies-Tires and Batteries	4,200	15,000	4,200	6,688
531109	Supplies-Vehicles and Equipment	25,000	9,000	30,000	14,666
531110	Communications Equipment	0	0	0	0
531111	Computer Equipment	3,600	640	3,600	3,530
531112	Computer Software	1,000	13,000	15,000	2,896
531113	Office Equipment and Furniture	0	0	0	0
531115	Supplies - Batteries	6,500	1,000	6,500	3,079
531270	Gasoline	35,000	18,000	35,000	29,539
531300	Food-Subsistence & Support	5,500	7,600	5,500	6,302
531400	Books and Periodicals	5,840	4,600	5,200	3,181
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	1,500	2,510	2,510	10,354
531700	Uniforms and Protective Equipment	45,850	45,000	28,450	23,251
	TOTAL SUPPLIES	**202,670**	**193,830**	**202,140**	**157,887**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,630,150**	**3,606,370**	**3,567,570**	**3,581,509**





POLICE DEPARTMENT

ADOPTED 2016-2017 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
2016: 90% rated as excellent/good

Feeling "very" or "somewhat" safe in your neighborhood

2006: 97%
2008: 96%
2010: 97%
2012: 98%
2014: 96%
2016: 97%

Performance Measures

Number of alarms responded to

FY 2012: 2,220
FY 2013: 2,931
FY 2014: 2,966
FY2015: 2,274

Number of DUI arrests

FY 2012: 113
FY 2013: 97
FY 2014: 135
FY 2015: 110

Number of calls to E911 Dispatch Center

FY 2012: 71,250
FY 2013: 76,820
FY 2014: 52,407
FY 2015: 74,515

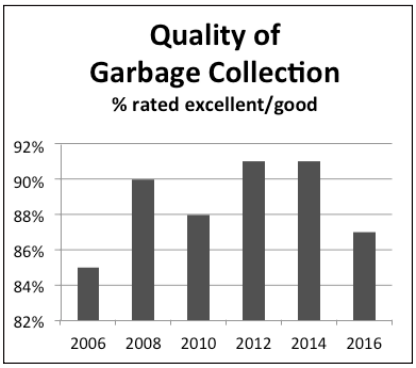
POLICE DEPARTMENT PERSONNEL SUMMARY

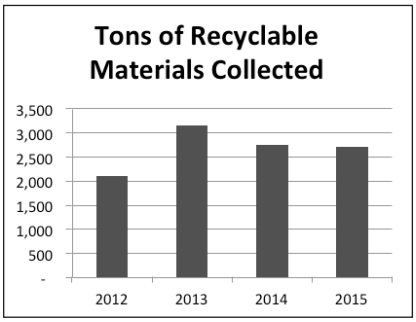
	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID-3221	TOTAL 2016-2017	TOTAL 2015-2016	TOTAL 2014-2015
REGULAR JOB CLASSES							
Police Chief	1	0	0	0	1	1	1
Deputy Police Chief	1	0	0	0	1	1	1
Police Captain	3	0	0	0	3	3	3
Police Lieutenant	1	0	3	0	4	4	4
Police Sergeant	0	0	6	1	7	7	7
Police Investigator	0	0	0	4	4	4	4
Community Education & Information Manager	1	0	0	0	1	1	1
Police Officer, MPO, SRO	0	0	26	0	26	26	26
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**	**60**
OTHER JOB CLASSES							
Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard	0	0	30	0	30	30	28
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**	**33**	**31**

** For E911 budget estimate detail, refer to page 146*

POLICE DEPARTMENT
2016-2017 ADOPTED BUDGET

	EXPENDITURE OBJECTS	BUDGET ESTIMATE 2016-17	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-15
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	3,009,520	752,110	302,050	1,955,360	2,770,500	2,894,240	2,612,892
511200	Temp Salaries and Wages	404,030	49,000	31,200	323,830	343,030	373,030	256,616
511300	Overtime Wages	270,000	60,000	23,000	187,000	341,500	233,000	341,848
511400	Special Events Overtime	74,000	9,000	15,000	50,000	78,000	69,000	77,267
512100	Employer Group Insurance	600,710	111,150	61,260	428,300	600,500	600,500	547,511
512200	Social Security (FICA)	30,740	8,720	1,940	20,080	28,900	25,420	21,768
512300	Medicare	49,500	11,620	4,830	33,050	49,300	46,650	43,924
512400	Retirement Contributions	231,770	57,950	23,210	150,610	252,980	260,480	223,163
512600	Unemployment Insurance	5,600	700	420	4,480	5,600	5,600	15,768
512700	Workers Compensation	50,000	8,000	7,000	35,000	47,000	47,000	55,525
	TOTAL PERSONNEL SERVICES	**4,725,870**	**1,068,250**	**469,910**	**3,187,710**	**4,517,310**	**4,554,920**	**4,196,283**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	248,350	231,350	3,000	14,000	221,900	205,900	172,628
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	29,200	27,700	1,000	500	15,800	15,500	642
522202	Repair and Maint-Communication Equip	19,500	3,500	3,000	13,000	18,100	18,600	13,526
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	1,450	2,950	0
522206	Repair and Maint-Vehicles-Outside Labor	40,000	3,500	10,000	26,500	37,800	40,000	30,383
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	22,700	19,700	2,000	1,000	19,500	17,000	10,795
522321	Auto Allowance	2,000	1,000	0	1,000	900	2,000	3
522500	Other Contractual Services	82,120	60,650	7,470	14,000	94,470	59,490	44,739
523101	Insurance-Awards	10,000	2,500	2,500	5,000	4,000	4,000	1,857
523102	Insurance-Legal Liability	24,830	4,500	2,730	17,600	23,600	26,770	25,476
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	1,100	400	200	500	1,100	1,100	190
523202	Telephone	500	500	0	0	500	500	129
523300	Advertising	1,500	0	0	1,500	1,500	1,500	0
523400	Printing and Binding	11,100	7,000	600	3,500	4,900	6,100	3,900
523600	Dues and Fees	3,050	1,600	500	950	2,750	2,750	1,922
523700	Education and Training	85,000	38,000	15,000	32,000	61,000	54,000	42,803
523701	Business Meetings	6,000	4,000	500	1,500	3,000	6,000	979
523800	Licenses	1,100	300	0	800	1,100	700	552
	TOTAL OTHER SVCS. AND CHARGES	**591,000**	**407,400**	**49,500**	**134,100**	**513,370**	**464,860**	**350,524**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	4,500	0	200	4,300	700	700	595
531102	Supplies-Janitorial	2,850	2,000	100	750	2,450	2,850	2,629
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	300	1,000	0
531105	Supplies-Office	17,000	17,000	0	0	13,200	16,500	15,487
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	30
531107	Supplies-Specialized Dept	66,900	6,000	10,900	50,000	64,000	66,000	54,734
531108	Supplies-Tires and Batteries	23,000	3,500	4,500	15,000	21,500	23,000	18,394
531109	Supplies-Vehicles and Equipment	50,000	3,500	10,000	36,500	49,000	50,000	38,550
531110	Communications Equipment	2,500	2,500	0	0	50	0	0
531111	Computer Equipment	22,500	2,500	2,000	18,000	23,150	23,150	535
531112	Computer Software	23,500	0	900	22,600	26,720	26,720	1,200
531113	Office Equipment and Furniture	5,900	3,000	1,900	1,000	7,100	7,100	1,047
531114	Outdoor Equipment and Furniture	0	0	0	0	0	0	0
531115	Supplies- Batteries	1,500	0	500	1,000	1,510	1,500	1,570
531270	Gasoline	116,700	10,000	16,700	90,000	80,700	120,700	93,930
531300	Food-Subsistence & Support	13,200	11,000	200	2,000	9,700	9,700	14,089
531400	Books and Periodicals	5,100	3,500	600	1,000	5,400	5,100	2,305
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	400	700	108
531700	Uniforms and Protective Equipment	66,050	8,000	10,250	47,800	48,950	47,950	39,558
	TOTAL SUPPLIES	**423,000**	**72,500**	**59,450**	**291,050**	**354,930**	**402,770**	**284,761**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	0	0	0	0	118,800	118,800	114,193
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**118,800**	**118,800**	**114,193**
	TOTAL DIVISION EXPENDITURES	**5,739,870**	**1,548,150**	**578,860**	**3,612,860**	**5,504,410**	**5,541,350**	**4,945,760**





PUBLIC WORKS DEPARTMENT

ADOPTED 2016-2017 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
2016: 86% 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
2016: 87% rated as excellent/good

Performance Measures:

Tons of yard waste collected that was composted
FY 2012: N/A
FY 2013: N/A
FY 2014: 1,953
FY 2015: 1,974

Total tons of recyclable materials collected
FY 2012: 2,101
FY 2013: 3,147
FY 2014: 2,752
FY 2015: 2,706

Tree removal expenditure per capita
FY 2012: $3.17
FY 2013: $4.10
FY 2014: $5.07
FY 2015: $2.95

PUBLIC WORKS DEPARTMENT PERSONNEL SUMMARY

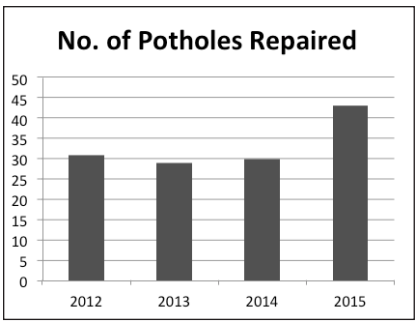
	ADMIN 4510	SOLID WASTE 540*	BLDG MAINT 1565	GROUNDS MAINT 1566	CEMETERY 4950	MOTOR MAINT 4900	CENTRAL SUPPPLY 4910	TOTAL 2016-2017	TOTAL 2015-2016	TOTAL 2014-2015
REGULAR JOB CLASSES										
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
Sanitation Services Superintendent	0	1	0	0	0	0	0	1	1	1
Facilities Maintenance Superintendent	0	0	1	0	0	0	0	1	1	1
Project Manager	1	0	0	0	0	0	0	1	1	1
Crew Supervisor	0	1	1	1	1	0	0	4	4	4
Crew Worker	0	0	6	6	2	0	0	14	15	13
Equipment Operator	0	0	0	2	2	0	0	4	4	4
Building Maintenance Specialist	0	0	3	0	0	0	0	3	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	1	0
Office Manager	0	0	0	0	0	0	0	0	0	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**	**47**	**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 budget detail, refer to page 148*

PUBLIC WORKS DEPARTMENT
2016-2017 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2016-17	4510 ADMINI-STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT	4900 MOTOR MAINT & SUPPLY
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	1,460,190	219,100	490,560	349,980	148,270
511200	Temp Salaries and Wages	88,300	3,000	42,000	37,000	0
511300	Overtime Wages	72,800	0	15,000	8,000	25,000
512100	Employer Group Insurance	407,100	36,910	134,050	109,460	36,620
512200	Social Security (FICA)	95,440	13,180	33,020	23,990	9,200
512300	Medicare	22,460	3,220	7,720	5,610	2,150
512400	Retirement Contributions	112,570	16,880	37,790	27,000	11,450
512401	Retirement Contributions-ICMA	9,290	9,290	0	0	0
512600	Unemployment Insurance	2,660	280	910	700	210
512700	Workers Compensation	29,500	4,000	7,000	7,000	4,500
	TOTAL PERSONNEL SERVICES	**2,300,310**	**305,860**	**768,050**	**568,740**	**237,400**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	50,560	18,060	6,200	3,900	9,300
522110	Solid Waste Disposal	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	51,600	0	45,000	0	1,100
522202	Repair and Maint-Communication Equip	4,650	3,900	300	150	200
522203	Repair and Maint-Landcape	143,800	0	0	131,800	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	7,400	0	1,400	4,000	1,400
522321	Auto Allowance	0	0	0	0	0
522322	Other Rentals	2,600	2,000	0	0	600
522500	Other Contractual Services	207,000	4,500	174,000	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	1,450	500	250	0	500
523600	Dues and Fees	4,100	3,500	600	0	0
523700	Education and Training	22,900	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	**526,710**	**42,660**	**239,350**	**168,400**	**26,500**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	20,000	0	20,000	0	0
531102	Supplies-Janitorial	43,400	200	32,000	10,000	400
531103	Supplies-Landscape	45,800	0	0	44,000	0
531104	Supplies-Misc. Maintenance	200	0	0	0	200
531105	Supplies-Office	3,800	2,800	0	0	200
531106	Supplies-Pesticides and Herbicides	2,650	0	250	2,000	0
531107	Supplies-Specialized Dept	27,700	2,000	7,000	3,000	8,700
531108	Supplies-Tires and Batteries	6,800	1,200	2,000	1,700	400
531109	Supplies-Vehicles and Equipment	17,100	1,000	3,000	9,000	1,000
531110	Communications Equipment	1,100	1,000	0	0	100
531111	Computer Equipment	6,300	2,000	0	0	1,500
531112	Computer Software	500	0	0	0	500
531115	Supplies-Batteries	1,250	0	200	500	350
531270	Gasoline	61,900	4,000	20,000	22,000	5,000
531300	Food-Subsistence and Support	5,740	4,500	0	240	200
531400	Books and Periodicals	250	100	100	0	0
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	13,400	0	2,500	5,000	3,900
531700	Uniforms and Protective Equipment	19,050	550	6,600	6,700	1,800
	TOTAL SUPPLIES	**276,940**	**19,350**	**93,650**	**104,140**	**24,250**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,103,960**	**367,870**	**1,101,050**	**841,280**	**288,150**

4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	REVISED ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-15
217,370	34,910	1,306,650	1,397,310	1,254,882
6,300	0	100,080	84,710	74,904
24,000	800	91,600	72,800	81,146
77,910	12,150	402,030	402,030	310,400
13,880	2,170	93,000	91,380	83,670
3,250	510	21,990	21,440	19,578
16,750	2,700	117,640	125,760	110,959
0	0	9,420	9,170	8,701
490	70	2,520	2,520	0
5,500	1,500	32,000	32,000	39,520
365,450	**54,810**	**2,176,930**	**2,239,120**	**1,983,759**
8,100	5,000	49,980	49,980	39,794
0	0	0	0	0
0	0	0	0	0
3,500	2,000	54,500	51,600	41,490
100	0	4,350	4,650	822
12,000	0	125,800	125,800	110,350
500	0	3,200	4,200	2,489
200	100	600	600	75
2,000	800	7,300	10,600	(1,032)
0	0	0	0	636
600	0	6,600	4,400	808
0	0	0	0	0
0	0	2,200	2,600	503
2,500	5,000	135,500	135,000	123,998
2,500	0	7,500	10,000	1,679
0	0	0	0	0
0	0	0	0	0
0	0	200	250	0
0	500	550	800	0
100	100	750	1,150	575
0	0	3,450	4,150	988
3,000	1,200	21,200	21,200	15,132
0	0	3,100	4,100	2,899
0	0	150	100	54
35,100	**14,700**	**426,930**	**431,180**	**341,259**
0	0	20,030	20,000	23,865
500	300	51,400	42,100	63,750
1,800	0	45,750	45,750	37,196
0	0	200	200	0
800	0	3,850	3,500	5,182
400	0	2,090	2,650	2,433
6,000	1,000	23,200	26,700	30,192
1,000	500	7,200	5,800	(20,726)
2,100	1,000	16,300	16,900	(1,147)
0	0	500	1,100	0
0	2,800	5,100	8,300	498
0	0	850	500	0
200	0	1,210	0	(302)
10,000	900	41,800	79,500	33,185
800	0	4,800	5,540	10,968
50	0	100	550	49
0	0	0	0	0
2,000	0	14,270	16,700	5,492
2,900	500	18,750	18,750	19,744
28,550	**7,000**	**257,400**	**294,540**	**210,379**
0	**0**	**0**	**0**	**0**
429,100	**76,510**	**2,861,260**	**2,964,840**	**2,535,397**





DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION

ADOPTED 2016-2017 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
2016: 42% 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
2016: 59% rated as excellent/good

Performance Measures:

Linear feet of sidewalk installed or repaired
FY 2012: 584 linear feet
FY 2013: 1,133 linear feet
FY 2014: 502 linear feet
FY 2015: 186 linear feet

Number of potholes repaired
FY 2012: 31
FY 2013: 29
FY 2014: 30
FY 2015: 43

Number of building permits issued
Calendar 2012: 730
Calendar 2013: 734
Calendar 2014: 962
Calendar 2015: 797

DESIGN, ENVIRONMENT AND CONSTRUCTION DIVISION

2016-2017 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2016-17	7340 DE&C ADMIN	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	REVISED ESTIMATE 2015-16	BUDGET ESTIMATE 2015-16	AUDIT 2014-15
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	721,040	279,840	249,550	137,000	54,650	632,600	678,630	613,044
511200	Temp Salaries and Wages	10,440	6,120	4,320	0	0	24,320	24,320	14,300
511300	Overtime Wages	10,000	0	10,000	0	0	10,500	10,000	12,527
512100	Employer Group Insurance	159,020	49,170	73,050	24,570	12,230	158,170	158,930	99,456
512200	Social Security (FICA)	45,360	17,730	15,740	8,500	3,390	40,560	42,710	38,037
512300	Medicare	10,630	4,150	3,690	1,990	800	9,740	9,990	8,896
512400	Retirement Contributions	55,760	21,600	19,300	10,560	4,300	57,950	61,070	54,001
512600	Unemployment Insurance	980	280	490	140	70	1,050	1,120	0
512700	Workers Compensation	12,500	3,500	4,000	3,500	1,500	12,000	12,000	10,543
	TOTAL PERSONNEL SERVICES	**1,025,730**	**382,390**	**380,140**	**186,260**	**76,940**	**946,890**	**998,770**	**850,803**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	710,760	24,260	5,000	678,000	3,500	534,300	840,020	957,569
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	400	0	400	0	0	400	400	0
522205	Repair and Maint-Office Equipment	0	0	0	0	0	250	0	234
522206	Repair and Maint-Vehicles-Outside Labor	9,500	1,500	5,250	1,750	1,000	8,250	8,250	7,777
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	7,290	9,000	7,879
522321	Auto Allowance	0	0	0	0	0	0	0	0
522500	Other Contractual Services	54,500	2,000	50,000	2,500	0	48,850	54,500	51,943
523101	Insurance-Awards	0	0	0	0	0	800	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	50	0	13
523202	Telephone	0	0	0	0	0	0	0	0
523300	Advertising	450	450	0	0	0	500	250	442
523400	Printing and Binding	700	250	0	250	200	1,000	600	2,905
523450	Signs	23,100	0	23,100	0	0	22,000	22,000	14,390
523600	Dues and Fees	3,390	2,200	0	1,140	50	2,250	2,250	1,084
523700	Education and Training	17,500	9,400	4,600	2,000	1,500	15,500	12,500	9,108
523701	Business Meetings	0	0	0	0	0	0	0	75
523800	Licenses	0	0	0	0	0	600	500	21
	TOTAL OTHER SVCS. AND CHARGES	**829,300**	**48,060**	**89,350**	**685,640**	**6,250**	**642,040**	**950,270**	**1,053,439**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	300	100	200	0	0	320	300	349
531103	Supplies-Landscape Maintenance	200	0	200	0	0	200	200	162
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	4,450	4,000	0	300	150	5,350	3,950	3,554
531106	Supplies-Pesticides and Herbicides	200	0	200	0	0	200	200	44
531107	Supplies-Specialized Dept	25,500	500	25,000	0	0	25,500	25,500	27,948
531108	Supplies-Tires and Batteries	6,900	500	4,000	1,600	800	6,600	6,900	3,328
531109	Supplies-Vehicles and Equipment	8,000	2,000	6,000	0	0	9,300	8,000	7,092
531110	Communications Equipment	700	0	300	400	0	700	700	0
531111	Computer Equipment	2,500	1,000	0	1,500	0	4,400	3,000	910
531112	Computer Software	1,000	0	0	1,000	0	0	0	0
531113	Office Equipment and Furniture	750	750	0	0	0	500	500	0
531115	Supplies - Batteries	300	0	300	0	0	1,400	300	1,029
531270	Gasoline	17,600	4,000	10,200	1,700	1,700	15,550	18,400	13,870
531300	Food - Subsistence and Support	3,200	3,200	0	0	0	3,500	2,000	2,678
531400	Books and Periodicals	250	250	0	0	0	250	250	185
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	4,500	0	4,500	0	0	4,600	4,500	3,658
531700	Uniforms and Protective Equipment	4,750	500	3,500	250	500	5,120	5,250	3,737
	TOTAL SUPPLIES	**81,100**	**16,800**	**54,400**	**6,750**	**3,150**	**83,490**	**79,950**	**68,544**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION	**1,936,130**	**447,250**	**523,890**	**878,650**	**86,340**	**1,672,420**	**2,028,990**	**1,972,786**

City of Decatur®

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION PERSONNEL SUMMARY

	ADMIN 7340	STREETS 4220	STORM WATER 505*	LICENSE & INSP 7200	CODE ENF 7450	TOTAL 2016-2017	TOTAL 2015-2016	TOTAL 2014-2015
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 budget estimate detail, refer to page 150*



City of Decatur®

Capital Projects

Budget FY 2016-2017

FISCAL YEAR 2016-2017

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. 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 spring of 2012. Built in the mid-1950s, Fire Station No. 1 is a 2-story building of about 10,000 square feet with 3 engine bays, offices, day room and kitchen, bunker gear and hose storage room, dormitory area, and restrooms.

Improvements include replacement of the roof, gutters and downspouts, replacement of windows and overhead doors, upgrading of mechanical and electrical systems to current code requirements, kitchen renovation with new cabinetry, new privacy partitions in dormitory area, and renovation of all locker, toilet and bathing rooms to current standards for "coed" use. Like Fire Station No. 2, it is a high-performance "green building" and features geothermal mechanical equipment, solar hot water, gray water and rainwater harvesting systems to reduce water usage, and other energy saving features. Fire Station No. 1 has been awarded LEED Platinum certification by the U.S. Green Building Council. The Fire Station No. 1 improvements were designed by Smith Dalia Architects of Atlanta. The general contractor was D.A. Edwards and Company of Atlanta.

Fire Station No. 2



Fire Station No. 2 opened in June, 2009. The 4,500 square foot building includes 2 engine bays and living and sleeping quarters for 5 firefighters. It was designed as a high-performance "green building" to comply with LEED (Leadership in Energy and Environmental Design) 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 2012 and includes 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, new multi-purpose exercise and dance studio, institutional kitchen, new meeting rooms and lounge areas, additional staff office space, new plumbing and electrical systems, and new interior finishes.



The building will qualify for LEED 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 City's Eloise T. Leveritt Public Works facility on Talley Street were completed in January, 2014. Improvements include space for current public works operations (Solid Waste Collection, Facilities Maintenance, Engineering and Motor Maintenance) as well as additional space for building permitting and inspections so that residents, developers and contractors will have one stop for obtaining plan reviews and permits. The new facility also includes office and shop space for the City Schools of Decatur's facilities maintenance staff. Funding was being provided by Urban Redevelopment Authority bonds and HOST revenues. The building has been certified LEED Gold, received the American Public Works Association (APWA) Georgia Chapter Project of the Year Award and was named one of the national APWA's Public Works Projects of the Year for 2015. 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. These included a new pool bathhouse, walking trails, pedestrian bridges, new multi-purpose pavilions, an improved dog park, and renovated athletic fields to provide a wide variety of activities in the park and enhance active living opportunities for Decatur residents. A new Premier Court surface was installed at the Glenlake Tennis Center along with a new lighting system. A restored stream corridor and several new storm drainage improvements improve water quality, 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 in 2012 on Phase 1 of the Decatur Cemetery Improvements. The Decatur Cemetery is the City's largest publicly-owned open space and is adjacent to Glenlake Park, the City's largest public park. The City Commissioners approved a master plan for the Decatur Cemetery in September, 2008, after a comprehensive public planning effort. The master plan includes a landscape improvement and tree replacement program, improvements to the storm water system, new walkways, drives and other infrastructure elements with an emphasis on pedestrian amenities, a "pond side" park, repairs to the historic Old Cemetery and a maintenance plan to address erosion, stream restoration, and development

of a more dignified and park-like entrance at Church and Bell Streets. Trees Atlanta is continuing 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 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.

Greenspace Acquisition and Improvement

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

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

Sidewalk Improvement Program

Construction was completed on Phase 2 of the sidewalk improvement program in spring of 2012. Sidewalk improvements were initiated considering priorities from the Community Transportation Plan, providing logical connections and reducing gaps in the sidewalk system, providing sidewalks where there is a substantial amount of existing pedestrian traffic, and providing sidewalks in areas with high volumes of vehicular traffic. Many of the sidewalk improvements are designed to enhance the City's popular Safe Routes to Schools program. Almost 3½ miles of new sidewalk were included in Phase 2, along with enhanced crosswalks at key intersections in downtown Decatur and on streets with high volumes of pedestrian use. Agnes Scott College also funded new flashing beacons at new, highly-visible crosswalks on East College Avenue and South Candler Street.

The City Commissioners continue to appropriate funding each year for improvements to the City's sidewalk, pedestrian and bicycle facilities and for traffic calming improvements to discourage speeding and make walking and biking safer in Decatur. Recent sidewalk and traffic calming efforts include sidewalk improvements on Clairemont Avenue, Kirk Road, Maxwell Street and Westchester Drive. A new system of medians, roundabouts and similar traffic calming features were implemented in the Ponce de Leon Terrace neighborhood and a new pedestrian bridge was completed over Shoal Creek in the Winnona Park neighborhood.

On-going sidewalk and pedestrian improvements include a trail for the alley between Olympic Place and Mead Road, a sidewalk extension on Harold Byrd Drive and new decorative crosswalks in downtown Decatur.

