City of Decatur, Georgia

BUDGET

Fiscal Year July 1, 2019 to June 30, 2020



Patti Garrett, Mayor
Tony Powers, Mayor pro tem
Scott Drake, Commissioner
Brian Smith, Commissioner
Kelly Walsh, Commissioner

City of Decatur®



BUDGET

Fiscal Year July 1, 2019 to June 30, 2020

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FISCAL YEAR 2019-2020

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City of Decatur®



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Decatur

Georgia

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

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, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our proposed budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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May 20, 2019

City Commissioners,

It is my pleasure to present the 2018-2019 Revised Budget Estimates and the 2019-2020 Proposed Budget Estimates for your review. This budget message identifies key budget priorities, highlights specific projects and initiatives, and discusses principal issues that impact the budget and the City organization.

These are highlights of the budget message:

- The Proposed 2019-2020 General Fund Budget Estimate is $28,720,060, which is $2,372,060 or 9% higher than the Revised 2018-2019 General Fund Budget Estimate; the Revised 2018-2019 General Fund Budget Estimate is $26,347,200, which is $404,070 lower than the Adopted 2018-2019 General Fund Budget Estimate.
- An overall millage rate increase of 0.3 mill for Decatur Legacy Park debt service.
- A recommended use of fund balance from the General Fund in the amount of $2,316,410, which includes $1,000,000 for storm water system repair.
- An increase in the real property tax digest estimated at 9%.
- An increase of more than $500,000 in health insurance costs over the adopted 2018-2019 budget.
- An updated 2019-2020 pay plan that reflects a "living wage" for full-time employees.
- Funding of the 2020 Strategic Plan.

A Vision for the Future

The upcoming fiscal year represents the end of the 2010 Strategic Plan and the kickoff of the planning process for the 2020 Strategic Plan. The 2010 plan has guided all aspects of City operations and policy making for the past decade. Over 90% of the strategic plan tasks have been completed or are in progress. In 2019-2020, the City will engage with community members to develop guiding principles and specific goals and objectives to shape the future of our City for at least the next 10 years. The strategic planning process requires a significant financial investment in addition to staff time and energy. Our experience over the past 20 years, since the 2000 Strategic Plan, is that the plan and the City's commitment to it have resulted in millions of dollars of public and private investment.

While the strategic planning process will be prominent over the next 12-18 months, other planning efforts will be wrapping up as others get started. The storm water master plan will be finalized soon. Planning will be initiated for the citywide historic resources survey, along with a cybersecurity incident response plan, a residential composting feasibility study, and an affordable housing site plan at Decatur Legacy Park to name a few. The City is a model in listening to the community, crafting a plan based on community engagement and remaining focused on the implementation of the plan.

Supporting Our Most Important Resource: Our Employees

The future of our City and our ability to provide the high level of service our citizens expect is directly related to our ability to attract and retain quality employees. Competitive salaries are one of many tools that make it possible for the City to recruit and retain the most qualified talent. In early 2019, the City performed a salary survey of comparable positions in the metro-Atlanta area. Based on the survey results and the City's goal to remain above the market median for salaries, a 5% increase in the pay ranges is recommended. While this does not alter individual pay for current employees, it does provide higher entry level wages for new employees. More importantly, the new pay scale gets the City closer to offering a "living wage" to all full-time employees. Generally, a living wage is the minimum employment earnings needed to meet a family's basic needs including food, childcare, health insurance, housing, transportation, and other basic necessities (see www.livingwage.mit.edu). While a living wage is normally higher than minimum wage or a poverty wage, it does not take into consideration income that would be needed for eating out, leisure activities and savings. The wage varies based on geography and family composition. In DeKalb County, the living wage for a family of two working adults with two children is $15.59 per hour. The salary recommendation included in this budget establishes the lowest hourly wage for a full-time City employee at $14.81. The cost of the pay scale adjustment is estimated to be close to $25,500.

As listed in the All Funds Overview, a handful of positions are recommended to be reclassified based on salary survey data and others are being reclassified based on changes in job duties. The number of positions in the General Fund remains the same, although there are additions and reductions within departments. The Children and Youth Services Fund adds one full-time Site Director for the new Talley Street School, a position that is covered by program fees. The budget anticipates that Decatur Legacy Park may have staffing and operational needs in the near future. If so, an agreement for services may be developed for consideration by the City Commission.

In addition to competitive salaries, the City offers health insurance coverage to all full-time employees. Details about the health insurance costs and plan changes can be found in the All Funds Summary. Overall health insurance costs are increasing 14% based on actual claims paid in the current fiscal year. In response to the cost increase, the City is increasing the employee contribution to the plan by 8% and is making significant plan changes to deductibles, co-insurance, and out of pocket maximums. The City continues to pay 80% of the overall premium equivalent rates while employees contribute 20%. In addition to

providing health insurance, the City encourages participation in its wellness program based on the belief that healthy and active employees will be present and productive.

Competitive pay and benefits are important, but they are not the primary reasons that people remain committed to an organization. Decatur employees have opportunities to serve on cross-departmental teams, take part in professional development activities, participate in the E5 leadership academy, and influence the day to day operations of their work. Key to the success of any organization is it sustained commitment to diversity, equity, and inclusion. Just having a diverse workforce is not enough. Decatur is just starting down the path of gaining a better understanding of issues such as institutional racism and identifying biases that may be built into many of the organization's systems. Training has been and will continue to be held with entities like the Racial Equity Institute to help us understand and address racism. At the beginning of the 2019-2020 fiscal year, an employee equity and inclusion team will be developed and charged with promoting racial equity training, hosting conversations about race and racism, and identifying and addressing systemic bias within the organization. It is anticipated that this will be a long, challenging but rewarding process.

Capital Investments

The City's past investment in capital infrastructure has been impressive and is described in detail in the Capital Projects Narrative. While some capital needs are deferred, the proposed budget continues a steady investment in capital infrastructure to benefit current residents as well as future generations. The City's limited resources are focused on pedestrian and bicycle improvements, technology infrastructure enhancements, street repair and paving, and parks/tennis court improvements.

In addition to the taxes generated by the Capital Improvement Fund millage, the Special Purpose Local Option Sales Tax (SPLOST) that was approved by the voters in November 2017 is earmarked for existing debt service, the Atlanta Avenue railroad crossing improvement and other transportation-related improvements such as sidewalks, multi-use trails and traffic safety. Initial revenue projections of SPLOST proceeds were estimated at $20,530,000 over six years. Based on current receipts, the total may be closer to $18,900,000. This will only cover outstanding debt service and the Atlanta Avenue intersection project. If there are funds remaining after those obligations are met, that revenue will be spent on improvements that benefit pedestrians and bicyclists.

Strong Financial Foundation

All of the priorities described above and in the subsequent Budget Narrative and other summaries are achievable because of the City's strong financial position. The City takes a conservative approach to budgeting which includes such techniques as fully funding all positions as if they will be filled throughout the whole year and using realistic collection rates when estimating property tax collections. This approach has resulted in a healthy

fund balance which has enabled the City to weather economic downturns, be prepared for unanticipated expenditures and have funds available for unique non-budgeted opportunities consistent with strategic plan goals but not included in the budget. At the end of 2017-2018, the fund balance for the General Fund totaled $10,530,950 which is 40% of the 2018-2019 Revised Budget Estimate. The 2018-2019 Revised Budget anticipates using $1,139,120 in fund balance. This is $341,910 less than originally estimated to be used in the 2018-2019 adopted budget and will reduce fund balance to $9,391,830 or 36% of the 2018-2019 Revised Budget Estimate. The 2019-2020 Proposed General Fund budget anticipates using $2,316,410 of fund balance. Of that amount, $1 million is earmarked for an unanticipated storm water system repair. This total use of fund balance will result in a fund balance of $7,075,420 or 25% of the 2019-2020 Proposed General Fund budget.

The City's financial policies recommend maintaining a fund balance equal to twenty to thirty percent of operating expenses. The fund balance policy expressly allows the City to budget the use of fund balance for one-time expenditures. In addition to the storm water repair, other one-time expenditures funded by the use of fund balance include the 2020 Strategic Plan, an impact fee study, the historic resources survey, a cybersecurity incident response plan and computer equipment.

The remaining fund balance will still be well within policy limits and adequate to meet unanticipated or emergency expenditure needs.

The property tax digest is the value of all taxable property within the City. The preliminary digest report from DeKalb County shows a 9% increase in the digest. Of that increase, 74% is attributed to revaluation of existing properties and 26% is due to new value such as new construction and renovations. These increases reflect a robust real estate market in which home sales remain strong and new development and investment in commercial property continues.

The increase in the digest will result in a recommended reduction of the millage rates from 11.72 mills to 11.53 mills for the General Fund and the Debt Service Fund combined millage rates. An increase in the Capital Improvement Fund millage rate is recommended from 1.52 to 2.00 mills. This increase will provide funding to pay all the annual debt service for Decatur Legacy Park. In the current fiscal year, fund balance from the General Fund was used to pay close to half of the debt service. The City has communicated its intent to increase the millage rate to fund debt service on Legacy Park since the purchase of the property. It was increased 0.46 mills in 2018-2019. It originally was estimated that the increase for 2019-2020 would be 0.62 mills, but the growth in the digest allows it to be set at 0.48 mills instead. This increase also provides funding for initial operations and maintenance at Legacy Park. Combined with the reductions in other fund millage rates, the overall millage rate increase is recommended to be 0.3 mills. For the owner of a $500,000 home, the increase is estimated to be $64.

In addition to the positive financial indicators described above, the City maintains an AA+ bond rating from Standard & Poor's and Aa1 from Moody's. The Decatur economy enjoys

the lowest commercial vacancy rates in the metro area at 3%. The City's approach to supporting and cultivating its local business community has resulted in a thriving restaurant and retail scene dominated by independently-owned business. In addition to the City's retail market, the City is developing a marketing plan to promote its attractive office environment which includes older commercial buildings and a new mixed-use development with 34,000 square feet of class A office space.

Legislative and Policy Matters

The General Assembly plays an important role with issues that directly impact the City of Decatur. This past legislative session resulted in the annexation of Decatur Legacy Park and nearby properties on Derrydown Way and South Columbia Drive. Responsibilities such as land use, zoning, permitting, inspections, and fire and police services will shift from DeKalb County to the City and will provide the opportunity to implement the Decatur Legacy Park plan in accordance with the City's planning goals. For the next two years the City has partnered with the Decatur Housing Authority to use four duplex structures and two single family homes at Legacy Park to house families from the Decatur Housing Authority's Swanton Heights community while their homes are being renovated. This partnership allows these families to remain in Decatur and these children to continue to attend City Schools of Decatur while the Swanton Heights renovation project moves forward.

The General Assembly also passed legislation related to 5G technology and access to public rights of way. While the City already has entered into an agreement with one company to install small cell technology, the long-term impacts of small cell and 5G equipment on the physical environment and technology services are still uncertain.

Legislation regulating e-scooters and other shared mobility devices did not advance at the State level but will likely return to the agenda in the next session. In the meantime, the City will be drafting a local ordinance to regulate the operation of e-scooters.

In 2019, the City was re-certified at the Platinum level in the Atlanta Regional Commission's Green Communities program and is one of only three communities in the region to achieve this goal. The re-certification recognized the City for facility energy audits, high-performance building standards, vigorous tree canopy regulations, recycling and waste reduction efforts and its LEED-certified public buildings. In July 2016, the City of Decatur became the first Bee City USA® in Georgia and continues to support sustainable habitats for pollinators and educating residents about the critical role bees play in our ecosystem. In 2019-2020, the City is committed to studying the feasibility of curbside composting and updating its successful tree canopy protection ordinance. Funds have been requested for an intern to focus on environmental sustainability projects.

The City recognizes that the demands on the housing market have resulted in increased sales and rental prices, limiting access to affordable housing. Decatur is not unique as the metro-Atlanta region is facing a shortage of quality, affordable housing. The City

understands the importance of having a variety of housing types at different prices and is committed to finding solutions to address the community's specific housing challenges. The City Commission will be naming an Affordable Housing Task Force made up of community volunteers and charging it to explore this complex, challenging issue and to make recommendations for viable solutions. In the meantime, the Downtown Development Authority is moving forward with its innovative Cottage Court pilot development while the affordable housing concept for Decatur Legacy Park is being developed into a more detailed plan.

A Bright Future Builds on a Successful Past

The Revised 2018-2019 and Proposed 2019-2020 Budget Estimates continue the vision of a high quality of life for residents, businesses and visitors both today and in the future. This budget builds upon strategic decisions made many years ago that today enable the City to continue to provide high quality services consistent with our community's vision. It meets the needs and desires of Decatur today while considering the City's long-term viability. And it is a budget committed to long-term planning, support of our employees, and investment in critical infrastructure, all within the City's ideals of equity, inclusion, transparency, community and democracy.



Andrea Arnold
City Manager



City of Decatur®

Budget Narrative

Budget FY 2019-2020

FISCAL YEAR 2019-2020

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.

First chartered as a municipality by the State of Georgia in 1823, the City of Decatur serves as the county seat of DeKalb County, a large, urban county in the Atlanta metropolitan area. After decades of population decline, Decatur's population has been on the increase since 1990 and with about 23,000 persons, it exceeds the previous highest population of 22,000 persons from the 1960 census count. The City currently occupies a land area of approximately 4.4 square miles, making it one of the most densely populated cities in the State of Georgia. However, the City's commitment to a long-range vision with balanced growth and development has resulted in a community well-known for its high quality of life, vibrant commercial districts and as a great example of Smart Growth in the region.

Decatur's central location in DeKalb County and proximity to the City of Atlanta and Emory University make the City of Decatur an attractive location for a wide range of professional service, legal, financial, medical and creative/technology businesses. Decatur is home to educational institutions like Agnes Scott College and Columbia Theological Seminary, as well as the headquarters for a number of non-profit organizations including the Task Force for Global Heath. A number of locally-owned restaurants and retail businesses also make the City of Decatur a destination shopping and dining district in metro-Atlanta. The essential nature of these services and the stability of health and education related businesses provide a solid basis for the City's economic well being.

The City of Decatur centers on a thriving 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 persons of 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 created 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's well-regarded local public school system is attracting young families back to the City's single-family neighborhoods. This influx of school-aged children has resulted in an increase in school enrollment and a long-term strategy to accommodate this growth. The City Schools of Decatur provide one city-wide early childhood education center, five neighborhood K-3 elementary schools, one system-wide 4-5 academy, one middle school and one high school. Major expansions of the middle school and high school are complete

and a new 3-5 academy will open in time for the 2019-2020 school year.

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 has three MARTA transit stations and multiple bus routes within its 4.4 square miles, providing direct transit access to downtown Atlanta and Hartsfield-Jackson International Airport. In addition to public transit, the City supports and encourages a wide variety of alternative transportation options including walking, bicycling, the Clifton Corridor shuttle to Emory University, as well as 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 highly-livable, 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

The City of Decatur, incorporated on December 10, 1823, is named in honor of Commodore 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 his name and show the western migration of the country during the early half of the 19th century. 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 downtown Atlanta.



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

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, providing greenspace and an open space to meet and relax with family and friends. The historic commercial district is a successful example of transit-oriented development and is connected to the city's surrounding traditional, historic single-family neighborhoods by an expanding network of sidewalks, bicycle lanes and a regional trail system.

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. Two commissioners are elected from the north district, two from the south district and one commissioner is elected at-large, giving every voter in the City the opportunity to elect three of the five commissioners. 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. Tony Powers was elected by his fellow commissioners to serve as Mayor pro tem in 2018 and has served on the City Commission since 2016. The other Commissioners are Scott Drake, who was first elected in 2013; Brian Smith, who was first elected in January 2016; and, Kelly Walsh, who was sworn in for her first term in January 2018. 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. These boards and commissions include the Decatur Housing Authority, the Zoning Board of Appeals, the Decatur Downtown Development Authority, the Planning Commission and the Historic Preservation Committee. Special advisory committees and task forces are also appointed by the City Commission to provide community input on issues and projects as needed. Currently, these boards include the Active Living Board, the Better Together Advisory Board, the Lifelong Community Advisory Board, the Decatur Youth Council and the Environmental Sustainability Board.

The City Commission appoints the Municipal Court judges and the City Attorney, who provides legal counsel for the government. The City Commission also appoints a city manager to provide professional management and direct the day to day operations of the City. 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, the appointment of all employees and serves at the pleasure of the commission. The appointment of department heads is subject to confirmation by the City Commission. The current city manager, Andrea Arnold, has served as manager since January 2019, and has been employed with the City since 1997.



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

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 of Decatur has a long history of engaging residents in crafting a strategic vision for the City – most recently in 2000 and 2010. 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. With the community vision as a guide, City Commissioners must balance the needs of a diverse population, limited financial resources, federal and state mandates and unanticipated infrastructure costs.

In April 2010, the City kicked off the planning process to create the 2010 Strategic Plan for this current decade. An extensive effort was made to ensure broad participation by age, gender, race and geographical location in the planning process and participants generated over 8,000 ideas and comments about issues 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





Ultimately more than 1,500 residents participated in the planning process from general Round Table discussions to Community Academies exploring specific topics to 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 are incorporated into the City's annual work program. Also, the City's budget is directly linked to the principles and goals of the Strategic Plan to show residents how city resources are allocated to meet the community's vision and goals.

Now nine years into the implementation of the 2010 ten year plan, City staff is testing an on-line reporting system that will allow residents to track the successful completion of tasks and view the timeline for those that are in progress. The City will kick off the development of a new ten-year strategic plan in 2019 with expanded opportunities for community engagement and public input.

Performance Management

A successful organization needs to know how well it is doing towards achieving its vision and goals. The City has developed quantifiable measurements to track how efficiently and effectively the organization is meeting its goals. Selective benchmarking is undertaken during the development of departmental budget requests. Performance measures are reviewed by an interdepartmental committee on a monthly basis to identify successful processes and work on areas that need improvement. Measures are included throughout the budget narrative to illustrate how the City is performing.

Between 2006 and 2016, the City participated in the International City/County Management Association's (ICMA) Comparative Performance Measurement Program (CPM). CPM provided performance measures in 16 service areas that the City used to evaluate exist-

ing services, to benchmark results with other communities and to exchange best practices within a group of participating jurisdictions. In late 2016, CPM transitioned from being a subscription based service to a being a program advisor. Beginning in 2017, the City has embarked on its own comparative program.

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 2018 to gauge satisfaction with the community and local government services. This was the City's seventh citizen survey. The full report is posted, along with the results from previous surveys, on the City's website at www.decaturga.com.

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. Utilizing the goals and tasks described in the Strategic Plan, the departmental requests are the starting point for developing the proposed budget. Once departmental budgets 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 both proposed expenditures and revenues. The City publishes a summary of the proposed budget in the official legal organ (currently The Champion Newspaper), makes copies available to the residents of the City, provides copies to the local library and posts the proposed and revised budgets on the City's website. Public hearings on the proposed budget are held in June. The budget is then legally enacted through adoption of 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 toward the completion of the 2010 Strategic Plan and the beginning of the 2020 Strategic Plan, the annual budget continues to serve as the primary implementation tool to bring the community's vision to life. The Vision Based Budget is a financial planning document that allows the City to connect the community's vision with the necessary resources (personnel, equipment and funding) required for implementation. It also describes in a narrative and with numbers, 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 2018

Sense of Community
(% rated excellent/good)

2006-84
2008-90
2010-86
2012-92
2014-91
2016-83
2018-86

Quality of Economic Development
(% rated excellent/good)

2006-74
2008-78
2010-69
2012-73
2014-84
2016-73
2018-74

Overall Quality of business and service establishments
(% rated excellent/good)

2006-n/a
2008-89
2010-83
2012-91
2014-87
2016-83
2018-87

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

2006-n/a
2008-75
2010-74
2012-78
2014-84
2016-72
2018-96

PRINCIPLE A: Manage Growth While Retaining Character

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

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

Maintaining Decatur's strong sense of community and unique character is an important goal for residents, business owners and visitors, and is central to sustainable growth. The City continues to encourage quality development to maximize value in its commercial districts and to meet the expressed desire to be a lifelong community, which includes promoting local businesses, providing alternate transportation choices and advocating for a variety of housing options. Through sound governance, advocacy, and education, the City continues to encourage protection of historic buildings and the tree canopy which contribute greatly to the livability of the City's neighborhoods.