Athletic Field Lighting

New field lighting was recently 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.

Beacon Municipal Center

The Beacon Municipal Center, an 80,000 square foot multi-building campus located on West Trinity Place in downtown Decatur, was dedicated in May, 2015. 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 were 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 wass the general contractor.



Downtown Decatur Storm Drainage Improvements

Work was completed on the first phase of the downtown Decatur's storm drainage improvements. This is one of the oldest storm water systems in DeKalb County. The first phase improvements start on North McDonough in front of the Decatur High School Gym, 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 runs south to East Howard Avenue. The southern part of this line replaces an old storm drainage system that runs under several properties on the east side of Church Street.

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

Phase 2 includes new storm drainage improvements that begin at Decatur Fire Station No. 1 and will run easterly along East Trinity Place and East Howard Avenue to Barry Street, then up Barry Street. This phase is expected to start in mid-2016 with a budget of $1.725 million. Astra Grading and Pipe is the general contractor.

Oakhurst Streetscape Improvements

Construction of the Oakhurst Streetscape Improvements was completed earlier this year. 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. The existing drive-through parking lot in Harmony Park has been replaced with additional park and plaza space. Parking has been relocated to on-street angled parking near the restaurants and retail shops in the Village. The total project budget is about $2.5 million, with $1.5 million provided by the Capital Projects Bond and HOST Funds and $1 million from the Georgia Department of Transportation's Transportation Enhancement Program. The project was designed by Atkins North America of Atlanta. The general contractor was CMES, Inc. of Norcross.

Downtown Decatur Streetscape Improvements – Phase V

Construction of Phase V of the downtown Decatur Streetscape Improvements was completed in early 2016. The 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. Improvements include new sidewalks, crosswalks, curb ramps, street trees, pedestrian scale lights, and trash receptacles. The improvements are similar to the earlier phases of the downtown Decatur streetscape program.

The total project budget is $1.2 million, with $1 million provided by the Capital Projects Bond Fund and about $600,000 from the Georgia Department of Transportation's Transportation Enhancement Program. The project was designed by Atkins North America of Atlanta. The general contractor was GS Construction, Inc. of Lawrenceville.

In Planning

Railroad Crossing Improvements

Planning for the Railroad Crossing Improvements at Candler and McDonough Streets is completed and constructing bidding is underway. The project will improve pedestrian accessibility and safety around and across two CSX railroad crossings 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 $2.66 million, with $720,000 provided by the HOST fund, about $1.4 million from the Georgia Department of Transportation's Transportation Enhancement Program and $360,000 from the City's General Fund blanace. The project is being planned by AECOM (formerly URS Corporation) of Atlanta.

North McDonough Streetscape Improvements

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

The project has a budget of $2,890,000. Design is funded through the MARTA offset program. Construction will be funded by the City's HOST fund and a grant from the Georgia Department of Transportation through the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program as well as funding from the City General Fund balance.

The proposed improvements include reducing North McDonough to 2 vehicle lanes, widening sidewalks on both sides of the street, and a 2-way "cycle track" on the west side of the street, along with traditional streetscape improvements and on-street parking. The project will also feature "green infrastructure" improvements to improve storm water quality. The project is being designed by AECOM (formerly 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 Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program, and the City's HOST fund. 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.

Park Pavilions and Concession Buildings

Construction should start in the fall of 2016 on new pavilions and concession buildings at McKoy and Oakhurst Parks. The new buildings will include all-season restrooms and replace outdated park amenities that were originally built in the 1970s.

A budget of $1.5 million has been established for the project. The improvements are being designed by Lyman Davidson Dooley Architects.

Commerce Drive Cycle Track

The PATH Foundation of Atlanta has provided a preliminary design for a new 2-way "cycle track" on Commerce Drive between West Howard Avenue and Church Street. Cycle tracks are physically separated from the vehicle roadway and are also known as protected bicycle lanes. The Commerce Drive cycle track is designed to connect with planned protected bicycle facilities on North McDonough Street and on Church Street, will extend the City's bicycle network and will provide opportunities for persons of all ages and skills to use bicycles as a safe and healthy way to get around Decatur.

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 2017-FY 2021 Capital Improvement Program

The FY 2017-FY 2021 capital improvement program totals $27,556,970. A summary of the plan is as follows:

	FY 2017 Adopted	FY 2018 Proposed	FY 2019 Proposed	FY 2020 Proposed	FY 2021 Proposed	Total
Capital Improvements Fund	4,898,490	4,646,380	3,581,420	1,802,100	2,104,150	$17,032,540
HOST projects	4,498,500	605,000	605,000	10,000	10,000	$5,728,500
GO Bond/URA funds	248,240	0	0	0	0	$248,240
Solid Waste Fund	191,610	173,410	176,410	156,310	171,310	$869,050
Stormwater Fund	1,782,470	683,470	399,700	499,000	127,000	$3,491,640
E911 Fund	38,600	38,600	40,000	30,000	30,000	$177,200
Children & Youth Services Fund	9,800	0	0	0	0	$9,800
Totals	**$11,667,710**	**$6,146,860**	**$4,802,530**	**$2,497,410**	**$2,442,460**	**$27,556,970**

The projects included in the Adopted FY 2017-2021 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 15-16 Revised Capital	FY 16-17 Adopted Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate
CITYWIDE						
Telephone System Upgrade			50,000			
Laptop Replacement		15,000				
Fiber Network Installation		100,000	100,000	100,000	100,000	100,000
Network Upgrade		40,000		40,000		40,000
Wireless Network Upgrade/Refresh	40,000	50,000	50,000	50,000	50,000	60,000
North McDonough Streetscapes - Phase IV		1,230,000	400,000			
McDonough & Candler Railroad Crossings		1,380,000	348,000			
CCC Ped Safety & Bike Lane Improvements	40,000	195,000	1,460,000	1,460,000		
Commerce Drive bicycle lanes		220,000	270,000	270,000	270,000	270,000
Outdoor Tornado Siren System			60,000			110,000
CITYWIDE:	**$80,000**	**$2,610,000**	**$2,738,000**	**$1,920,000**	**$420,000**	**$580,000**
FACILITIES MAINTENANCE UPKEEP						
City Hall Interior and Exterior Painting		80,000				
City Hall Carpet	14,000		35,000			
City Hall Bathroom Upgrade		20,000				
City Hall Access Control System - front and back entry system		15,000				
City Hall Commission Room Technology						50,000
City Hall Parking Lot Sealing and Restriping						5,000
Beacon Municipal Center Accessible Doors	24,000					
Bandstand Painting and Repair		12,000				15,000
Cemetery Office Interior Painting						8,000
Decatur Recreation Center Wood Floor Re-finish			30,000			
Decatur Recreation Center Floor Covers			15,000			
Decatur Recreation Center Boiler						50,000
Decatur Recreation Center Chiller						50,000
Decatur Tennis Center Roof			10,000			
Decatur Recreation Center & Fire Station 1 Concrete Floor Re-finish	25,680			5,000		
Fire Station 1 Floor Repair				10,000		
Fire Station 2 Interior Painting				45,000		
Facilities Security Upgrades	5,060	15,000				
Landscaping Improvements on Decatur Square		40,000				
FACILITIES UPKEEP:	**$68,740**	**$182,000**	**$90,000**	**$60,000**	**$0**	**$178,000**

Description	FY 15-16 Revised Capital	FY 16-17 Adopted Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate
CITY MANAGER'S OFFICE						
City Manager's Vehicle		7,800	7,800	7,800	8,500	8,500
City Hall Generator				140,000		
CMO:	**$0**	**$7,800**	**$7,800**	**$147,800**	**$8,500**	**$8,500**
COMMUNITY & ECONOMIC DEV						
Smart Parking Meters System	70,000	70,000	70,000			10,000
Additional pay stations		16,000				
PALS Vehicle	8,100					10,000
CED:	**$78,100**	**$86,000**	**$70,000**	**$0**	**$0**	**$20,000**
ACTIVE LIVING						
Athletic Field Lighting	82,000	82,000	82,000			
Field Repairs at Boys & Girls Club	12,200					
McKoy Pool Shell Resurfacing			30,000			
Playground Equipment	25,000	25,000	25,000	25,000	25,000	25,000
Skatepark Equipment		50,000				
Recreation Services Van			12,000	12,000	12,000	12,000
Active Living Pickup Truck			5,000	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	
McKoy Field Storage Building			35,000			
Decatur Recreation Center Basketball Goal Adjusters			7,110			
Arbors Scott Park Garden		12,000				
Park Signage Upgrade		25,000				
Ebster Field Storage Building		50,000				
Oakhurst Tennis Courts Resurfacing and Lighting Replacement		115,000				
Glenlake Pool Shade Panels		10,400				
Park Signage Maintenance				15,000		
AL:	**$130,200**	**$369,400**	**$196,110**	**$57,000**	**$55,500**	**$42,000**
ADMINISTRATIVE SERVICES						
Records Management Enterprise Software			50,000			
AS:	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**
FIRE						
Rescue/Medical Vehicle	12,300		12,500	12,500	12,500	13,000
Quint Fire Truck				150,000	150,000	150,000
Fire Admin vehicle		11,000	11,000	11,000	12,000	12,000
Fire Admin/Inspections Vehicle	5,300	5,300	5,300	5,300	6,000	6,000

fire continued ►

Description	FY 15-16 Revised Capital	FY 16-17 Adopted Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate
Fire Engine/Pumper	144,000	144,000	144,000			
Air/Light Truck (2005)			51,500	51,500	51,500	51,500
HazMat Truck (2008)			67,500			
Portable Radio Replacement (18)	15,300	15,300	15,300	15,300	15,500	15,500
Self-Contained Breathing Apparatus		27,000				
Fitness Equipment				12,500	12,500	12,500
Station 1 Driveway			100,000			
Station 1 Furniture						15,000
Station 2 Appliances					15,000	
Extrication Equipment					30,000	
Outside Storage Building Station 1	47,500					
Misting Trailer			12,000			
Bike Medic Team Equipment	12,200					
Posi-check	11,000					
Mini Fire Pumper		34,000	34,000	34,000	34,000	34,000
FIRE:	**$247,600**	**$236,600**	**$453,100**	**$292,100**	**$339,000**	**$369,500**
POLICE						
2012 Admin Vehicle	6,400					
2013 Admin Vehicle	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		8,700	8,700	8,700		
2017 Admin Vehicle			9,000	9,000	9,000	
2018 CID Vehicle				9,400	9,400	9,400
2018 Admin Vehicle					9,400	9,400
2019 Admin Vehicle					9,600	9,600
2020 CID Vehicle						9,800
2020 Admin Vehicle						10,000
Patrol Vehicles		119,000				
Prisoner Transport Van with Insert		9,700	9,700	9,700	9,700	9,700
Animal Control Truck			7,500	7,500	7,500	
Police Motorcycle				18,000		
Mobile Command Trailer Upgrades		10,000				
Heavy duty Truck to Tow Command Center				10,000	10,000	10,000
License Plate Reader system	6,600	6,600	6,600	6,750	6,750	6,750
Firearms Replacement	16,400					
Fitness Equipment; Bookshelves, chair arms; bunks; art; lectern; TVs	50,000					
Facility Signage	20,000					

police continued ►

Description	FY 15-16 Revised Capital	FY 16-17 Adopted Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate
In-car productivity Technology Tool/Police Body Cameras		61,270				
Digital Radio Upgrade (65 portable radio replacement)	59,000	59,000	59,000	59,000	59,000	
Patrol Rifles		16,700	16,700	16,700		
Intoxilyzer 9000				10,000		
Live Scan fingerprint system				5,000	5,000	5,000
POLICE:	**$172,100**	**$313,170**	**$132,900**	**$178,250**	**$135,350**	**$79,650**
PUBLIC WORKS						
VHF Radio System						
Fuel System Vehicle Kits		25,000				
Cemetery Zero Turn Mower				10,000		
Cemetery Dump Truck	6,100	6,100	6,100	6,100		
Buildings Pickup	7,500	7,100	7,100	7,100		
Admin Vehicle				12,000	12,000	12,000
Grounds Zero Turn Mower	8,200	12,000				
Cemetery Kubota RTV		9,000	9,000	9,000		
Grounds Kubota	6,300	6,300				
Grounds Crew Pickup		10,460	10,460	10,460		
Grounds Pickup			10,000	10,000	10,000	
Grounds Tractor			6,250	6,250	6,250	
Grounds Tractor			10,000	10,000	10,000	
Fuel System Dispensers			20,000			
Water Tower Logo Painting		5,000				
PW:	**$28,100**	**$80,960**	**$78,910**	**$80,910**	**$38,250**	**$12,000**
DESIGN, ENVIRONMENT & CONSTRUCTION						
2014 Ford Escape Admin Vehicle	4,600	4,600	4,600		5,500	5,500
2016 Ford Ranger Building Official Vehicle	4,600	4,600	4,600			
Roadway Patching, Repair & Repaving	310,000	450,000	450,000	450,000	450,000	450,000
Sidewalk Installation & Repair	150,000	259,000	175,000	175,000	175,000	175,000
Traffic Calming Improvements	100,000	100,000	150,000	150,000	150,000	150,000
Midblock Crosswalk Rebuilding		150,000				
Asphalt Roller	6,600	6,600	6,600	6,600		
2007 Peterbilt Tandem Dump Truck Replacement						
2014 Ford F250 Streets Crew Supervisor Pickup Truck	8,000	8,000				9,000
Streets Dump Truck Replacement 2003 F650				25,000	25,000	25,000
Streets Pickup Truck Replacement 2005 F250		11,740	11,740	11,740		
Streets Pickup Truck Replacement 2005 F250						
Backhoe Replacement 2001	18,500	18,500	18,500	18,500		
Streets Bobcat Replacement 1996/Skid Steer Loader	8,520	8,520	8,520	8,520		
DE&C:	**$610,820**	**$1,012,560**	**$829,560**	**$845,360**	**$805,500**	**$814,500**
CAPITAL IMPROVEMENT FUND TOTAL:	**$1,415,660**	**$4,898,490**	**$4,646,380**	**$3,581,420**	**$1,802,100**	**$2,104,150**

Description	FY 15-16 Revised Capital	FY 16-17 Adopted Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate
HOST FUNDED CAPITAL:						
Scott Park Garden Shed	35,070					
Public Art	10,000	10,000	10,000	10,000	10,000	10,000
Greenspace	24,000	50,000				
Decatur Recreation Center and Public Works Facility Signs	33,600					
Decatur Recreation Center Movement Studio Window Shade Modification		10,000				
Keyless Entry System for Fire Stations		27,000				
Public Works AV equipment		10,000				
Public Works Building B Buildout and Shelving		150,000				
Rights-of-Way Acquisition	10,000	42,000				
McDonough & Candler RR Crossings	20,000	540,000				
CCC Pedestrian/Bike Improvements		52,000	595,000	595,000		
N. McDonough Streetscapes-Phase IV	20,000	862,500				
Oakhurst and McKoy Parks Facility Upgrades	150,000	1,350,000				
Barry Street Storm Sewer Extension		1,095,000				
Avondale MARTA Match		300,000				
HOST:	**$302,670**	**$4,498,500**	**$605,000**	**$605,000**	**$10,000**	**$10,000**
CEMETERY CAPITAL IMPROVEMENTS FUND CAPITAL:						
Cemetery Marker Restoration		12,000	12,000	12,000	12,000	15,000
Cemetery Pond Aerator		15,000				
Cemetery Stairs and Handrail Improvements	25,000	100,000				
Cemetery Demolition of Art Shack and Roly Poly		50,000				
Cemetery Water System Improvements			50,000	50,000		
CEMETERY TOTAL:	**$25,000**	**$177,000**	**$62,000**	**$62,000**	**$12,000**	**$15,000**
GENERAL OBLIGATION BOND CAPITAL:						
Oakhurst Streetscapes - Phases 1 & 2	1,370,000					
Downtown Streetscapes - Phase V	800,000					
McDonough & Candler Railroad Crossings		248,240				
GO Bonds:	**$2,170,000**	**$248,240**	**$0**	**$0**	**$0**	**$0**
SOLID WASTE FUND CAPITAL:						
2016 Ford F150		9,000	9,000	9,000		
2011 6 cubic yard rear loader (Downtown collection vehicle)	18,200	18,200				
2016 6 cubic yard rear loader (Downtown collection vehicle)		19,510	19,510	19,510	19,510	19,510

solid waste fund continued ►

Description	FY 15-16 Revised Capital	FY 16-17 Adopted Estimate	FY 17-18 CIP Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate
2007 Peterbilt Appliance/Compost Collection					25,000	25,000
2012 Front Loader	38,000	38,000	38,000			
2013 Rear Loader	36,100	36,100	36,100	36,100		
2017 Rear Loader		40,000	40,000	40,000	40,000	40,000
2018 Rear Loader				41,000	41,000	41,000
5 Kubota Residential Collection Vehicle Replacement		30,800	30,800	30,800	30,800	30,800
Environmental Upgrades						15,000
SOLID WASTE:	**$100,000**	**$191,610**	**$173,410**	**$176,410**	**$156,310**	**$171,310**
STORMWATER FUND CAPITAL:						
2015 F250 Drainage Pickup Truck Replacement	8,770	8,770	8,770			9,000
Backhoe Replacement 2001	11,000	11,000	11,000	11,000		
2015 F250 Drainage Pickup Truck Replacement 2004 Replacement MV5155	13,300	12,700	12,700	12,700		
2017 F650 Drainage Dump Truck Replacement			18,000	18,000	18,000	18,000
2018 Inspector SUV			8,000	8,000	8,000	
Stormwater Master Plan			175,000			
Barry Street Storm Sewer	200,000	1,525,000				
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	
Roadway Milling		100,000	100,000	100,000	100,000	100,000
Lockwood at Fairview		125,000				
STORMWATER:	**$233,070**	**$1,782,470**	**$683,470**	**$399,700**	**$499,000**	**$127,000**
EMERGENCY TELEPHONE (E911) SYSTEM FUND CAPITAL:						
Dictaphone Recording System/ NICE Recording System		10,000	10,000	10,000		
E911 Emergency Call Handling System (VIPER)	28,600	28,600	28,600	30,000	30,000	30,000
E911:	**$28,600**	**$38,600**	**$38,600**	**$40,000**	**$30,000**	**$30,000**
CHILDREN & YOUTH SERVICES FUND CAPITAL:						
Activity Bus	9,800	9,800				
CYS:	**$9,800**	**$9,800**	**$0**	**$0**	**$0**	**$0**

CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2011-12	CAPITAL IMP. FUND ACTUAL 2012-13	CAPITAL IMP. FUND ACTUAL 2013-14	CAPITAL IMP. FUND ACTUAL 2014-15	CAPITAL IMP. FUND ESTIMATE 2015-16	CAPITAL IMP. FUND REVISED 2015-16	CAPITAL IMP. FUND ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*2,517,411*	*5,205,813*	*7,578,160*	*4,437,864*	*5,892,784*	*5,977,248*	*7,643,838*
	REVENUES							
311200	Taxes	1,290,005	1,121,002	1,165,845	1,350,204	1,530,660	1,607,000	1,675,590
313300	Homestead Option Sales Tax (HOST)	3,068,968	3,662,885	3,968,584	4,620,717	3,500,000	3,899,720	3,500,000
361000	Interest	16,340	16,074	13,550	11,382	0	0	0
334100	Intergovernmental	207,256	224,892	300,819	185,384	1,143,600	166,000	2,508,540
371200	Gifts & Contributions	0	0	5,000	0	0	0	0
389000	Miscellaneous	1,320	7,970	3,000	1,985	0	51,890	0
393150	Bond Expense Reimbursement	0	0	62,854	23,001	0	0	0
383010	Insurance Claims/Losses	0	23,620	0	44,555	0	35,140	0
	Total Revenue	**4,583,889**	**5,056,443**	**5,519,651**	**6,237,228**	**6,174,260**	**5,759,750**	**7,684,130**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	126,743	106,782	68,071	128,073	15,000	185,000	30,000
522200	Repairs & Mnt.	0	9,750	9,750	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	9,621	0	8,539	0	25,680	107,000
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522203	R&M Landscape	0	0	0	0	24,000	12,200	40,000
522206	R&M Vehicles	0	0	0	9,650	10,000	0	10,000
522210	R&M Infrastructure	24,972	133,595	262,380	673,146	437,000	321,000	450,000
522310	Rental of Land/Bldgs	0	129,273	268,142	67,350	0	8,670	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	6,300	22,534	10,645	70,000	10,000	10,000	310,000
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	250	1,805	0	0	0	150	0
523400	Printing & Binding	0	0	0	0	0	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	6,993	-180	68	1,800	0	0	0
523700	Education & Training	0	0	0	0	0	0	0
523701	Business Meetings	0	603	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0	0	0
	Total Services	**165,258**	**413,782**	**619,055**	**958,558**	**496,000**	**562,700**	**947,000**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	0	0	0	0	10,000	5,060	42,000
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	174,155	0	13,288	0	41,000	27,400	77,000
531110	Communications Equipment	0	118,112	0	0	0	0	0
531111	Computer Equipment	39,016	0	0	3,692	40,000	0	255,000
531112	Computer Software	3,000	0	16,194	20,000	50,000	0	0
531113	Off Eqp Furnishings	0	227	0	26,908	120,000	84,000	10,000
531114	Outdoor Furn and Equipment	20,651	39,764	8,024	32,903	217,000	70,600	138,400
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	0	446	0	0	0	0	0
531600	Small Equipment	0	0	7,998	5,837	0	0	0
	Total Supplies	**236,822**	**158,550**	**45,504**	**89,341**	**478,000**	**187,060**	**522,400**

		CAPITAL IMP. FUND ACTUAL 2011-12	CAPITAL IMP. FUND ACTUAL 2012-13	CAPITAL IMP. FUND ACTUAL 2013-14	CAPITAL IMP. FUND ACTUAL 2014-15	CAPITAL IMP. FUND ESTIMATE 2015-16	CAPITAL IMP. FUND REVISED 2015-16	CAPITAL IMP. FUND ESTIMATE 2016-17
	CAPITAL OUTLAY							
541100	Sites	0	0	0	0	50,000	24,000	50,000
541101	Right of Way	0	114,753	(22,903)	5,705	46,520	10,000	42,000
541200	Site Improvements	0	714,087	1,015	8,985	0	0	0
541300	Buildings	0	0	0	14,927	90,000	82,570	50,000
541301	Building Improvements	0	387	0	0	1,594,000	24,000	1,520,000
541400	Infrastructure	206,502	106,808	481,926	106,196	3,000,000	330,000	5,739,500
542100	Machines, Motors & Power Tools	0	0	146,756	25920.07	8,200	8,200	12,000
542101	Communications Equipment	0	0	100,837	323,487	0	173,480	0
542102	Office Machines/Equipment	0	0	0	55736.08	0	0	0
542200	Vehicles	148,214	109,354	882,021	248,672	140,500	163,680	396,500
542301	Outdoor Furniture & Equipment	0	150,802	328,346	0	0	3,480	115,000
542401	Computer Systems Software	0	0	0	0	0	0	0
542500	Miscellaneous Equipment	0	0	9,999	0	25,000	0	25,000
	Total Capital Outlay	**354,716**	**1,196,192**	**1,927,998**	**789,627**	**4,954,220**	**819,410**	**7,950,000**
	DEBT SERVICES							
581100	Principal-Bonds	115,000	120,000	125,000	130,000	130,000	130,000	135,000
581200	Principal-Capital Leases	138,649	211,841	322,335	309,706	686,440	512,800	825,000
582100	Interest-Bonds	88,562	84,065	79,373	74,486	40,660	48,870	42,770
582200	Interest-Capital Leases	14,730	18,578	13,869	25,654	30,860	24,250	38,700
584000	Cost of Issuance Long Term Debt	0	0	0	1,000	0	979,010	0
	Total Non-operating	**356,941**	**434,484**	**540,577**	**540,845**	**887,960**	**1,694,930**	**1,041,470**
	Total Expenditures	**1,113,737**	**2,203,007**	**3,133,134**	**2,378,371**	**6,816,180**	**3,264,100**	**10,460,870**
	OTHER USES							
611100	Transfer (to) from General Fund	0	0	0	0	500,000	180,000	438,000
391340	Transfer (to) from Urban Red. Auth. 2010 Debt Service	(461,750)	(493,000)	(874,973)	(872,960)	(874,000)	(875,000)	(188,230)
391340	Transfer (to) from Urban Red. Auth. 2010 Project	0	(950,000)	(1,894,123)	0	0	0	0
391340	Transfer (to) from Urban Red. Auth. 2013 Debt Service	0	0	(707,883)	(1,475,514)	(1,479,230)	(1,479,230)	(1,481,330)
391340	Transfer (to) from Urban Red. Auth. 2013 Project	0	92,822	(3,090,017)	0	0	0	0
391310	Transfer (to) from GO Bond Fund	(350,000)	0	0	0	0	0	0
391505	Transfer (to) from Stormwater Utility	0	0	0	11,000	(339,000)	11,000	(1,084,000)
	Transfer (to) from Conference Center Fund	0	236,645	0	0	0	0	0
391355	Transfer (to) from Cemetery Capital Improvements Fund	30,000	18,000	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	614,444	1,022,184	0	795,500	337,160	1,342,500
393100	Issuance of Long-term Debt	0	0	0	0	0	75,979,010	0
620000	Transfer Bond Proceeds (to) from City Schools of Decatur					0	(75,000,000)	0
	Total Other Uses	**(781,750)**	**(481,089)**	**(5,526,812)**	**(2,319,473)**	**(1,378,730)**	**(829,060)**	**(955,060)**
	ENDING FUND BALANCE	5,205,813	7,578,160	4,437,864	5,977,248	3,872,134	7,643,838	3,912,038
	Restricted-HOST	2,607,218	4,817,103	2,230,290	4,299,348	2,248,710	5,542,168	2,874,108
	Restricted-Other	666,603	659,296	494,571	265,353	994,600	265,360	365,360
	Nonspendable	691,703	384,505	526,196	363,213	526,200	363,220	363,220
	For Capital Bond Projects	0	0	0				
	To (From) Assigned Fund Balance	(177,251)	476,967	(530,449)	(137,473)	(648,900)	423,756	(1,163,740)
	ENDING ASSIGNED FUND BALANCE	**1,240,289**	**1,717,256**	**1,186,807**	**1,049,334**	**102,624**	**1,473,090**	**309,350**

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: Resurface Glenlake Tennis Courts ($11,000) (522210)	One-time cost
Active Living: Field Repairs at Boys & Girls Club ($12,200) (522203)	One-time cost
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance associated with older equipment
Buildings Maintenance: Replacement Vehicle (3rd of 3 Lease Payments) ($7,500)	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
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($40,000) (541400) MARTA	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 ($310,000) (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
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 ($47,500) (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: Self-Contained Breathing Apparatus (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 ($14,000) (531113)	One-time cost

FY 2015-16 capital items	Impact on operating budget
General Government: Accessible Doors ($24,000) (541301)	One-time cost
General Government: Facilities Security Upgrades-ID Card System ($5,060) (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
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) ($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: Police Portable Radios (65) (1st of 5 Lease Payments) ($59,000)	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: Furniture & Fitness Equipment ($50,000) (531113)	One-time cost – increase staff wellness
Police: Facility Signage ($20,000) (531113)	One-time cost
Police: Firearms Replacement ($16,400) (531107)	One-time cost
Public Works: DRC and Fire Station #1 Concrete Floor Repairs & Refinishing ($25,680) (522201)	One-time cost
Technology: Wireless Network Upgrade (4th of 4 Lease Payments) ($40,000)	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 ($35,070) (541300)	One-time cost – may reduce costs because gardening equipment may be stored in a secured facility
Active Living/Public Works: Signs for Decatur Recreation Center and Public Works Facility ($33,600) (531114)	One-time cost
Active Living: Oakhurst and McKoy Parks Facility Upgrades ($150,000) (521200)	One-time cost
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
General Government: Greenspace ($24,000) (541100)	Ongoing program – nominal impact on operating budget
Citywide: McDonough & Candler Railroad Crossings ($20,000) (541400)	One-time cost
Citywide: N. McDonough Streetscapes IV ($20,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure

FY 2015-16 HOST items	Impact on operating budget
Citywide: Rights-of-Way acquisition ($10,000) (541101)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Transfer to URA 2010 Fund: Debt Service ($875,000)	Ongoing program – nominal impact on operating budget
Transfer to URA 2013 Fund: Debt Service ($1,479,230)	Ongoing debt service

FY 2016-17 capital items	Impact on operating budget
Active Living: Athletic Field Lights-McKoy and Oakhurst (5th of 6 Payments) ($82,000)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Arbors in Scott Park Garden ($12,000) (531114)	One-time cost
Active Living: Ebster Field Storage Building ($50,000) (541300)	One-time cost
Active Living: Oakhurst Tennis Courts Resurfacing and Lighting Replacement ($115,000) (542301)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Park Signage Upgrade ($25,000) (531114)	One-time cost
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Skatepark Replacement ($50,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Shade Panels at Glenlake Pool ($10,400) (531114)	One-time cost
Buildings Maintenance: Replacement Vehicle (1st of 3 Lease Payments) ($7,100)	Ongoing program – decrease in annual maintenance associated with older equipment
City Manager: City Manager Admin Vehicle (1st of 3 Lease Payments) ($7,800)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Kubota RTV (1st of 3 Lease Payments) ($9,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Replacement Dump Truck (3rd of 5 Lease Payments) ($6,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($88,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($107,000) (541400) MARTA	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($1,230,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: McDonough & Candler Railroad Crossings ($1,380,000) (541400) TE	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Drive Bicycle Lanes ($280,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Streets Replacement Vehicle (1st of 3 Lease Payments) ($11,740)	Ongoing program – decrease in annual maintenance associated with older equipment

FY 2016-17 capital items *continued*	**Impact on operating budget**
DEC: Crew Supervisor Pickup Truck (3rd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Backhoe (3rd of 5 Lease Payments) ($18,500)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Asphalt Roller (3rd of 5 Lease Payments) ($6,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Skid Steer Loader (3rd of 5 Lease Payments) ($8,520)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Building Official Vehicle (4th of 5 Lease Payments) ($4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: DE&C Dir, Vehicle (4th of 5 Lease Payments) ($4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Midblock Crosswalk Rebuilding ($150,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Sidewalk Construction and Repair ($250,000) (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 ($450,000) (522210)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Fire: Fire Replacement Portable Radios (18) (3rd of 5 Lease Payments) ($15,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Inspection Replacement Vehicle (3rd of 5 Lease Payments) ($5,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Engine Replacement (4th of 5 Lease Payments) ($144,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Replacement Administrative Vehicle (1st of 3 Lease Payments) ($11,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Mini-Pumper (1st of 5 Lease Payments) ($34,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Self-Contained Breathing Apparatus (SCBA) bottles (24) and pack ($27,000) (531107)	One-time cost – increase staff safety
General Government: Bandstand Painting & Repairs ($12,000) (522201)	One-time cost
General Government: City Hall Interior & Exterior Painting ($80,000) (522201)	One-time cost
General Government: Facilities Security Upgrades ($15,000) (531101)	One-time cost – increase staff safety
General Government: Restroom Facility Upgrade ($20,000) (541301)	One-time cost – increase staff wellness
General Government: Landscaping Improvements on Decatur Square ($40,000) (522203)	One-time cost
Grounds Maintenance: Replacement Crew Cab Truck (1st of 3 Lease Payments) ($10,460)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Kubota Vehicle (3rd of 3 Lease Payments) ($6,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Zero Turn Mower ($12,000) (542100)	Ongoing program – decrease in annual maintenance associated with older equipment

FY 2016-17 capital items *continued*	Impact on operating budget
Parking: Smart Parking Meter System (4th of 5 Lease Payments) ($70,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Automated Parking Stations ($16,000) (531114)	One-time cost – increase automated parking options
Police: In-Car Productivity Technology Tool/Police Body Cameras (1st of 3 Lease Payments) ($61,270)	Ongoing program – increase staff efficiencies
Police: Prisoner Transport Van (1st of 5 Lease Payments) ($9,700) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($8,700) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($7,200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($6,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: License Plate Reader System (2nd of 3 Lease Payments) ($6,600)	Ongoing program – increase staff efficiencies
Police: Police Portable Radios (65) (2nd of 5 Lease Payments) ($59,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Mobile Command Trailer upgrades ($10,000)	One-time cost – increase staff efficiencies
Police: Patrol Rifles (1st of 3 Lease Payments) ($16,700) (531107)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Patrol Vehicles (3) ($119,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Public Works: Water Tower Logo Painting ($5,000) (522201)	One-time cost
Public Works: Fuel System Vehicle Kits ($25,000) (542500)	One-time cost – increase staff and equipment efficiencies
Technology: Laptop Replacements: ($15,000) (531111)	Ongoing program – decrease in annual maintenance associated with older equipment
Technology: Fiber Network Replacement (1st of 7 Lease Payments) ($100,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Network Equipment Upgrade ($40,000) (531111)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Wireless Network Upgrade (1st of 4 Lease Payments) ($50,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2016-17 HOST items	Impact on operating budget
Active Living: Oakhurst and McKoy Parks Facility Upgrades ($1,350,000) (541301)	One-time cost
Active Living: Movement Studio Window Shade Modification ($10,000) (522201)	One-time cost
General Government: Greenspace ($50,000) (541100)	Ongoing program – nominal impact on operating budget
Citywide: McDonough & Candler Railroad Crossings ($540,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($862,500) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($52,000) (541400) HOST	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Rights-of-Way acquisition ($42,000) (541101)	Ongoing program – nominal impact on operating budget
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
Fire: Keyless Entry System for 2 Fire Stations ($27,000) (531101)	One-time cost – increase staff safety
General Government: Avondale MARTA match ($300,000) (522500)	One-time cost
Public Works: Building B Buildout & Shelving ($150,000) (541301)	One-time cost – eliminated need for storage building rental
Public Works: Public Works AV Equipment ($10,000) (531113)	One-time cost
Transfer to URA 2010 Fund: Debt Service ($188,230)	Ongoing debt service
Transfer to URA 2013 Fund: Debt Service ($1,481,330)	Ongoing debt service
Transfer to Stormwater Fund for Barry Street Project ($1,095,000)	One-time cost – reduced costs associated with flooding and infrastructure repairs

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

	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 ACTUAL 2014-15	CEMETERY CAP. IMP. FUND ESTIMATE 2015-16	CEMETERY CAP. IMP. FUND REVISED 2015-16	CEMETERY CAP. IMP. FUND ESTIMATE 2016-17
BEGINNING FUND BALANCE	*40,843*	*55,380*	*77,551*	*151,151*	*166,101*	*166,673*	181,673
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	59,000	80,400	90,400	64,950	80,000	70,000	70,000
State Grants	1,331	9,329	10,900	0	0	0	0
Loss Reimbursement	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Gifts and Contributions	0	0	2,300	0	0	0	0
EXPENDITURES							
Maint. & Repair	1,225	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	14,569	37,559	0	19,428	150,000	25,000	177,000
Claims, Losses	0	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	**15,794**	**37,559**	**0**	**19,428**	**150,000**	**25,000**	**177,000**
To Capital Imp Fund	30,000	18,000	18,000	18,000	18,000	18,000	18,000
To Stormwater Fund	0	12,000	12,000	12,000	12,000	12,000	12,000
To GO Bond Fund	0						
To (From) Fund Balance	14,538	22,170	73,600	15,522	(100,000)	15,000	(137,000)
ENDING FUND BALANCE	**55,380**	**77,551**	**151,151**	**166,673**	**66,101**	**181,673**	**44,673**

GENERAL OBLIGATION BOND FUND (310)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		GO BOND FUND ACTUAL 2011-12	GO BOND FUND ACTUAL 2012-13	GO BOND FUND ACTUAL 2013-14	GO BOND FUND ACTUAL 2014-15	GO BOND FUND ESTIMATE 2015-16	GO BOND FUND REVISED 2015-16	GO BOND FUND ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*6,195,390*	*2,995,972*	*2,627,100*	*2,212,919*	*801,919*	*808,787*	*248,247*
	REVENUES							
	Taxes	0	0	0		0		
361000	Interest	5,920	4,174	3,009	2,734	500	850	0
334100	Intergovernmental	0	0	0	680,290	630,000	1,500,000	0
389000	Miscellaneous	0	0	0	0	0	128,240	0
	Total Revenue	**5,920**	**4,174**	**3,009**	**683,024**	**630,500**	**1,629,090**	**0**
	EXPENDITURES							
521200	Professional Services	71	1,692	(1,692)	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	42,236	6,821	13,979	10,367	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
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	0	0	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	0	0	0	0	0	0
523700	Education & Training	0	0	0	0	0	0	0
523701	Business Meetings	0	184	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0	0	0
	Total Services	**42,307**	**8,697**	**12,287**	**10,367**	**0**	**0**	**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	1,080	0	0	0	0	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	0	0	0	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
	Total Supplies	**1,080**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541100	Sites	6,576	74,807	6,180	0	0	0	0
541200	Site Improvements	485,031	66,304	33,465	2,471	0	0	0
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	3,176,074	118,374	0	0	0	0	0
541400	Infrastructure	322,966	93,531	313,431	1,899,438	1,760,000	2,170,000	248,240
	Total Capital Outlay	**3,990,648**	**353,016**	**353,076**	**1,901,909**	**1,760,000**	**2,170,000**	**248,240**
	Total Expenditures	**4,034,036**	**361,713**	**365,362**	**1,912,276**	**1,760,000**	**2,170,000**	**248,240**

GENERAL OBLIGATION BOND FUND (310) continued ►

GENERAL OBLIGATION BOND FUND (310) *continued*

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		GO BOND FUND ACTUAL 2011-12	GO BOND FUND ACTUAL 2012-13	GO BOND FUND ACTUAL 2013-14	GO BOND FUND ACTUAL 2014-15	GO BOND FUND ESTIMATE 2015-16	GO BOND FUND REVISED 2015-16	GO BOND FUND ESTIMATE 2016-17
DEBT SERVICE								
582110	Interest				1	0	0	0
585000	Advance Refunding Escrow				31,623,796	0	0	0
584000	Issuance Costs				608,169	0	0	0
	Total Debt Service				**32,231,965**	**0**	**0**	**0**
OTHER FINANCING SOURCES								
392100	Sale of General Fixed Assets				16,176	0	0	0
393300	Refunding Bonds Issued				29,895,000	0	0	0
393400	Premium on Bond Issuance				2,336,966	0	0	0
	Total Other Financing Sources				**32,248,141**	**0**	**0**	**0**
OTHER USES								
	Transfer (to) General Fund	(141,301)	(11,334)	(51,828)	(191,056)	(32,820)	(19,630)	0
	Transfer from Capital Improvements Fund	350,000	0	0	0	0	0	0
	Transfer (to) Capital Improvements Fund	0	0	0	0	0	0	0
	Transfer from Cemetery Capital Fund	0	0	0	0	0	0	0
	Transfer from Tree Bank/Economic Dvlpt Fund	0	0	0	0	0	0	0
	Transfer from Stormwater Utility	620,000	0	0	0	0	0	0
	Transfer Fund Balance from Capital Improvements Fund	0	0	0	0	0	0	0
	Total Other Uses	**828,699**	**(11,334)**	**(51,828)**	**(191,056)**	**(32,820)**	**(19,630)**	**0**
	Ending Fund Balance	**2,995,972**	**2,627,100**	**2,212,919**	**808,787**	**0**	**248,247**	**7**

2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		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 ACTUAL 2014-15	URA 2010 BONDS FUND ESTIMATE 2015-16	URA 2010 BONDS FUND REVISED 2015-16	URA 2010 BONDS FUND ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*11,771,333*	*9,225,010*	*2,093,495*	*1,218*	*1,838*	*1,821*	*1,881*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	11,536	10,803	1,298	0	0	0	0
392200	Property Sale	0	0	0	0	0	0	562,550
393200	Federal Subsidy	341,300	340,355	313,297	311,945	309,000	307,750	302,050
389000	Miscellaneous	0	0	0	0	0	0	121,600
	Total Revenue	**352,837**	**351,158**	**314,594**	**311,945**	**309,000**	**307,750**	**986,200**
	EXPENDITURES							
521200	Professional Services	14,955	-17,190	0	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	316	39,497	34,445	0	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	9,995	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	0	0	0	0	0	0
523400	Printing & Binding	95	0	0	0	0	0	0
	Total Services	**15,366**	**32,302**	**34,445**	**0**	**0**	**0**	**0**
	SUPPLIES							
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541100	Sites	0	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	2,500,869	7,924,370	3,851,682	0	0	0	0
541400	Infrastructure	0	0	0	0	0	0	0
	Total Capital Outlay	**2,500,869**	**7,924,370**	**3,851,682**	**0**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-RZEDB Series A	0	0	355,000	380,133	370,000	370,000	375,000
582100	Interest-RZEDB Series A	758,445	756,344	756,344	804,169	735,770	735,770	722,530
581100	Principal-Series B	16,904	17,919	18,994	0	21,350	21,350	22,630
582100	Interest-Series B	50,500	58,986	57,911	0	55,570	55,570	54,290
584000	Cost of Issuance Long Term Debt	0	0	0	0	0	0	0
	Total Non-operating	**825,849**	**833,248**	**1,188,248**	**1,184,302**	**1,182,690**	**1,182,690**	**1,174,450**
	Total Expenditures	**3,342,084**	**8,789,920**	**5,074,376**	**1,184,302**	**1,182,690**	**1,182,690**	**1,174,450**
	OTHER USES							
	Transfer from (to) General Fund	(18,826)	(135,752)	(101,593)	0	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0	0	0
	Transfer from Capital Improvements Fund	461,750	1,443,000	2,769,096	872,960	874,000	875,000	188,230
	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 A	0	0	0	0	0	0	0
393100	Proceeds from debt issuance series B	0	0	0	0	0	0	0
	Total Other Uses	**442,924**	**1,307,248**	**2,667,503**	**872,960**	**874,000**	**875,000**	**188,230**
	Ending Fund Balance	**9,225,010**	**2,093,495**	**1,218**	**1,821**	**2,148**	**1,881**	**1,861**

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		URA 2013 BONDS FUND ACTUAL 2012-13	URA 2013 BONDS FUND ACTUAL 2013-2014	URA 2013 BONDS FUND ACTUAL 2014-15	URA 2013 BONDS FUND ESTIMATE 2015-16	URA 2013 BONDS FUND REVISED 2015-16	URA 2013 BONDS FUND ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*0*	*26,849,188*	*6,830,406*	*1,448,626*	*(244,574)*	*(960,564)*
	REVENUES						
	Taxes	0	0	0	0	0	0
361000	Interest	1,018	23,741	7,303	0	590	0
334100	Intergovernmental	0	0	0	404,580	0	1,364,330
389000	Miscellaneous	0	0	0	0	0	0
	Total Revenue	**1,018**	**23,741**	**7,303**	**404,580**	**590**	**1,364,330**
	EXPENDITURES						
521200	Professional Services	79,067	0	0	0	0	0
522500	Other Contractual Services	21,581	0	0	0	0	0
523600	Dues & Fees	308	0	0	0	0	0
	Total Services	**100,956**	**0**	**0**	**0**	**0**	**0**
	SUPPLIES						
531101	Bldg. & Fixed Eqp	1,395	0	0	0	0	0
531300	Food-Subsistence & Support	73	0	0	0	0	0
	Total Supplies	**1,468**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY						
541100	Sites	9,800	0	0	0	0	0
541200	Site Improvements	1,718,447	7,499,558	759,279	0	0	0
541300	Buildings	3,129,620	18,474,978	5,066,370	0	312,000	0
541301	Building Improvements	246,382	0	0	0	0	0
541400	Infrastructure	0	0	0	0	0	0
542100	Machines, Motors & Power Tools	0	0	0	0	0	0
542101	Communications Equipment	0	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0	0
542200	Vehicles	0	0	0	0	0	0
542300	Furniture & Fixtures	14,080	0	0	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0	0	0	0
542401	Computer Systems Software	0	0	0	0	0	0
542500	Miscellaneous Equipment	148,613	15,417	836,759	0	0	0
	Land Other Than ROW	0	0		0	0	0
	Total Capital Outlay	**5,266,943**	**25,989,953**	**6,662,407**	**0**	**312,000**	**0**
	DEBT SERVICE						
581100	Principal-Series 2013A	0	0	420,000	430,000	430,000	445,000
582100	Interest-Series 2013A	0	707,883	1,061,814	1,049,230	1,049,230	1,036,330
581100	Principal-Series 2013B	0	0	200,000	195,000	195,000	200,000
582100	Interest-Series 2013B	0	142,383	213,575	209,580	209,580	203,730
584000	Cost of Issuance Long Term Debt	381,944	204	0	0		
	Total Non-operating	**381,944**	**850,470**	**1,895,389**	**1,883,810**	**1,883,810**	**1,885,060**
	Total Expenditures	**5,751,311**	**26,840,423**	**8,557,796**	**1,883,810**	**2,195,810**	**1,885,060**
	OTHER USES						
	Transfer from General Fund	0	3,000,000	0	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0	0
	Transfer from (to) Capital Improvements Fund	(92,822)	707,890	1,475,513	1,479,230	1,479,230	1,481,330
	Transfer from Host Proceeds	0	3,090,010	0	0	0	0
	Adjust Construction Retainage	0	0	0	0	0	0
393100	Proceeds from debt issuance series 2013A	29,290,000	0	0	0	0	0
393100	Proceeds from debt issuance series 2013B	3,402,303	0	0	0	0	0
	Total Other Uses	**32,599,481**	**6,797,900**	**1,475,513**	**1,479,230**	**1,479,230**	**1,481,330**
	Ending Fund Balance	**26,849,188**	**6,830,406**	**(244,574)**	**1,448,626**	**(960,564)**	**36**

URA-CALLAWAY FUND (347)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		URA-CALLAWAY FUND ACTUAL 2013-14	URA-CALLAWAY FUND ACTUAL 2014-15	URA-CALLAWAY FUND ESTIMATE 2015-16	URA-CALLAWAY FUND REVISED 2015-16	URA-CALLAWAY FUND ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*0*	*5,070,815*	*5,281,925*	*5,282,234*	*5,368,044*
	REVENUES					
381000	Use of Property	226,613	300,000	100,000	225,000	0
392100	Sale of Assets	0	0	5,120,000	0	5,395,000
	Total Revenues	**226,613**	**300,000**	**5,220,000**	**225,000**	**5,395,000**
	SERVICES AND CHARGES					
521200	Professional Services	217	500	0	45,500	513,540
522310	Rental of Land and Buildings		2,612	0	8,500	0
522500	Other Contractual Services	0	285	0	0	0
523600	Dues and Fees	0	4,800	0	4,800	0
	Total Services and Charges	**217**	**8,197**	**0**	**58,800**	**513,540**
	OTHER COSTS					
575000	Cost of Asset Sale	0	0	5,089,300	0	5,089,300
	Total Other Costs	**0**	**0**	**5,089,300**	**0**	**5,089,300**
	DEBT SERVICE					
581100	Principal-Bonds	0	0	0	0	5,120,000
582100	Interest-Bonds	44,881	80,384	80,390	80,390	40,200
584000	Issuance Costs	167,846	0	0	0	0
	Total Debt Service	**212,727**	**80,384**	**80,390**	**80,390**	**5,160,200**
	Total Expenditures	**212,944**	**88,581**	**5,169,690**	**139,190**	**10,763,040**
	OTHER USES					
	Proceeds from debt issuance	5,120,000	0	0	0	0
	Transfers (to) Capital Improvements Fund	(62,854)	0	0	0	0
	Total Other Uses	**5,057,146**	**0**	**0**	**0**	**0**
	Ending Fund Balance	**5,070,815**	**5,282,234**	**5,332,235**	**5,368,044**	**4**

City of Decatur®

This page left blank to preserve
double-page layouts

FISCAL YEAR 2016-2017

Capital Projects Debt Service 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. Many of these capital projects are financed through the use of long-term debt.

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.

In November 2015, Decatur voters approved a $75 million general obligation bond issuance for City Schools of Decatur capital improvements projects. A separate millage rate was approved by the City Commission in March 2016 to generate the revenue needed to make the debt service payments on the school bonds.

As of June 30, 2015, the City had just over $92,900,000 in debt outstanding. This includes $33,501,966 in general obligation bond debt for city and school capital projects from the 2007 bond issuance. 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 December 2012, the City issued $5,415,000 in sales tax bonds on behalf of CSD. In April 2013, the Urban Redevelopment Agency issued $29,290,000 in revenue bonds for the construction of the Beacon Municipal Complex to include the police department, E911 operation, municipal court and an active living facility as well as a large stormwater project on the site. 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 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.

City Direct Debt
as of June 30, 2015

General Obligation debt	$33,501,966
Revenue Bonds	$49,853,771
Capital Leases	$962,713
Notes Payable	$5,520,653
Certificates of Participation	$3,095,000
Total direct debt	$92,934,130

The 2014 bank loan in the amount of $590,750 for the purchase of the Merritt property by the Downtown Development Authority (DDA) was paid in full upon the sale of the property to the Woodlands Garden of Decatur Inc. in December 2015. 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.

Other debt includes Certificates of Participation in the amount of $4,057,713 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.

Under state law, the City's outstanding general obligation debt should not exceed 10% of total assessed property value. As of June 30, 2015, the City's general obligation debt equaled 1.9% 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 2016-2017 is provided below:

	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	42,770	135,000	1,510,000	2026
General Obligation Bonds (2007) (Debt Service Fund)	1,073,481	660,000	29,895,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,423,633	0	69,755,000	2042
School Sales Tax Notes (Debt Service Fund)	54,850	1,805,000	1,840,000	2017
Scottish Rite (DDA)	79,120	70,000	1,650,000	2030
Urban Redevelopment Agency Revenue Bonds (2010 URA Fund)	776,806	397,622	12,182,087	2038
Urban Redevelopment Agency Revenue Bonds (2013 URA Fund)	1,240,050	645,000	27,400,000	2044
URA-Callaway Bonds* (Callaway Fund)	40,192	5,120,000	0	2016

*URA-Callaway principal and interest payments will be paid upon sale of property in July 2016.

Bond Ratings

The City's bond ratings reflect its financial strength as evaluated by the bond rating agencies. When the City issues general obligation debt or other securities, rating agencies analyze the City's current and future ability to repay debt. The 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
- Good management policies and practices
- Healthy fund balance levels
- Strong socioeconomic indices
- High-density development
- Strong wealth and income levels
- Maintained strong financial position through recession
- Recent significant tax base growth

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.