Imagine77

One of the most monumental decisions made by the City in recent years was the purchase of the former United Methodist Children's Home, a 77-acre property adjacent to the City's southeastern border. This purchase began the "Imagine77" planning process, which included the commitment to conserve 22 acres of permanent greenspace, a year-long, community-driven effort to develop a master plan for the site and the annexation of the property now known as Decatur Legacy Park. The Decatur Legacy Park Master Plan, com-



pleted in December 2018, sets forth the framework to preserve and reuse existing buildings, provide passive and active recreation opportunities, encourage alternative transportation, establish affordable housing villages and offer a variety of community programs for all ages and abilities.

New Neighborhoods

The City's vibrancy, sense of place and amenities consistently make it one of the best places to live in Georgia. With this desirability comes the challenge to diversify housing options so that the needs of families, senior citizens and younger residents who all wish to reside in diverse, affordable, sustainable and walkable neighborhoods are met. The area south of the Avondale MARTA Station, also known as East Decatur Station, was once a declining light industrial district that is in transformation into a new mixed-use neighborhood guided by an adopted regulating master plan. The Avondale Transit Oriented Development includes Columbia Senior Residents at East Decatur, a 92-unit mixed-income senior apartment community, and Courtland Decatur East, a development with 378 market rate apartments and 21,000 square feet of commercial space. On the western edge of the City's boundaries, the City collaborated with MARTA, the City of Atlanta, DeKalb County, and the surrounding multi-jurisdictional community to complete the East Lake MARTA Station Livable Centers Initiative (LCI) Study, a master planning effort partially funded by an Atlanta Regional Commission LCI grant. The study resulted in a long-term vision that will transform MARTA's underutilized surface parking lots into a multi-phase, mixed-use, transit-oriented development. The LCI Study will serve as a guide for future development to provide neighborhood-serving businesses, medium density residential options, and buildings scaled to transition appropriately into the adjacent single-family communities.





Preserving History

In the upcoming fiscal year, the City will complete a city-wide historic resources survey update, which involves cataloging data on Decatur's historic properties. These include homes, commercial properties, landscapes and other structures. The information documented in this survey will help guide future re-development by recognizing historic resources and the historical context in which they were built. In addition to updating the inventory, the survey will also encourage residents to understand and appreciate the unique character of the City and its neighborhoods.

Branding for Business

A consistent focus throughout the City's recent past is to encourage thoughtful management of business, office, retail and residential developments in downtown Decatur. After the successful completion of several significant residential and mixed-use projects over the past 20 years, the pendulum is swinging with renewed focus on business and office retention and development in the downtown area to maintain a healthy balance of uses. One of the ways the City will attract businesses and offices is to partner with the Decatur Downtown Development Authority (DDA) to design and implement a branding and marketing campaign specifically targeting office tenants and office building developments. In the upcoming year, the City will enhance its commercial districts by adding banners and street furniture while continuing the regular installation of street trees, bicycle racks and dog waste stations.

Types of businesses in the City –

Fiscal Year	15-16	16-17	17-18
Restaurants	82	81	77
Retailers	50	107	111
Attorneys	236	214	205
Physicians	46	48	46

City of Decatur®

Imagine77 stats

6 months
1,200 comments
290 Civic Dinner attendees
600 individual meeting attendees
6 stakeholder meetings
3 potential concepts
1 final plan

By the Numbers

6

New Phase 4 Decatur Artway Sculptures

1. Flying
309 Sycamore St.
2. Popsicles
5th Avenue at Oakview Road
3. Stalemate
321 W. Hill St.
4. Here
321 W. Hill St.
5. Undulation
Fire Station No. 2, 356 W. Hill St.
6. Iliana
Decatur Public Works, 2635 Talley St.

decaturartsalliance.org/decatur-artway-sculptures

FY 2018-2019 Accomplishments

- Held the Decatur Housing Summit, continuing the conversation on housing affordability and setting forth tangible and achievable steps to expand housing options (Goal 3)
- Completed the East Lake MARTA Station LCI Study, creating a vision for new, medium-density, mixed-use development on underutilized surface parking lots (Goal 3)
- Hired a marketing and public relations firm to develop a new Downtown Development Authority logo and a marketing strategy to introduce the City to business leaders looking for office space (Goal 2)
- Developed new community programming, such as the "Buildings, Art and Brew" pub crawl, to promote Decatur's historic and cultural assets (Goal 4)
- Continued to maintain and improve streetscapes on East Howard Avenue and North McDonough Street (Goal 1)
- Successfully promoted the leasing of street level retail and restaurant vacancies with small, locally owned businesses to retain the lowest vacancy rate in metro Atlanta (Goal 2)

FY 2019-2020 New Projects, Programs, and Policies

- Update the Decatur Historic Resources Survey to reevaluate National Register districts and pursue local designation of individual properties and districts (Goal 4)
- Update tree canopy ordinance (Goal 3)
- Create an affordable housing task force to develop policy and program recommendations to retain and expand affordable housing options in the City (Goal 3)
- Adopt a comprehensive site plan for the affordable housing villages as a supplement to the Decatur Legacy Park Master Plan (Goal 3)
- Partner with City Schools of Decatur to construct a new fiber optic network (Goal 3)
- Begin the next phase of the Atlanta Avenue Railroad Crossing Improvements (Goal 3)
- Install new signs directing people to public parking (Goal 1)

PRINCIPLE A FINANCIAL IMPACT

DEPARTMENT	AMOUNT
Governmental Control	$ 17,610
General Government	$ 108,010
Community & Economic Development	$ 1,381,030
Active Living	$ 168,250
Children & Youth Services	$ 28,920
Administrative Services	$ 173,540
Fire	$ 345,320
Police	$ 503,760
E-911	$ 17,420
Public Works	$ 817,290
Design, Environment & Construction	$ 119,820
Solid Waste	$ 209,520
Storm Water	$ 6,020
TOTAL:	**$ 3,896,510**

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.

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

Decatur is a community composed of diverse and engaged individuals proud to be part of an All-America City. To be an All-America City is to be a city focused on celebrating civic engagement, inclusion and a healthy community for all. Decatur received this award in 2018 based on three projects: the Better Together Advisory Board, the Police Department Strategic Plan and the I Am Decatur art installation. The City recognizes the importance and value of diversity and strives to be inclusive in every aspect of its operations.

Communication is Key

The City Commission continues to support the "Open Office Hour" program, which gives the opportunity for each elected official to address specific topics and answer questions from the community. The sessions are streamed online on the City's website, making it easy for community members to view and join the conversation. In the upcoming year, the City will expand the program to include the chairs of the various resident boards and commissions. The City will unveil its Street Sweeper GPS app, providing the community real time information of when and where streets are being swept. Staff also will utilize the app to optimize routes and reduce fuel use. The City also overhauled its website, www.decaturga.com, so that users will have better access to City services beginning later this summer. In addition to improvements to the City's web presence, community members will also have the option to subscribe to an updated e-newsletter providing news and information through email and social media.

Plan First, Implement Second

The City completed numerous transportation-related planning projects over the past year, including the East Lake MARTA Livable Centers Initiative (LCI) study, the Talley Street Multimodal Study and the city-wide Community Transportation Plan update. Now that the plans are complete, guided implementation will begin. The first step includes the new South Columbia Drive/Talley Street/Shadowmoor Drive traffic signal and the South Columbia Drive shared-use path connecting East Decatur Station, Winnona Park and the new Talley Street Elementary School with Decatur Legacy Park.

This year, the City will continue its planning efforts by focusing on the ten-year update to the city-wide LCI Study, the five-year update to the Comprehensive Development Plan,

National Citizen Survey 2018

Community acceptance of people of diverse backgrounds
(% rated excellent/good)
2006-82
2008-87
2010-88
2012-90
2014-82
2016-79
2018-77

Quality of public information services
(% rated excellent/good)
2006-69
2008-82
2010-89
2012-85
2014-86
2016-89
2018-87

Opportunities to volunteer
(% rated excellent/good)
2006-n/a
2008-87
2010-90
2012-91
2014-92
2016-90
2018-90

Availability of affordable quality housing
(% rated excellent/good)
2006-34
2008-48
2010-43
2012-45
2014-38
2016-23
2018-17

and most importantly, the 2020 Strategic Plan. The 2020 Strategic Plan will allow the entire community to participate in defining a vision and establishing specific and tangible goals and tasks that will shape the City's work program and provide a budget framework for the next ten years.

Engaged for Life

The City continues to provide transportation services to Decatur's seniors with the GO60+ shuttle. Every Wednesday, seniors from the Oakhurst neighborhood can hop on the shuttle to visit various destinations in downtown Decatur, providing the community with greater mobility options and less dependence on automobile transportation. The shuttle provides transportation to and from many active living exercise programs, financial and technological trainings, and events dedicated to seniors. Last year, the City purchased its first wheelchair accessible shuttle bus, which increases the number of community members that can use the GO60+ shuttle. The City is currently working towards becoming an AARP Age-Friendly Community, a designation that is supported by the City's commitment to being a lifelong community.

Community Service

Approximately 1,100 volunteers participated in the 2019 Martin Luther King Jr. Service Project, which occurs over the Martin Luther King Jr. holiday weekend each January. The project provides home repairs, yard work and weatherization for lower income residents over the age of 62 and helps senior residents live safely, comfortably and affordably in their homes. This year 40 homes were improved during the MLK service project. A Season of Giving/Christmas Decatur continues to have robust support from donors. Although the number of children needing gifts has decreased over the last few years, outreach to older residents, primarily identified in the MLK service project, has increased. This has led to the substantial increase in the number of low income older residents receiving holiday gifts.



Children are Our Future

The City continues to engage its youngest members through programs, events and, specifically, the Decatur Youth Council (DYC.) Last year the DYC participated in the Decatur Legacy Park Civic Dinners, as stakeholders in the Community Transportation Plan update and focused their annual project on planting a fruit orchard at Decatur Legacy Park, using a grant by the Atlanta Local Food Initiative. The grant allowed the group to plant an orchard of pear trees, apple trees, and blackberry bushes at the park, with the number of trees representing the number of children who originally lived at the former United Methodist Children's Home – 19 pear trees representing the girls and 14 apple trees representing the boys.

The Decatur Police Department will continue to host the ever-popular Junior Police Academy providing opportunities for the City's youth to interact with police officers. Participation in the academy provides young people with the knowledge to handle police interaction, explains legal facts from fiction and helps participants understand the officer's point of view. The Decatur Fire Department will continue to provide CPR training to all Renfroe Middle School eighth graders, introduce elementary students to the City's fire and rescue facilities and equipment, serve as physical education substitutes at City schools and be lunch buddies for those students feeling lonely or left out.

Culture of Equity

The City is committed to equity and inclusion in the community and within the organization. Two racial equity training workshops were conducted last year and similar workshops will be offered again to city staff in the upcoming fiscal year. An internal equity team will be formed to assess equity issues and areas for improvement in all aspects of the organization. With assistance and leadership from the Better Together Advisory Board, the City will continue community conversations, establish a racial equity baseline, and introduce monthly book club topics with the help of Little Shop of Stories, a local bookstore.

FY 2018-2019 Accomplishments

- Hosted Open Office Hour sessions with each City Commissioner and the City Manager (Task 6A)
- Updated the New Resident Packet (Task 6A)
- Maintained Foresight Augmented Reality (FAR) devices at Decatur City Hall, Decatur Recreation Center and Ebster Recreation Center to help visually-impaired with wayfinding inside City facilities (Task 5C, 6A, 8D)
- Produced and released recruitment videos for the Police and Fire Departments (Task 5D, 6A)
- Maintained the Decatur Buskers Program (Task 8B)
- Completed redesign of the City website (Task 6A)
- Hosted an Affordable Housing Summit (Task 5A)
- Updated the Community Transportation Plan (Goal 8)
- Engaged with neighborhood leaders through the Decatur Neighborhood Alliance and the Lifelong Community Advisory Board (Goal 6)
- Partnered with the Decatur Arts Alliance to sponsor public art projects like the Look Up art installation and continuation of the Art Way sculpture installations (Task 8B)
- Continued to develop leadership skills and engage members of the new Decatur Youth Council as they learn about city government (Task 7E)
- Began implementation of the Decatur Legacy Park Master Plan with the grant-funded orchard installation and volunteer efforts led by the Decatur Youth Council (Task 7A)
- Purchased ADA approved shuttle bus for use by the GO60+ group (Goal 5E)

By the Numbers

Number of MLK Service Day Volunteers in 2019

1,100

Dollar value of 2018 MLK Service Day volunteer hours

$271,620

By the Numbers

Number of staff attending racial equity training

35

City of Decatur®

By the Numbers

Number of street-sweeping zones

18

Refer to decaturga.com/city-government/city-departments/public-works/street-cleaning-schedule for complete details)

By the Numbers

Fruit trees at Legacy Park Orchard

33

19 pear trees
14 apple trees

FY 2019-2020 New Projects, Programs, and Policies

- Begin the 2020 Strategic Plan public engagement process (Goal 8)
- Host Housing Summit 2.0 following the recommendations of the Affordable Housing Task Force (Task 5A)
- Implement a new City E-Newsletter (Goal 8)
- Host Open Office Hour sessions with chairs of the various resident boards & commissions, City Commissioners and City Manager (Task 6A)
- Complete the Citywide Historic Resources Survey Update
- Receive designation as an Age-Friendly Community from AARP (Task 5E)

PRINCIPLE B FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	$ 17,610
General Government	$ 108,010
Community & Economic Development	$ 598,150
Active Living	$ 273,020
Children & Youth Services	$ 629,680
Administrative Services	$ 209,860
Fire	$ 164,860
Police	$ 1,564,770
E-911	$ 17,420
Public Works	$ 136,650
Design, Environment & Construction	$ 239,640
Solid Waste	$ 69,840
Storm Water	$ 27,090
TOTAL:	**$ 4,056,600**

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.

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

Goal 9 Expand and diversify the City's revenue base

Goal 10 Continue to provide quality services within fiscal limits acceptable to the community

Goal 11 Assure the efficient use and coordination of all community facilities by strengthening community partnerships

Goal 12 Foster environmental, social, and economic sustainability in all aspects of city life and government practice

Goal 13 Protect and restore natural resources, support environmental health and ecological awareness

The intentional stewardship of an urban environment is a balance between sustaining and improving its infrastructure within the confines of its financial means. This requires considering both the short term and long term impacts of policy decisions as well as considering consistency with multiple and varied goals and objectives. Since 2010, the goals of Principle C have been a call to action to manage the natural, physical and financial interests to successfully build upon an already-present philosophy of sustainability with the City of Decatur. Local government has a crucial role in leading the sustainability movement. An ethos of sustainability is equally crucial to building resiliency, which allows a community to quickly recover from an unplanned event such as a tropical storm or a financial recession. Sustainability and resiliency cannot occur without strong partnerships with other community partners. The City of Decatur has a continued commitment to sustaining and strengthening its environment through sound policy, community partnerships that conserve resources and care for the natural world, all within a framework of thoughtful fiscal management.

Sustainable Infrastructure & Operations

Achieving long-standing environmental goals remains a priority for the City of Decatur. Year 2 of a two-year storm water master plan update will take much of the data and input collected in Year 1 and will formulate a plan on how to move forward. This plan will impact how the City manages and treats its storm water and waterways. The final product, to be completed in 2020, will build upon sound storm water management practices that span the past 40 years. City departments will continue to look for ways to reduce dependence on the gas- and diesel-powered vehicles and reduce carbon emissions by increasing efficiency in City operations, supporting alternative modes of transportation, and purchasing fuel efficient City vehicles and equipment.

Work will continue on multi-use path connectivity projects on Commerce Drive, South Columbia Drive and Church Street, while a new study will begin to connect downtown Decatur to Oakhurst by way of new protected bicycle lanes on McDonough Street. Connectivity for persons with mobility challenges will also be a focus with the continued installation of new ADA crosswalks as well as updates to building codes that improve home and workplace accessibility. Finally, the Solid Waste Division of the Public Works Department will undertake a study that will explore providing curbside composting services to residents. Citywide composting has the potential to divert significant amounts of food waste from landfills while creating organic byproducts that can replenish the earth in many practical ways.

National Citizen Survey 2018

Value of services for taxes paid
(% rated excellent/good)
2006-63
2008-64
2010-64
2012-73
2014-73
2016-66
2018-70

Quality of overall natural environment
(% rated excellent/good)
2006-n/a
2008-78
2010-75
2012-81
2014-87
2016-79
2018-78

Quality of recycling services
(% rated excellent/good)
2006-80
2008-87
2010-90
2012-92
2014-91
2016-87
2018-87

Recycled from home
(% reported at least once in past year)
2006-80
2008-89
2010-89
2012-91
2014-97
2016-96
2018-92

City of Decatur®

By the Numbers

14-mile

fiber netwowrk ring encompasses 14 city and 10 school facilities

By the Numbers

11

Number of years city has earned GFOA's Distinguished Budget Presentation Award



Partnerships for Progress

The City of Decatur maintains its commitment to managing its fiscal resources through the creation of partnerships with private and public institutions.

The City Manager's Office and the Community and Economic Development Department have started implementation of the Decatur Legacy Park Master Plan. There will be further consideration into adaptive reuse of the existing park buildings that support the goals of the master plan. The key to the success of long-term sustainability of the property rests in the ability to honor the community's vision for the Park while fully utilizing the space and generating the revenue necessary to operate the Park's resources through creative community partnerships.

Several City departments continue to create programs to use City facilities for training staff and partner organizations in-house. Bringing the course instructor to the City rather than sending staff away controls the costs of expenses related to attending conferences and training programs while allowing other local partner organizations to attend. The Police and Fire Departments continue to be successful in holding programs that "Train the Trainer," meaning that staff and neighboring departments are provided with classes needed to educate their colleagues without having to leave Decatur. Likewise, the Design Environment and Construction Division will be hosting several continuing education classes for code professionals and contractors to learn about upcoming building code changes. Finally, the continued partnership between Children and Youth Services (CYS) Division and the City Schools of Decatur for afterschool care remains a hallmark of efficient city service with nine program sites and a tenth planned for FY 2019-20. With the addition of a tenth site, CYS will be expecting an increase in projected revenues and programming opportunities.

Smart City Technology

Building resiliency to climactic and economic forces through technology improvements is an essential duty of government operations in the 21st century. The City of Decatur and the City Schools of Decatur will build new city-wide fiber optic infrastructure that will greatly increase access to digital technology and help maintain continuity of operations during adverse events. A shared fiber network will provide better performance while at the same time being significantly less expensive to install and operate than two independent systems. The network will provide the infrastructure upon which other wireless technologies can operate such as radios, cameras, and other smart city technologies. In addition to public improvements to fiber technology, the City continues to assist with private fiber infrastructure improvements in the downtown commercial district. Having the most current private infrastructure offers a critical economic development tool that makes the City more competitive as a business relocation and expansion option. The City has installed smart city technology in the form of sensors that count pedestrian, bicycle, and automobile activity in eight different locations in the downtown commercial district. The technology helps the Community and Economic Development Department measure pre-development and post-development activity to understand the effect that mixed-use developments have on transportation options, determine the benefit of major public infrastructure investments in bicycle lanes, sidewalks and intersection improvements, to evaluate consumer trends and to provide empirical data for potential retailers looking to locate to downtown Decatur.