City of Decatur®

DEBT SERVICE FUND (410)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

	DEBT SERVICE FUND ACTUAL 2011-12	DEBT SERVICE FUND ACTUAL 2012-13	DEBT SERVICE FUND ACTUAL 2013-14	DEBT SERVICE FUND ACTUAL 2014-15	DEBT SERVICE FUND ESTIMATE 2015-16	DEBT SERVICE FUND REVISED 2015-16	DEBT SERVICE FUND ESTIMATE 2016-17
BEGINNING FUND BALANCE	*4,657,895*	*2,781,842*	*6,455,271*	*6,383,974*	*6,538,224*	*6,575,325*	*5,819,475*
REVENUES							
Taxes-Conference Center	0	0	0	0	0	0	0
Taxes-GO Bond (2007/2015)	1,579,664	1,833,853	1,829,850	2,117,107	1,587,000	1,277,000	1,653,700
Taxes-School GO Bond (2016)	0	0	0	0	0	1,160,000	2,737,000
Interest	2,633	438	573	0	500	0	0
Miscellaneous-School	66,000	246,372	108,300	108,300	90,600	90,600	54,850
EXPENDITURES							
GO Bond Principal (2007/2015)	440,000	475,000	520,000	565,000	610,000	610,000	660,000
School Sales Tax Bond Principal (2012)	1,600,000	1,700,000	0	0	1,770,000	1,770,000	1,805,000
School GO Bond Principal (2016)	0	0	0	0	0	0	0
GO Bond Interest (2007/2015)	1,418,144	1,400,535	1,381,544	1,360,736	812,850	812,850	1,073,500
School Sales Tax Bond Interest (2012)	66,000	73,409	108,300	108,300	90,600	90,600	54,850
School GO Bond Interest (2016)	0	0	0	0	0	0	2,423,640
Loan Fees-School Board	0	443,694	0	0	0	0	0
General Services	205	0	0	0	0	0	0
Bank Charges	0	328	176	20	0	0	0
Transfer to (from)							
Enterprise Fund	0	0	0	0	0		0
Proceeds from debt issuance	0	5,415,000	0	0	0		0
Premium on debt issuance	0	270,732	0	0	0		0
Total Expenditures	**3,524,349**	**9,778,699**	**2,010,020**	**2,034,056**	**3,283,450**	**3,283,450**	**6,016,990**
To Fund Balance	**(1,876,052)**	**3,673,428**	**(71,297)**	**191,351**	**(1,605,350)**	**(755,852)**	**(1,571,440)**
ENDING FUND BALANCE	**2,781,842**	**6,455,271**	**6,383,974**	**6,575,325**	**4,932,874**	**5,819,475**	**4,248.035**
School Sales Tax Reserve	**1,699,780**	**5,414,780**	**5,414,780**	**5,414,780**	**3,644,780**	**3,644,780**	**1,839,780**
City GO Debt Service Reserve	**1,082,063**	**1,040,491**	**969,194**	**1,160,545**	**1,288,094**	**1,014,695**	**934,895**
School GO Debt Service Reserve	**0**	**0**	**0**	**0**	**0**	**1,160,000**	**1,473,360**



City of Decatur®

Other Funds

Budget FY 2016-2017

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

REVISED 2015-2016 and ADOPTED 2016-2017 BUDGET ESTIMATES

2016 Citizen Satisfaction Survey* responses:

Housing Unit types
Single-family detached: 54%
Building with 2+ apartments or condos: 43%
Other: 3%

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

Monthly Housing Cost
Less than $300: 5%
$300 to $599: 8%
$600 to $999: 17%
$1,000 to $1,499: 18%
$1,500 to $2,499: 28%
$2,500 or more: 24%

Presence of Children in Household
No: 57%
Yes: 43%

Presence of Older Adults in Household
No: 79%
Yes: 21%

Gender
Female: 57%
Male: 43%

Primary Phone type
Cell phone: 78%
Land line: 9%
Both: 13%

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

CHILDREN AND YOUTH SERVICES FUND (225)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2011-12	CYS FUND ACTUAL 2012-13	CYS FUND ACTUAL 2013-14	CYS FUND ACTUAL 2014-15	CYS BUDGET ESTIMATE 2015-16	CYS FUND REVISED 2015-2016	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*1,025,442*	*804,390*	*748,412*	*800,730*	*741,522*	*962,399*			*855,499*
331100	Federal Grants	5,890	0	0	0	0	0	0	0	0
334100	State Grants	12,995	0	0	0	0	0	0	0	0
336000	Local Grants	0	1,324	3,114	2,219	0	2,210	0	0	0
347200	Recreation Service Fees	966,640	1,129,479	1,256,151	1,548,805	1,597,370	1,545,000	1,801,470	0	1,801,470
347500	Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900	Other Recreation	0	0	16	0	0	0	0	0	0
361000	Interest Income	48	0	0	0	0	0	0	0	0
371200	Gifts & Contributions	119,479	117,432	113,172	112,000	111,870	112,000	111,870	0	111,870
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,105,052**	**1,248,235**	**1,372,453**	**1,663,024**	**1,709,240**	**1,659,210**	**1,913,340**	**0**	**1,913,340**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	344,535	369,262	425,252	473,687	497,620	499,700	240,930	318,030	558,960
511200	Temp Salaries and Wages	459,177	502,955	456,454	519,567	674,990	559,060	0	750,700	750,700
511300	Overtime Wages	6,293	5,940	4,260	2,859	9,370	8,640	0	9,950	9,950
512100	Employer Group Insurance	105,313	106,640	128,007	102,900	146,150	146,150	49,040	97,210	146,250
512200	Social Security (FICA)	49,626	53,459	53,738	60,039	73,490	65,650	14,940	66,960	81,900
512300	Medicare	11,579	12,503	12,568	14,042	16,360	15,400	3,490	15,500	18,990
512400	Retirement Contributions	28,508	34,116	39,132	42,680	44,640	46,500	19,270	21,900	41,170
512600	Unemployment Insurance	0	3,813	0	968	840	1,780	280	560	840
512700	Workers Compensation	27,674	17,880	15,103	26,707	24,500	24,500	6,500	22,000	28,500
	TOTAL PERSONNEL SERVICES	**1,032,704**	**1,106,568**	**1,134,515**	**1,243,448**	**1,487,960**	**1,367,380**	**334,450**	**1,302,810**	**1,637,260**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	25,757	30,041	29,503	37,239	50,200	44,200	20,400	40,000	60,400
521301	Instructor Fees	40,690	56,614	59,358	37,398	55,060	50,480	0	47,120	47,120
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	0	195	195	430	430	430	0	430
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	2,000	2,000	2,000	0	2,000
522310	Rental of Land & Buildings	78,154	52,364	7,442	6,850	7,440	7,440	7,560	0	7,560
522320	Rental of Equipment and Vehicles	8,615	3,289	1,402	62	3,800	3,800	3,800	0	3,800
522321	Auto Allowance	1,658	1,453	774	816	4,160	3,980	1,950	2,000	3,950
522500	Other Contractual Services	85,133	56,978	57,986	51,101	94,270	59,280	39,500	89,240	128,740
523101	Insurance-Awards	0	0	209	0	0	0	0	0	0
523201	Postage	41	204	23	18	320	320	320	0	320
523202	Telephone	5,264	8,228	7,295	9,169	8,800	8,800	11,110	0	11,110
523300	Advertising	488	330	0	0	0	0	0	0	0
523400	Printing and Binding	1,238	1,939	1,555	3,415	9,200	3,100	9,600	250	9,850
523450	Signs	0	122	0	0	300	300	300	0	300
523600	Dues and Fees	400	507	310	456	3,450	3,450	1,050	1,600	2,650
523700	Education and Training	19,355	19,389	21,593	27,954	53,160	33,540	23,050	34,790	57,840
523701	Business Meetings	1,784	1,853	1,637	6,837	600	600	900	0	900
523800	Licenses	630	970	6,905	4,242	15,200	18,200	0	5,350	5,350
523911	Bank Charges	26,728	14,672	22,630	30,856	27,000	27,000	35,000	0	35,000
	TOTAL OTHER SVCS. AND CHARGES	**296,131**	**248,953**	**218,817**	**216,607**	**335,390**	**266,920**	**156,970**	**220,350**	**377,320**

CHILDREN AND YOUTH SERVICES FUND (225) continued ►

CHILDREN AND YOUTH SERVICES FUND (225) *CONTINUED*

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2011-12	CYS FUND ACTUAL 2012-13	CYS FUND ACTUAL 2013-14	CYS FUND ACTUAL 2014-15	CYS BUDGET ESTIMATE 2015-16	CYS FUND REVISED 2015-2016	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2016-17
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	28	238	0	0	910	860	200	760	960
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	3,935	4,375	5,121	6,542	6,000	6,000	6,000	0	6,000
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	45,767	43,258	34,967	44,645	77,120	76,980	2,570	94,220	96,790
531108	Supplies-Tires and Batteries	0	0	0	476	1,800	1,800	1,800	0	1,800
531109	Supplies-Vehicles and Equipment	0	0	0	374	1,500	1,500	1,500	0	1,500
531110	Communication Equipment	0	0	0	0	0	0	0	0	0
531111	Computer Equipment	29,004	24,877	24,953	16,540	30,280	28,600	3,360	28,600	31,960
531112	Computer Software	2,573	2,254	874	600	3,500	3,500	0	4,000	4,000
531113	Office Furniture and Equipment		0	0	0	1,200	1,200	4,800	0	4,800
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115	Supplies - Batteries	0	0	0	0	200	200	200	0	200
531270	Gasoline	0	283	525	382	2,200	2,200	2,200	0	2,200
531300	Food-Subsistence & Support	73,333	83,764	80,346	96,470	118,650	110,720	5,200	121,310	126,510
531400	Books and Periodicals	1,406	1,469	1,342	3,836	4,860	4,710	0	4,670	4,670
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	287	218	3,692	4,708	17,080	11,970	100	14,800	14,900
531700	Uniforms and Protective Equipment	17,078	12,955	14,981	16,728	21,500	21,270	800	22,570	23,370
	TOTAL SUPPLIES	**173,410**	**173,692**	**166,802**	**191,300**	**286,800**	**271,510**	**28,730**	**290,930**	**319,660**
	CAPITAL OUTLAY									
542200	Vehicles	48,859	0	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**48,859**	**0**	**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	**1,551,104**	**1,529,212**	**1,520,134**	**1,651,355**	**2,120,450**	**1,916,110**	**530,450**	**1,814,090**	**2,344,540**
	NON-OPERATING REVENUE									
393501	Capital Lease Proceeds	0	0	0		0	0	0	0	0
	TOTAL NON-OPERATING REVENUE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Balance	(446,053)	(280,977)	(147,681)	11,669	(411,210)	(256,900)			(431,200)
	To(From) Prior Years Transfer Reserve	0	0	0	0	0	0			0
391100	Transfers In from General Fund	225,000	225,000	200,000	150,000	200,000	150,000			175,000
	Final (Cost)/Gain	(221,053)	(55,977)	52,319	161,669	(211,210)	(106,900)			(256,200)
	Transfers in from Grants Fund									
	Ending Reserved Fund Balance	**804,390**	**748,412**	**800,732**	**962,399**	**530,312**	**855,499**			**599,299**

FY 2015-16 Capital Items
CYS Activity Bus (4th of 5 lease payments) ($9,800)

FY 2016-17 Capital Items
CYS Activity Bus (5th of 5 lease payments) ($9,800)

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		E-911 FUND ACTUAL 2010-11	E911 FUND ACTUAL 2011-12	E-911 FUND ACTUAL 2012-13	E-911 FUND ACTUAL 2014-15	E-911 FUND ESTIMATE 2015-16	E-911 FUND REVISED 2015-16	E-911 FUND ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*406,930*	*330,931*	*278,032*	*156,069*	*163,106*	*174,768*	*183,588*
	REVENUES							
342500	E911 Phone Line Fees	257,481	224,588	292,567	281,601	250,000	265,000	270,000
342550	E911 Wireless Fees	300,614	284,932	248,377	259,419	245,000	245,000	250,000
342560	E911 Wireless Reserve	0	0	0	0	0	0	0
313900	E911 Prepaid Wireless Distribution	0	0	0	34,411	34,000	34,540	34,500
	TOTAL REVENUES	**558,095**	**509,520**	**540,943**	**575,431**	**529,000**	**544,540**	**554,500**
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	468,528	434,925	447,904	479,091	488,520	462,000	507,560
511200	Temp Salaries and Wages	0	0	0	2,897	0	0	0
511300	Overtime Wages	65,820	39,754	36,628	60,878	47,500	61,000	65,000
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	102,469	107,998	120,403	94,069	134,110	134,110	134,130
512200	Social Security (FICA)	32,359	28,576	28,856	32,035	30,300	32,340	31,470
512300	Medicare	7,568	6,683	6,749	7,492	7,090	7,570	7,360
512400	Retirement Contributions	36,974	34,859	38,387	40,600	43,970	41,600	39,100
512600	Unemployment Insurance	1,628	0	0	0	770	770	770
512700	Workers Compensation	10,899	13,989	9,000	12,173	11,000	12,000	12,500
	TOTAL PERSONNEL SERVICES	**726,245**	**666,784**	**687,926**	**729,236**	**763,260**	**751,390**	**797,890**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	17,902	34,300	19,209	49,022	30,000	49,000	52,600
521310	Wireless Collection Fees	22,176	24,348	26,620	23,339	25,000	25,000	25,000
522200	Repairs and Maintenance	0	0	0	0	500	500	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	153	0	400	400	400
522202	Repair and Maint-Communication Equip	18,004	24,479	25,046	26,829	35,000	35,000	36,000
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	400	400	0
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	0	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	500	500	500
523600	Dues and Fees	759	1,052	314	720	1,380	1,380	1,380
523700	Education and Training	6,319	3,918	6,949	3,498	8,000	8,000	10,000
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**	**103,407**	**101,730**	**120,730**	**126,930**

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215) continued ►

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215) *CONTINUED*

2015-2016 Revised and 2016-2017 ADOPTED BUDGET Estimates

		E-911 FUND ACTUAL 2010-11	E911 FUND ACTUAL 2011-12	E-911 FUND ACTUAL 2012-13	E-911 FUND ACTUAL 2014-15	E-911 FUND ESTIMATE 2015-16	E-911 FUND REVISED 2015-16	E-911 FUND ESTIMATE 2016-17
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	1,000	1,000	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)	454	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	531	1,500	1,500	1,500
531111	Computer Equipment	856	0	1,431	267	3,800	3,800	3,800
531112	Computer Software	6,442	5,642	13,642	12,181	18,000	18,000	18,000
531113	Office Equipment and Furniture	1,284	0	16	0	2,000	2,000	1,000
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	5,750	5,750	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	00	0	0	0	0
	TOTAL SUPPLIES	**10,073**	**7,538**	**16,134**	**13,434**	**32,950**	**32,950**	**31,950**
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	32,404	0	9,530	29,930	0	0	0
542401	Capital Outlay-Computer Software	0	0	7,962	0	0	0	0
	TOTAL CAPITAL OUTLAY	**32,404**	**0**	**17,492**	**29,930**	**0**	**0**	**0**
581200	Lease Payment	0	0	0	27,041	38,600	30,650	40,630
582200	Interest	0	0	0	3,684	0	0	0
	TOTAL DIVISION EXPENDITURES	**834,094**	**762,419**	**799,877**	**906,732**	**936,540**	**935,720**	**997,400**
	Proceeds from Capital Leases							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
391100	Transfers in	200,000	200,000	250,000	350,000	400,000	400,000	400,000
	Excess (deficiency) of revenues	(75,999	(52,899)	(8,934)	18,699	(7,540)	8,820)	(42,900)
	ENDING FUND BALANCE	**330,931**	**278,032**	**269,098**	**174,768**	**155,566**	**183,588**	**140,688**

FY 2015-16 Capital Items

581200: Positron E911 Telephone System (3rd of 5-Year Lease) ($28,600)

FY 2016-17 Capital Items

581200: Positron E911 Telephone System (4th of 5-Year Lease) ($28,600)

SOLID WASTE ENTERPRISE FUND (540-4520)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2011-12	SOLID WASTE FUND ACTUAL 2012-13	SOLID WASTE FUND ACTUAL 2013-14	SOLID WASTE FUND ACTUAL 2014-15	SOLID WASTE FUND ESTIMATE 2015-16	SOLID WASTE FUND REVISED 2015-16	SOLID WASTE FUND ESTIMATE 2016-17
	Beginning Fund Balance	*(227,166)*	*(30,175)*	*(39,731)*	*(427,242)*	*(172,412)*	*(396,800)*	*(317,520)*
	REVENUES							
311193	Payment in Lieu of Taxes - Decatur Housing Authority	35,725	39,661	42,507	43,598	42,500	43,500	43,500
313010	General Sales and Use Tax	96	55	53	0	0	0	0
319110	Penalty & Interest	0	630	0	0	0	0	0
344115	2005 and Prior Years Sanitation Service Fees	283	4	357	2	0	0	0
344116	2006 Sanitation Service Fees	0	62	0	0	0	0	0
344117	2007 Sanitation Service Fees	235	0	0	0	0	0	0
344118	2008 Sanitation Service Fees	163	1,660	0	0	0	0	0
344119	2009 Sanitation Service Fees	(423)	769	(450)	0	0	0	0
344120	2010 Sanitation Fees	5,289	1,641	0	0	0	0	0
344121	2011 Sanitation Fees	24,670	3,029	0	331	0	0	0
344122	2012 Sanitation Fees	1,863,653	70,151	2,104	0	0	0	0
344123	2013 Sanitation Fees	0	1,800,209	73,038	2,671	5,000	0	0
344124	2014 Sanitation Fees	0	0	1,834,810	64,926	70,000	5,000	0
344125	2015 Sanitation Fees	0	0	0	1,783,910	1,970,000	125,000	5,000
344126	2016 Sanitation Fees			0	0	0	1,940,400	221,400
344127	2017 Sanitation Fees			0	0	0	0	2,025,600
	Total Fee Revenue	**1,929,690**	**1,917,871**	**1,952,418**	**1,895,439**	**2,087,500**	**2,113,900**	**2,295,500**
344130	Scrap Metal Sales	583	4,242	0	0	0	0	0
344150-344157	Solid Waste Bag Sales	329,158	334,991	353,536	373,299	355,000	395,000	395,000
344160	Recycling Income-Sanitation	20,798	20,241	20,127	18,088	20,000	13,000	13,000
344161	Recycling-OCG	1,690	0	0	0	0	0	0
344190	Other Revenues-Sanitation	1,150	1,417	1,080	400	2,000	100	100
389000	Miscellaneous	0	0	0	293	0	0	0
392100	Sale of Fixed Assets	282	8,558	8,060	0	0	0	0
	Adjustment for Bad Debt	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,283,350**	**2,287,322**	**2,335,221**	**2,287,519**	**2,464,500**	**2,522,000**	**2,703,600**
	EXPENDITURES							
511100	Regular Salaries & Wages	603,388	646,128	651,675	670,165	682,140	684,000	708,740
511200	Temp Salaries and Wages	21,595	20,746	22,228	22,452	20,000	24,000	20,000
511300	Overtime Wages	69,433	80,371	96,767	91,432	75,000	87,000	75,000
512100	Employer Group Insurance	137,586	153,322	165,919	157,026	169,410	169,410	169,420
512200	Social Security (FICA)	42,356	44,098	44,744	45,222	42,300	49,300	45,190
512300	Medicare	9,906	10,313	10,464	10,576	9,890	11,770	10,570
512400	Retirement Contributions	54,952	56,824	56,857	34,403	61,390	61,500	54,610
512600	Unemployment Insurance	0	0	0	0	980	980	980
512700	Workers Compensation	18,464	12,600	10,643	18,084	15,000	17,000	19,000
	TOTAL PERSONNEL SERVICES	**957,679**	**1,024,402**	**1,059,298**	**1,049,359**	**1,076,110**	**1,104,960**	**1,103,510**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	2,463	4,127	4,902	5,677	6,000	6,000	6,100
522110	Solid Waste Disposal	341,744	325,016	359,238	276,094	400,000	432,000	400,000
522115	Recycling Services	156,518	170,766	180,326	240,554	205,000	270,000	340,000
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	68	0	0	0	400	0	400
522205	Repair and Maint-Office Equipment	60	52	0	0	100	0	100
522206	Repair and Maint-Vehicles-Outside Labor	19,489	27,443	17,482	47,779	20,000	50,000	20,000
522310	Rental of Land & Buildings	1,502	4,600	13,800	0	0	0	0
522320	Rental of Equipment and Vehicles	1,300	282	4,076	0	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	1,784	334	0	0	1,500	1,500	1,500
523101	Insurance-Awards	261	6,503	3,124	0	2,500	2,500	2,500
523202	Telephone	860	2,000	1,309	1,180	1,850	1,850	1,850
523300	Advertising	30	0	80	0	100	100	100
523400	Printing and Binding	2,192	1,337	1,659	968	4,000	4,000	4,000
523600	Dues and Fees	604	15	61	195	500	1,300	1,300

SOLID WASTE ENTERPRISE FUND (540-4520) continued ►

SOLID WASTE ENTERPRISE FUND (540-4520) *CONTINUED*

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2011-12	SOLID WASTE FUND ACTUAL 2012-13	SOLID WASTE FUND ACTUAL 2013-14	SOLID WASTE FUND ACTUAL 2014-15	SOLID WASTE FUND ESTIMATE 2015-16	SOLID WASTE FUND REVISED 2015-16	SOLID WASTE FUND ESTIMATE 2016-17
523700	Education and Training	6,377	644	3,844	2,293	4,000	6,700	5,000
523701	Business Meetings	768	1,044	0	61	2,700	0	2,700
523800	Licenses	61	0	10	0	200	200	200
523911	Bank Charges	0	96	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**536,080**	**544,259**	**589,910**	**574,800**	**649,250**	**776,550**	**786,150**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	4,831	8,613	6,348	12,950	6,000	6,000	6,000
531106	Supplies-Pesticides and Herbicides	68	90	0	169	200	200	200
531107	Supplies-Specialized Dept	7,529	13,135	13,686	15,476	11,000	6,000	21,000
531108	Supplies-Tires and Batteries	32,612	37,372	27,012	41,300	44,000	34,000	44,000
531109	Supplies-Vehicles and Equipment	57,386	59,413	56,077	74,687	80,000	80,000	80,000
531110	Communications Equipment	70	91	0	173	100	100	100
531111	Computer Equipment	2,160	0	0	0	0	0	0
531115	Supplies - Batteries	1,439	755	750	1,065	1,500	1,500	1,500
531270	Gasoline	47,183	61,505	65,551	59,613	70,000	50,000	70,000
531300	Food-Subsistence and Support	2,079	1,325	1,786	2,012	2,000	2,000	2,000
531501	8 Gallon Refuse Bags	13,590	16,547	33,791	21,662	17,050	17,050	17,050
531502	15 Gallon Refuse Bags	23,682	39,879	75,044	41,886	42,000	42,000	42,000
531503	33 Gallon Refuse Bags	23,277	35,028	74,552	32,205	34,650	34,650	34,650
531600	Small Equipment	382	529	346	315	500	500	500
531700	Uniforms and Protective Equipment	5,426	5,920	6,278	10,175	7,200	7,200	7,200
	TOTAL SUPPLIES	**221,712**	**280,202**	**361,222**	**313,686**	**316,200**	**281,200**	**326,200**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	90,972	189,995	181,434	0	260,000	252,000	227,000
	TOTAL CAPITAL OUTLAY	**90,972**	**189,995**	**181,434**	**0**	**260,000**	**252,000**	**227,000**
	TOTAL OPERATING EXPENSES	**1,806,444**	**2,038,857**	**2,191,864**	**1,937,845**	**2,301,560**	**2,414,710**	**2,442,860**
	NON-OPERATING EXPENSES							
561000	Depreciation	127,773	135,078	157,454	143,475	160,000	145,000	150,000
512850	Annual OPEB Cost	92,071	81,938	122,651	77,564	125,000	78,000	81,000
551540	Indirect Costs	149,830	231,000	236,450	104,510	212,860	57,010	163,600
574000	Bad Debt Expense	0	0	0	(6,318)	0	0	0
581200	Principal-Capital Leases	33,814	0	0	0	0	0	0
582200	Interest-Capital Leases	1,214	0	0	0	0	0	0
982500	GMA Reclassification	0	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**404,702**	**448,016**	**516,555**	**319,231**	**497,860**	**280,010**	**394,600**
	TOTAL EXPENSES	**2,211,145**	**2,486,873**	**2,708,419**	**2,257,077**	**2,799,420**	**2,694,720**	**2,837,460**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	33,814	0	0	0	0	0	0
982200	Principal to Balance Sheet	90,972	0	0	0	0	0	0
982300	Capital Outlay to Balance Sheet	0	189,995	180,500	0	260,000	252,000	227,000
	TOTAL NON-OPERATING REVENUE	**124,786**	**189,995**	**180,500**	**0**	**260,000**	**252,000**	**227,000**
	TOTAL DIVISION	**2,086,359**	**2,296,878**	**2,527,919**	**2,257,077**	**2,539,420**	**2,442,720**	**2,610,460**
	Retained Earnings	**196,991**	**(9,556)**	**(71,501)**	**30,442**	**(74,920)**	**79,280**	**93,140**
	Accumulated Retained Earnings	**(30,175)**	**(39,731)**	**(111,232)**	**(396,800)**	**(247,332)**	**(317,520)**	**(224,380)**
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing					**0**	**0**	**0**
	GMA Annual Lease Payments					**152,000**	**100,000**	**191,610**

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 Solid Waste Collection (2nd of 5 Lease Payments) ($36,100)

2016-2017 CAPITAL ITEMS:

Solid Waste: 2011 6yd Rear Loader for Downtown Collection & Multi-Family Recycling (5th of 5 Lease Payments) ($18,200)

Solid Waste: 2012 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (4th of 5 Lease Payments) ($38,000)

Solid Waste: 2013 Rear Loader for Residential Solid Waste Collection (3rd of 5 Lease Payments) ($36,100)