FY 2018-2019 Accomplishments

- Completed the first year of the two-year Storm Water Master Plan (Task 13B)
- Completed the Hampton Inn and Suites on Clairemont Avenue and the Avondale Transit-Oriented Development to increase the revenue base for the City (Task 9C and 9D)

- Approved the Decatur Legacy Park Master Plan (Task 11A and 11B)
- Rezoned the Avondale MARTA Station area from C-3 – Heavy Commercial to MU – Mixed Use, Transit Subarea (Task 9A and 9C)
- Public Works Department accepted the contract to provide city-wide recycling services (Task 10C)
- Planted a Fruit Orchard at Decatur Legacy Park (Task 12C and 12J)
- Annexed 11 properties on Grove Street and East Ponce de Leon Avenue for future commercial use (Task 9B)
- Re-certified at platinum level by the Atlanta Regional Commission's Green Communities Program. (Task 13C)
- Acquired 13 properties between Dearborn Park and Chevelle Lane to preserve natural open space (Task 13E)
- Completed E911 Surcharge Compliance Review (Task 10C)

FY 2019-20 New Projects, Programs, and Policies

- Expand the CYS afterschool program to a tenth site (Task 11A)
- Pursue grant funding to achieve LEED for Cities Certification from the United States Green Building Council (Task 12D)
- Continue to support the redevelopment of underutilized property within the East Decatur area according to the regulating master plan (Task 9C)
- Replace public drinking fountains with refillable water dispensers (Task 12J)
- Begin further study of the existing vacant buildings at Decatur Legacy Park to understand potential adaptive reuses and anticipate required upgrades (Task 9C)
- Promote environmental sustainability issues, including curbside composting study, through Lead for America or similar internship program (Goal 12)

PRINCIPLE C FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	$ 17,610
General Government	$ 180,010
Community & Economic Development	$ 96,730
Active Living	$ 169,130
Children & Youth Services	$ 28,920
Administrative Services	$ 643,540
Fire	$ 216,960
Police	$ 312,280
E-911	$ 17,420
Public Works	$ 1,175,160
Design, Environment & Construction	$ 729,280
Solid Waste	$ 488,890
Storm Water	$ 12,040
TOTAL:	**$ 4,087,970**

By the Numbers

The city has four drainage basins

NORTHSIDE
Flowing Into Gulf Of Mexico
Peavine Creek Basin
South Fork Peachtree Creek Basin

SOUTHSIDE
Flowing Into Atlantic Ocean
Shoal Creek Basin

By the Numbers

17

Number of outdoor drinking fountaints

By the Numbers

15

Number of years city has earned GFOA's Certificate in Achievement for Excellence in Financial Reporting

City of Decatur®

By the Numbers

23

fire department community education programs

including File of Life, Car Seat Safety and Community CPR

By the Numbers

Graduates of Decatur Police Departments RAD self-defense program for women

385

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.

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

Community Athletes

The City's Active Living Division provides a variety of programs and services that support a safe, healthy and active lifestyle for residents of all ages. This past year the basketball and soccer programs saw the highest participation rates in history. Youth basketball continues to be the most popular sport with over 600 Decatur youth participating. A partnership with the Boys and Girls Club resulted in swim lessons to over 100 children at the year-round, indoor Oakhurst Pool. Sixty percent of the participating children can now swim without assistance.

The adult softball league provides residents, city staff and business owners the opportunity to play softball with 24 co-ed teams competing each year. Other adult activities include pickleball, bridge club and the Silver Spokes adult tricycle class as well as fitness classes and open gym activities. New this year, the Active Living Division offered gymnastics, stunting and parkour classes, women's volleyball, women's lacrosse, and the reinstitution of



the women's basketball summer league. Archery will soon be offered thanks to a grant from USA Archery that provided the Active Living Division with equipment to start its first-ever archery program.

Quality Care for Decatur's Children

The afterschool programs offered by the Children and Youth Services (CYS) Division are accredited and serve over 600 children annually. CYS facilitates services to homeless families and partners with the City Schools of Decatur (CSD) to provide nutrition, education and transportation to children and youth in need. CYS continues to hire CSD teachers for afterschool and summer camps. In the upcoming year CYS will offer its tenth program venue as a "Whiz Kids" site and afterschool programs for 3rd – 5th graders at Decatur Legacy Park, as well as at the new upper elementary school on Talley Street.

I Want to Ride My Bicycle

Bicycle and pedestrian infrastructure continues to be the focus of capital improvements in the City. The Commerce Drive Cycle Track began construction in April 2019 and will take approximately one year to complete. The completed cycle track will provide a critical link from the North McDonough Cycle Track to the future Church Street Cycle Track and Streetscape project, currently in the rights of way acquisition phase. This cycle track infrastructure will provide community members, including those who are interested but cautious bicycle riders, with a protected north-south bicycle connection through the city.

Sustainable and affordable transportation alternatives that serve a diverse community are welcome with implementation of clear policy and appropriate partnerships. The City Manager's Office worked with City staff, resident advisory boards, the Georgia Municipal Association and other communities to create an interim operating agreement regulating electric scooters within Decatur. The City is currently in the process of drafting an ordinance to regulate shared mobility devices, which would include electric scooters and electric bikes, taking a positive and proactive approach to the changing transportation technology of the future.

Safety for All

The Decatur Police and Fire Departments offer programs and services that support public education and ensure a high quality of life. Both departments provide training to resident volunteers to serve as additional eyes and ears in the community through the Citizens Assisting Public Safety (CAPS) program. In 2018, 49 community members graduated from the Police CAPS program and 32 graduated from the Fire CAPS program.

The Decatur Police Department offers the Rape Aggression Defense (RAD) course to train women of all ages and abilities in self-defense techniques. Since 2014, 385 women have completed the course. Self-defense training is also offered to children and teens with 600 youth participating in the Revved Up Kids workshops and approximately 140 adults attending the Revved Up Kids parent seminars. The Decatur Fire Department is actively involved in a local teen awareness program, annual food and coat drives and trained technicians help to ensure children's car seats are installed properly through the Car Seat Safety Program. This past year, the Fire Department completed a successful audit of its Insurance Services Office (ISO) Protection and once again received a Class 2 rating, ultimately allowing Decatur residents and businesses to receive lower insurance premiums for a high level of fire and life safety protection.

Diverse Housing

In November 2018, the City hosted its first ever Affordable Housing Summit to develop a shared understanding of Decatur's housing context, define affordability as it relates to Decatur and explore viable approaches and strategies. The Summit concluded with ideas for all

National Citizen Survey 2018

Ease of walking
(% rated excellent/good)
2006-79
2008-87
2010-87
2012-92
2014-88
2016-83
2018-88

Quality of recreation programs and classes
(% rated excellent/good)
2006-78
2008-87
2010-82
2012-84
2014-88
2016-89
2018-89

Amount of public parking
(% rated excellent/good)
2006-30
2008-39
2010-32
2012-38
2014-37
2016-25
2018-24

Quality of traffic enforcement
(% rated excellent/good)
2006-63
2008-67
2010-71
2012-65
2014-67
2016-66
2018-62

City of Decatur®

By the Numbers

TOP 3 YOUTH ATHLETIC PROGRAMS IN 2019

SOCCER
554
participants

BASKETBALL
550
participants

BASEBALL
220
participants

TOP 3 ADULT ATHLETIC PROGRAMS IN 2018

PICKLEBALL
1,000
participants

SOFTBALL
243
participants on 27 teams

WOMEN'S BASKETBALL
72
participants on 6 teams



100 participants to be a part of local solutions. Direct outcomes from the Summit included developing the Decatur Legacy Park Affordable Housing workshop and the upcoming appointment of an Affordable Housing Task Force that will review the Summit's recommendations, complete ongoing research and put forth policy and program recommendations to the City Commission. A Housing Summit 2.0 is scheduled to take place in the upcoming year in an effort to continue the process of supporting affordable housing policy changes for the community.

The Cottage Court Pilot Project approved in 2016 and expected to move forward in 2019 will expand workforce and "missing middle" housing options in the City. The pilot project, an initiative of the Decatur Development Authority, is intended to demonstrate the desirability, livability, financial feasibility, and modest development scale of this newly allowed housing type in Decatur. Site work and building construction will begin in late 2019 on an undeveloped site on Commerce Drive. The project includes six new homes that surround a shared green space and ranging in floor area from 460 square feet to 1,100 square feet.

FY 2018-2019 Accomplishments

- Implemented Reimagine West Howard improvements (Task 14A)
- Partnered with the PATH Foundation to fund and begin construction of the Commerce Drive Cycle Track (Task 14A)
- Began the civic engagement and design phase of the Atlanta Avenue Railroad Crossing Improvements (Task 14A)
- Implemented traffic calming on Garden Lane, Willow Lane, Brower Street, Garland Avenue, and McClean Street (Task 14D)
- Repaired vertically separated sidewalk panels along South Candler Street, College Avenue, Scott Boulevard and in city parks (Task 14D)
- Completed the Talley Street Multi-Modal Improvements Study (Task 14D)
- Conducted the Parkwood Road Traffic Calming Study (Task 14D)
- Implemented smart city technology to collect counts of vehicles, pedestrians and cyclists in the downtown area (Task 14G)
- Hosted an Affordable Housing Summit to discuss important issues related to housing diversity and affordability (Task 15A)
- Partnered with the Decatur Housing Authority to provide temporary housing at Decatur Legacy Park during renovation of Swanton Heights properties (Task 15)
- Opened 92 mixed-income dwellings for senior residents at Avondale Transit Oriented Development (Task 15C)
- Created new CYS programs for CSD Academy School on Talley Street (Task 16C)
- Constructed new arbors at Scott, McKoy and Oakhurst Parks and completed field storage units at Ebster and McKoy Parks (Task 16D)

FY 2019-2020 New Projects, Programs, and Policies

- Construct the South Columbia Shared-Use Path (Task 14A)
- Install pedestrian hybrid beacon on Scott Boulevard at Westchester Elementary (Task 14B)
- Implement the East and West Parkwood Drive traffic calming improvements (Task 14D)
- Conduct a North Decatur Road Corridor Study jointly with DeKalb County (Task 14E)
- Recommend adoption of an ordinance regulating usage of shared mobility devices within the City (Task 14G)
- Install the Talley Street/Shadowmoor Drive/South Columbia Drive split-phase traffic signal (Task 14I)
- Support the completion of the Callaway redevelopment project to include 329 apartment units, 34,000 square feet of office and retail space (Task 15C)
- Complete an existing building analysis at Decatur Legacy Park to review accessibility, future adaptive reuse and prospects of offering affordable housing (Task 15E)
- Further enhance the MARTA Plaza as a public space with activities such as yoga (Task 16D)
- Install three outdoor water stations that are pet friendly and include water-bottle filling abilities at McKoy and Harmony Park as well as at the Decatur Square (Task 16 D)
- Conduct cycling classes in partnership with Georgia Bikes (Task 16F)
- Partner with City Schools of Decatur to explore viability of speed enforcement cameras in school zones (Task 14D)
- Start construction of pedestrian safety improvements at Clairemont and Commerce and Church Street and Commerce and the Church Street cycle track (Task 14A)
- Complete the update and adoption of the storm water management plan (Goal 15)

PRINCIPLE D FINANCIAL SUPPORT

DEPARTMENT	AMOUNT
Governmental Control	$52,870
General Government	$325,340
Community & Economic Development	$838,350
Active Living	$2,159,230
Children & Youth Services	$1,751,590
Administrative Services	$701,260
Fire	$2,002,030
Police	$2,741,540
E-911	$772,410
Public Works	$1,235,210
Design, Environment & Construction	$1,288,510
Solid Waste	$1,131,170
Storm Water	$1,438,530
TOTAL:	**$ 16,438,040**

By the Numbers

6 outdoor tornado warning sirens in Decatur

Glennwood Elementary
Westchester Elementary
Oakhurst Elementary
Winnona Park Elementary
Decatur Legacy Park
Decatur Police Station

By the Numbers

6 car share locations in the city

City of Decatur®

By the Numbers

4 Number of City department recruitmen and corporate culture videos

www.youtube.com/users/cityofdecatur

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.

The City as an organization functions like towers of building blocks constructed upon a solid base of qualified employees, tools necessary for the job and an emphasis on education, professional development and technical career training. This solid base provides staff with the appropriate resources, skills and training so that City departments and divisions can advance the mission and goals of the community and the Strategic Plan. In addition to moving the City forward, all departments and divisions develop budgets identifying needs (personnel, equipment and/or programs) to bring efficiency and effectiveness to every work day. While these expenditures may not always align with a specific task of the Strategic Plan, Principle E was created to bridge the gap between mission driven performance and an expectation of superior public service.

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 known for being innovative and progressive in all aspects of government including its staffing philosophies. As the community continues to grow, staff will be challenged to optimize productivity without a proportional increase in resources. This requires City staff to look for opportunities to improve operations and produce innovative ideas within their respective work areas. These opportunities can come in many forms such as improvements/streamlining for personnel, new advanced equipment or smarter technology providing greater workplace efficiency.

Recruiting the Best and Brightest

In order to serve a community comprised of well-informed, educated and engaged residents willing to participate in activities that shape the growth of the city, the recruitment, training and retention of high functioning employees to work in partnership with

residents is essential. Recruitment starts with the City's Human Resources Division. Human Resources staff work closely with the departments in the City to get an understanding of what type of employees are desired in the various work areas and to find innovative ways to attract the best and brightest employees.

The Decatur Fire and Police Departments recruit new employees utilizing diverse methods such as attending various career fairs and intentionally considering applications from historically diverse colleges. The City recently developed creative recruitment videos for the Police, Fire and Public Works Departments, as well as a video for general employees. As of April 2019, the Police Department recruitment videos have been viewed over 8,000 times.

The Public Works Department employs a hands-on approach for recruitment by hosting a summer work program for local high school students. Each summer, the Public Works Department hires students as crew workers to work in various divisions. The students get a sense of accomplishment while learning about every facet of Public Works. This successful recruiting program has resulted in the hiring of several full time employees some of whom have been promoted to management roles within the department.

Investing in Our Employees

Employee retention and training continues to be a priority for the City of Decatur. City employees are offered a wide and diverse array of training and development opportunities including: Racial Equity Training, continuing education for technical disciplines, tuition reimbursement and participation in the E5 Leadership Academy. The E5 Leadership Academy is a nine-month program created by employees for employees as a way to enhance leadership skills and address succession planning tools. The 5 Es are employees, engage, evolve, excellence and effective.

Decatur employees have been and continue to be very active in their respective professional organizations such as National Recreation and Parks Association, Georgia Recreation and Parks Association, Georgia Alliance of Preservation Commissions, Leadership DeKalb, International City/County Management Association, National Main Street Conference, American Public Works Association, American Planning Association, and Georgia City-County Management Association, which all lead to professionally trained and passionate employees. Many employees hold or have held leadership roles in their respective professional associations. Decatur continues to be recognized as a model community and leading organization as evidenced by awards and recognitions from many of the associations listed above.

Tools of Success

In addition to retaining highly qualified personnel, administrative staff recognize the importance of providing employees with the proper equipment to keep the City operating in an efficient, productive manner. By investing wisely in the latest equipment, the City creates a high standard for an efficient and safe environment, both for the employees and the residents they serve. City staff continue to stay up to date on the latest advanced tools and equipment and remain good stewards of City resources by diligent maintenance of all tools, vehicles and equipment.

Attractive, Efficient, Well-Maintained Facilities.

The City maintains its commitment to maintaining attractive facilities for employees and the public. The newly acquired Decatur Legacy Park Administration Building was recently refurbished with new furniture, paint, and flooring in the relocated Children and Youth Services Division office. City facilities continue to be regularly inspected to ensure all areas are well maintained for the community and employees.

National Citizen Survey 2018

Overall customer service by Decatur employees
(% rated as excellent/good)
2006-84
2008-88
2010-89
2012-94
2014-90
2016-90
2018-91

Overall impression of interaction with city staff
(% rated excellent/good)
2006-78
2008-77
2010-79
2012-86
2014-83
2016-87
2018-89

Employee job satisfaction*
(% rated positively)
2010-92
2013-96
2015-88
2017-84

City of Decatur is a good employer*
(% rated positively)
2010-96
2013-98
2015-96
2017-93

* National Employee Survey result



By the Numbers

14,560

Cumulative number of visitors to Open City Hall online forum, launched October 2008

By the Numbers

25 Number of PW summer students since 2010

7 Number of summer students hired for full-time positions

Staying Connected

In today's society, technology is at the core of everyone's daily functions. The City continues to stay up to date on the latest technology front especially in the communication area. How we interact with the residents, visitors and internal staff is ever evolving with social media, new software and faster communication devices. The City is investing in a fiber communication network that will be built in fiscal year 2019-2020. This network will link all City facilities together including the Decatur Legacy Park plus all City Schools of Decatur facilities. When completed, the fiber ring network will create a redundant system that allows the network to continually provide service even if a section of the network is temporarily interrupted. This self-healing system ensures that City staff and facilities will be able to operate and provide services in the event of an emergency.

The Design, Environment and Construction Division began implementing electronic permitting (e-permitting) services for both residential and commercial land disturbance projects in the last fiscal year. The division will continue project implementation and upgrade the computer systems that ensure compatibility with the e-permitting software. This smart city technology provides a more streamlined plan review process between the differing disciplines that review development permits while eliminating some need for paper submittals.

The Automatic Data Processing (ADP) System is a software system the City uses to keep the employees informed on payroll and benefits in the City. The Human Resources division will upgrade the ADP system to become more user-friendly to better disseminate information to the City staff.