Solid Waste: Kubota Residential Collection Vehicles (5) (1st of 5 Lease Payments) ($30,800)

Solid Waste: 2016 6yd Rear Loader (1st of 5 Lease Payments) ($19,510)

Solid Waste: 2016 Ford F150 for Crew Supervisor (1st of 3 Lease Payments) ($9,000) (542200)

Solid Waste: 2017 Rear Loader for Residential Solid Waste Collection (1st of 5 Lease Payments) ($40,000) (542200)

STORMWATER UTILITY FUND (505)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2011-12	STORMWATER UTILITY FUND ACTUAL 2012-13	STORMWATER UTILITY FUND ACTUAL 2013-14	STORMWATER UTILITY FUND ACTUAL 2014-15	STORMWATER UTILITY FUND ESTIMATE 2015-16	STORMWATER UTILITY FUND REVISED 2015-16	STORMWATER UTILITY FUND ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*3,371,164*	*3,997,913*	*4,183,590*	*3,992,805*	*4,013,185*	*4,303,815*	*4,117,455*
	REVENUES							
344147	Stormwater Utility Fees-2007	75	110	0	0	0	0	0
344148	Stormwater Utility Fees-2008	-151	1,496	0	0	0	0	0
344149	Stormwater Utility Fees-2009	3,098	2,133	0	0	0	0	0
344150	Stormwater Utility Fees-2010	2,790	4,075	0	0	0	0	0
344141	Stormwater Utility Fees-2011	33,440	8,078	0	0	0	0	0
344142	Stormwater Utility Fees-2012	936,406	38,453	2,163	0	0	0	0
344143	Stormwater Utility Fees-2013	0	913,575	55,237	4,883	5,000	0	0
344144	Stormwater Utility Fees-2014	0	0	917,093	94,092	60,000	2,000	0
344145	Stormwater Utility Fees-2015	0	0	0	891,672	930,000	64,300	5,000
344146	Stormwater Utility Fees-2016	0	0	0	0	0	906,500	60,000
344147	Stormwater Utility Fees-2017	0	0	0	0	0	0	1,510,000
344166	Regional Stormwater Facility Fees	0	3	0	107,660	132,200	160,000	120,000
	TOTAL REVENUES	**975,659**	**967,923**	**974,492**	**1,098,307**	**1,127,200**	**1,132,800**	**1,695,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	210,465	174,710	185,192	198,548	203,640	205,000	214,860
511200	Temp Salaries and Wages	12,743	2,367	2,762	2,565	4,200	5,700	4,200
511300	Overtime Wages	319	2,277	3,833	3,155	5,000	5,000	5,000
512100	Employer Group Insurance	59,077	65,684	69,333	51,335	60,880	60,880	60,900
512200	Social Security (FICA)	13,685	11,650	11,318	12,118	12,630	13,380	13,580
512300	Medicare	3,200	2,724	2,647	2,834	2,950	3,130	3,190
512400	Retirement Contributions	21,884	16,616	16,151	10,301	18,330	18,450	16,550
512600	Unemployment Insurance	0	0	0	0	350	350	350
512700	Workers Compensation	10,318	6,000	5,068	9,520	8,000	9,000	9,500
	TOTAL PERSONNEL SERVICES	**331,690**	**282,028**	**296,304**	**290,378**	**315,980**	**320,890**	**328,130**
521200	Professional Services	57,951	14,392	355,673	58,671	275,000	275,000	306,000
522200	Repairs and Maintenance	0	1,260	0	0	0	0	0
522202	Repair and Maintenance-Communications Equip	0	0	0	0	0	0	0
522203	Repair and Maintenance - Landscape	0	0	0	0	0	0	0
522204	Repair and Maintenance-Machines and Tools	30	993	59	4,793	2,000	2,000	2,000
522205	Repair and Maintenance-Office Equipment	0	40	0	0	0	0	0
522206	Repair and Maintenance-Vehicles	2,020	4,338	1,736	315	2,000	2,000	2,000
522210	Repair and Maintenance - Infrastructure	20,430	82,589	60,261	168,607	145,000	145,000	145,000
522310	Rental of Land and Building	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	992	2,158	1,386	1,669	3,000	3,000	3,000
522500	Contractual Services	1,773	3,977	20,206	10,850	10,000	10,000	10,000
523101	Insurance Awards	0	0	0	897	0	0	0
523201	Postage	0	46	0	52	30	30	30
523202	Telephone	961	1,575	1,341	1,214	1,440	1,440	1,400
523300	Advertising	40	120	0	0	200	200	200
523400	Printing	22	589	489	0	500	500	500
523450	Signs	0	756	264	0	500	500	500
523600	Dues and Fees	593	517	297	576	500	500	500
523700	Education and Training	1,349	3,086	1,412	2,704	4,000	4,000	4,000
523701	Business Meetings	275	744	0	0	50	50	50
523800	Licenses	0	0	0	21	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**86,438**	**117,180**	**443,124**	**250,368**	**444,420**	**444,420**	**475,380**
531102	Janitorial & Cleaning Supplies	103	158	145	124	150	150	150
531103	Landscape Maintenance Supplies	0	0	0	40	100	150	100
531105	Office Supplies	784	1,716	230	408	2,300	2,300	500
531106	Pesticides, Herbicides, Chemicals	203	306	52	59	250	450	250
531107	Specialized Dept Supplies	12,553	6,970	7,484	3,282	15,000	15,000	15,000
531108	Tires and Batteries	566	2,381	1,887	878	2,000	2,000	2,000
531109	Vehicle and Equipment Maint Supplies	1,820	4,805	2,651	4,793	4,000	4,000	4,000
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	2,950	546	0	0	0	0	0

STORMWATER UTILITY FUND (505) continued ►

STORMWATER UTILITY FUND (505) *CONTINUED*
2015-2016 Revised and 2016-2017 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2011-12	STORMWATER UTILITY FUND ACTUAL 2012-13	STORMWATER UTILITY FUND ACTUAL 2013-14	STORMWATER UTILITY FUND ACTUAL 2014-15	STORMWATER UTILITY FUND ESTIMATE 2015-16	STORMWATER UTILITY FUND REVISED 2015-16	STORMWATER UTILITY FUND ESTIMATE 2016-17
531112	Computer Software	0	0	0	0	0	0	0
531113	Office Equipment and Furniture	311	0	1,095	0	500	500	500
531115	Batteries	180	273	0	96	200	200	200
531270	Gasoline	8,846	8,256	14,878	9,645	10,000	10,000	10,000
531300	Food-Subsistence and Support	51	322	122	6	200	200	200
531400	Books and Periodicals	44	86	0	0	0	0	0
531600	Small Equipment	1,214	1,283	1,941	663	3,000	3,000	3,000
531700	Uniforms and Protective Equipment	1,908	2,338	3,051	2,572	2,400	2,400	2,400
	TOTAL SUPPLIES	**31,532**	**29,441**	**33,536**	**22,568**	**40,100**	**40,350**	**38,300**
541100	Capital Outlay-Sites	0	0	0	0	0	0	0
541400	Capital Outlay-Infrastructure	0	497,153	903,076	0	850,000	200,000	1,650,000
542200	Capital Outlay-Vehicles	0	0	125	26,288	39,000	37,920	0
	TOTAL CAPITAL OUTLAY	**0**	**497,153**	**903,201**	**26,288**	**889,000**	**237,920**	**1,650,000**
	DIVISION TOTAL	**449,661**	**925,802**	**1,676,165**	**589,602**	**1,689,500**	**1,043,580**	**2,491,810**
	Transfers to GO Bond Fund	620,000	0		0	0		
	Transfer to Capital Improvements Fund	0	0		11,000	11,000	11,000	11,000
	Transfer from Capital Improvements Fund	0	0		0	(350,000)	0	(1,095,000)
	Transfer from Cemetery Capital Improvements Fund	0	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
	Indirect Costs	247,210	257,500	268,430	207,571	267,070	236,000	295,400
	Depreciation	104,303	105,646	107,155	249,461	110,000	250,000	250,000
	Annual OPEB Cost	(7,263)	0	28,603	28,068	10,000	28,500	28,500
	Bad Debt Expense	0	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	**1,413,911**	**1,276,949**	**2,068,353**	**1,073,702**	**1,725,570**	**1,557,080**	**1,969,710**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
	Capital to Balance Sheet	1,065,000	494,703	903,076	0	889,000	237,920	1,650,000
	TOTAL NON-OPERATING REVENUE	**1,065,000**	**494,703**	**903,076**	**0**	**889,000**	**237,920**	**1,650,000**
	TOTAL DIVISION	**348,911**	**782,245**	**1,165,277**	**1,073,702**	**836,570**	**1,319,160**	**319,710**
	Retained Earnings	626,749	185,677	(190,785)	24,605	290,630	(186,360)	1,375,290
	ENDING FUND BALANCE	3,997,913	4,183,590	3,992,805	4,017,410	4,303,815	4,117,455	5,492,745
	GMA LEASE POOL ACTIVITY							
	Proceeds from GMA Capital Lease Financing	0	0	0	0	0	0	0
	GMA Annual Lease Payments	11,000	11,000	0	0	22,070	19,770	32,470

2016-2017 CAPITAL ITEMS:
Stormwater: Crew Truck (1st of 3 Lease Payments) ($12,700) (542200)
Stormwater: Crew Supervisor Truck (2nd of 3 Lease Payments) ($8,770) (542200)
Stormwater: Backhoe and Trailer (3rd of 5 Lease Payments) ($11,000) (542200) (Transfer to Capital Improvements Fund)

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

REVISED 2015-2016 and ADOPTED 2016-2017 BUDGET ESTIMATES

2016 Citizen Satisfaction Survey* responses:

Employment Status
Not currently employed for pay: 25%
Yes, full-time: 65%
Yes, part-time: 10%

Health Considered to Be
Excellent: 29%
Very Good: 45%
Good: 23%
Fair: 3%
Poor: 0%

Vote in Local Elections
Never: 6%
Rarely: 8%
Sometimes: 11%
Usually: 24%
Always: 51%
2016 Citizen Satisfaction Survey
Demographic responses:

Age
18 to 24 years: 1%
25 to 34 years: 25%
35 to 44 years: 23%
45 to 54 years: 22%
55 to 64 years: 12%
65 to 74 years: 12%
75 years or older: 5%

Race*
American Indian or Native American: 2%
Asian, Asian Indian or Pacific Islander: 7%
Black or African American: 13%
White: 79%
Other: 2%

* 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)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

	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 ACTUAL 2014-15	CONF CTR/ DECK FUND ESTIMATE 2015-16	CONF CTR/ DECK FUND REVISED 2015-16	CONF CTR/ DECK FUND ESTIMATE 2016-17
REVENUES							
Taxes	0	0	0	5,040	0	0	0
Interest	0	0	0	0	0	0	0
Service Fees	0	0	0	0	0	0	0
Monthly Revenue	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**5,040**	**0**	**0**	**0**
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Professional Service Fees	304	20,500	0	0	0	0	0
Technical Services	0	0	0	0	0	0	0
R&M Building/Fixed Equipment	38,450	15,390	42,142	33,809	5,000	27,000	20,000
Cost of Sales/Svc.	9,443	0	0	0	0	0	0
Capital Improvement	136,440	155,500	0	0	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Depreciation/Amoritization	273,091	293,766	299,789	299,789	330,000	330,000	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	**457,726**	**485,156**	**341,931**	**333,598**	**335,000**	**357,000**	**350,000**
OTHER USES							
Transfer to (from)							
Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(70,310)	(133,446)	(143,368)	(157,829)	(158,620)	(166,900)	(183,500)
Capital Improvements Fund	0	236,645	0	0	0	0	0
Principal to Balance Sheet	(136,440)	(155,500)	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	0	133,446	143,368	157,829	158,620	166,900	183,500
Total Net Assets	**2,725,449**	**2,159,148**	**1,817,217**	**1,488,660**	**1,147,217**	**1,131,660**	**781,660**

HOTEL/MOTEL TAX FUND (275)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

	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 ACTUAL 2014-15	HOTEL/MOTEL TAX FUND ESTIMATE 2015-16	HOTEL/MOTEL TAX FUND REVISED 2015-16	HOTEL/MOTEL TAX FUND ESTIMATE 2016-17
BEGINNING FUND BALANCE	**81,123**	**60,683**	**44,564**	**24,564**	**4,394**	**4,563**	**263**
REVENUES							
Taxes	246,011	470,802	501,638	552,237	555,000	584,000	642,000
Other	0	0	0	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Decatur Tourism Bureau	90,750	153,446	163,368	177,829	163,120	171,400	183,500
Transfer to Conference Center Fund	70,310	133,446	143,368	157,829	158,620	166,900	183,500
Transfer to General Fund	105,391	200,029	214,902	236,578	237,760	250,000	275,000
To Fund Balance	(20,440)	(16,119)	(20,001)	(20,001)	(4,500)	(4,300)	0
ENDING FUND BALANCE	**60,683**	**44,564**	**24,564**	**4,563**	**(106)**	**263**	**263**

TREE BANK FUND (260)

2015-2016 Revised and 2016-2017 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2011-12	TREE BANK FUND ACTUAL 2012-13	TREE BANK FUND ACTUAL 2013-14	TREE BANK FUND ACTUAL 2014-15	TREE BANK FUND ESTIMATE 2015-16	TREE BANK FUND REVISED 2015-16	TREE BANK FUND ESTIMATE 2016-17
BEGINNING FUND BALANCE	*39,700*	*62,310*	*50,726*	*163,686*	*139,726*	*142,931*	*162,931*
REVENUES							
Interest	0	0	0	0	0	0	0
Intergov't	0	0	0	0	0	0	0
Gifts	0	0	0	0	0	0	0
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	42,159	7,513	119,030	14,860	50,000	55,000	25,000
Misc. Revenues	0	0	0	(6,655)	0	0	0
Private Grants	0	0	0	0	0	0	0
EXPENDITURES							
Cont. Services	1,350	0	0	1,350	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	850	1,790	1,350	0	30,000	35,000	30,000
Other Contractual Services	17,350	17,308	4,720	0	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Supplies - Landscape Mnt.	0	0	0	27,610	0	0	0
Supplies-Outdoor Furniture	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**19,550**	**19,098**	**6,070**	**28,960**	**30,000**	**35,000**	**30,000**
Reserve for Tree Plantings	46,043	51,766	164,726	142,931	159,726	162,931	157,931
Transfer to GO Bond Fund	0	0	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0	0	0
To (From) Unreserved Fund Balance	(17,350)	(17,308)	(4,720)	0	0	0	0
To (From) Reserved Fund Balance	41,309	5,723	112,960	(21,796)	16,796	20,000	(5,000)
ENDING FUND BALANCE	**62,310**	**50,726**	**163,686**	**142,931**	**159,726**	**162,931**	**157,931**
Reserved For Tree Plantings	46,043	51,766	164,726	142,931	159,726	162,931	157,931
Unreserved Fund Balance	16,266	(1,040)	(1,040)	0	0	0	0

CONFISCATED DRUG FUND (210)

2015-2016 Revised and 2016-2017 ADOPTED BUDGET Estimates

	CONFISCATED DRUG FUND ACTUAL 2011-12	CONFISCATED DRUG FUND ACTUAL 2012-13	CONFISCATED DRUG FUND ACTUAL 2013-14	CONFISCATED DRUG FUND ACTUAL 2014-15	CONFISCATED DRUG FUND ESTIMATE 2015-16	CONFISCATED DRUG FUND REVISED 2015-16	CONFISCATED DRUG FUND ESTIMATE 2016-17
BEGINNING FUND BALANCE	*11,993*	*11,999*	*12,004*	*9,397*	*12,067*	*12,075*	*11,585*
REVENUES							
Interest	6	5	4	4	10	10	10
Confiscated Currency	0	0	2,225	3,373	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	0	0	4,836	0	2,500	500	2,500
Other Contractual Services	0	0	0	700	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
To Fund Balance	6	5	(2,607)	2,678	(2,490)	(490)	(2,490)
ENDING FUND BALANCE	**11,999**	**12,004**	**9,397**	**12,075**	**9,577**	**11,585**	**9,095**

COMMUNITY GRANTS FUND (220)
2015-2016 Revised and 2016-2017 ADOPTED BUDGET Estimates

		GRANT FUND ACTUAL 2011-12	GRANT FUND ACTUAL 2012-13	GRANT FUND ACTUAL 2013-14	GRANT FUND ACTUAL 2014-15	GRANT FUND ESTIMATE 2015-16	GRANT FUND REVISED 2015-16	GRANT FUND ESTIMATE 2016-17
	BEGINNING FUND BALANCE	*0*	*0*	*(430)*	*261*	*1,661*	*1,692*	*42*
	REVENUES							
	Intergovernmental	335,193	84,189	691	3,500	0	367,000	0
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	2,200	0	0	0	0	0	0
	21-C Program Fees	0	0	0	0	0	0	0
	REVENUE TOTAL	**337,393**	**84,189**	**691**	**3,500**	**0**	**367,000**	**0**
	EXPENDITURES							
	PERSONNEL SERVICES							
511100	Regular Salaries& Wages	14,679	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**14,679**	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	72,067	5,000	0	0	0	1,650	0
521300	Technical Services	238,358	0	0	0	0	0	0
522206	R & M Vehicles - Outside Labor	0	0	0	2,069	0	0	0
522500	Other Contractual Services	5,700	0	0	0	0	0	0
523400	Printing and Binding	0	0	0	0	0	0	0
523600	Dues & Fees	0	241	0	0	0	0	0
523700	Training Expenses	0	0	0	0	0	0	0
523701	Business Meetings Expenses	0	0	0	0	0	0	0
	TOTAL OTHER SVS. AND CHARGES	316,126	5,241	0	2,069	0	1,650	0
	SUPPLIES							
531107	Specialized Departmental Supplies	0	79,187	0	3,975	0	0	0
531600	Small equipment	0	0	0	0	0	0	0
531700	Uniforms & Protective Eqp.	0	0	0	0	0	0	0
	TOTAL SUPPLIES	0	79,187	0	3,975	0	0	0
	CAPITAL OUTLAY							
542200	Vehicles	0	191	0	0	0	0	0
542400	Computers	0	0	0	0	0	0	0
541100	Sites	0	0	0	0	0	367,000	0
	TOTAL CAPITAL OUTLAY	0	191	0	0	0	367,000	0
	Refunds	11,279	0	0	0	0	0	0
	Transfer to Children & Youth Services Fund	0	0	0	0	0	0	0
	Transfer to (from) General Fund	(4,691)	0	0	(3,975)	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	EXPENDITURE TOTAL	**337,393**	**84,619**	**0**	**2,069**	**0**	**368,650**	**0**
	To (From) Fund Balance	0	(430)	691	1,431	0	(1,650)	0
	Ending Fund Balance	0	(430)	261	1,692	1,661	42	42
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	0	(430)	261	1,692	1,661	42	42



This page left blank to preserve
double-page layouts



City of Decatur®

Appendix A
Budget Guide

Budget FY 2016-2017

FISCAL YEAR 2016-2017

Budget Guide

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.

URACallaway 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, 2015, the general fund balance totaled $7,209,285 or 32% of the 2015-2016 revised operating budget. This was an increase of $1,707,681 from the previous year's fund balance. In the Revised 2015-2016 budget estimates, the city has budgeted to add $268,210 to fund balance. In the FY 2016-2017 budget estimates, the city has budgeted to use $1,224,340 of fund balance. The city has identified expenditures totaling just over $1,000,000 that are one-time non-recurring expenditures, which is the proper use of fund balance and consistent with the city's fund balance policy. Fund balance is estimated to be $6,253,155 at the end of FY 16-17 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 2016-2017

January 22	Budget Memo and Schedule to Departments
February 11	Performance Measurement Meeting
February 17	Monthly Staff Meeting
February 26	Department Proposed Budget Requests And BVE Worksheets Due by 5 pm
March 4	CIP Requests and VBB-Strategic Plan Principles Due
March 9	Performance Measurement Meeting
March 11	Budget Review Meeting-Department Heads
March 14	Strategic Plan Principles Narrative Teams begin working
March 16	Monthly Staff Meeting
March 21	City Commission Adopts Billing Ordinance
March 22	Budget Request Follow-up and 10 Year Capital Plan Drafting
March 25	Personnel Estimates Due
March 29	Budget Expo
April 1	Revised Budget Requests And Bve Worksheets Due By 5 p.m.
April 1	Tax Bill Mailing Deadline
April 1	Revenue Projections Due
April 1	Prepare Notice for Decatur FOCUS
April 8	Draft Proposal to City Manager (tentative)
April 12	Strategic Plan Principles Narratives Due
April 20	Monthly Staff Meeting
April 22	Preliminary Budget Complete
May 12	Public Hearing Announcements to Legal Organ
May 13	Budget delivered in City Commission packet
May 16	Presentation of Budget to Commission and Adoption of Tentative 2016 Millage Rate
May 17	Community Budget Gathering – City Hall
May 18	Monthly Staff Meeting
May 19, 26, June 2	Public Hearing Ads Published in Legal Organ
June 6	Work Session and Public Hearing on Budget and Millage Rate
June 13	Public Hearing on Budget and Millage Rate (if necessary)
June 20	Public Hearing on Budget and Millage Rate, Adoption of FY 2016-2017 Budget and Revised 2015-2016 Budget, and Adoption of Final 2016 Millage Rate



City of Decatur®

Appendix B
Glossary

Budget FY 2016-2017

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.

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 AMENDMENT – A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

BUDGET CALENDAR – The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET ORDINANCE – The governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD – The period for which a budget is proposed or a budget ordinance is adopted. Normally coincides with the fiscal year.

BUDGET TRANSFER – A procedure utilized by City Departments to revise budget appropriations within the departmental operating budget accounts. Transfers monies from one account to another and does not increase or decrease the overall budget appropriation for the department.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets for the City of Decatur have a purchase cost of $5,000.00 or over and have a useful life of more than one year. See also Fixed Assets.

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

CAPITAL PROJECT – A project that results in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment.

CAPITAL IMPROVEMENTS FUND – A fund established to account for the receipt and expenditures of money from major capital projects.

CHART OF ACCOUNTS – A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Decatur utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs (DCA).

CIP – Capital Improvement Program.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – The report that summarizes financial data for the previous fiscal year in a standardized format.

CSOD – City Schools of Decatur, the City's independent school district.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.
A. *General Obligation Debt* is secured by the pledge of the issuer's full faith, credit, and taxing power.
B. *Revenue Debt* is a bond, debt, or obligation for which principal and interest are payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

DEBT LIMIT – The maximum amounts of gross or net debt that is legally outstanding debt.

DEBT SERVICE – Payment of principal and interest to lenders or creditors on outstanding debt.

DEBT SERVICE FUND – A fund that is established to account for the accumulation of resources for the payment of long-term obligations.

DEFICIT – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DOT – Department of Transportation.

ENTERPRISE FUND – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Services accounted for in enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service consumers.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND – Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

FINANCIAL INDICATORS – Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

FISCAL YEAR (FY) – The accounting period for which an organization's budget is termed the fiscal year. In Decatur, the fiscal year runs from July 1 to June 30 of the following year.

FIXED ASSETS – A financial resource that is tangible in nature, has a useful life of more than one year, is not a repair part or supply item and has a value equal to, or greater than, the capitalization threshold of $5000. See also Capital Assets.

FTE – Full-time equivalent-in reference to personnel.

FUND – A fund is an independent financial and accounting entity. It has a balanced set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities with the financial records of a government, there need not be physical segregation of assets.

FUND ACCOUNTS – All accounts necessary to set forth the financial position and results of operations of a fund.

FUND BALANCE – The difference between assets and liabilities on the balance sheet.

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

GENERAL FUND – This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund. The General Fund provides general-purpose governmental services.

GENERAL OBLIGATION (GO) BONDS – Bonds that are secured by the issuer's full faith and credit pledge. Most GO bonds are backed by the issuer's ability to level an ad valorem tax in an amount sufficient to meet debt service requirements.

GENERAL REVENUE – The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in a Proprietary or Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

GMA – Georgia Municipal Association, organization representing municipalities in Georgia.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA) – Professional association of state/provincial and local finance officers in the Unites States and Canada dedicated to the sound management of government financial resources.

GRANTS – A financial gift, donation or award that is made from a funding source, usually a governmental unity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

INTERNAL SERVICE FUNDS – A fund used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

INVESTMENTS – Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

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.



This page left blank to preserve
double-page layouts



City of Decatur®

Appendix C
Financial Policies

Budget FY 2016-2017

Financial Policies

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.

II. 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 threesources 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

1. General
   For the purpose of this policy, the term 'credit card' equates to 'financial transaction card' as defined by O.C.G.A. § 16-9-30.

   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. All purchases utilizing a city credit card must be in accordance with city policy and state law. The cardholder is the only person authorized use the credit card.

   Before being issued a city credit card under this policy and state law, all authorized cardholders shall sign and accept an agreement with the city that the cardholder will use the city credit card only in accordance with the policies of the city.

2. Regulations of Use
The established monthly credit card limit per card for City Commissioners is $3,000. The City Manager is authorized to approve credit limits for city employees.

City credit cards may not be used for the following:

a. Any purchases for personal use.

b. Cash refunds or advances.

c. Items specifically restricted by this policy, unless a special exemption is granted by the City Manager.

d. Purchases or transactions in violation of purchasing policy, transactional limits or state law.

City credit cards may be used for official city business to purchase goods and/or services that are not prohibited by this policy or state law.

3. Roles and Responsibilities
The City Clerk is designated as the administrator of the city's credit cards. The administrator's responsibilities are determined by the City Manager and shall include, but not be limited to:

a. Serve as liaison between the city's cardholders and the issuer(s) of such cards.

b. Maintain the cardholder agreement for all cardholders.

c. Provide instruction, training, and assistance to cardholders.

d. Upon receipt of information indicating fraudulent use or lost/stolen cards, report such incident to the appropriate parties, including the issuer, in a timely manner.

e. Conduct monthly review and audit of credit card transactions.

f. Recommend the credit card issuer and system for documenting credit card transactions by cardholders.

g. Make available for public inspection those documents related to purchases using city credit cards in accordance with O.C.G.A. § 36-80-24(b).

Employees designated as credit card approvers are responsible for reviewing the monthly credit card statement of each employee for whom they have been assigned as an approver. Responsibilities include reviewing all transactions for compliance with the city policy and state law, ensuring each transaction is coded correctly and that receipts have been produced for each transaction.

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 or otherwise documented during the monthly statement reconciliation process. Each month, the credit card holder must submit on a timely basis documentation of credit card purchases with the credit card statement. Late submittal of credit card documentation may result in credit card privileges being cancelled.

4. Violations
   Violation of the city's credit card policy or state law regarding the use of government-issued credit cards may result in suspension or revocation of city credit card privileges. Violation of the city's credit card policy may constitute a violation of the city's Personnel Rules and Regulations and cardholder may be subject to disciplinary action including, but not limited to, reprimand, suspension, demotion, or termination.

   Nothing in this ordinance shall preclude the City Manager from referring misuse of a credit card for criminal prosecution.

   In the event that a cardholder inadvertently makes a transaction in violation of city policy, the cardholder must report the transaction to the card administrator within 10 business days of receipt of the card transaction statement. The cardholder will be responsible for reimbursing the City the full amount of the unacceptable transaction.

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 thecontext 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 finan-

cial 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 accumu-

lated 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.



This page left blank to preserve
double-page layouts



City of Decatur®

Appendix D
Position Classification Plan

Budget FY 2016-2017

ASSIGNMENT OF CLASSES TO SALARY RANGE

EFFECTIVE JULY 4, 2016

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
07	35,734	58,552	Cemetery Specialist Codes Enforcement Officer Firefighter II Office Manager 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

continued ►

ANNUAL RANGE	ANNUAL MINIMUM	MAXIMUM	TITLE
10	41,434	67,912	Building Inspector Engineering Inspector Information Coordinator Landscape Infrastructure Coordinator Master Police Officer Planner Police Investigator Communications Specialist Special Events Coordinator
11	43,534	71,365	----------
12	45,739	74,984	Fire Sergeant Lifelong Community Program Manager 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 Downtown Development 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	Planning Director Senior Engineer
18	61,506	100,838	Active Living Director Children And Youth Services Director 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

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 01 Position Titles: Crew Worker, Parking Attendant, Sanitation Equipment Operator I																					
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																					
ANNUAL	27,914	28,621	29,328	30,056	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739
WEEKLY	536.80	550.40	564.00	578.00	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60
HRLY	13.42	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99
MTHLY	2,326	2,385	2,444	2,505	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812
RANGE: 03 Position Titles: Accounting Clerk, Asst. Active Living Program Supervisor, Building Maintenance Specialist, Equipment Operator, Site Director, Supply Clerk																					
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																					
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																					
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																					
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, Office Manager, Payroll & Benefits Coordinator, Permit & Zoning Tech, Personnel Specialist																					
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																					
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

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
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																					
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, Engineering Inspector, Master Police Officer, Police Investigator, Communications Specialist, Special Events Coordinator																					
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																					
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: Lifelong Community Program Manager, Parking Manager, Police Sergeant																					
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																					
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., Downtown Development Mgr., Project Civil Engineer, Project Mgr.																					
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																					
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																					
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

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE 17	**Position Titles: Planning Director, Senior Engineer**																				
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: Active Living Director, Children & Youth Services Director, Deputy Fire Chief, Deputy Police Chief, Design, Environment & Construction Director**																				
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**																				
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**																				
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**																				
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**																				
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

AUTHORIZED PERSONNEL

CITY OF DECATUR 2016-2017 ADOPTED BUDGET

	FY 14-15		FY 15-16		FY 16-17	
	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	1		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		1		1	
City Attorney		1		1		1
Graduate Intern		1		1		1
	9	2	10	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
Intern		0		1		1
Chief Judge		0		1		1
Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	10	11	10	13	10	13

	FY 14-15		FY 15-16		FY 16-17	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
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	
COMMUNITY & ECONOMIC DEVELOPMENT						
Assistant City Manager	1		1		1	
Chief, Division of Civic Engagement, Education & Communication	1		1		1	
Downtown Development Manager	1		1		1	
Planning Director	1		1		1	
Planner	0		1		1	
Lifelong Community Program Manager	1		1		1	
Special Events Coordinator	1		1		1	
Communications Specialist	1		1		1	
Community Information and Volunteer Coordinator	0		1		1	
Office Manager	1		1		1	
Parking Manager	1		1		1	
Parking Attendant	1	1	1	1	1	1
Special Events Coordinator		1		1		1
Historic Preservation Planner		1		0		0
Planning Fellow		1		0		0
	10	4	12	2	12	2
ACTIVE LIVING						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	5		5		5	
Program Assistant	1		1		2	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Program Leader		9		12		12
Specialized Instructor		32		32		32
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	9	55	9	58	10	58

City of Decatur®

	FY 14-15		FY 15-16		FY 16-17	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
CHILDREN & YOUTH SERVICES						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		1		1	
Site Director	8		8	1	9	
Administrative Assistant	1		1		1	
Academic Building Coordinator		7		7		7
Academic Tutor		23		18		18
After-School Counselor		41		44		51
Lead Counselor		4		5		5
Summer Camp Counselor		21		15		14
Instructor		34		34		34
Family Liaison		1		1		1
Junior Counselor		3		3		3
Technology Specialist		1		1		1
Technology Instructor		8		8		8
Technology Support Staff		1		1		1
	12	144	12	138	13	143
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
Project Manager	1		1		1	
Crew Supervisor	4		4		4	
Crew Worker	13		15		14	
Equipment Operator	4		4		4	
Building Specialist	2		2		3	
Lead Automotive Mechanic	1		1		1	
Automotive Mechanic	2		2		2	
Administrative Assistant	1		1		1	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	7		7		7	
Supply Clerk	1		1		1	
Cemetery Specialist	1		1		1	
Facility Monitor		2		2		2
Crew Worker		7		7		7
Seasonal Laborer		4		4		4
	45	13	47	13	47	13

	FY 14-15		FY 15-16		FY 16-17	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
DESIGN, ENVIRONMENT & CONSTRUCTION						
DE&C Director	1		1		1	
Senior Engineer	1		1		1	
Project Civil Engineer	1		1		1	
Engineering Inspector	1		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Landscape Infrastructure Coordinator	1		1		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	7		7		7	
Police Investigator	4		4		4	
Community Education & Information Manager	1		1		1	
CID Evidence Technician	0		0		0	
Police Officer, MPO	26		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		28		30		30
	60	31	60	33	60	33
TOTAL	**214**	**262**	**219**	**260**	**221**	**266**



This page left blank to preserve
double-page layouts



City of Decatur®

Appendix E
Salary Survey

Budget FY 2016-2017

Office Manager

CITY	MIN	MAX
Fayetteville	$51,891	$68,878
Roswell	$54,141	$66,635
Marietta	$42,224	$64,034
Brookhaven	$39,972	$63,955
Chamblee	$43,953	$63,292
Newnan	$40,772	$63,211
Decatur Proposed	**$35,734**	**$58,552**
Peachtree City	$38,272	$57,408
Decatur Current	**$34,008**	**$55,723**
Atlanta	$36,500	$54,700
Suwanee	$33,620	$52,111
Acworth	$31,200	$43,472
Median Salary	$39,972	$63,211
Ave. Market Salary	**$40,596**	**$59,402**

Active Living Director

CITY	MIN	MAX
Brookhaven	$79,410	$127,056
Marietta	$81,578	$126,530
Forest Park	$72,683	$122,108
College Park	$69,785	$106,187
Decatur Proposed	**$61,506**	**$100,838**
Union City	$65,909	$98,863
Decatur Current	**$58,552**	**$95,992**
Chamblee	$66,053	$95,117
Peachtree City	$56,805	$85,218
Acworth	$42,748	$60,673
Median Salary	$66,053	$98,863
Ave. Market Salary	**$65,947**	**$101,971**

Planning Director

CITY	MIN	MAX
Dunwoody	$85,100	$128,000
Brookhaven	$79,410	$127,056
Smyrna	$80,146	$120,219
Peachtree City	$76,398	$114,608
Fayetteville	$66,228	$109,589
Woodstock	$71,801	$109,242
College Park	$66,785	$106,187
Roswell	$66,088	$105,741
Newnan	$64,992	$100,755
Doraville	$68,640	$99,112
Marietta	$62,899	$97,690
Decatur Current	**$58,552**	**$95,992**
Chamblee	$64,475	$92,843
Forest Park	$54,208	$91,068
Clarkston	$49,684	$74,525
Canton	$46,020	$69,030
Acworth	$44,839	$62,764
Union City	$41,352	$62,027
Median Salary	$65,540	$99,934
Ave. Market Salary	**$63,756**	**$98,136**

Revenue Officer

CITY	MIN	MAX
Atlanta	$40,600	$61,000
Newnan	$38,478	$59,634
Canton	$37,770	$56,655
Marietta	$36,483	$55,183
Suwanee	$35,322	$54,749
Decatur Current	**$32,365**	**$53,040**
Roswell	$33,061	$52,898
McDonough	$32,855	$52,781
Acworth	$37,523	$51,106
Woodstock	$32,905	$50,065
Fayetteville	$27,519	$36,528
Median Salary	$35,322	$53,040
Ave. Market Salary	**$34,989**	**$53,058**

City of Decatur®

Chief Court Clerk

CITY	MIN	MAX
Fayetteville	$47,067	$77,882
Brookhaven	$47,056	$75,290
Peachtree City	$46,633	$69,950
Canton	$46,019	$69,029
Smyrna	$43,147	$64,720
Decatur Current	**$39,437**	**$64,626**
Chamblee	$42,375	$61,020
Marietta	$40,208	$60,974
Snellville	$32,177	$58,505
Clarkston	$37,126	$55,689
Woodstock	$32,905	$50,065
McDonough	$28,381	$45,594
Acworth	$29,265	$41,683
Median Salary	$40,208	$61,020
Ave. Market Salary	**$39,369**	**$61,156**

Court Clerk

CITY	MIN	MAX
Dunwoody	$52,300	$78,700
Suwanee	$47,504	$73,631
Roswell	$38,562	$61,699
Chamblee	$42,375	$61,020
Acworth	$35,961	$56,558
Milton	$37,393	$56,090
Brookhaven	$33,955	$54,328
Doraville	$37,440	$54,080
Decatur Current	**$32,365**	**$53,040**
Fayetteville	$31,857	$52,714
Union City	$34,720	$52,080
Peachtree City	$34,673	$52,000
Snellville	$27,796	$50,539
Atlanta	$33,000	$49,600
Canton	$32,569	$48,854
Woodstock	$31,324	$47,652
Marietta	$31,403	$47,643
Newnan	$28,750	$44,574
Clarkston	$29,407	$44,111
Forest Park	$25,834	$43,402
McDonough	$25,743	$41,355
Median Salary	$33,000	$52,080
Ave. Market Salary	**$34,520**	**$53,508**

Building Maintenance Specialist

CITY	MIN	MAX
Peachtree City	$51,459	$77,210
Canton	$41,692	$62,537
Woodstock	$40,082	$61,006
Newnan	$34,238	$53,082
College Park	$31,970	$48,645
Decatur Current	**$29,328**	**$48,048**
Marietta	$31,403	$47,643
Atlanta	$31,400	$47,200
Smyrna	$30,088	$45,132
Chamblee	$31,325	$45,108
Union City	$29,151	$43,727
Median Salary	$31,403	$48,048
Ave. Market Salary	**$34,740**	**$52,667**

Administrative Assistant

CITY	MIN	MAX
Dunwoody	$41,300	$62,100
Milton	$37,393	$56,090
Woodstock	$36,317	$55,266
Brookhaven	$33,955	$54,328
Decatur Current	**$32,365**	**$53,040**
Roswell	$42,980	$52,898
Marietta	$34,691	$52,560
Suwanee	$33,620	$52,111
Peachtree City	$34,674	$52,000
Smyrna	$34,441	$51,661
College Park	$33,568	$51,078
Fayetteville	$30,340	$50,203
Atlanta	$33,000	$49,600
Canton	$32,569	$48,854
Snellville	$26,473	$48,132
Doraville	$32,240	$46,571
McDonough	$28,381	$45,594
Chamblee	$31,325	$45,108
Newnan	$28,750	$44,574
Union City	$27,501	$41,252
Acworth	$28,434	$41,142
Clarkston	$23,293	$34,940
Median Salary	$32,785	$50,641
Ave. Market Salary	**$32,619**	**$49,505**

Crew Supervisor

CITY	MIN	MAX
Marietta	$46,573	$70,481
Snellville	$38,500	$70,000
Roswell	$41,647	$66,635
Forest Park	$39,033	$65,574
Decatur Current	**$39,437**	**$64,626**
Newnan	$40,772	$63,211
Acworth	$37,274	$58,822
Fayetteville	$35,122	$58,117
Atlanta	$38,300	$57,500
Peachtree City	$38,272	$57,408
Canton	$35,951	$53,926
Suwanee	$33,620	$52,111
Woodstock	$32,906	$50,066
McDonough	$29,800	$47,874
Chamblee	$32,891	$47,363
Smyrna	$30,088	$45,132
Clarkston	$29,408	$44,111
Median Salary	$37,274	$57,500
Ave. Market Salary	**$36,447**	**$57,233**

Crew Worker

CITY	MIN	MAX
Fayetteville	$23,773	$47,813
Peachtree City	$31,408	$47,112
Atlanta	$29,900	$44,900
Decatur Current	**$26,562**	**$43,534**
Woodstock	$28,371	$43,181
Canton	$28,084	$42,127
Snellville	$22,868	$41,579
McDonough	$25,743	$41,355
Forest Park	$24,516	$41,186
Newnan	$25,584	$39,665
Clarkston	$26,173	$39,259
Chamblee	$26,975	$38,288
College Park	$25,049	$38,115
Smyrna	$24,284	$36,426
Doraville	$24,960	$36,026
Acworth	$22,381	$34,882
Union City	$23,091	$34,636
Roswell	$26,244	$34,117
Marietta	$22,385	$33,875
Median Salary	$25,584	$39,665
Ave. Market Salary	**$25,703**	**$39,899**

Lead Automotive Mechanic

CITY	MIN	MAX
Roswell	$44,979	$71,966
Peachtree City	$44,387	$66,581
Newnan	$40,772	$63,221
Atlanta	$40,600	$61,000
Marietta	$38,314	$58,024
Decatur Current	**$34,008**	**$55,723**
Forest Park	$32,435	$54,490
Snellville	$26,473	$50,539
Smyrna	$32,990	$49,485
College Park	$31,970	$48,645
Doraville	$33,280	$48,069
Chamblee	$29,746	$42,835
Acworth	$26,229	$41,288
Median Salary	$33,280	$54,490
Ave. Market Salary	**$35,091**	**$54,759**

Sanitation Equipment Operator I&II

CITY	MIN	MAX
Peachtree City	$34,672	$52,000
Decatur Current	**$26,562**	**$50,482**
Forest Park	$29,795	$50,054
Newnan	$30,463	$47,237
Atlanta	$29,900	$47,200
McDonough	$27,030	$43,423
Marietta	$28,538	$43,163
Roswell	$24,300	$38,880
College Park	$25,049	$38,115
Chamblee	$29,746	$37,590
Median Salary	$29,142	$45,312
Ave. Market Salary	**$28,605**	**$44,814**

City of Decatur®

Code Enforcement Officer

CITY	MIN	MAX
Fayetteville	$38,723	$64,075
Newnan	$38,478	$59,634
Brookhaven	$36,841	$58,946
Decatur Current	**$35,734**	**$58,552**
Marietta	$38,313	$58,023
Atlanta	$38,300	$57,500
Milton	$37,393	$56,090
Woodstock	$36,316	$55,265
Canton	$35,950	$53,925
Smyrna	$35,892	$53,838
College Park	$35,246	$53,632
Peachtree City	$34,673	$52,000
Acworth	$32,698	$51,106
McDonough	$31,290	$50,267
Forest Park	$29,795	$50,054
Union City	$327,754	$49,131
Median Salary	$36,133	$54,595
Ave. Market Salary	**$53,962**	**$55,127**

Police Investigator

CITY	MIN	MAX
Decatur Current	**$41,434**	**$67,912**
Chamblee	$45,532	$65,567
Atlanta	$44,145	$64,450
McDonough	$39,935	$64,156
Forest Park	$39,394	$64,141
Fayetteville	$38,723	$64,075
Peachtree City	$42,245	$63,357
Dunwoody	$41,300	$62,100
Snellville	$35,000	$59,968
Acworth	$39,811	$56,867
Canton	$37,770	$56,656
Doraville	$39,936	$56,160
Milton	$37,393	$56,090
Clarkston	$35,025	$52,537
Median Salary	$39,873	$62,729
Ave. Market Salary	**$39,832**	**$61,003**

Communications Officer

CITY	MIN	MAX
Peachtree City	$48,984	$73,486
Roswell	$33,061	$52,898
Suwanee	$33,620	$52,111
Snellville	$30,000	$52,000
Decatur Current	**$30,805**	**$50,482**
Newnan	$32,292	$50,066
Chamblee	$34,483	$49,654
Atlanta	$33,000	$49,600
Smyrna	$32,990	$49,485
College Park	$31,970	$48,645
Doraville	$32,240	$46,571
Forest Park	$33,754	$44,727
Union City	$29,151	$43,727
Median Salary	$32,990	$49,654
Ave. Market Salary	**$33,565**	**$51,035**

Police Officer

CITY	MIN	MAX
Decatur Current	**$39,437**	**$67,912**
Roswell	$41,647	$66,635
Brookhaven	$39,972	$63,955
Dunwoody	$41,300	$62,100
College Park	$40,802	$62,085
McDonough	$38,034	$61,101
Smyrna	$40,245	$60,367
Snellville	$35,000	$59,968
Forest Park	$36,754	$59,705
Fayetteville	$35,122	$58,117
Suwanee	$37,110	$57,521
Atlanta	$39,327	$57,417
Peachtree City	$38,272	$57,408
Chamblee	$39,218	$56,474
Milton	$37,393	$56,090
Acworth	$32,989	$55,765
Woodstock	$36,536	$55,587
Marietta	$36,483	$55,183
Canton	$35,951	$53,926
Newnan	$34,238	$53,082
Doraville	$37,440	$51,813
Union City	$34,736	$51,113
Clarkston	$33,042	$49,564
Median Salary	$37,393	$57,417
Ave. Market Salary	**$37,437**	**$57,952**

Firefighter I &II

CITY	MIN	MAX
Forest Park	$39,033	$65,574
Fayetteville	$35,122	$64,075
Woodstock	$41,382	$62,969
College Park	$40,802	$62,085
Marietta	$40,208	$60,974
Smyrna	$40,245	$60,367
Decatur Current	**$34,008**	**$58,552**
McDonough	$36,222	$58,191
Milton	$37,393	$56,090
Canton	$35,951	$53,926
Newnan	$32,238	$53,082
Union City	$34,720	$52,080
Atlanta	$35,255	$50,562
Peachtree City	$31,283	$46,946
Median Salary	$36,086	$58,372
Ave. Market Salary	**$36,704**	**$57,534**

Fire Apparatus Operator

CITY	MIN	MAX
College Park	$47,234	$71,872
Milton	$43,212	$64,819
Decatur Current	**$39,437**	**$64,626**
Marietta	$42,224	$64,034
Forest Park	$37,712	$63,358
Fayetteville	$33,450	$55,350
Union City	$36,803	$55,205
Median Salary	$39,437	$64,034
Ave. Market Salary	**$40,010**	**$62,752**



This page left blank to preserve
double-page layouts



City of Decatur®

Appendix F
Demographic & Statistical Information

Budget FY 2016-2017

Demographic & Statistical Information

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 pm

Decatur Development Authorities meets the 2nd Friday of the month, 8 am

Environmental Sustainability Board meets the 3rd Friday of the month, 8 am

Lifelong Communities Advisory Board meets the 4th Monday of the month, 6:30 pm

Historic Preservation Commission meets the 3rd Tuesday of the month, 6:30pm

Planning Commission meets the 2nd Tuesday of the month, 7 pm

Zoning Board of Appeals meets the 2nd Monday of the month, 7:30pm

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

City of Decatur®

Area – square miles:
4.4

Number of Registered Voters:
15,821

From the 2010 Census and 2010-14 American Community Survey

Total Estimated Population:	20,380	
Population Composition:	White	73.5%
	Black	20.2%
	Hispanic	3.2%
	Other	3.1%
Population by Age:	Under 19	5,796
	20 to 24	1,254
	25 to 34	2,548
	35 to 54	6,052
	55 to 64	2,159
	65 & over	2,079
Median Age:	35.9	
Educational Attainment:	Less than 9th grade	297
	High school, no diploma	305
	High school graduate	1,205
	Some college, no degree	1,478
	Associate's degree	410
	Bachelor's degree	4,407
	Graduate degree	4,736
Median household income:	$77,202	
Mean household income:	$103,719	
Per capita income:	$43,032	

From the City's Comprehensive Annual Financial Report (FY Ended June 30, 2015)

2015 assessed valuation:	$1,648,185,000
Net Bonded Debt per capita:	$1,587
Ratio of Net Bonded Debt to Assessed Value:	2.2%
City Bond Rating:	Aa2/AA+

Major Employers:	1. DeKalb County Government	1,684
	2. Emory Healthcare	673
	3. City Schools of Decatur	702
	4. Agnes Scott College	280
	5. DeKalb Medical – Decatur Hospital	216
	6. US Postal Service	200
	7. City of Decatur	192
	8. Task Force for Global Health	89
	9. Columbia Theological Seminary	86
	10. DeVry University	72

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

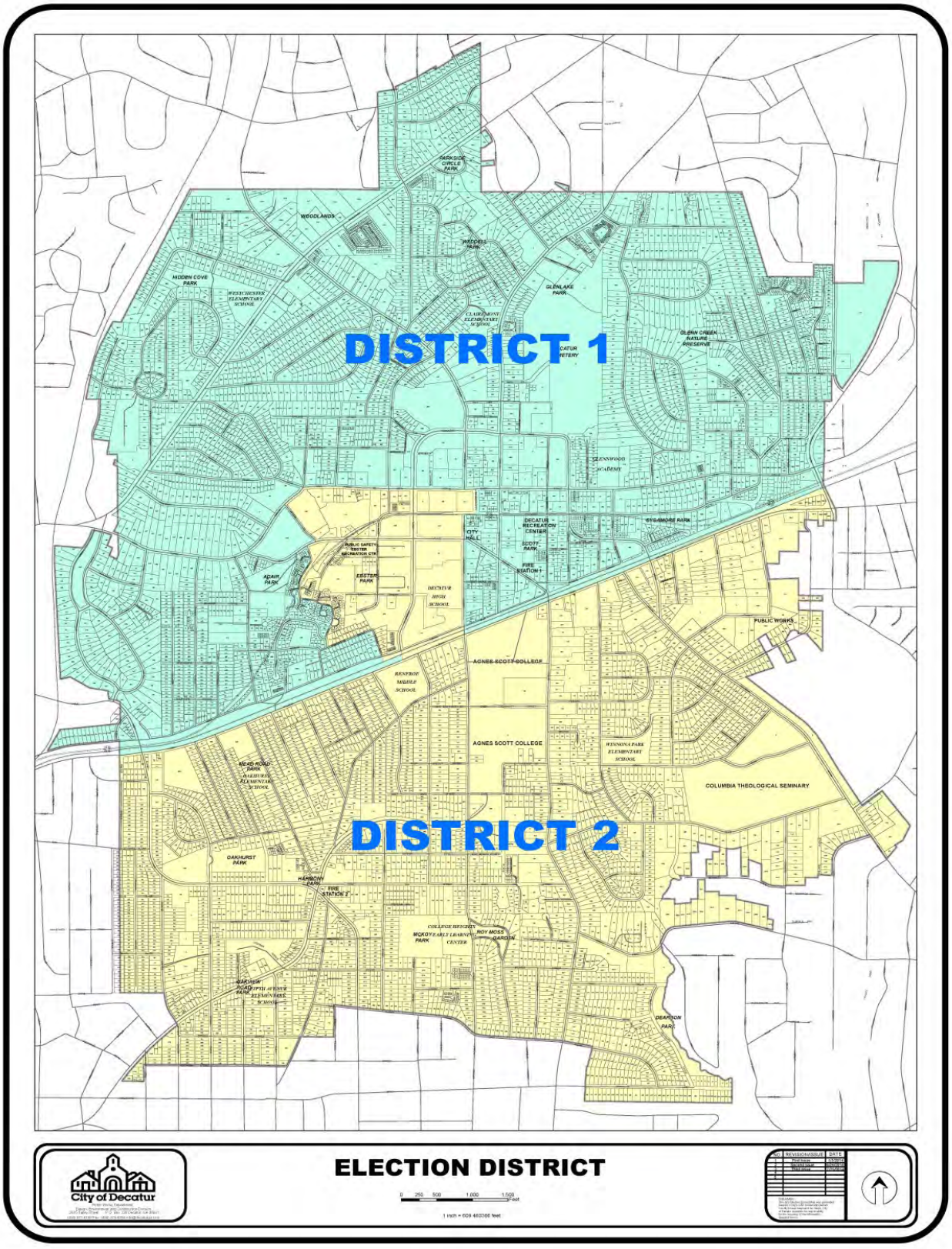
Active Living

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:	75
Sidewalks paved:	65

City of Decatur®





City of Decatur®

Appendix G
2016 Citizen Survey Results

Budget FY 2016-2017

THE NCS™

The National Citizen Survey™

Decatur, GA

Community Livability Report

2016

NRC
National Research Center Inc

2955 Valmont Road Suite 300
Boulder, Colorado 80301
n-r-c.com • 303-444-7863

ICMA
Leaders at the Core of Better Communities

777 North Capitol Street NE Suite 500
Washington, DC 20002
icma.org • 800-745-8780

Contents

About 1
Quality of Life in Decatur 2
Community Characteristics 3
Governance 5
Participation 7
Special Topics 9
Conclusions 12

The National Citizen Survey™
© 2001-2016 National Research Center, Inc.