FY 2018-2019 Accomplishments

- Implemented E-permitting software for development permits and inspection requests (Goal VI)
- Upgraded the parking metering technology to include an online app feature (Goal VI)
- Purchased new vehicles and equipment to provide efficiency during winter weather events, emergency calls, and recycling pickup (Goal III)
- Completed recruitment videos for several departments that highlight the tasks and function each department provides (Goal I)
- Updated the City's internal website, DecaturNet (Goal VI)
- Developed 5-year information technology strategic plan (Goal VI)

FY 2019-2020 New Projects, Programs, and Policies

- Upgrade ADP personnel software system to disseminate information to the employee in a user-friendly manner (Goal VI)
- Upgrade the dining room and auditorium in the Decatur Legacy Park Administration Building and install audio visual equipment in both locations to improve their use for public events (Goal IV)
- Complete fiber network construction (Goal VI)
- Complete the E-permitting software implementation (Goal VI)
- Develop cybersecurity incident response plan and train employees on the plan (Goal VI)
- Provide team-building and internal collaboration opportunities, including the internal equity team to assess equity issues and areas for improvement (Goal II)

PRINCIPLE E FINANCIAL SUPPORT:

ALL DEPARTMENTS INVOLVED IN	AMOUNT
ADP HR & Payroll system	$95,200
Envisio Strategic Plan Dashboard	$8,000
Financial Transparency Initiatives	$5,000
IT Support & equipment	$737,080
Utilities	$1,269,400
Audit &other financial service	$154,500
Janitorial supplies	$60,810
Postage	$54,290
Telephone	$264,200
GIS	$80,000
Insurance premiums	$311,970
Administrative duties	$5,139,750
Training	$483,610
TOTAL:	**$8,663,810**



By the Numbers

7 **Facebook pages operated by the City**

City of Decatur – Government

Decatur Active Living

Decatur Active Living – Athletics

City of Decatur Children and Youth Services

City of Decatur Fire and Rescue

City of Decatur Police Department

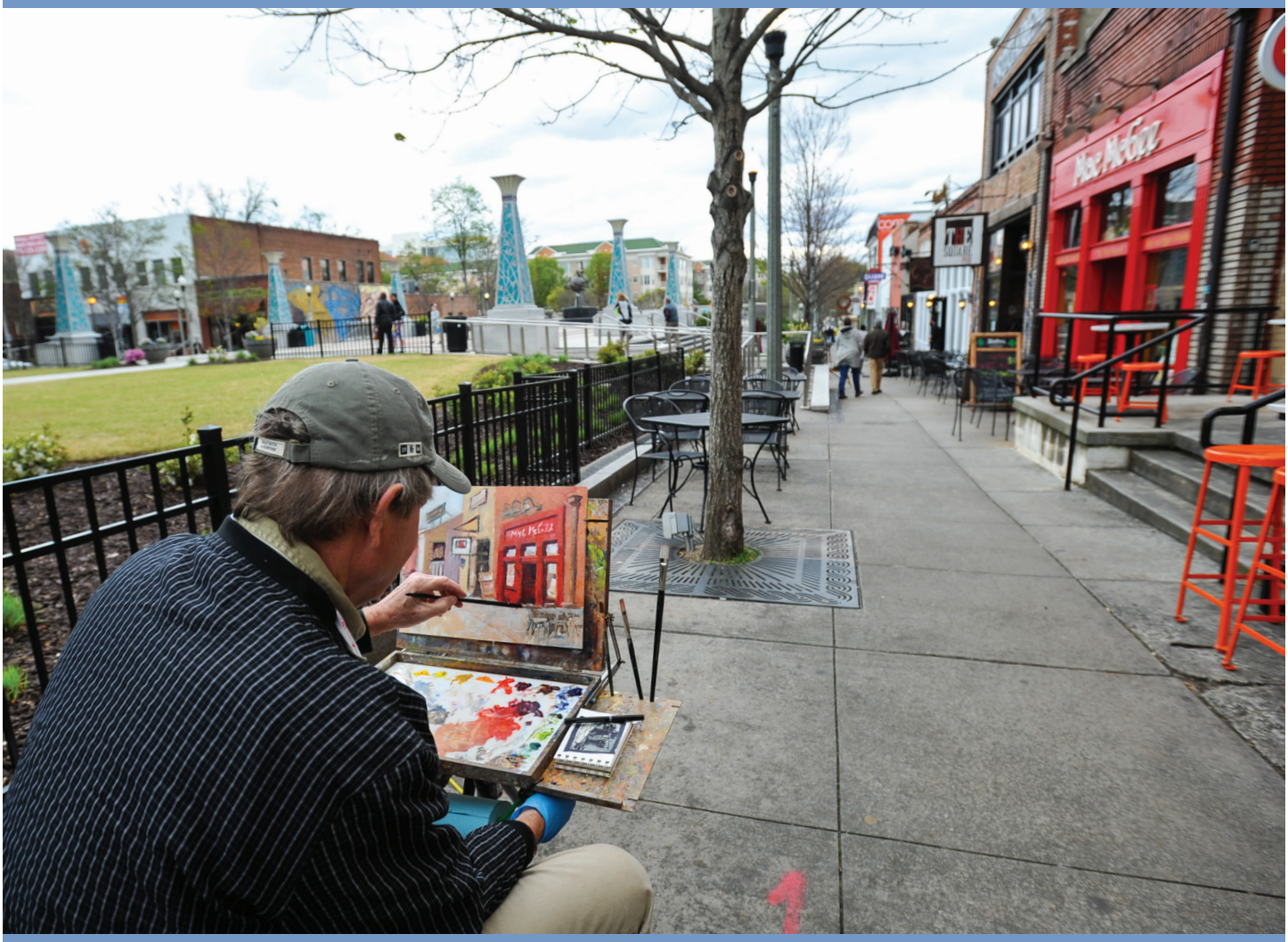
City of Decatur Human Resources

City of Decatur®

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

Gwen Blackwell
Nancy Brune
Gina Cain
Aileen de la Torre*
Mark Ethun*
Felix Floyd*
Courtney Frisch
David Goode
Michelle Hirose*
Sherry Jackman
Ash Kumar*
Eric Lambkins
Portia Langley
John Maximuk
Gary Menard
Lyn Menne
Claire Miller
Vera Morrison
Zack Ray
Kevin Rice
Bryan Smith
Jeremy Storey
Angela Threadgill
Ninetta Violante
Tammy Washington*

*team captain

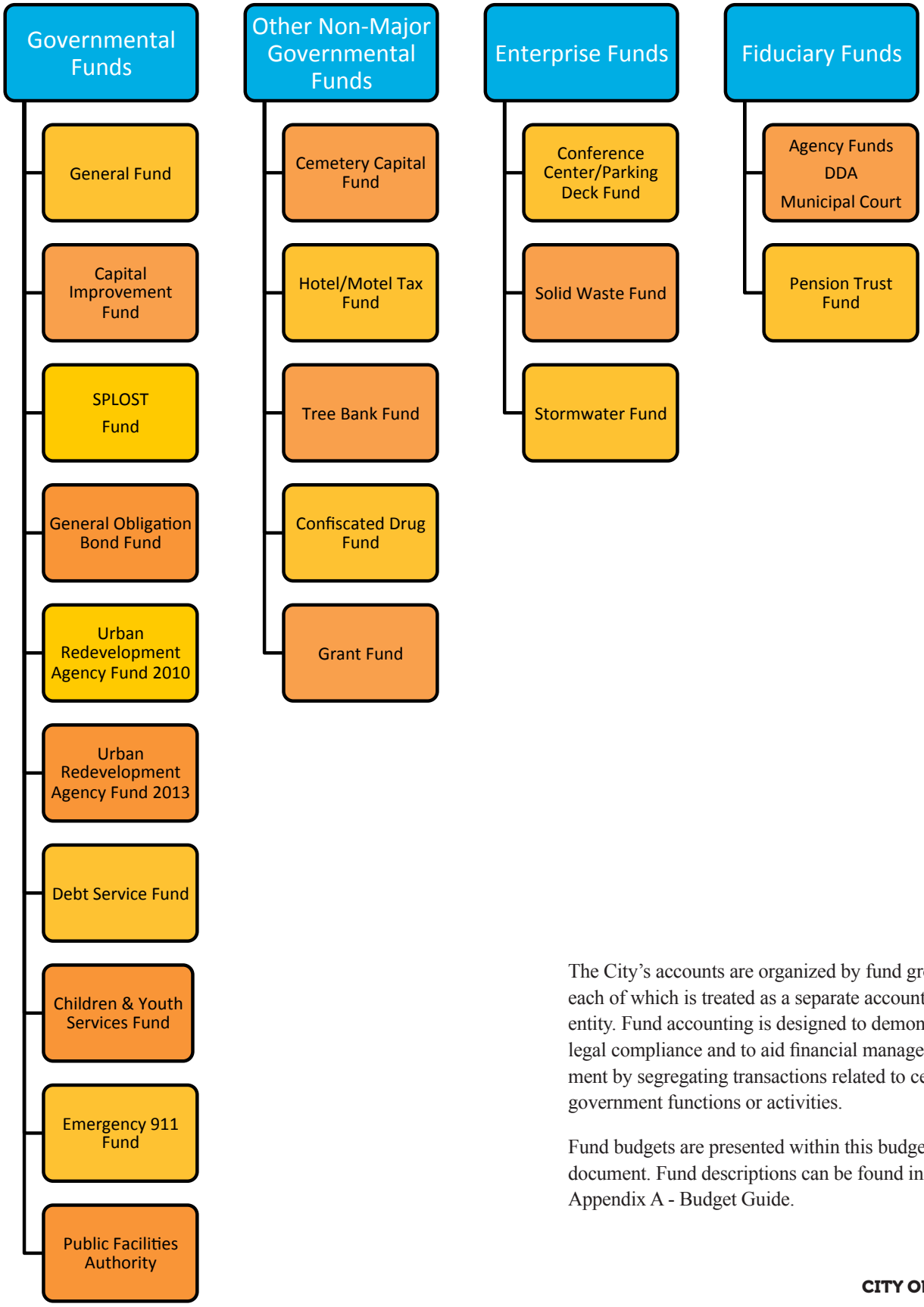


City of Decatur®

Summary of Fund Budgets

Budget FY 2019-2020

City of Decatur
Fund Organizational Chart

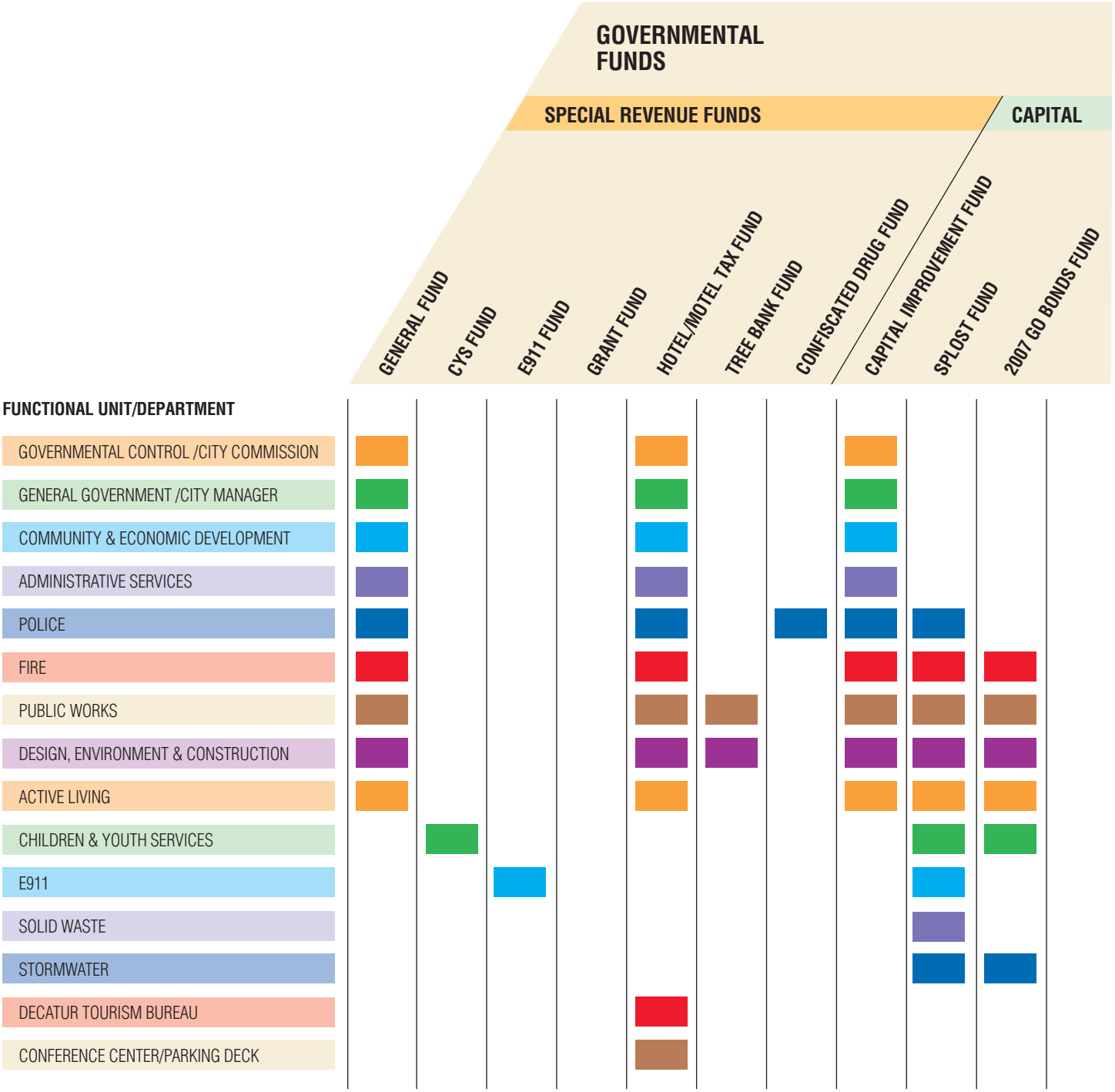


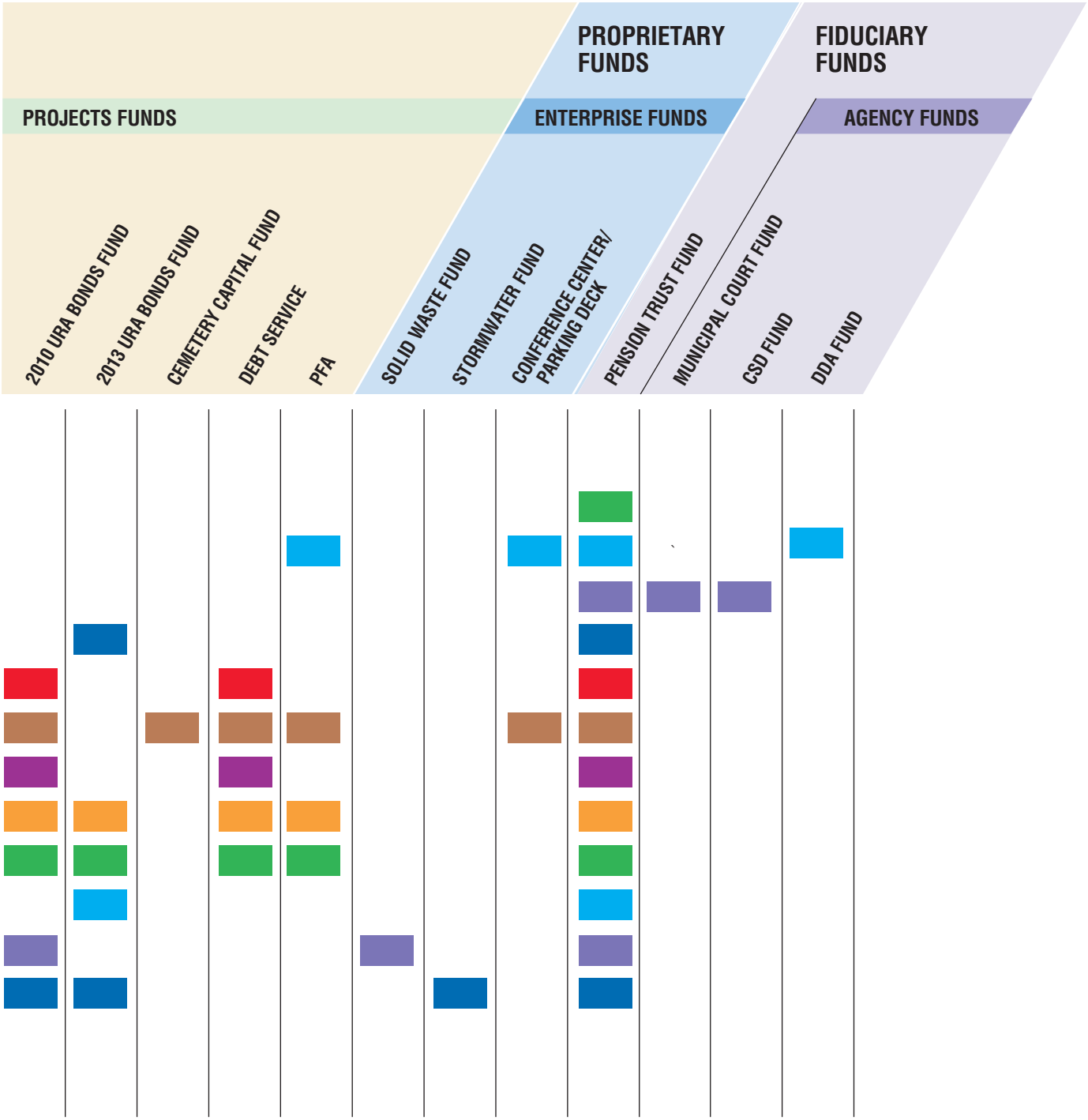
The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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

FUNDS IMPACT CHART

This matrix illustrates the relationsips between functional units/departments and all funds.




PROPRIETARY FUNDS
FIDUCIARY FUNDS
PROJECTS FUNDS
ENTERPRISE FUNDS
AGENCY FUNDS
2010 URA BONDS FUND
2013 URA BONDS FUND
CEMETERY CAPITAL FUND
DEBT SERVICE
PFA
SOLID WASTE FUND
STORMWATER FUND
CONFERENCE CENTER/ PARKING DECK
PENSION TRUST FUND
MUNICIPAL COURT FUND
CSD FUND
DDA FUND

Fund Balance Summary - All Funds

Fund Balance, end of FY 14-15	*$7,209,285*	*$6,543,165*	*$327,933*	*$6,575,325*	*$174,769*	*$962,399*	*$14,995,225*	*$36,788,101*
Fund Balance, end of FY 15-16	*$8,420,470*	*$8,168,898*	*$384,187*	*$5,900,233*	*$272,801*	*$1,131,616*	*$14,719,966*	*$38,998,171*
Fund Balance, end of FY 16-17	*$9,716,342*	*$8,027,153*	*$410,355*	*$4,539,829*	*$337,580*	*$1,193,219*	*$15,882,485*	*$40,106,963*
Fund Balance, end of FY 17-18	*$10,530,950*	*$12,397,072*	*$264,869*	*$4,057,859*	*$434,452*	*$1,368,502*	*$17,289,090*	*$46,342,794*
Fund Balance, beginning of year (est)	*$9,391,830*	*$14,223,676*	*$228,059*	*$4,248,909*	*$328,182*	*$1,021,852*	*$16,488,210*	*$45,930,718*
REVENUES	**General Fund**	**Capital Project Funds**	**Non-Major Governmental Funds**	**Debt Service Fund**	**E911 Fund**	**Children & Youth Services Fund**	**Enterprise Funds**	**Total Revenues**
Taxes	22,518,800	7,789,900	1,100,000	5,690,820	0	0	0	$37,099,520
Licenses and permits	828,950	0	0	0	0	0	0	$828,950
Fines and forfeitures	1,040,000	0	0	0	0	0	0	$1,040,000
Interest income	20,000	0	10	500	0	0	0	$20,510
Charges for services	1,854,200	0	18,000	0	605,000	2,546,970	4,045,700	$9,069,870
Intergovernmental	480,140	3,353,280	15,000	0	0	0	0	$3,848,420
Contributions	119,500	0	0	0	0	0	0	$119,500
Sale of Assets	0	0	0	0	0	0	0	$0
Miscellaneous	10,000	141,600	10,000	0	0	0	0	$161,600
Transfers	(467,940)	0	0	0	0	0	0	($467,940)
Total Revenues	**$26,403,650**	**$11,284,780**	**$1,143,010**	**$5,691,320**	**$605,000**	**$2,546,970**	**$4,045,700**	**$51,720,430**
EXPENDITURES								
Personnel Services	17,833,650	0	0	0	906,670	1,985,210	1,862,420	$22,587,950
Other Services and Charges	7,876,600	1,644,320	53,350	0	157,750	510,800	1,510,650	$11,753,470
Supplies	3,009,810	534,000	0	0	33,950	412,870	370,570	$4,361,200
Capital Outlay	0	11,211,200	95,000	0	30,000	69,150	1,280,000	$12,685,350
Indirect Costs	0	0	0	0	0	0	564,560	$564,560
Debt Services	0	5,928,770	0	0	0	0	0	$5,928,770
Lease Payments	0	0	0	0	0	0	92,160	$92,160
Depreciation/Amortization	0	0	0	0	0	0	885,000	$885,000
OPEB Costs	0	0	0	0	0	0	0	$0
Bond Principal and Interest	0	0	0	5,728,950	0	0	0	$5,728,950
Cost of Asset Sale	0	0	0	0	0	0	0	$0
Transfers	0	0	0	0	0	0	0	$0
Total Expenditures	**$28,720,060**	**$19,318,290**	**$148,350**	**$5,728,950**	**$1,128,370**	**$2,978,030**	**$6,565,360**	**$64,587,410**
Excess (deficinecy) of revenues over (under) expenditures	**($2,316,410)**	**($8,033,510)**	**$994,660**	**($37,630)**	**($523,370)**	**($431,060)**	**($2,519,660)**	**($12,866,980)**
Other Financing Sources (Uses)								
Proceeds from Capital Lease/Debt Issuance	0	3,686,460	0	0	0	0	1,280,000	$4,966,460
Transfers In	0	4,747,400	0	0	350,000	100,000	12,000	$4,809,400
Transfers Out	0	(4,718,400)	1,130,000	0	0	0	(195,250)	($5,653,150)
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**	**$3,715,460**	**$1,130,000**	**$0**	**$350,000**	**$100,000**	**$1,096,750**	**$4,522,710**
Fund Balance, end of year	**$7,075,420**	**$9,505,625**	**$92,719**	**$4,211,279**	**$154,812**	**$690,792**	**$15,455,800**	**$37,586,448**
Assigned for Health Insurance	**$226,353**	**$0**	**$0**	**$0**	**$13,756**	**$17,508**	**$25,012**	**$282,629**
Unassigned	**$6,849,067**	**$9,505,625**	**$92,719**	**$4,211,279**	**$141,056**	**$673,284**	**$15,430,788**	**$37,303,819**

CITY OF DECATUR 2019-2020 ADOPTED BUDGET

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2014-2015	ACTUAL EXPENDITURE 2015-2016	ACTUAL EXPENDITURE 2016-2017	ACTUAL EXPENDITURE 2017-2018	BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2019-2020
DEPARTMENT							
GOVERNMENTAL CONTROL	207,357	141,047	144,998	195,063	211,480	239,390	248,320
GENERAL GOVERNMENT	1,556,835	1,772,702	1,879,187	1,361,003	1,301,340	1,458,250	1,367,100
COMMUNITY & ECONOMIC DEVELOPMENT	1,723,833	1,776,873	1,711,022	1,987,667	2,648,490	2,117,750	2,617,170
ADMINISTRATIVE SERVICES	3,019,804	3,306,769	3,479,685	4,113,256	4,675,070	4,563,170	4,955,270
POLICE	4,945,760	5,353,096	5,105,355	5,327,777	6,068,990	6,075,920	6,339,350
FIRE	3,581,509	3,634,133	3,460,409	3,434,672	3,607,330	3,672,090	3,858,530
PUBLIC WORKS	2,535,397	2,757,442	2,919,006	3,154,490	3,529,160	3,535,080	4,110,910
DESIGN, ENVIRONMENT & CONSTRUCTION	1,972,786	1,604,704	2,315,303	2,281,036	2,147,520	2,046,810	2,285,020
ACTIVE LIVING	1,762,494	1,854,743	1,996,181	2,089,816	2,561,890	2,638,740	2,938,390
GENERAL FUND TOTAL EXPENDITURES	**21,305,775**	**22,201,509**	**23,011,146**	**23,944,780**	**26,751,270**	**26,347,200**	**28,720,060**
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	2,378,371	2,770,126	6,993,539	4,416,549	10,292,420	7,171,740	11,872,390
SPLOST FUND (320)**				0	914,480	1,185,230	2,656,490
GENERAL OBLIGATION BOND FUND (310)	1,912,276	1,460,031	354,832	72,635	0	0	0
URA 2010 BONDS FUND (340)	1,184,302	1,182,674	1,174,428	1,169,691	1,162,840	1,162,840	1,154,520
URA 2013 BONDS FUND (345)	8,557,796	2,184,355	1,891,256	1,885,700	1,880,760	1,880,760	1,883,560
DEBT SERVICE FUND (410)	2,034,056	3,283,440	6,016,968	6,314,525	5,626,750	5,626,750	5,728,950
CHILDREN & YOUTH SERVICES FUND (225)	1,651,355	1,744,152	1,904,566	1,961,396	2,502,270	2,426,650	2,978,030
EMERGENCY TELEPHONE (E911) (215)	906,732	874,156	936,022	911,720	1,029,880	1,023,900	1,128,370
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	19,428	18,201	122,738	11,677	100,000	8,650	95,000
HOTEL MOTEL TAX FUND (275)	572,237	616,169	643,195	643,963	850,000	752,000	1,100,000
TREE BANK FUND (260)	28,960	30,630	37,650	134,524	75,000	45,400	37,750
CONFISCATED DRUG FUND (210)	700	0	500	561	1,000	500	600
COMMUNITY GRANTS FUND (220)	10,020	325,639	16,594	174,683	33,300	6,840	15,000
URA-CALLAWAY FUND (347)	88,581	119,232	5,636,148	0	0	0	0
PUBLIC FACILITIES AUTHORITY (344)*			0	42,031,050	2,611,550	2,152,550	1,751,330
CONFERENCE CTR/PARKING DECK FUND (555)	333,598	322,199	296,791	296,791	330,000	300,000	300,000
SOLID WASTE ENTERPRISE (540-4520)	2,257,077	2,731,833	2,976,830	2,904,824	3,257,400	2,759,450	2,587,140
STORMWATER UTILITY FUND (505)	1,044,627	1,037,798	2,360,941	1,573,129	1,918,040	1,708,000	1,199,410
OTHER FUNDS TOTAL EXPENDITURES	**22,980,116**	**18,700,634**	**31,362,998**	**64,503,418**	**32,585,690**	**28,211,260**	**34,488,540**
TOTAL EXPENDITURES	**44,285,891**	**40,902,143**	**54,374,144**	**88,448,198**	**59,336,960**	**54,448,460**	**63,208,600**

* City of Decatur Public Facilities Authority was created in 2017 by the Georgia General Assembly.

** Special Purpose Local Option Sales Tax (SPLOST) was approved by voters in November 2017.

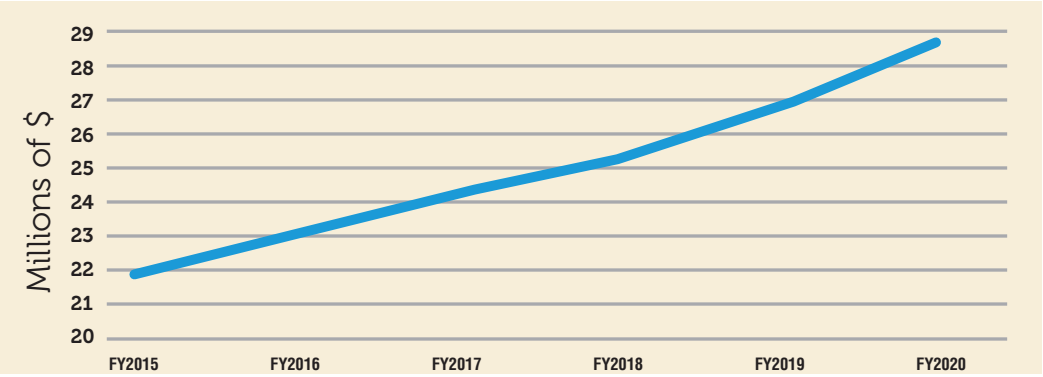
Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance: ***$9,391,830***

	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 18-19 REVISED	FY 19-20 ADOPTED
REVENUES							
Taxes	17,614,545	19,511,834	19,413,506	20,898,364	20,950,000	21,633,060	22,518,800
Licenses and permits	1,428,792	653,009	1,711,793	1,218,030	1,153,550	831,400	828,950
Fines and forfeitures	1,582,236	927,961	1,003,766	855,061	1,106,000	1,000,000	1,040,000
Interest income	0	0	0	2,271	2,000	12,000	20,000
Charges for services	1,775,444	1,959,828	1,827,237	1,770,909	2,089,460	1,816,200	1,854,200
Intergovernmental	437,421	399,275	408,771	504,430	530,780	316,140	480,140
Contributions	100,214	120,010	125,439	129,476	116,000	114,500	119,500
Miscellaneous	20,927	41,635	24,122	23,191	10,000	67,000	10,000
Transfers In	53,879	(200,859)	(207,616)	(642,346)	(687,550)	(582,220)	(467,940)
Current Year Revenues	23,013,457	23,412,694	24,307,018	24,759,385	25,270,240	25,208,080	26,403,650
Fund balance appropriation - Use of Reserves	(1,707,681)	(1,211,185)	(1,295,872)	(814,608)	1,481,030	1,139,120	2,316,410
Total Revenues	**$21,305,776**	**$22,201,509**	**$23,011,146**	**$23,944,780**	**$26,751,270**	**$26,347,200**	**$28,720,060**
EXPENDITURES							
Governmental Control	207,357	141,047	144,998	195,063	211,480	239,390	248,320
General Government	1,556,835	1,772,702	1,879,187	1,361,003	1,301,340	1,458,250	1,367,100
Community and Economic Development	1,723,833	1,776,873	1,711,022	1,987,667	2,648,490	2,117,750	2,617,170
Administrative Services	3,019,804	3,306,769	3,479,685	4,113,256	4,675,070	4,563,170	4,955,270
Police	4,945,760	5,353,096	5,105,355	5,327,777	6,068,990	6,075,920	6,339,350
Fire	3,581,509	3,634,133	3,460,409	3,434,672	3,607,330	3,672,090	3,858,530
Public Works	2,535,397	2,757,442	2,919,006	3,154,490	3,529,160	3,535,080	4,110,910
Design, Environment & Construction	1,972,786	1,604,704	2,315,303	2,281,036	2,147,520	2,046,810	2,285,020
Active Living	1,762,494	1,854,743	1,996,181	2,089,816	2,561,890	2,638,740	2,938,390
Non-department expenses	0	0	0	0	0	0	0
Miscellaneous & transfer accounts	0	0	0	0	0	0	0
Total Expenditures	**$21,305,775**	**$22,201,509**	**$23,011,146**	**$23,944,780**	**$26,751,270**	**$26,347,200**	**$28,720,060**

Estimated Ending Fund Balance: ***$7,075,420***

Revenues & Expenditures



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 2019-2020 budget uses $2,316,410 from fund balance. This will result in a fund balance of $7,075,420 which is 25% 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

2018-2019 REVISED GENERAL FUND BUDGET ESTIMATE

The 2018-2019 Revised General Fund Budget Estimate is $404,070 more than the approved 2018-2019 Budget Estimate, a 2% increase, and totals $26,347,200. Overall, personnel services expenditures decrease in the revised estimate by $225,350. Specifically, there are decreases expected for full-time and part-time salaries and workers compensation. The salary savings are a result of vacancies because the approved budget funds all full-time positions as if they are filled throughout the entire fiscal year. The majority of the decrease is in the Police department. Since the City is partially self-insured for workers compensation, when employees suffer fewer and less serious on-the-job injuries the City's workers compensation expenditures are lower. Other areas in the revised budget with significant savings include contractual services, stormwater utility fees, uniforms and motor fuels. Savings of over $22,000 are expected in motor fuels which reflect lower than anticipated gasoline prices throughout the year.

Overtime increases approximately $138,000 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. In the current fiscal year, the Fire department continued a part-time firefighter program in an effort to curb overtime costs while still meeting minimum staffing requirements in a safe and effective manner. While overtime costs in the 2018-2019 revised are $40,000 higher than the approved 2018-2019 budget, the costs are budgeted to decrease in fiscal year 2019-2020.

Professional services increase by $86,120 primarily due to an increase in the annual IT management contract provided by a third party, VC3, to include additional cybersecurity protection features. Even so, there are decreased costs associated with permitting and inspection services provided by a third party, Safebuilt. Even though construction activity remained strong during this fiscal year including three significant commercial projects - the Avondale MARTA development, redevelopment of the site formerly occupied by the County Callaway building and a new downtown hotel and parking deck – growth was not as strong as in past years. A corresponding decrease in development permit revenues is reflected in the revised budget.

Group insurance increases close to $130,000 or an increase of 5% in the revised budget. As of March 2019, six participants exceeded the $85,000 specific stop-loss deductible and there are other high cost claimants approaching the stop loss. The City is self-insured up to the specific stop loss per member and the aggregate stop-loss as a whole. The current budget must be increased to absorb the claims, and exceeding the stop-loss will affect fixed

costs associated with the stop loss coverage in the next fiscal year. The specific stop-loss carrier has paid more than $255,000 for claims over the stop-loss limit.

Utility usage has resulted in mostly stable expenditures with exception of water and sewer. In particular, the City's overall budget for water and sewer from DeKalb County is increasing by $65,000 to $225,000 in the revised estimates. While water usage rates have increased, further study is needed to determine the exact cause of the growth in this area.

The 2018-2019 Revised General Fund revenue estimates decrease $706,630 from the approved 2018-2019 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $167,790 or almost 1% less than the approved 2018-2019 revenue estimates. Real estate property taxes increase by $599,000 primarily due to an increased billing after appeals were settled and balances paid in fiscal year 2018-2019. There are increases in other revenue categories including an increase of $57,190 in the insurance premiums tax, $22,700 in the public utilities tax and an increase of $79,100 in the electric utility franchise. There was a decrease of $214,640 in revenue associated with the Downtown Development Authority (DDA) Management Service Agreement reflecting lower reimbursements for expenditures in the general fund related to DDA activities. Development-related permit fees decrease $225,000 due to slower commercial and residential development activity. As noted earlier, there is a corresponding expenditure decrease for permitting and inspection services. Other decreases include $26,000 in lower revenue from penalties and interest on property taxes, a decrease of $255,000 in parking meter fees and $50,000 less in intangibles taxes. Georgia House Bill 960 reduced the penalty amount for nonpayment of ad valorem taxes to five percent from ten percent and is not applicable until 120 days after the due date. During the current fiscal year, there have been fewer accounts to collect upon that fall within the new criteria. The parking meter fees are lower because the City's parking management vendor has been deducting their service fees from revenues instead of billing the City directly and the approved increase in per hour meter fees and time of enforcement were not enacted. Most other revenue categories remain flat or change only slightly.

Other adjustments are shown for transfers between the Solid Waste Fund, the Storm Water Utility Fund, Public Facilities Fund, Hotel/Motel Tax Fund, E911 Fund and the Children and Youth Services Fund. The charges to the Solid Waste and Stormwater Funds reflect revised overhead costs. The transfer to the Public Facilities Authority Fund reflects the amount needed to cover about one-half of the debt service for the Decatur Legacy Park property. It increased from $850,000 in 2017-2018 to $1,000,000 in the 2018-2019 budget. The anticipated revenue from the Hotel/Motel Tax Fund drops by $48,000 based on current tax receipts and a delay in the opening of a new hotel. The transfer to the Children and Youth Services Fund was reduced to $0 as that operation continues to reduce its financial dependency on the General Fund. The General Fund transfer to the E911 Fund decreases to $350,000 from $400,000.

There is a decrease in the amount needed from the fund balance. The 2018-2019 Adopted General Fund Budget anticipated using $1,481,030 fund balance. The 2018-2019 Revised General Fund Budget anticipates using $1,139,120 in fund balance due to a decrease in budgeted expenditures. This will result in a fund balance of approximately $10,530,950 or 36% of the 2019-2020 Adopted General Fund Budget expenditures.

2019-2020 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2019-2020 Adopted General Fund Budget Estimate of $28,720,060 is $1,968,790 or 7% more than the initial 2018-2019 Adopted General Fund Budget Estimate and $2,372,860 or 11% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $1,198,510 in the 2019-2020 Adopted General Fund Budget Estimate over the 2018-2019 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $293,440 and part-time salaries increase $248,010. Much of this increase is due to full funding for all authorized positions, job reclassifications and an increase in group insurance.

A comprehensive salary survey was conducted in March 2019 which includes data from cities in the metro-Atlanta region. Overall, several positions were at least 5% below the market median rate. In an effort to improve the City's competiveness with salaries in the Atlanta area, a 5% shift upward in salary ranges is proposed. This shift changes the pay scale and makes salaries more attractive from a recruitment perspective. It also moves us closer to offering a $15 per hour minimum wage for full-time positions. Regular, full-time employees who are not at the top of their salary range are eligible for a 2.5% in-step merit increase on their anniversary within fiscal year 2019-2020.

Some positions are being reclassified from one pay range to another based on the salary survey results, internal equity issues or both. Those are: Health and Wellness Coordinator – range 7 to range 10; Chief Court Clerk – range 9 to range 10; Engineering Inspector – range 10 to range 11; Fire Lieutenant – range 13 to range 14; Police Lieutenant – range 13 to range 14; Human Resources Director – range 16 to range 18; and, Finance Director – range 18 to range 19.

There are nine reclassifications being recommended based on job duties. A Lead Automotive Mechanic to Motor Maintenance Supervisor – range 6 to range 9; a Personnel Generalist to Senior HR Generalist – range 9 to range 10; a Communications Specialist to Communications Manager/PIO – range 10 to range 14; a Revenue Supervisor to Revenue Manager – range 9 to range 12; Downtown Development Manager to Downtown Program Manager – range 14 to range 12; an Accountant to Accounting Director – range 16 to range 17; a City Clerk to City Clerk/Budget Director – range 16 to range 18; and, a Planning Director to Planning and Economic Development Director – range 18 to 19. The Parking Manager position is eliminated. An additional Revenue Officer position in range 5 and a Senior Planner in range 14 are proposed. A Crew Leader position in range 5 is also proposed; however, this position will not increase the overall authorized position count as it is currently an assignment that is being reclassified to a full-time position. Three additional part-time school crossing guards are proposed to handle new locations associated with the opening of the new Talley Street Upper Elementary School in the 2019-2020 school year.

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.

After salaries, group insurance is the single largest personnel services expenditure in the General Fund budget at $3,052,910 or 11% of the overall budget. This is an increase of $390,290 or just over 14%. Group insurance includes health claims, prescription drug costs, specific and aggregate stop-loss fees, claims handling fees, dental and vision claims and fees, life insurance and short term disability insurance, State mandated firefighter cancer policy and wellness program fees. After five years with a fully-insured health plan, the City returned to a partially self-insured health 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 2018-2019 estimates, the City's contribution towards health costs increased. Based on claims paid through March 2019, total health claims are estimated to exceed budgeted claims at the end of the fiscal year. Interestingly, the specific and aggregate

stop-loss insurance rates for fiscal year 2019-2020 are decreasing 21% and 33%, respectively. This should save about $160,000 in fixed costs for a total of about $530,000 in stop-loss premiums. The budget driver is the increase in the annual expected claims and annual maximum claims for which the City is responsible up to the specific stop-loss deductible and/or the maximum claims liability. The specific stop loss deductible remains at $85,000. In the current fiscal year, the maximum claims liability is just under $2,500,000 compared to over $3,600,000 in fiscal year 2019-2020 based on current and anticipated claims. The City is budgeting to spend up to 90% of the maximum claims liability, or close to $3,200,000. The administration fees for Anthem, formerly Blue Cross Blue Shield of Georgia (BCBSGA), remain the same. Based on current information about the Affordable Care Act, the City's reinsurance payment is eliminated. To put this in perspective, the City's actual expenditures on health claims were 80% of the maximum claims liability in fiscal year 2017-2018 but will likely hit the maximum claims liability in the current fiscal year. The assigned fund balance is useful for a self-insured health plan that can be sensitive to a number of high claims. The adopted fiscal year 2019-2020 budget uses $100,000 in assigned fund balance towards health costs. The City's health insurance broker has performed a comparison of the City's partially self-insured plan with a fully insured plan and confirmed that the self-insured plan is still more affordable than a fully insured plan. Also, the City has been able to participate in a pharmacy "carve-out" program that is estimated to save close to $90,000 annually that would not be available under a fully insured plan.

The City's funding policy for health costs are calculated based on employee contributions funding 20% of the overall cost and the city paying the remaining 80%. Early retirees (pre-65) are offered a high deductible health insurance plan. In the adopted budget, employee-only contributions increase 8%. The surcharge for spouses that have access to coverage with another employer was added in the 2017-2018 fiscal year and remain in place. There are 38 employees paying the surcharge. There are significant plan changes that shift claims costs to plan members including an increase in the out of pocket maximum from $3,500 to $4,500, co-pay increase from $25 to $30, increase in the employee deductible from $500 to $1,000, change HMO co-insurance from 100% to 90% and change the POS co-insurance from 90% to 80%.