The NCS™ is presented by NRC in collaboration with ICMA.

NRC is a charter member of the AAPOR Transparency Initiative, providing clear disclosure of our sound and ethical survey research practices.

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).



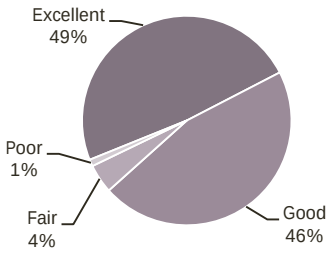
The Community Livability Report provides the opinions of a representative sample of 558 residents of the City of Decatur. The margin of error around any reported percentage is 4% for the entire sample. The full description of methods used to garner these opinions can be found in the *Technical Appendices* 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 ratings given in other communities across the nation (see Appendix B of the *Technical Appendices* provided under separate cover).

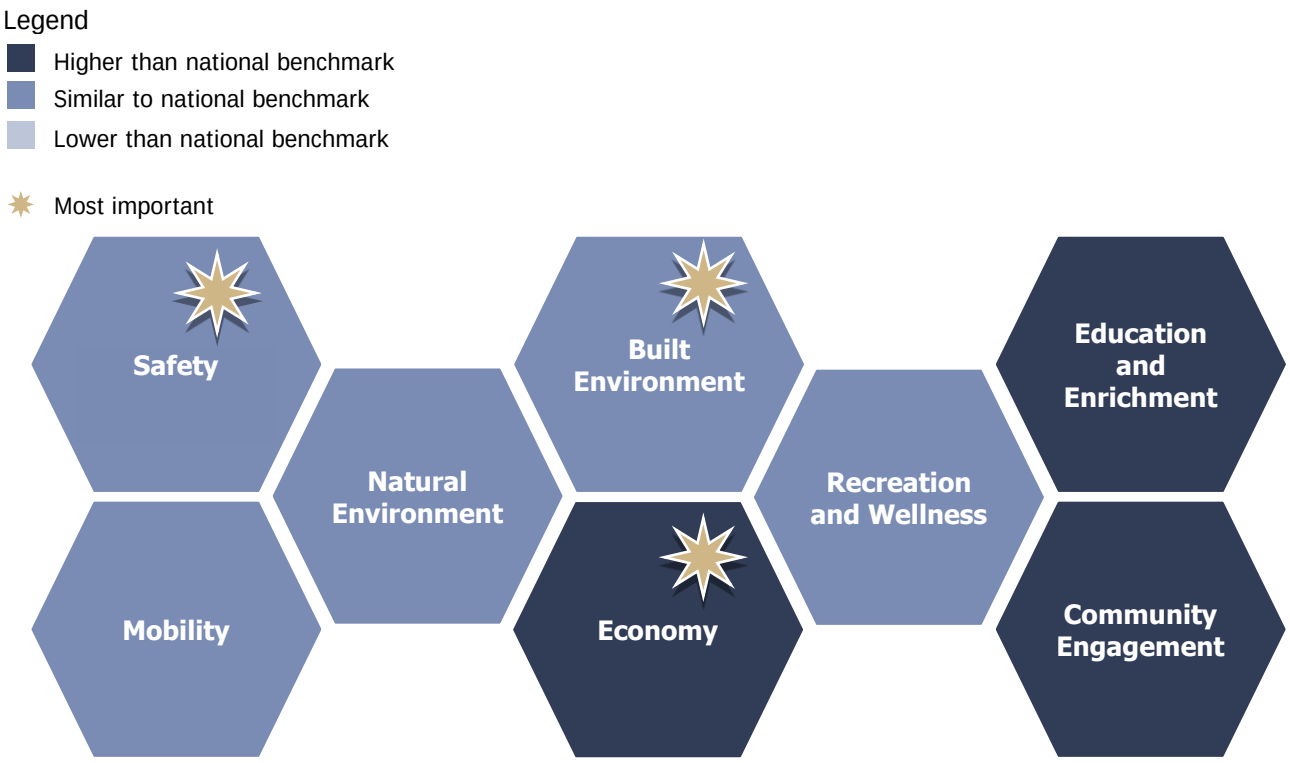
Shown below are the eight facets of community. The color of each community facet summarizes how residents rated it across the three sections of the survey that represent the pillars of a community – Community Characteristics, Governance and Participation. When most ratings across the three pillars were 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.

Overall Quality of Life



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, Economy and Built Environment as priorities for the Decatur community in the coming two years. It is noteworthy that Decatur residents gave strong ratings to the facet of Economy as well as to Education and Enrichment and Community Engagement. Ratings for Safety, Mobility, Natural Environment, Built Environment and Recreation and Wellness were positive and similar to other communities. 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.



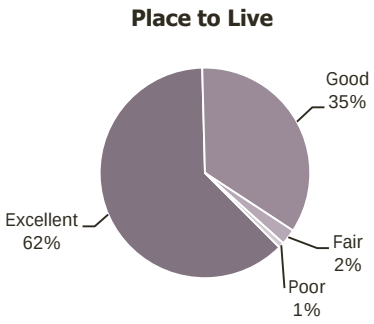
Community Characteristics

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, 97% 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. Nearly all residents gave positive ratings to the overall image of Decatur, their neighborhood as a place to live and Decatur as a place to raise children, and about 9 in 10 were pleased with the overall appearance of Decatur; these ratings were all higher than the national benchmark. About two-thirds of residents favorably rated Decatur as a place to retire and this rating was similar to the benchmark.

Delving deeper into Community Characteristics, survey respondents rated over 40 features of the community within the eight facets of Community Livability. Broadly, ratings across all three pillars tended to be strong. Many aspects received ratings higher than the national benchmark; this included all aspects of Community Engagement as well as many aspects within Economy, Recreation and Wellness and Education and Enrichment. Ratings were more varied within the facet of Built Environment: while more than 8 in 10 respondents gave positive ratings to public places where people want to spend time and about 7 in 10 favorably rated the overall built environment and new development in Decatur, only about 2 in 10 were pleased with affordable quality housing (a rating lower than the benchmark). Ratings within the facet of Mobility were also mixed. About 8 in 10 residents positively rated ease of walking and about 6 in 10 gave favorable ratings to travel by public transportation, both of which were higher than ratings given elsewhere. However, only about 4 in 10 were pleased with ease of travel by car and about one-quarter positively rated public parking, ratings which were lower than the national benchmark.



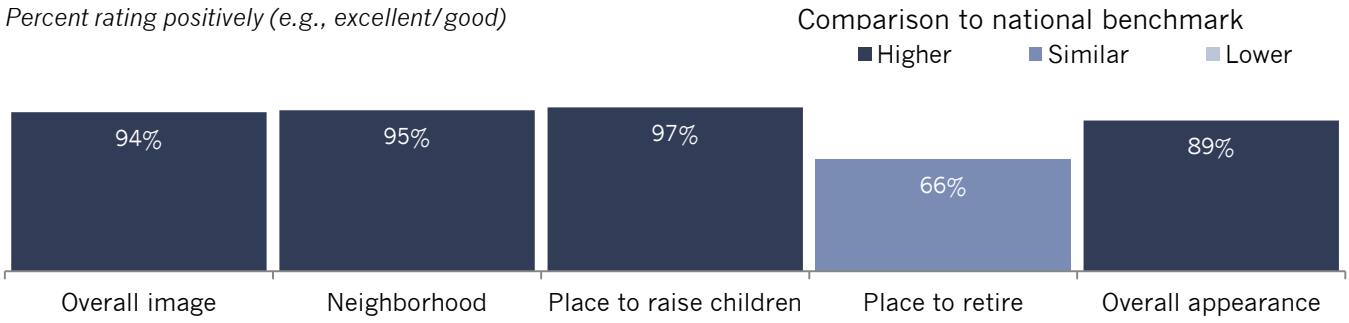
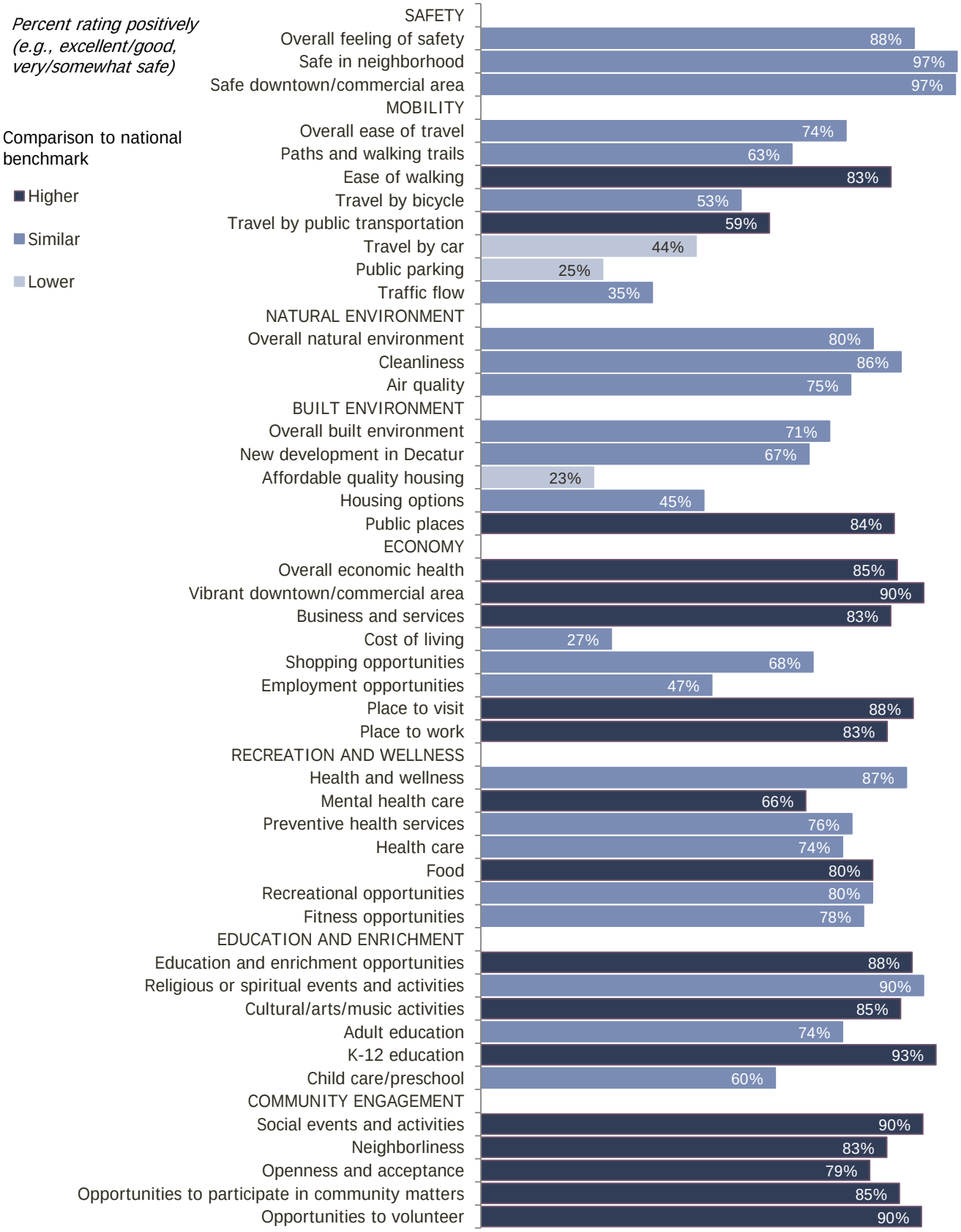


Figure 1: Aspects of Community Characteristics



Governance

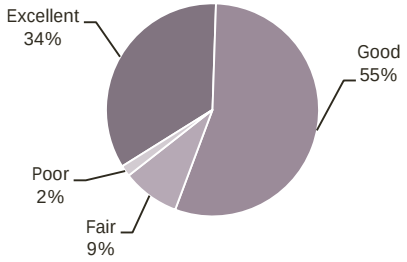
How well does the government of Decatur meet the needs and expectations of its residents?

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. In Decatur, about 9 in 10 residents gave excellent or good ratings to the overall quality of City services, which was higher than the national benchmark, and about 4 in 10 positively rated services provided by the Federal Government, which was similar to the benchmark.

Survey respondents also rated various aspects of Decatur's leadership and governance. About 8 in 10 respondents gave positive ratings to the overall customer service by Decatur employees and the job City government does at welcoming citizen involvement, and about 7 in 10 favorably rated their overall confidence in City government, government acting in the best interest of Decatur, being honest and treating all residents fairly. About two-thirds of survey participants were pleased with the value of services for taxes paid and the overall direction that Decatur is taking. These aspects received ratings similar to or higher than ratings given in other communities.

Respondents evaluated over 30 individual services and amenities available in Decatur. Aspects of Safety received positive ratings from at least three-quarters of respondents and police services were rated higher than the benchmark. Within Natural Environment, at least 8 in 10 residents gave favorable ratings to garbage collection, recycling and yard waste pick-up, and at least 8 in 10 respondents positively rated all aspects of Recreation and Wellness, Education and Enrichment and Community Engagement. Additionally, economic development, recreation programs, recreation centers and special events all received ratings higher than those given in communities elsewhere.

Overall Quality of City Services



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

Comparison to national benchmark

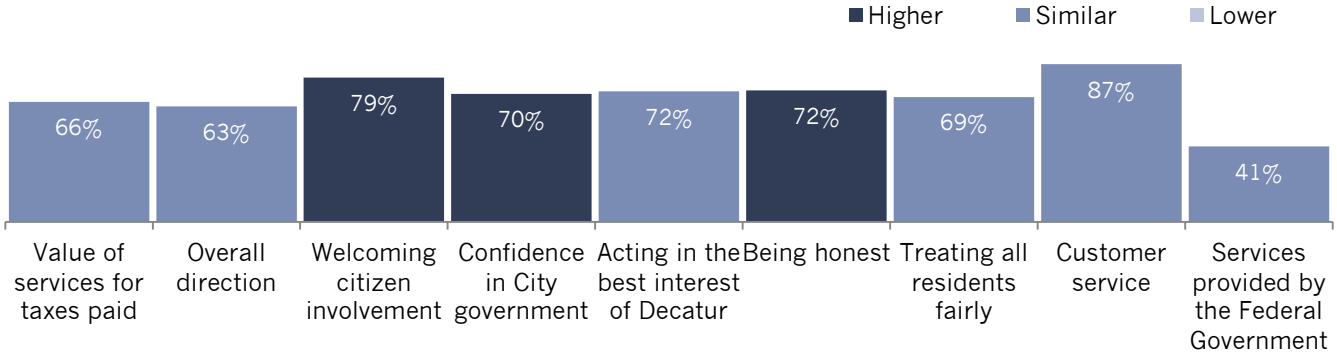
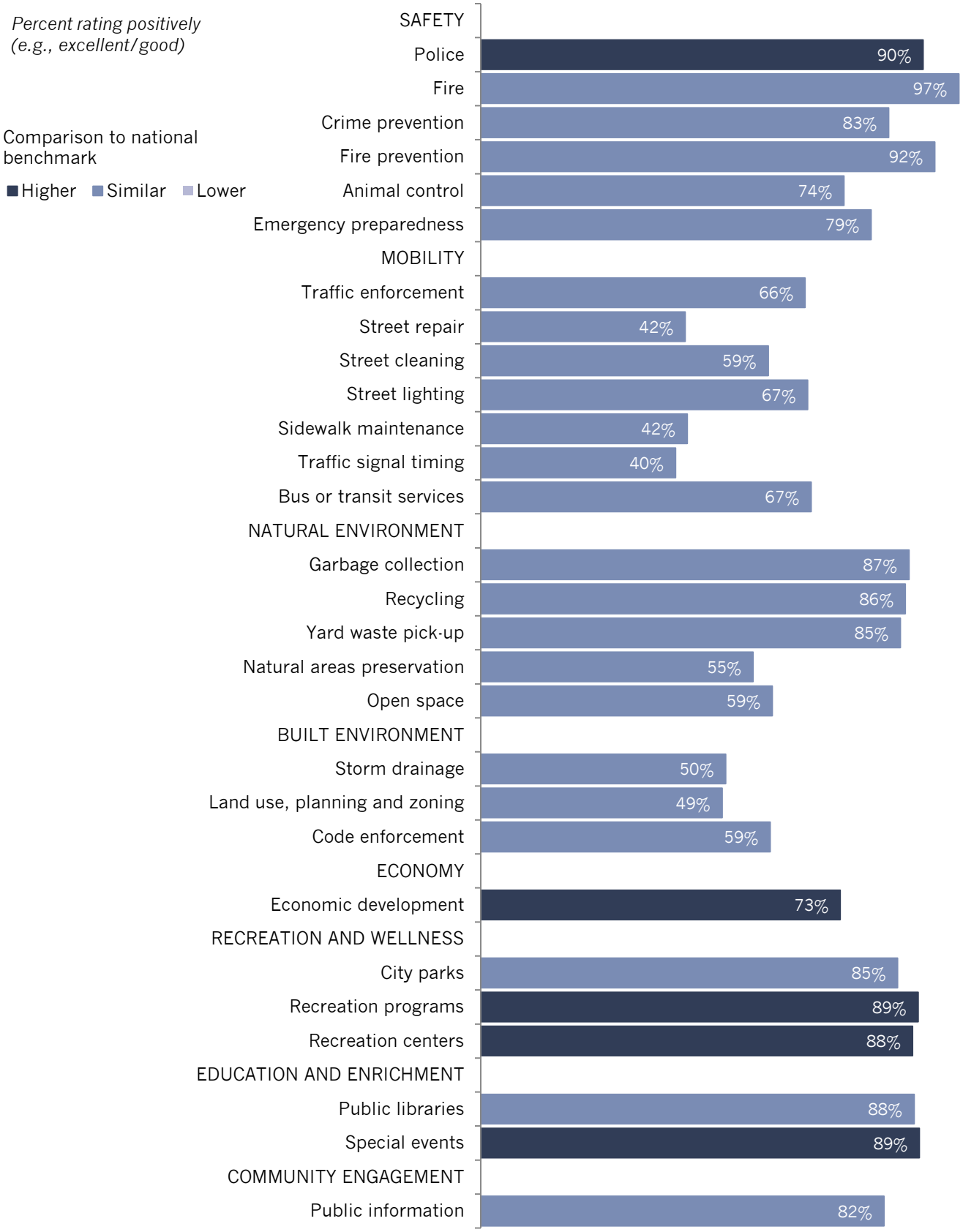


Figure 2: Aspects of Governance

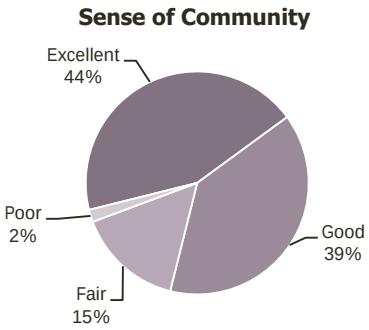


Participation

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. In Decatur, 83% of survey participants described the sense of community in the City as excellent or good, a rate that was higher than the national benchmark. Also, nearly all residents would recommend living in Decatur to someone who asked and about 4 in 5 planned to remain in Decatur for the next five years.

The survey included over 30 activities and behaviors for which respondents indicated how often they participated in or performed each, if at all. While rates of Participation generally varied across the facets of Community Livability, all were similar to or higher than the national benchmark. Rates were particularly strong in the facet of Mobility: about 9 in 10 respondents had walked or biked instead of driving, 7 in 10 had used public transportation instead of driving and about half had carpooled. All of these rates were higher than those seen in other communities. Within Recreation and Wellness, about 9 in 10 residents had visited a City park, eaten 5 portions of fruits and vegetables a day and participated in moderate or vigorous physical activity. While rates of participation in aspects of Community Engagement tended to vary, the rates at which respondents had campaigned for an issue, cause or candidate (33%), done a favor for a neighbor (92%) and attended a local public meeting (35%) were higher than rates of participation in other communities across the nation. Finally, about 8 in 10 respondents had attended a City-sponsored event, a rate that was also higher than the national benchmark.



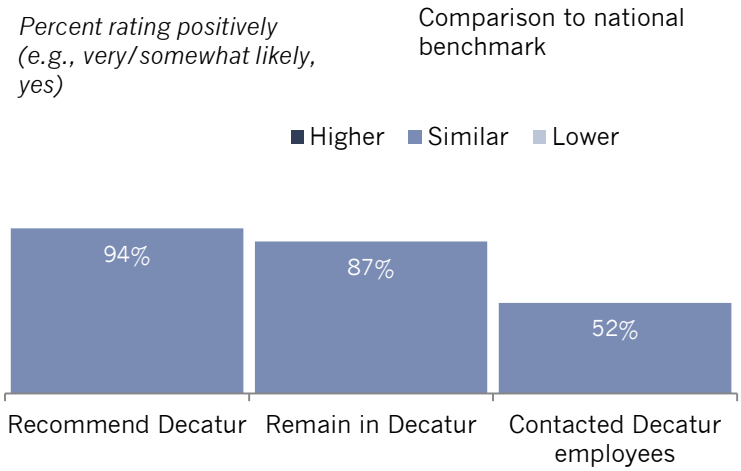
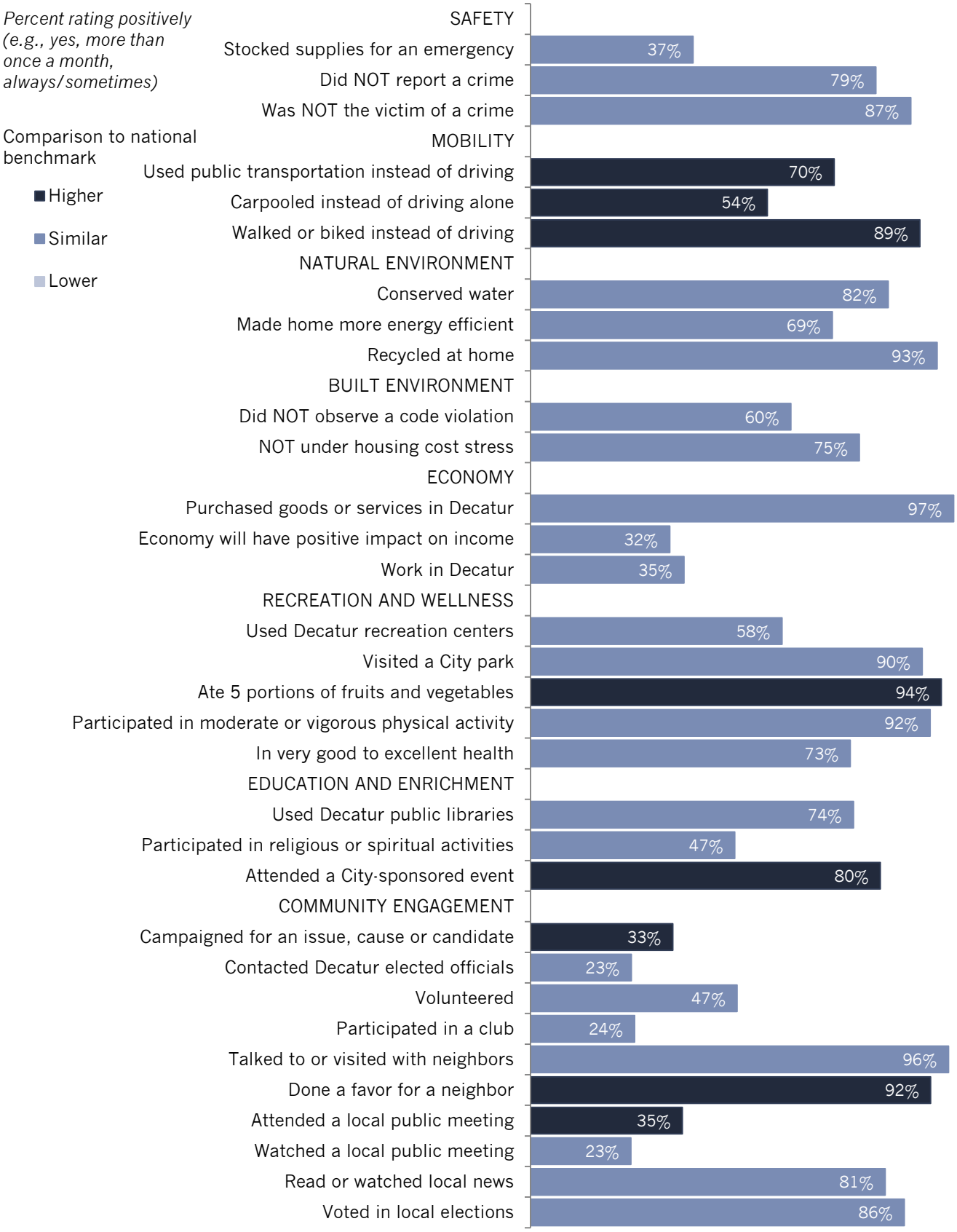


Figure 3: Aspects of Participation

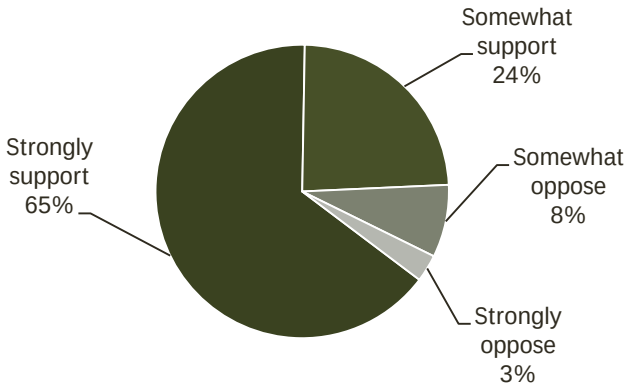


Special Topics

The City of Decatur included three questions of special interest on The NCS. The first question asked residents to indicate their level of support for the continued use of the "Complete Streets" policy in Decatur. Nearly 9 in 10 residents strongly or somewhat supported the continued use of the policy, and only 3% strongly opposed it.