Employees have the opportunity to reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 8th full year of the city's wellness program will continue in the next budget year. The City partners with Corporate Health Partners (CHP) to provide wellness services. Based on the results of a biometric and health risk assessment, an employee meets with a health coach during the year to identify health risks and develop strategies for addressing the risks. Additional services provided by CHP include tobacco cessation classes and weight loss programs. The wellness program is being expanded to include employees' spouses. Over a three-year period, spouses make up 19% of the plan membership and account for 43% of the claims. The cost of the wellness premium discount plus the health coaching program is estimated to be around $196,000.

The City's required contribution to the City of Decatur Employees' Retirement System increases from 8% to 8.6% of payroll, which equates to about $62,000 in the general fund. In 2016, the Retirement Board of Trustees approved a reduction in the discount rate from 7.5% to 7% to more accurately reflect lower interest rates. The change in the discount rate is being phased in over five years. The required contribution also funds the prorated cost-of-living adjustment approved by the Retirement Board of Trustees effective July 1, 2018. The previous retirement benefit adjustment was March 2001.

Professional services is the second largest expenditure, totaling $2,688,600 in the adopted budget, an increase of $40,790. Professional services include legal services, IT support services, accounting services and services from other professional and technical fields. Legal fees are budgeted lower in the 2019-2020 fiscal year and information technology related services are higher in response to necessary improvements to the City's cybersecurity efforts and smart cities initiatives. Other specific projects that are budgeted in professional services include a housing policy summit 2.0, updates to departmentally-focused strategic plans, a traffic management feasibility study and an economic development marketing and communications plan. Some of these fees will be reimbursed by the Downtown Development Authority. Contractual services total $2,688,150, an increase of $667,160. Included in this increase are a number of non-recurring projects including kickoff of the 2020 strategic plan, an increase in contractual GIS services, an update to the historic resources survey and a retail analysis study. The contractual services budget related to the City's pool services increases $10,000 mostly due to the addition of a year-round, indoor pool.

Other new or increased expenditures include increased costs for additional operations at the Decatur Legacy Park property, a citywide composting feasibility study, data visualization projects, pedestrian and bicycle metrics technology, a camera system in downtown Decatur and a new civic engagement mobile application. Expenditures continue for general operating items such as public safety education and prevention programs, safety equipment for fire and police personnel, CPR and First Aid training for City employees and residents, training and professional development for City employees, turf and park maintenance, invasive plant control, AEDs for city facilities, community-wide Active Living programs, creative business recruitment strategy, the Fire and Police CAPS programs, support of social equity and inclusion efforts and continued emphasis on pedestrian and bicycle safety and environmental initiatives.

2019-2020 ADOPTED GENERAL FUND BUDGET REVENUES

The 2019-2020 Adopted General Fund revenue estimates are $2,372,860 or 9% higher than the revised 2018-2019 General Fund revenue estimates.

The 2018-2019 Adopted General Fund real property tax estimate is $863,900 higher than the revised 2018-2019 based on an estimated 8% increase in the real property digest for 2019 while reducing the general fund millage rate from 9.00 mills to 8.96 mills. The total estimate for real property tax revenue is $17,528,600 which is 60% of total anticipated revenues.

After real property taxes, the largest revenue category is franchise taxes which is expected to produce $1,646,000 in General Fund revenue. Franchise tax categories include electric utility, cable, telephone, video service, natural gas and energy excise taxes. All of these are flat or declining revenue sources. The insurance premiums tax is expected to generate $1,450,000. Construction permits reflect stable development activity in the City. The revised 2018-2019 development-related fees are budgeted at just over $710,000; a major decrease from the $1,314,541 received in fiscal year 2017-2018. The estimate for fiscal year 2019-2020 is a bit more conservative at $711,500. Additional permitting is anticipated for the former Callaway property, Bank of America site, residential properties at S. Columbia and Katie Kerr and other projects in the East Decatur district. Fines and forfeitures are expected to be close to $960,000, a decrease of $40,000. This is a combination of traffic fines, school bus stop arm violations, parking tickets and other court fees. These revenues are sensitive to staffing levels and patrol assignments. Parking meter fees and violations are expected to be close to $750,000, an increase of $30,000. Any further increases would be dependent upon expanded enforcement hours and fees that were approved in 2018-2019 but not put into effect yet.

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. In fiscal year 2017-2018, the actual transfer to the school system was close to $303,000. The same amount is estimated for fiscal year 2019-2020 as alcoholic beverage revenues are expected to remain stable.

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 Stormwater Utility Fund to the General Fund is shown as revenue to cover indirect costs of supporting storm water activities.

A transfer from the hotel/motel tax fund is budgeted to be $412,500 or $130,500 greater than the revised 2018-2019 transfer. This change reflects the addition of a new hotel as well as an increase in the hotel/motel tax rate.

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 not covered by the E-911 fees. The 2019-2020 Adopted General Fund estimate shows a $350,000 transfer to the E-911 fund, which is the same as the 2018-2019 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. The original 2018-2019 budget estimate of $150,000 is reduced to $0 in the revised budget due to lower expenditures. For 2019-2020, there is a transfer from the General Fund to the Children and Youth Services Fund of $100,000.

A transfer of $1,000,000 was budgeted from the revised 2018-2019 General Fund to the Public Facilities Authority Fund to cover a portion of debt service for the Decatur Legacy Park property. The full amount of debt service will be paid out of the Capital Improvements Fund in 2019-2020 which will require a millage rate increase.

A transfer from the General Fund to the Stormwater Utility Fund in the amount of $1,000,000 is estimated for the unanticipated repair of the stormwater system on the Decatur Housing Authority's Allen Wilson property.

ENTERPRISE FUNDS

The City Commission will also be asked to adopt 2018-2019 Revised and 2019-2020 Proposed Budgets for three Enterprise Funds. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges.

Conference Center/Parking Deck

The City has entered into a long-term lease with the Decatur Downtown Development Authority (DDA) for operation and management of the conference center and parking deck. The DDA entered into a sub-lease with the Noble Investment Group for management and operation of the conference center. Hotel/motel tax collections for the upkeep and mainte-

nance of the conference center are placed in a reserve account to be used for maintenance of the facility. That is the only public financial obligation for operation, maintenance and capital improvements for the conference center. A strong economy and the popularity of downtown Decatur as a destination for personal and professional travel contribute to the revenue available for facility maintenance and capital improvements.

The 2018-2019 Revised Budget includes a transfer of $141,000 from the Hotel/Motel Tax Fund to cover maintenance costs.

The 2019-2020 Adopted Budget revenues include a transfer of $206,250 from the Hotel/Motel Tax Fund for the capital maintenance reserve account. The City's cash from prior years' service fees were depleted at the end of fiscal year 2017-2018 so there were no expenditures in this fund for fiscal year 2018-2019 or 2019-2020. The funds in the capital maintenance 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 $150,380 will be made from the 2018-2019 Revised Solid Waste Fund to the 2018-2019 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown litter containers and a credit for services provided but not billed to the City and to the City Schools of Decatur.

An estimated transfer of $212,540 will be made from the 2019-2020 Adopted Solid Waste Fund to the 2019-2020 Adopted General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown street cans and a credit for services provided but not billed to the City and to the City Schools of Decatur.

Using an estimate of total solid waste costs included in the 2019-2020 Adopted Budget, the 2019 recommended user fees for various sanitation services were calculated earlier this year and the City Commission adopted the following schedule of fees:

- Retained the annual assessment of $290 for residential properties.
- Retained the per cubic yard charge for dumpster service at $4.25.
- Retained the annual assessment of $800 per single 95-gallon cart for once a week pick-up, with fees increasing based on the number of carts and the number of pick-ups per week.
- Retained the annual assessment of $1,200 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.

In addition to collecting residential solid waste accounts, the City now also collects for residential recycling services after a contract with Latham Home Sanitation could not be renegotiated in Spring 2018. The recently adopted residential service fee covers the cost for providing this service.

Total revenues for 2019-2020 are estimated to be $2,745,700 and expenses prior to non-operating expenses like depreciation are estimated to be $2,587,140.

Capital expenditures in fiscal year 2019-2020 for solid waste operations include a new high compaction rear loader ($260,000) and two recycling collection vehicles.

Three Sanitation Equipment Operator I positions were added in 2018-2019 and two recycling collection vehicles were purchased to meet the demand for recycling collections. The cost of the additional positions and equipment were included in the fee calculation for the 2019 user fees.

Stormwater Utility

The major activity of this fund has been the construction of downtown storm drainage improvements and construction of neighborhood storm drainage improvements. In June 2016, an increase in the stormwater utility charge was approved from the annual fee of $75 per Equivalent Residential Unit (ERU) to $100 per ERU in an effort to address the City's ongoing capital stormwater needs. The fee was previously updated in 2005.

Revenue from fees for the 2018-2019 Revised Storm Water Utility is $1,301,230. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be $1,834,700. Revenue from fees for the 2019-2020 Adopted Stormwater Utility is $1,300,000 and expenses are estimated to be $2,219,410. In the 2019-2020 Adopted Stormwater Utility Fund, $250,000 is budgeted to cover the remaining cost of a stormwater master plan, $20,000 for a replacement pole camera for inlet and pipe inspections and $100,000 for capital repairs. A $1,000,000 transfer from the General Fund fund balance is budgeted to pay for repairs to the system near the Allen Wilson development. Upon the completion of the current capital stormwater projects and the master plan, there will be limited funding for major capital projects until the fund builds up reserves from year to year or other financing mechanisms are utilized.

A transfer of $330,400 will be made from the 2018-2019 Revised Stormwater Utility Fund to the 2018-2019 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of $352,020 will be made from the 2019-2020 Stormwater Fund to the 2019-2020 Adopted General Fund Budget to cover the indirect costs.

OTHER FUNDS

The City Commission will also be asked to adopt 2018-2019 Revised and 2019-2020 Proposed Budgets for the Capital Improvement Fund, the SPLOST fund, the 2007 General Obligation Bond Fund, the 2010 and 2013 Urban Redevelopment Agency Funds, the Cemetery Capital Improvement Fund, Children and Youth Services Fund, the Debt Service Fund, the Tree Bank Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund, the Confiscated Drug Fund and the Public Facilities Authority Fund.

Capital Improvement Fund

The 2018-2019 Revised Capital Improvement Fund budget includes $3,347,000 in tax revenue and $1,065,260 in intergovernmental revenue. The intergovernmental revenue is from the Livable Centers Initiative (LCI) and MARTA funding for design and right-of-way acquisition for the Clairemont/Commerce and Church/Commerce intersection improve-

ments, LCI funding for the North McDonough Streetscapes, Transportation Enhancement (TE) funding for the railroad crossings project and funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program.

Examples of capital outlay projects in the 2018-2019 Revised Capital Improvement Fund Budget Estimate include:

- Automated parking pay stations
- Playground equipment
- Recreation facilities improvements
- Website replacement
- Police taser equipment
- Rapid flashing beacon traffic devices
- Citywide AED replacements
- Sidewalk construction and repair
- Street patching, repair and paving
- Public Works and Public Safety wehicles

The 2018-2019 Revised Capital Improvement Fund budget includes expenditures of $338,490 for debt service to cover payments for previously purchased equipment.

Fiscal year 2017-2018 was the last year that the City received Homestead Option Sales Tax (HOST) proceeds. In a November 2017 referendum, the HOST was replaced with an EHOST (Equalized Homestead Option Sales Tax). The EHOST will apply 100% of its proceeds to homestead exemptions from DeKalb County property tax funds for maintenance and operations and the hospital authority in owner-occupied, single family residences. This eliminates the differential benefit among unincorporated and incorporated taxpayers under the HOST. At the same time, a six-year SPLOST was approved which will fund the debt service payments previously covered by HOST as well as finance improvements to the Atlanta Avenue/West Howard Avenue/West College Avenue intersection and other bicycle, pedestrian and traffic calming improvements.

In the 2018-2019 Revised Capital Improvement Fund budget, HOST funds are designated for projects including construction of storage buildings at Ebster and McKoy fields ($95,000), Clairemont/Church/Commerce Bike & Pedestrian Improvements ($36,000), Commerce Drive Cycle track ($300,000), Sidewalk Construction and Repair ($200,000), McDonough & Candler railroad crossings ($260,000), North McDonough Streetscapes – Phase IV ($130,000), purchase of properties near Dearborn Park ($2,180,000), balance of the Master Planning effort for the Decatur Legacy Park property ($50,000), Public Art ($35,000), Avondale MARTA match ($300,000), West Howard Avenue Redesign ($235,000) and Building B Buildout & Shelving ($250,000).

The 2019-2020 Adopted Capital Improvement Fund budget includes $4,589,900 in tax revenue and $2,666,200 in intergovernmental revenue. The intergovernmental revenue is Livable Centers Initiative (LCI) funding and MARTA funding for design and right-of-way acquisition for the Clairemont/Commerce and Church/Commerce intersection improvements, from the PATH Foundation for the Commerce Drive bike track and from the State

of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program.

Examples of capital outlay projects in the 2019-2020 Capital Improvement Fund Budget Estimate include:

- Automated license plate reader
- Automated parking pay stations
- Fiber network upgrade
- Sidewalk construction and repair
- Quint fire engine
- Website replacement
- Outdoor water bottle/drinking fountain stations
- Street patching, repair and paving
- Commerce Drive cycle track
- Public Works and Public Safety vehicles

The 2019-2020 Capital Improvement Fund budget estimate funds the second of a five-year plan to address sidewalk repairs and install new sidewalks throughout the City. The Capital Improvement Fund allocates $200,000 per year from HOST fund balance and an additional $200,000 from the fund's regular tax proceeds. If tax proceeds are adequate, an additional $200,000 per year will be allocated from SPLOST proceeds for a total of $650,000 per year or $3,250,000 over five years for sidewalk repair and construction.

The 2019-2020 Adopted Capital Improvement Fund budget includes expenditures of $774,590 for debt service to cover payments for previously purchased equipment. HOST funded projects include resurfacing and lighting at the Oakhurst Tennis Courts ($250,000), Commerce Drive Cycle Track ($1,100,000), Clairemont/Church/Commerce Bike & Pedestrian Improvements ($185,000), Sidewalk Construction and Repair ($200,000); and, Public Art ($10,000).

The debt service associated with the purchase of Decatur Legacy Park is paid out of the Public Facilities Authority Fund. It is recommended that the Capital Improvement Fund generate the revenue and transfer to the Public Facilities Authority Fund the amount needed for annual debt service. Of the roughly $2.1 million needed for annual debt service, $1 million was provided in fiscal year 2018-2019 from the General Fund's fund balance. An increase of .48 mill is recommended to generate an additional $1.2 million which will be transferred from the Capital Improvement Fund to the Public Facilities Authority Fund to cover the full debt service on Decatur Legacy Park and an initial amount for general operations.

It is recommended that the levy for capital improvement purposes increase from 1.52 mills to 2 mills.

Special Purpose Local Option Sales Tax (SPLOST) Fund

The Special Purpose Local Option Sales Tax (SPLOST) Fund accounts for the revenue generated from the tax and the project expenditures as approved by voter referendum in November 2017. Collections from the tax were effective April 1, 2018. Based on current

collection, the fund will receive approximately $18,980,000 over the six-year period of the tax which is $1,549,000 less than the original estimate provided by DeKalb County. Of that amount, about $13,400,000 will cover debt service payments for the URA 2010 and URA 2013 bond projects - Fire Station #1, Decatur Recreation Center, Leveritt Public Works Building and the Beacon Municipal Center. Another $5,600,000 will fund the improvements to the Atlanta Avenue/West Howard Avenue/West College Avenue intersection. This is the last remaining intersection improvement project from the 2007 Community Transportation Plan.

The 2018-2019 Revised SPLOST Fund budget estimates $3,200,000 in tax revenue. Transfers of $750,240 and $1,479,180 will be made to the 2010 URA and 2013 URA Funds, respectively. The revised budget reflects debt proceeds of $5,095,000 for the Atlanta Avenue intersection project and using the SPLOST proceeds to pay the debt service over six years.

The 2019-2020 Adopted SPLOST Fund budget estimates $3,200,000 in tax revenue. Transfers of $749,020 and $1,480,380 will be made to the 2010 URA and 2013 URA Funds, respectively. Debt service on the SPLOST bonds will total $956,490 for 2019-2020.

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. Additionally, Department of Transportation funding for these projects has been included in this fund.

The 2017-2018 General Obligation Bond Fund projects include Oakhurst Streetscapes and Downtown Streetscapes – Phase V. The 2017-2018 Revised General Obligation Bond Fund project expenditures total $301,180. The remaining cash balance is transferred to the Capital Improvements Fund as a reimbursement of HOST funds spent on the Downtown Streetscapes-Phase V.

In the absence of revenues and expenditures in fiscal year 2018-2019, the account was closed. Due to accounting practices during the audit process, a fund balance of $230,560 remained in the fund. This remaining balance will be transferred to the Capital Improvements Fund.

2010 Urban Redevelopment Agency (URA) Fund

The 2010 URA Fund accounts for bonds that were issued by the URA in December 2010. The bond revenue was used for construction and renovation of Fire Station #1, Decatur Recreation Center and the Public Works facility.

The 2018-2019 Revised 2010 URA Fund budget includes a federal rebate of $291,000 on the interest paid on the bonds. Other revenues include $121,600 in rent revenue from the City Schools of Decatur for their part of the joint maintenance facility on Talley Street. These funds are applied towards the 2010 URA debt service.

The 2018-2019 Revised 2010 URA Fund budget accounts for the debt service on the bond proceeds. SPLOST proceeds are budgeted as a transfer from the SPLOST Fund for the debt service ($752,090).

The 2019-2020 Adopted URA Fund budget includes revenue of $283,900 for the federal rebate on the interest paid by the City on the bonds. Other revenues include $121,600 from the City Schools of Decatur for rent for their use of the joint maintenance facility on Talley Street.

Expenditures for the 2019-2020 Adopted URA Fund budget include debt service payments in the amount of $1,154,520 prior to the interest rebate, and will be paid with funds transferred from the SPLOST Fund.

2013 Urban Redevelopment Agency (URA) Fund

The 2013 URA Fund accounts for the revenue bonds that were issued by the URA in April 2013. The revenue from these bonds was used for construction and renovation of the Beacon Municipal Center.

The 2018-2019 Revised 2013 URA Fund budget accounts for the debt service for two URA bond series, Series 2013A and 2013B. Series 2013A includes the City portions of the project and series 2013B includes the City Schools of Decatur portion of the project.

SPLOST proceeds are budgeted as a transfer from the SPLOST Fund in the amount of $1,476,110 for debt service. The school system is responsible for $402,730 in debt service.

The 2019-2020 Adopted URA Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals $1,479,180 for the Series 2013A bonds and $401,580 for the Series 2013B bonds, the latter of which is the financial responsibility of the school system. A transfer of $1,479,180 will be made from the SPLOST Fund proceeds for the City's portion of the debt service.

Cemetery Capital Improvement Fund

The 2018-2019 Revised Cemetery Capital Improvement Fund reflects revenue of $18,000 that is mainly revenue from sales of lots. Expenditures are estimated at $8,650 for routine cemetery operations and maintenance.

The 2019-2020 Adopted Budget includes $18,000 in revenues from lot sales which reflects the limited supply of available grave sites. Adopted expenditures total $95,000 and include cemetery wall repair, interior driveway repairs and other miscellaneous repairs. In order to fund the total project budget for 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. For several years, the Cemetery Capital Improvement Fund will transfer funds back to the Capital Improvement Fund and Stormwater Fund. In FY 2018-2019 and FY 2019-2020 transfers of $18,000 to the Capital Improvement Fund and $12,000 to the Stormwater Utility Fund are budgeted. At the end of fiscal year 2019-2020 the ending fund balance is expected to be $40,807.