Figure 4: Support for "Complete Streets"

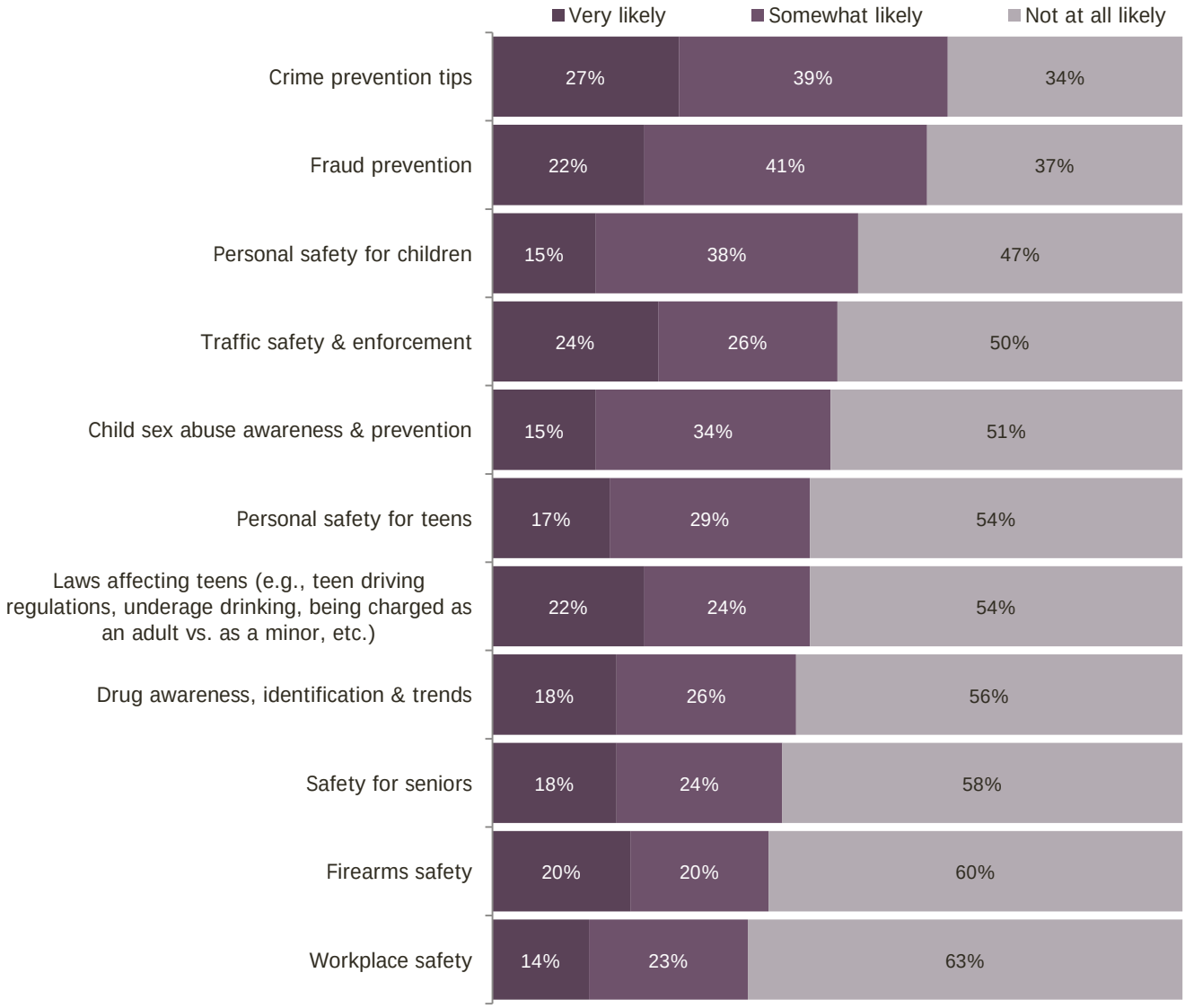
The City of Decatur now has a "Complete Streets" policy that requires all streets to have bicycle and pedestrian safety features. These involve the use of lower speed limits, narrower vehicle lanes, fewer "right-on- red" opportunities, more mid-block crosswalks and similar techniques. To what extent do you support or oppose continued use of this policy?



The second special-interest question asked residents how likely or unlikely they would be to attend presentations by the Decatur police department on a variety of topics. Topic areas on which residents would be most likely to attend presentations included crime prevention tips (66% very or somewhat likely to attend), fraud prevention (63%) personal safety for children (53%), traffic safety and enforcement (50%) and child sex abuse awareness and prevention (49%). Residents indicated that they would be least likely to attend presentations on workplace safety (37% very or somewhat likely to attend) and firearms safety (40%).

Figure 4: Community Presentations by Police Department

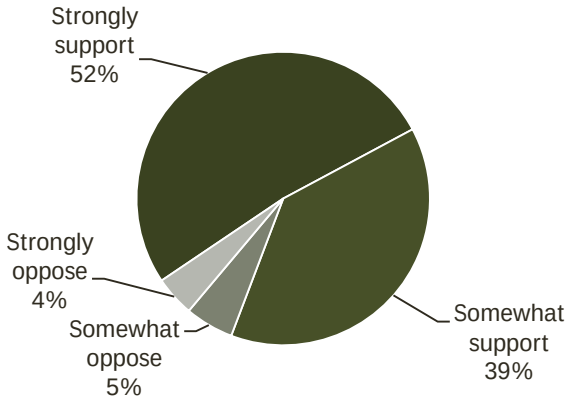
The Decatur Police Department is considering offering community presentations on the following topics. How likely or unlikely would you be to attend a presentation for each of the following?



The final question asked residents to indicate their level of support for establishing a Community Advisory Board. About 9 in 10 survey respondents indicated that they strongly or somewhat supported establishing the board, while only 4% strongly opposed it.

Figure 5: Support for Community Advisory Board

The City Commission is considering establishing a community advisory board which would provide recommendations regarding various activities, potentially including economic, cultural and racial diversity, inclusion and equity. To what extent do you support or oppose the City Commission establishing this type of community advisory board?



Conclusions

Residents continue to enjoy a high quality of life in Decatur.

Nearly all survey respondents rated their overall quality of life, Decatur as a place to live and the City as a place to raise children as excellent or good and would recommend living in Decatur to someone who asked. About 9 in 10 planned to remain in the City for the next five years and gave positive ratings to the overall image and overall appearance of Decatur and their neighborhood as a place to live. Ratings for most quality of life indicators remained stable when compared from the previous survey in 2014 (for more information, see the *Trends over Time* report under separate cover).

Economy is important to residents and is highly rated in the City.

Residents indicated that the Economy was an important area for the City to focus on in the next two years and ratings for aspects of Economy were generally high across the three pillars of community livability. At least 8 in 10 respondents gave positive ratings for the overall economic health of Decatur, its vibrant downtown/commercial area, the overall quality of business and service establishments and Decatur as a place to visit and to work. Additionally, about three-quarters of residents rated economic development in the City as excellent or good. All of these aspects received ratings higher than the benchmark. However, ratings for shopping opportunities, employment opportunities, cost of living, Decatur as place to work and economic development decreased from 2014 to 2016.

Built Environment is also a priority for residents.

Survey respondents also indicated that Built Environment would be an important area of focus in the coming years. More than 8 in 10 residents positively rated public places where people want to spend time (a rating higher than the benchmark) and around 7 in 10 gave favorable ratings to the overall built environment and the overall quality of new development in Decatur. However, only about one-quarter gave excellent or good ratings to the availability of affordable quality housing, which was lower than ratings given in other communities, and ratings for new development, affordable quality housing, variety of housing options and overall built environment decreased from 2014 to 2016. When asked to indicate their level of support for a "Complete Streets" policy that requires all streets to have bicycle and pedestrian safety features, nearly 9 in 10 respondents indicated that they strongly or somewhat supported the continued use of the policy.

Decatur residents are highly engaged in the community.

Eight in 10 survey respondents rated the sense of community in Decatur as excellent or good, which was a higher rating than seen elsewhere. Many other aspects of Community Engagement received ratings higher than the national benchmark, including social events and activities, neighborliness, openness and acceptance of the community toward people of diverse backgrounds, opportunities to participate in community matters and opportunities to volunteer. Further, more Decatur residents campaigned for an issue, cause or candidate, did a favor for a neighbor or attended a local public meeting at higher rates than residents of other communities. When asked how likely or unlikely they would be to attend presentations by the Decatur police department on a variety of topics, between one-third and two-thirds of respondents indicated they would be at least somewhat likely to attend presentations on all topics listed; also, when asked about their level of support for establishing a Community Advisory Board, most residents indicated that they strongly or somewhat supported it. Ratings for Community Engagement tended to remain stable from 2014 to 2016, although the rating for sense of community decreased.



City of Decatur®

Appendix H
Municipal Benchmark Report

Budget FY 2016-2017

2016 Municipal Benchmark Report – On Cloud Nine

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. Clayton, Missouri
3. Decatur, Georgia
4. Dover, New Hampshire
5. Greer, South Carolina
6. La Vista, Nebraska
7. Needham, Massachusetts
8. Piqua, Ohio
9. Suwanee, Georgia

City	Region	Metro Area	Population	Area (Square Miles)	2015 General Fund Expenditures
Bettendorf, IA	Midwest	Davenport-Moline	35,122	21.22	$20,791,194
Clayton, MO	Midwest	St. Louis	15,882	2.48	$23,300,743
Decatur, GA	South	Atlanta	20,380	4.4	$27,075,110
Dover, NH	Northeast	Portsmouth-Rochester	30,665	26.72	$38,732,105
Greer, SC	South	Greenville	27,676	20.64	$20,605,900
La Vista, NE	Midwest	Omaha	17,636	4.28	$13,440,662
Needham	Northeast	Boston	30,205	12.29	$137,266.985
Piqua, OH	Midwest	Dayton-Springfield	20,759	11.62	$11,975,076
Suwanee, GA	South	Atlanta	18,164	10.88	$11,568,492

City	65+	Under 18	Central Business District	County Seat	College or University Present	Independent School System	Bachelors Degree or Higher
Bettendorf, IA	14.8%	25.5%	Y	N	Y	Y	48.3%
Clayton, MO	11.8%	15.8%	Y	Y	Y	Y	79.6%
Decatur, GA	11.1%	22.6%	Y	Y	Y	Y	71.2%
Dover, NH	13.1%	20.3%	Y	Y	N	Y	39.7%
Greer, SC	10.9%	26.6%	Y	N	N	Y	30.2%
La Vista, NE	7.5%	25.9%	N	N	N	Y	33.8%
Needham	16.3%	28.2%	Y	N	Y	Y	74.1%
Piqua, OH	14.7%	24.8%	Y	Y	N	Y	9.6%
Suwanee, GA	6.6%	27.9%	Y	N	N	N	51.9%

City	White	Black	Hispanic/ Latino	Asian	Other	Female
Bettendorf, IA	91.9%	2.2%	3.6%	3.1%	8.6%	51.4%
Clayton, MO	78.0%	8.2%	3.1%	10.8%	5.7%	49.1%
Decatur, GA	73.5%	20.2%	3.2%	2.9%	8.7%	56.4%
Dover, NH	90.6%	1.7%	2.2%	4.6%	9.3%	51.0%
Greer, SC	70.8%	17.3%	14.5%	2.2%	4.7%	52.5%
La Vista, NE	86.9%	3.9%	6.5%	3.2%	6.5%	51.7%
Needham, MA	90.8%	1.0%	2.1%	6.1%	3.7%	51.8%
Piqua, OH	92.4%	3.3%	1.4%	0.7%	5.2%	52.0%
Suwanee, GA	67.4%	10.8%	6.7%	18%	9.2%	51.5%

The data gathered and shared by these 8 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 "Fine Nine," help tell an inspiring story. Even though we range in size from 15,000 to 35,000 people, our residents do not share the same amount of living space or even the same make-up. However, each of the 9 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: Eight out of nine 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 35 and the median is 6. Three out of nine cities broadcast public meetings via live streaming for an average of 42 showings a year.

Planning: Four out of nine cities have at least one locally designated historic district in their city. Greenspace appears to be an important component for the cities. The average amount of greenspace is 322 acres. The City of Piqua maintains the lowest amount of greenspace at 15 acres. Needham is only 12.75 square miles but it maintains the most greenspace at 1,100 acres.

Recycling Services: Recycling programs are becoming more and more prevelant in communities and this is evident with seven out of nine cities collecting an average of 2,539 tons of recyclable materials in 2015. The collection methods vary widely with a little over half collecting co-mingled materials including glass.

Online Services: Welcome to the digital age! All nine cities responded that they offered at least two services via the web, with an average of six online services. Additionally, all of the cities have an online presence with Facebook, Twitter, Instagram and YouTube. The City of Greer has even begun exploring the world of Periscope.

Personnel: Each city appears to be staffed by seasoned and well-trained employees. The average years of service is 11.6 years and the median is 12, while the average amount spent on employee training is over $85,700 with a median of about $55,000. Five of the nine cities have an employee wellness program with an average participation rate of 64%.

Public Safety: On average, it doesn't take long for help to arrive in the nine cities. With an average response time of 4.7 minutes for Police calls and 4.73 minutes for Fire calls in FY14-15, the staff in the Police and Fire departments are doing a great job of taking care of business. This year we were interested in the demographical makeup of the Public Safety departments. Each city has female public safety staff with an average of 11% and the median is 10%. The average percentage of minority Public Safety staff is 11% and the median is 4%.

Special Events: From the Decatur Art Festival to Greer's Easter Eggtastic event to Clayton's Centennial, our residents are never far from something fun to do. The group averaged over 30 special events in 2015 and with an average of 560 total volunteers to assist with these events.

Taxes: Great services and fun festivals are not free. On average, 66.7% of the tax base is residential and 28.4% is commercial. The average value of tax exempt properties is over $275 million with a median of $144 million.

Subject Area	Benchmarking Metric	Bettendorf	Clayton	Dover
Citizen Education	How many citizen education classes did your city host in 2015?	2	115	6
	Do you broadcast your public meetings using live streaming?	No	No	Yes
	If yes, how many meetings did you stream in 2015?	---	---	70
Planning	How many locally designated historic districts do you have in your city?	0	3	0
	How many acres of greenspace do you maintain in your city?	700	89	181
Recycling Services	How many tons of recyclable materials did you collect in 2015?	1,983	1,307	2,496
	Do you collect co-mingled materials?	Yes	Yes	Yes
Communications	Types of social media platforms utilized?	Facebook, Twitter, YouTube	Facebook, Twitter, Instagram, YouTube	Facebook, Twitter, Tumbler, Instagram, YouTube
Personnel	How many full-time positions did you recruit for in 2015?	12	9	52
	How much did you spend on employee training in FY14-15?	$3,000	$7,500	---
	Do you have an employee wellness program?	Yes	No	No
	What are the average years of service for your full-time employees?	16	13	---
Public Safety	What was your average response time for Police calls in FY14-15?	5.3	4	4
	What was your average response time for Fire calls in FY14-15?	6.3	4.3	4.3
	What percentage of your Public Safety staff is female?	4%	15%	7.8%
	What percentage of your Public Safety staff is minority?	1%	6%	0.8%
Special Events	How many special events did your city host in 2015?	---	20	24
	How many of those special events were organized by the city?	3	18	2
	How many volunteers worked during the special events?	---	---	---
Taxes	What percentage of your tax base is residential?	85%	52%	74%
	What percentage of your tax base is commercial?	14%	39%	25%
	What is the overall value of tax-exempt properties in your city?	---	$620,500,000	---

Greer	La Vista	Needham	Piqua	Suwanee	Decatur	Median	Average
6	6	0	0	158	24	6	35.2
No	No	No	Yes	No	Yes	---	---
---	---	---	26	---	30	30	42
1	0	0	1	0	6	0	1.2
96	221	1,100	15	372	123.7	181	322
1,024,960	n/a	5,376	1,402	---	2,668	2,496	2,539
No	n/a	Yes	Yes	---	Yes	---	---
YouTube, Periscope, Twitter, Facebook, Instagram	Facebook, Twitter, Instagram, Nextdoor	Twitter, Facebook, Instagram, YouTube	Facebook, Twitter	Facebook, Instagram, Twitter	Facebook, Twitter, Blogs, Instagram, YouTube	---	Facebook, Twitter, Instagram, YouTube
18	4	44	21	11	16	16	21
$134,218.79	$55,939	$85,403	$167,520	$52,950	$227,592.57	$55,939	$85,700
Yes	Yes	No	Yes	Yes	Yes	---	---
8.92	12.6	12.5	11.5	7.94	10	12	11.6
8.88	5.11	9.37	---	6.62	2	4.525	4.7
5.18	4.02	4.93	3.30	---	3.5	4.3	4.73
18%	10%	5%	5%	14%	22%	10%	11%
10%	---	1.80%	1.6%	19%	47%	4%	11%
37	16	15	15	37	60	29.5	30.5
17	6	11	0	18	32	17	14.6
803	313	---	0	1,455	1,307	313	560
41%	86%	52%	66%	48%	86%	66%	66.7%
42%	14%	48%	34%	52%	14%	25%	28.4%
---	$895,650	$68,4071,695	$60,992,840	$92,630,000	$196,377,100	$144,503,550	$275,911,214.17

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. Bettendorf is a combination of small town living with the amenities of a big city.

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

Metric	Decatur	Bettendorf
Number of acres of greenspace maintained	123.7	700
Number of online services offered	14	1
Employee training expenditures in FY14-15	$227,592	$3,000
Average years of service for FT employees	10	15

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 and is considered the second skyline of 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-nine 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
Number of citizen education classes in 2015	24	115
Number of FT positions recruited in 2015	16	11
Number of special events in 2015	60	13
Number of acres of greenspace maintained	123.7	89

Decatur, Georgia



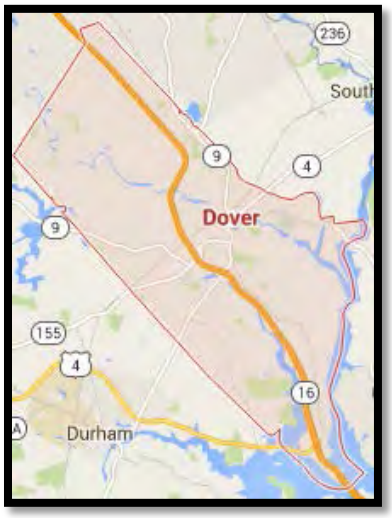
Population: 20,000+
Area: 4.4 sq. miles
Incorporated: 1823

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 liberal arts college for women; DeVry University; and, Columbia Seminary. Seventy-one percent of residents hold a bachelor's degree or higher. The City's per capita income 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	1,307
Number of locally designated historic districts	6
Number of acres of greenspace maintained	123.7
Number of online services offered	14

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-nine 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 2015	16	52
Number of city-organized special events	32	24
Number of special events in 2015	60	2
Number of tons of recyclable materials collected	2,668	2,496

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 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. One thing that has made Greer successful is having a strong, productive planning collaboration between the leadership and the community.

Over 30% of Greer residents hold a bachelor's degree or higher. The City's per capita income is $24,874 and the median property value is $139,200. The City has 179 full-time employees including 67 Police personnel and 34 Fire personnel.

Metric	Decatur	Greer
Employee wellness program participation rate	55%	94%
Number of acres of greenspace maintained	123.7	96
Employee training expenditures in FY14-15	$227,592	$134,218
Number of online services offered	14	2

La Vista, Nebraska



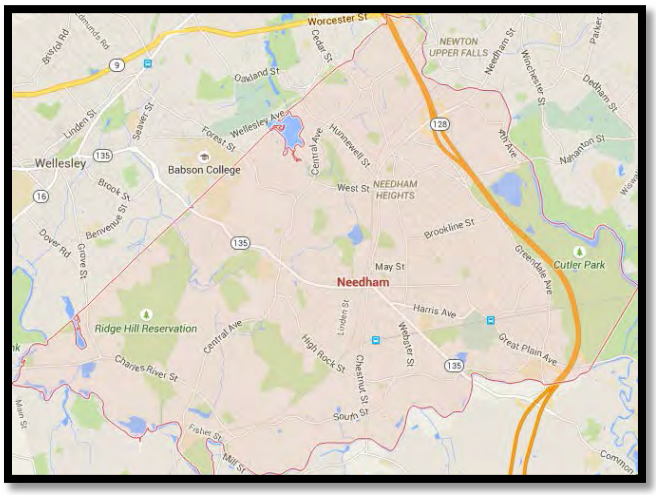
Population: 17,000+
Area: 10 sq. miles
Incorporated: 1960

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 over 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 $29,670 and the median property value is $139,800. 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 special events hosted by the City	60	35
Employee training expenditures in FY14-15	$227,592	$55,939
Police response time FY14-15 in minutes	1.63	5.05
Number of acres of greenspace maintained	123.7	211

Needham, Massachusetts



Population: 30,000+

Area: 12 sq. miles

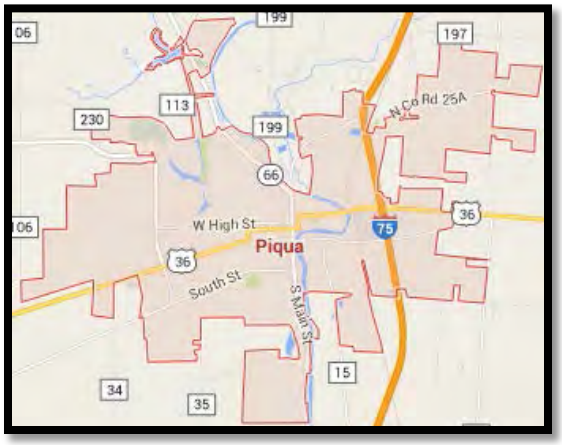
Incorporated: 1724

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-four percent of Needham residents hold a bachelor's degree or higher. The City's per capita income is $62,497 and the median property value is $668,900. The City has 350 full-time employees including 57 Police personnel and 72 Fire personnel.

Metric	Decatur	Needham
Employee training expenditures in FY14-15	$227,592	$485,403
Number of volunteers at special events	1,307	313
Number of FT positions recruited in 2015	16	44
Number of city-organized special events	32	6

Piqua, Ohio



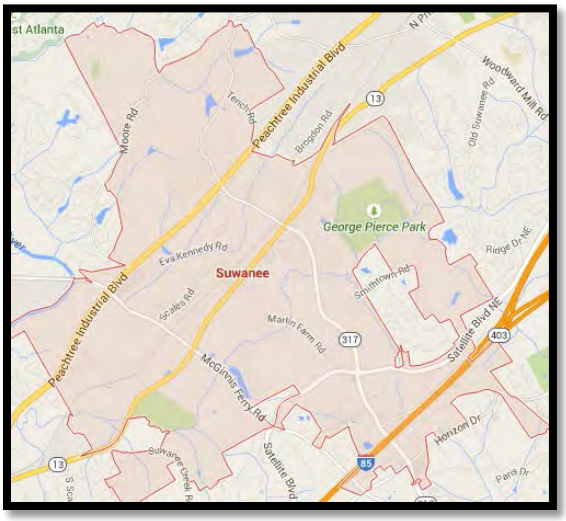
Population: 20,759
Area: 11.62 sq. miles
Incorporated: 1807

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 $19,648 and the median property value $84,900. 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 FY14-15 in minutes	3.5	3.30
Percentage of female Public Safety Staff	22%	11%
Number of online services offered	14	5
Number of special events in 2015	60	15

Suwanee, Georgia



Population: 18,000+
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. Public art has become an important piece of what Suwanee does, what Suwanee is, and how Suwanee is viewed by citizens, visitors and, increasingly, by the business community.

Fifty-one percent of Suwanee residents hold a bachelor's degree or higher. The City's per capita income is $34,134 and the median property value is $235,800. 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	1,307	1,455
Percentage of tax base is residential	85%	47.8%
Number of lane miles of street maintained in 2015	1.97	126
Employee training expenditures in FY14-15	$227,592	$52,950

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

Lauran Haldeman— Bettendorf, Iowa
George Ertle – Clayton, MO
Christopher Parker – Dover, NH
Mike Sell – Greer, SC
Jeff Calentine – La Vista, NE
Chuck Murphy-Romboletti – Needham, MA
Gary Huff – Piqua, OH
Susan Van Nus – Suwanee, GA

Special thanks to Local Government Management Fellow Olivia Burrell-Jackson for her 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