Debt Service Fund

The 2018-2019 Revised Debt Service Fund budget shows $1,867,700 in tax revenue to retire debt on the 2007 general obligation bond issue. There is a $1,031,000 interest payment and a $865,000 principal payment for the bonded debt. At June 30, 2019 it is estimated that there will be approximately $956,620 in fund balance for the City's 2007 general obligation bonds.

The 2019-2020 Adopted Debt Service Fund budget shows $1,880,400 in tax revenue to retire debt on the 2007 bond issue. There is a $1,014,000 interest payment and a $905,000 principal payment for bonded debt included in the 2019-2020 Adopted Debt Service Fund budget. At June 30, 2020 it is estimated that there will be approximately $739,870 in fund balance for the City's general obligation bonds.

In February 2016, the City issued $75,000,000 in general obligation bonds for the City Schools of Decatur capital projects. The 2018-2019 Revised Debt Service Fund budget shows $3,950,100 in tax revenue for debt service on the 2016 school general obligation

bonds. At June 30, 2019 it is estimated that there will be approximately $3,292,510 in the 2016 school general obligation bonds fund balance.

The 2019-2020 Adopted Debt Service Fund budget shows revenues of $3,810,420 in tax revenue for debt service on the 2016 school general obligation bonds. A $2,509,950 interest payment and a principal payment of $1,300,000 for bonded debt are included in the 2019-2020 Adopted Debt Service Fund budget for debt service on the 2016 school general obligation bonds. At June 30, 2020 it is estimated that there will be approximately $3,209,250 in fund balance for the 2016 school general obligation bonds.

It is recommended that the levy for the 2016 school general obligation bonds be reduced to 1.74 mills and that the levy for the 2007 general obligation bonds be reduced to .84 mills for a total debt service levy of 2.58 mills, a reduction of .14 mills.

Tree Bank Fund

The Tree Bank 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 in 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 2018-2019 Revised Tree Bank Fund budget shows $11,000 in revenues and $45,400 in expenditures. The balance in the tree bank as of June 30, 2018 was $62,151. At the end of fiscal year 2018-2019, the Tree Bank Account balance is estimated to be $27,751.

The 2019-2020 Adopted Tree Bank Fund budget shows tree bank contributions of $10,000. There are expenditures of $37,750 for tree plantings and downtown tree maintenance. In the absence of a significant contribution to the tree bank, the balance in the Tree Bank Fund as of June 30, 2020 is estimated to be zero.

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.

House Bill 751 was approved in the 2017-2018 Georgia General Assembly session and was signed by the Governor on May 7, 2018. It established the Georgia Emergency Communications Authority (GECA), housed within the Georgia Emergency Management and Homeland Security Agency. GECA includes within its membership all local governments that operate or contract for the operation of an E-911 system. Starting on January 1, 2019, all E-911 fees will be submitted directly to the State as opposed to individual E-911 agencies. GECA, through a contract with the Department of Revenue (DOR), will disburse the funds to each local government. GECA will be authorized to contract with DOR to audit telecommunications service providers to ensure proper payment of E-911 fees.

Revenues for the 2018-2019 Revised Emergency Telephone System Fund total $567,630 and expenditures are estimated to be $1,023,900. Revenues for the 2019-2020 Adopted Emergency Telephone System Fund total $605,000 and expenditures are estimated to

be $1,128,370. The 2018-2019 revised budget includes the last annual lease payment of $10,000 for the E911 call recording system. The 2019-2020 adopted budget includes $30,000 to purchase new computer equipment for the E911 call center.

A transfer of $350,000 will be made to the 2018-2019 Revised Emergency Telephone System Fund from the 2018-2019 Revised General Fund budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of $350,000 is estimated from the 2019-2020 Adopted General Fund budget to the 2019-2020 Adopted 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 in three years.

Children and Youth Services Fund

Upon 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 which includes after-school programs and summer camps. The department pursued and received after-school re-accreditation for all nine programs during the fiscal year.

Revenue for the 2018-2019 Revised Children and Youth Services Fund is anticipated to be $2,080,000 and expenditures are estimated to be $2,426,650. No transfer to cover the cost of providing children and youth services not covered by other revenue sources will be made from the 2018-2019 Revised General Fund budget. This is $100,000 less than the original 2018-2019 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of approximately $1,021,850.

Revenue for the 2019-2020 Adopted Children and Youth Services Fund is expected to be $2,546,970 and expenditures are estimated to be $2,978,030. The adopted budget includes a tenth Site Director position to prepare for the addition of an additional site with the opening of the new Talley Street Upper Elementary School in Fall 2019. The budget also includes a three-tiered structure for the Site Director role to allow for career development and advancement opportunities. A one-time capital outlay request of $44,150 is included to purchase furniture for the lobby of the Decatur Legacy Park administration building as well as $25,000 to pursue purchase of a new registration software system. A transfer of $100,000 is budgeted from the 2019-2020 Adopted General Fund budget to cover the costs 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 $694,590.

The transfer from the general fund has decreased from a high of $450,000 in 2008-2009 to $100,000 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 2018-2019 Revised Confiscated Drug Fund Budget shows revenues of $10 and expenditures of $500. It is estimated that the fund balance at June 30, 2019 will be $15,118. The 2019-2020 Adopted Confiscated Drug Fund Budget Estimate shows revenues of $10 and expenditures of $600. It is estimated that the fund balance at June 30, 2020 will be $14,520.

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 2018-2019 Revised Hotel/Motel Tax Fund budget shows revenues of $752,000 and expenditures of $329,000 for the support of the Decatur Tourism Bureau, a transfer of $141,000 to the Conference Center Fund and a $282,000 transfer to the General Fund.

The 2018-2019 Revised Hotel/Motel Tax Fund budget estimate assumed an increase in the hotel/motel tax from 7% to 8% starting in October 2018. Under the new sales tax distribution formula, the eight cents is distributed as follows: three cents to the City's general fund, three and one-half cents to the City's "designated marketing organization" which is the Decatur Tourism Bureau, and one and one-half cents towards "tourism products development" which is satisfied with a transfer to the Conference Center Fund's capital reserve. The original estimated revenue assumed that the Hampton Inn would be in operation by January 2019; however, it did not begin operation until April 2019.

The 2019-2020 Adopted Hotel/Motel Tax Fund budget estimate shows revenues of $1,100,000. Expenditures include $481,250 for the support of the Decatur Tourism Bureau; a $206,250 to the Conference Center Fund; and a transfer of $412,500 to the General Fund.

Public Facilities Authority Fund

The City of Decatur Public Facilities Authority (PFA) was created by the Georgia General Assembly in 2017. The fiscal year 2017-2018 Revised Public Facilities Authority Fund Budget Estimate reflects the issuance of the PFA Series 2017 revenue bonds in the amount of $29,625,000 and a low-interest loan from the Georgia Environmental Finance Authority (GEFA) in the amount of $11,452,000 for the purchase of the seventy-seven acre Children's Home property. The GEFA loan funds the purchase of twenty-two of the seventy-seven acres for the purpose of conservation. The property was purchased from the United Methodist Children's Home of the North Georgia Conference, Inc. in August 2017. This property will provide valuable greenspace and recreational facilities for the community. The long-term future of the property was determined through a community-wide master planning process which was completed in 2018 and resulted in the name of the property as Decatur Legacy Park.

The two budgetary accounts shown in the fund are the 1.) Capital Account and 2.) Operating Account. The Capital Account reflects the proceeds from the debt issuances, related issuance costs and the property acquisition. About $572,000 remained in the capital account subsequent to the property purchase. These funds are available for property improvements. The Operating Account includes rent from property tenants and reflects funding from DeKalb County to undertake certain projects in the conservation area on the Decatur Legacy Park property such as trail construction, pond improvements and removal of invasive species. The annual debt service payments are accounted for in the Operating Account.

At the end of fiscal year 2018-2019, the Capital Account will end with a fund balance of approximately $498,330 restricted for property improvements and the Operating Account will end with a fund balance of approximately $1,018,630, of which $720,000 is restricted for conservation area improvements and $298,630 is restricted for future debt service. A non-recurring transfer of $1,000,000 is budgeted from the General Fund and a transfer of $1,300,000 is budgeted from the Capital Improvement Fund to cover the debt service obligations of the PFA. An additional $1,000,000 will be needed from the Capital Improvement Fund in fiscal year 2019-2020 because the General Fund transfer is not intended to continue.

The fiscal year 2019-2020 Adopted Public Facilities Authority Fund budget estimate anticipates spending half of the funds in the Capital Account for property improvements. The fiscal year 2019-2020 Adopted Public Facilities Authority Fund budget estimate for the Operating Account reflects $20,000 in revenue from rent and $80,000 in expenditures towards improvements in the conservation area. Additional capital expenses include purchase of audio-visual technologies for the auditorium and dining hall ($60,000), stabilization of the dairy barn ($125,000) and upgrades to restrooms ($18,000). It is anticipated that operations of the property will occur through a contract for services with the Legacy Board. The specifics of the contract are yet to be determined.

Debt service payments will total $2,068,550 which include $908,940 in principal and $1,159,610 in interest payments. A transfer of $2,100,000 is budgeted from the Capital Improvement Fund to cover the full amount of debt service obligations of the PFA. As stated previously, this will require an increase in the Capital Improvement Fund millage. At the end of fiscal year 2019-2020, the Operating Account is anticipated to end with a fund balance of $808,360, of which $640,000 is restricted for conservation area improvements and $168,360 is restricted for future debt service.

FY 2019-2020 Planning Impacts Matrix

The City of Decatur utilizes strategic planning and master planning to fulfill its mission of meeting the needs of the community while serving all with respect and integrity. The following list of planning tools explains the purpose and budgetary impact(s) of the major plans in use today.

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
2010 STRATEGIC PLAN	Serves as long-range guide for city policy, funding, and programming decisions to support • Urban Living • Engaged Neighborhoods • A Vibrant Downtown and Business Community • Great Recreation Facilities • Clear Communication with Citizens	Operational revenue and expenditures, property values and tax rate and debt service obligations included in the plan are used as a basis for the City's annual general fund and capital budgets. • Property tax revenue is expected to remain flat or increase as properties are reassessed and new developments are captured in the property tax digest. • One-time capital expenditures are included in the budget based on facilities and infrastructure needs identified in the plan.
2016 COMPREHENSIVE PLAN	A midterm check-in to assess the progress of the 2010 Strategic Plan.	The City's general fund and capital budgets increase as a result of the projects identified in the Comprehensive Plan.
BETTER TOGETHER COMMUNITY ACTION PLAN	Identifies specific actions in for individuals, organizations, and the city to undertake in order to encourage a more welcoming, inclusive, and equitable city.	Operating budget includes funding for training costs identified in the plan.
CULTURAL ARTS MASTER PLAN	Examines the possibilities for and strengths of the city's cultural offerings in collaboration with Agnes Scott College, City Schools of Decatur, Decatur Business Association, Decatur Downtown Development Authority and the Decatur Arts Alliance, developing initiatives to expand existing cultural and public art assets.	Based on funding availability, cultural offerings and initiatives identified in the plan are included in the City's annual general fund and capital improvements fund budgets.

City of Decatur®

FY 2019-2020 Planning Impacts Matrix *continued*

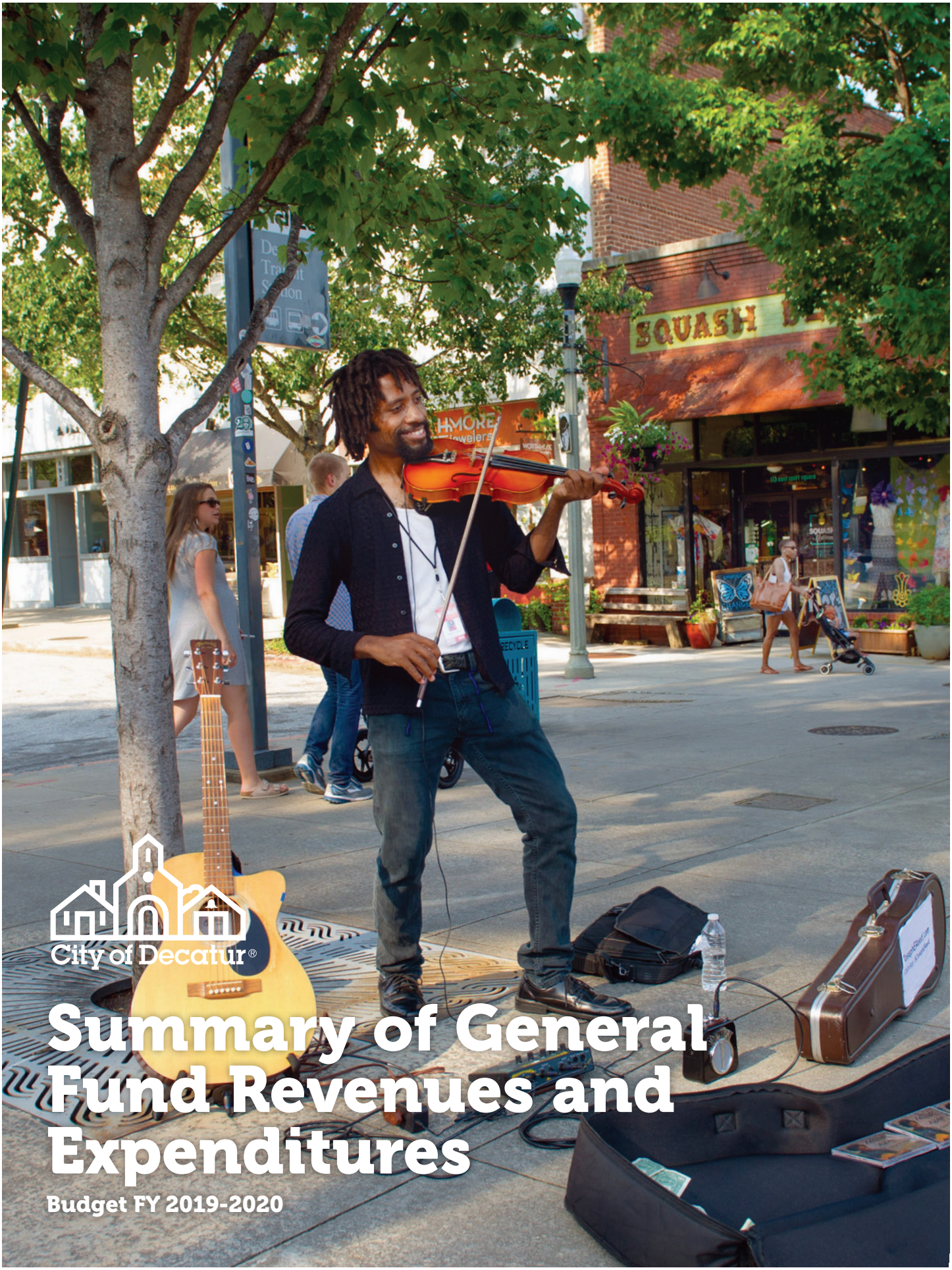
PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
ENVIRONMENTAL SUSTAINABILITY PLAN	Identifies tasks for individuals, organizations, businesses and the city to reduce their environmental impact in • Food and Agriculture • Natural Systems • Buildings and Energy • Transportation • Resource Conservation and Waste Reduction • Government Management Practices	Based on funding availability, sustainability initiatives identified in the plan are included in the City's annual general fund and capital improvements fund budgets.
CITY OF DECATUR LCI STUDY	Provides recommendations on land use, zoning, transportation, economic development, urban design, historic resources, environment and open space and public facilities in order to enhance the city's existing spaces.	As funds are available, the City's general fund and capital improvements fund budgets increase due to improvement projects included in the plan.
2018 COMMUNITY TRANSPORTATION PLAN	Promotes transportation equity, encourages biking and walking as viable alternatives to cars, increases connectivity between destinations, and emphasizes the relationship between health, quality of life, and transportation choices through a focus on • Bicycle and Pedestrian Improvements • Key Intersection Improvements • Circulation	Based on service level expectations and available funds, capital improvements and associated operational costs identified in the plan are included in the City's general fund and capital budgets. • Funding from the PATH Foundation will impact construction of the Commerce Drive cycle track.
EAST LAKE MARTA STATION LCI STUDY	Addresses the underutilized and aging area surrounding the East Lake MARTA station and makes recommendations with regard to transportation, land use, urban design, and economic development.	The adopted budget is not impacted by the recommendations of the plan.

FY 2019-2020 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
DECATUR PATH CONNECTIVITY IMPLEMENTATION PLAN	Identifies 9.2 miles of bicycle and pedestrian trail connectivity opportunities primarily within the city limits and achieves the goal of linking the downtown business district, city parks, neighborhoods, and visitor and employment centers.	Based on service level expectations and available funds, capital improvements and associated operational costs identified in the plan are included in the City's general fund and capital budgets.
DECATUR LEGACY PARK MASTER PLAN	Guides the development of the former United Methodist Children's Home property, which was recently purchased by the city.	Funding for the Decatur Legacy Park improvements would be funded by partnerships based on particular development needs. For now, the City's general fund and capital improvements fund budgets will experience impact from development projects.
2018 DECATUR AFFORDABLE HOUSING SUMMIT	Hosted by the city in order to define strategies that reflect community expectations, the summit included speakers, small-group discussions, and interactive sessions designed to provide tools for future action plans.	Additional operational and debt service payments could be included in the City's future operating budgets to fund projects.
FIRE DEPARTMENT STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Fire Department projects are included in the City's general fund and capital improvements fund budgets.
2016-2019 POLICE DEPARTMENT STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Police Department projects are included in the City's general fund and capital improvements fund budgets.
ADMINISTRATIVE SERVICES STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Administrative Services Department projects are included in the City's general fund and capital improvements fund budgets.



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City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2019-2020

FISCAL YEAR 2019-2020

General Fund Revenue Summary

The City of Decatur has 6 broad revenue categories: taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, 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 $22,598,000 or 84% 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 77% of all taxes collected by the city and are expected to total over $17 million in the next fiscal year. 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 83% and 17%, respectively. This represents a slow, slight, but steady increase in commercial values as a percentage of the overall digest. The City bills and collects real property taxes in two annual installments. The 2017 collection rate for real property taxes was 99.9% by October 2018. The 2019 preliminary real property digest increased 9% over the 2018 digest. This increase is consistent with the City's data about new construction, redevelopment and property sales over the past year. Twenty-six percent of the increase is attributed to new construction and redevelopment and 74% represents market revaluation. An increase in the overall millage rate is recommended in the amount of .3 mills. It is recommended that the capital improvement fund millage increase by .48 mills from 1.52 to 2.0 mills and the remaining millage rates decrease by .18. The increase in the capital improvement fund millage is necessary to cover the full amount of the debt service due from the Public Facilities Authority (PFA) for the seventy-seven acre former United Methodist Children's Home property that was purchased in August 2017. In the current fiscal year approximately one-half of the PFA debt

service is covered by revenue generated from the capital improvement fund millage rate and the balance is funded by a transfer from the fund balance of the general fund.

Franchise Taxes

Franchise taxes are a significant revenue source for the city. Franchise agreements establish the terms under which a utility may use the municipal right of way to conduct their private business operations such as delivering natural gas, telephone, cable television, and other telecommunications services. One of the terms in the franchise agreement is the amount paid by the utility for use of the right of way. The city collects over $1.6 million in franchise taxes from electric, natural gas, cable and telephone utilities and this amount reflects about 6% of all general fund revenues.

Insurance Premiums Tax

One of the largest single revenue categories for the city is the insurance premiums tax. The tax generated $1,407,000 in fiscal year 2019. Insurance premiums taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula.

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 $1,597,979 at the end of fiscal year 2017, the highest amount recorded in this category. Based on current revenues and construction activities, revenues are expected to be just over $700,000 for fiscal year 2019. Construction permits are anticipated to remain flat in fiscal year 2020 dependent upon the timing of several development projects. Permitting activity continues for the Callaway project, a development at North Arcadia and Winn Way, and a major renovation of 700 Atlanta Avenue. Additional commercial redevelopment and mixed use developments are anticipated in fiscal year 2020 including the Bank of America site and a renovation of the Main Hall at Agnes Scott College. 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 division 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 collected just over $800,000 from code violation fines in fiscal year 2018. The city expects to collect just over $900,000 in code violations which are mostly traffic related. The fluctuations in fine revenue reflect how sensitive these revenues are to staffing levels and patrol assignments. 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.

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 and use of a smartphone app. In addition to the updated parking meters, the City contracts with a private company for parking enforcement and collection of delinquent parking fees. Meter fees are expected to generate approximately $750,000 and parking violations may generate another $50,000. Amendments to the City's parking ordinance may be considered in

the next fiscal year that would extend the hours of enforcement, modify parking zones and change hourly rates.

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 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. Additional revenue will be generated through the year-round operation of the Boys and Girls Club indoor pool which started in fiscal year 2018. As the City's school age population increases, program revenues increase accordingly. The Active Living division will generate around $700,000 during the next fiscal year plus another $115,000 for recreation facility rentals. Since fiscal year 2009, revenues from recreation fees have increased around 80%.

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 revenue has been split at a variable rate between local governments and the state. The legislation is designed to make local governments whole for ad valorem collections through the end of the fiscal year. The city currently receives around $455,000 annually from the ad valorem tax or about 2% of general operating revenues. Legislation taking effect July 1, 2019, will set a permanent state/local split and increase the local share of TAVT revenues to 65%; however, certain components of the TAVT are being reduced. Because the funding formula depends on income from the title fee, revenue may decrease. In fact, this revenue has decreased on average by $40,000 per year for the past three years.

Sales and Excise Tax

With the addition of a SPLOST for capital improvements effective April 1, 2018, the City has an 8% sales tax rate: statewide 4% sales tax, 1% education sales tax (e-SPLOST), 1% equalized homestead option sales tax for 100% funded homestead exemptions for County maintenance and operations and the hospital authority taxes (EHOST), 1% MARTA public transit tax and 1% SPLOST for city and county capital projects. The City does not have a local option sales tax for general operations.

The City collects sales and excise tax from wholesale and retail sales of alcohol. Revenue from alcohol sales has increased close to 80% since fiscal year 2009 and historically has not been negatively impacted during economic downturns.

Starting in fiscal year 2016, one half of the net revenues related to alcoholic beverage sales were distributed to the City Schools of Decatur. Close to $380,000 was distributed to the school system in fiscal year 2018.

Penalties and Interest

Georgia House Bill 960, effective July 1, 2016, changed the annual interest rate that can be charged by cities and counties for delinquent taxes. The annual interest rate is now the bank prime rate plus 3 percent. The new law also set the penalty for non-payment at 5 percent of unpaid taxes for every 120 days of delinquency, not to exceed a total penalty of 20 percent. The impact of this law is a reduction of more than $130,000 in revenues from penalties and interest since fiscal year 2016.

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. Although occupation tax rates have not increased, revenues have increased since fiscal year 2009. The fiscal year 2020 occupation tax revenues are expected to be relatively flat. The City anticipates revenue of $564,000 from occupation taxes in fiscal year 2020.

REVENUE-OTHER FUNDS

Hotel/Motel Taxes

State law allows hotel/motel taxes to be collected and distributed to the City's tourism bureau, conference center/parking deck fund and general fund. This revenue source has increased over 100% since fiscal year 2010 and is anticipated to be $1,100,000 in fiscal year 2020 which is an increase of about $350,000 over fiscal year 2018. Two factors contribute to the anticipated increase in hotel/motel tax revenue. First, the Georgia General Assembly approved an increase in the City's hotel/motel tax rate from 7% to 8% of the taxable room rental which went into effect in October 2018. The second factor is the construction of a new downtown hotel which opened April 2019.

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 2019, the single-family residential fee remained at $290 per unit. Commercial rates were also unchanged in 2019. The rate for 95 gallon carts remained at $800 per cart for weekly service; the annual charge for 3 cubic yard containers stayed at $1,200; and the per cubic yard fee for dumpsters remained at $4.25. 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 to date for 2018 is 99.3%.

Stormwater Fees

All developed properties are assessed a stormwater fee. In June 2016, an increase in the annual fee was approved from $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 remains unchanged for the next year. The fee will generate just 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.

In 2019, the City initiated a stormwater master planning process which is anticipated to be complete by late summer 2019. It is likely that the resulting master plan will have recommendations related to fees and financing of capital stormwater projects.

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 and 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.

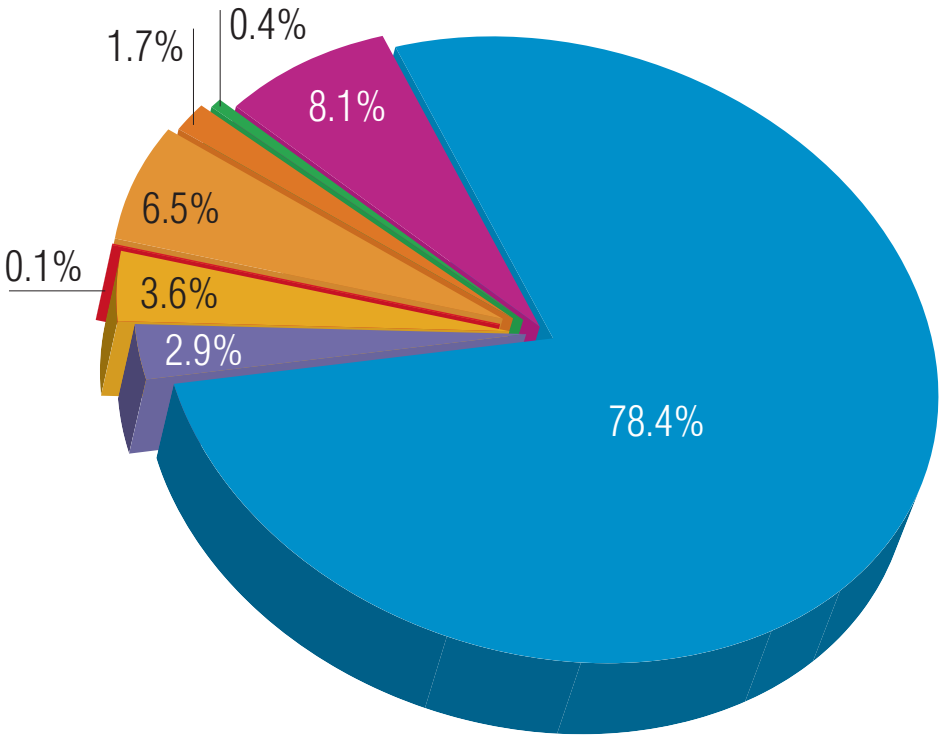
General Fund — Summary of Revenues

		ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2019-2020
311110	PUBLIC UTILITY TAXES	175,520	152,253	142,715	190,399	150,000	142,670	140,000
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	12,723,088	14,492,255	14,512,635	15,652,603	16,066,000	16,665,000	17,528,600
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	547,908	511,037	454,580	422,565	392,000	457,000	427,000
311400	BUSINESS PERSONAL PROPERTY TAXES	218,214	206,898	209,448	223,021	210,000	221,000	220,000
311600	OTHER TAXES	263,243	300,838	296,460	216,336	255,000	200,000	200,000
311700	FRANCHISE TAXES	1,563,926	1,623,456	1,703,646	1,646,740	1,620,500	1,643,200	1,646,000
314000	SALES & EXCISE TAXES	502,121	489,262	257,063	531,190	262,500	273,000	283,200
316100	OCCUPATIONAL TAXES	514,353	561,801	554,141	563,787	584,000	564,000	564,000
316200	OTHER TAXES - INSURANCE	1,046,173	1,114,034	1,222,818	1,304,828	1,350,000	1,407,190	1,450,000
319100	PENALTY & INTEREST	245,095	221,279	198,873	86,894	106,000	80,000	80,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	160,231	-112,742	113,815	-96,511	118,050	119,650	117,450
322100	CONSTRUCTION PERMITS & FEES	1,268,561	765,752	1,597,979	1,314,541	1,035,500	711,750	711,500
330000	GRANT REVENUE - INTERGOVERNMENTAL	437,421	399,275	408,771	504,430	530,780	316,140	480,140
351000	PENALTIES & FINES	1,337,140	706,682	804,893	855,061	1,000,000	920,000	960,000
361000	INTEREST	0	0	0	2,271	2,000	12,000	20,000
341000	MISCELLANEOUS FEES	245,492	113,886	58,532	25,535	74,500	74,000	74,000
342000	PUBLIC SAFETY FEES & CHARGES	230,206	254,999	227,270	245,462	262,860	240,100	238,100
343000	STREETS AND SIDEWALKS FEES & CHARGES	577,459	801,053	765,443	701,031	975,000	720,000	750,000
344100	SANITATION FEES	0		0	0	0	0	0
347000	RECREATION FEES	628,798	677,878	705,031	707,440	702,000	702,000	712,000
349000	CHARGES FOR OTHER SERVICES	93,490	112,012	70,960	91,440	75,100	80,100	80,100
371000	GIFTS & CONTRIBUTIONS	10,019	2,050	3,050	0	2,500	0	0
381000	USE OF PROPERTY	90,196	117,960	122,389	129,476	113,500	114,500	119,500
389000	MISCELLANEOUS REVENUES	20,927	41,635	24,122	23,191	10,000	67,000	10,000
	GENERAL FUND CURRENT REVENUE	**22,959,578**	**23,613,552**	**24,514,634**	**25,401,737**	**25,957,790**	**25,790,300**	**26,871,590**
	FIXED ASSETS	9,195	0	1,662	4,561	5,000	5,000	5,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	104,510	57,010	154,390	112,730	146,000	150,380	212,540
	Operating Transfer from Stormwater Utility Fund	207,571	236,000	297,750	314,490	331,450	330,400	352,020
	Operating Transfer from (To) Capital Improvement Fund	0	(180,000)	(385,000)	0	0	0	0
	Transfer from (to) Stormwater Utility Fund	0	0	0	0	0	0	(1,000,000)
	Transfer from (to) Public Facilities Authority Fund	0	0	0	(850,000)	(1,000,000)	(1,000,000)	0
	Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(350,000)	(400,00)0	(400,000)	(400,000)	(400,000)	(350,000)	(350,000)
	Transfer (to) from Hotel/Motel Tax Fund	236,578	261,926	273,582	275,874	330,000	282,000	412,500
	Transfer (to) from Children & Youth Services Fund	(150,000)	(150,000)	(150,000)	(100,000)	(100,000)	0	(100,000)
	Transfer (to) from Community Grants Fund	(3,975)	0	0	0	0	0	0
	Transfer (to) from Tree Bank Fund	0	(25,795)	0	0	0	0	0
	TOTAL OTHER	53,879	(200,859)	(207,616)	(642,346)	(687,550)	(582,220)	(467,940)
	From (To) Fund Balance	(1,707,681)	(1,211,185)	(1,295,872)	(814,608)	1,481,030	1,139,120	2,316,410
	GENERAL FUND OTHER REVENUE – TOTAL	**(1,653,802)**	**(1,412,044)**	**(1,503,488)**	**(1,456,954)**	**793,480**	**556,900**	**1,848,470**
	GENERAL FUND TOTAL REVENUES	**21,305,776**	**22,201,509**	**23,011,146**	**23,944,780**	**26,751,270**	**26,347,200**	**28,720,060**

General Fund Revenues

FY 2019-2020 Adopted Budget

"Where the Money Comes From"



SOURCE	AMOUNT	%
Taxes	22,518,800	78.4%
Licenses, Permits & Inspections	828,950	2.9%
Penalties, Fines & Forfeitures	1,040,000	3.6%
Interest	20,000	0.1%
Charges for Current Services	1,854,200	6.5%
Intergovernmental Revenues	480,140	1.7%
Miscellaneous Revenue	119,500	0.4%
Sale of Fixed Assets	10,000	0.0%
Operating Transfers	(467,940)	-1.6%
Appropriation From (To) Fund Balance	2,316,410	8.1%
TOTAL REVENUES	**$28,720,060**	**100.0%**

CITY OF DECATUR 2019-2020 ADOPTED BUDGET

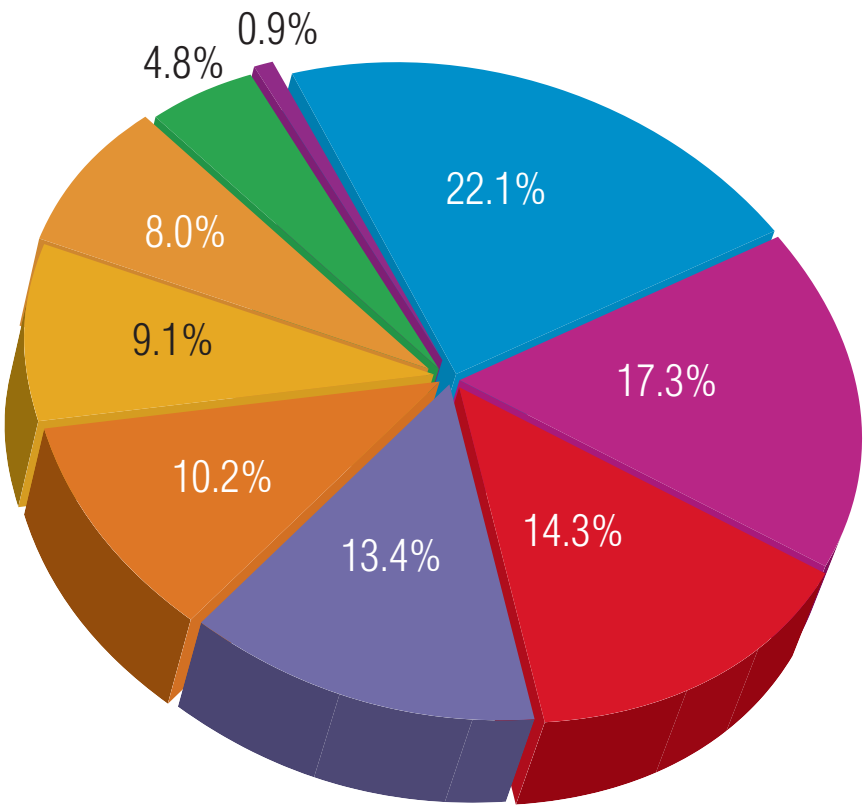
General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2014-2015	ACTUAL EXPENDITURE 2015-2016	ACTUAL EXPENDITURE 2016-2017	ACTUAL EXPENDITURE 2017-2018	BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2019-2020
DEPARTMENT							
GOVERNMENTAL CONTROL	207,357	141,047	144,998	195,063	211,480	239,390	248,320
GENERAL GOVERNMENT	1,556,835	1,772,702	1,879,187	1,361,003	1,301,340	1,458,250	1,367,100
COMMUNITY & ECONOMIC DEVELOPMENT	1,723,833	1,776,873	1,711,022	1,987,667	2,648,490	2,117,750	2,617,170
ADMINISTRATIVE SERVICES	3,019,804	3,306,769	3,479,685	4,113,256	4,675,070	4,563,170	4,955,270
POLICE	4,945,760	5,353,096	5,105,355	5,327,777	6,068,990	6,075,920	6,339,350
FIRE	3,581,509	3,634,133	3,460,409	3,434,672	3,607,330	3,672,090	3,858,530
PUBLIC WORKS	2,535,397	2,757,442	2,919,006	3,154,490	3,529,160	3,535,080	4,110,910
DESIGN, ENVIRONMENT & CONSTRUCTION	1,972,786	1,604,704	2,315,303	2,281,036	2,147,520	2,046,810	2,285,020
ACTIVE LIVING	1,762,494	1,854,743	1,996,181	2,089,816	2,561,890	2,638,740	2,938,390
GENERAL FUND TOTAL EXPENDITURES	**21,305,775**	**22,201,509**	**23,011,146**	**23,944,780**	**26,751,270**	**26,347,200**	**28,720,060**

Departmental Expenditures

FY 2019-2020 Adopted Budget

"Where the Money Goes"



DEPARTMENT	AMOUNT	%
POLICE	6,339,350	22.1%
ADMINISTRATIVE SERVICES	4,955,270	17.3%
PUBLIC WORKS	4,110,910	14.3%
FIRE	3,858,530	13.4%
ACTIVE LIVING	2,938,390	10.2%
COMMUNITY & ECONOMIC DEVELOPMENT	2,617,170	9.1%
DESIGN, ENVIRONMENT & CONSTRUCTION	2,285,020	8.0%
GENERAL GOVERNMENT	1,367,100	4.8%
GOVERNMENTAL CONTROL	248,320	0.9%
TOTAL EXPENDITURES	**28,720,060**	**100%**

CITY OF DECATUR 2019-2020 ADOPTED BUDGET

Personnel Position Summary

	FY 2016-2017	FY 2017-2018	FY 2018-2019	mid-year changes	FY 2018-2019	FY 19-20 Changes	FY 2019-2020
Governmental Control							
City Manager's Office (1320)	5	4	4		4		4
CMO:	5	4	4		4		4
Community & Economic Development							
Administration (7510)	2	2	2		2	1.00	3
Economic Development (7550)	2	3	3		3	(1.00)	2
Planning (7410)	3	3	3		3	1.00	4
Marketing/PR (1570)	4	4	4		4	(1.00)	3
Parking Management (3230)	1	1	0		0		0
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	10	11	11		11		11
Children & Youth Services (6135)	13	13	14		14	1.00	15
CED:	35	37	37		37	1.00	38
Administrative Services							
Administration (1510)	5	5	6		6		6
Accounting (1512)	3	3	3		2		3
Revenue Collections (1514)	4	4	3		4	1.00	4
Municipal Court (2650)	3	3	3		3		3
ASD:	15	15	15		15	1.00	16
Public Works Services							
Administration (4510)	3	3	3		3		3
Solid Waste (540-4520)	14	14	15	3.00	18		18
Facilities Maintenance (1565, 1566)	20	21	22		22		22
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)	19	19	19		19		19
PW:	67	68	70	3.00	73		73
Emergency Management Services							
Fire & Rescue (3500)	39	39	39		39		39
Police (3210, 3223, 3221, 215-3800)	60	60	60		60		60
EMS:	99	99	99		99		99
TOTAL FULL-TIME POSITIONS	**221**	**223**	**225**	**3.00**	**228**	**2.00**	**230**



City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2019-2020

General Fund — Revenue Estimate Detail

		ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2019-2020
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	175,520	152,253	142,715	190,399	150,000	142,670	140,000
	PUBLIC UTILITY TAXES	175,520	152,253	142,715	190,399	150,000	142,670	140,000
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							
311210	2010 Taxes	0	717	0	0	0	0	0
311211	2011 Taxes	0	224	0	0	0	0	0
311202	2012 Taxes	203	565	0	(23,143)	0	0	0
311203	2013 Taxes	35,287	5,896	0	0	0	0	0
311204	2014 Taxes	6,873,778	90,175	0	(571)	0	0	0
311215	2015 Taxes	5,813,820	7,761,876	119,425	(2,254)	0	0	0
311216	2016 Taxes	0	6,632,802	7,726,776	68,987	0	2,000	0
311207	2017 Taxes	0	0	6,666,433	8,362,297	125,000	101,000	0
311218	2018 Taxes	0	0	0	7,244,287	8,294,000	8,869,000	100,000
311209	2019 Taxes	0	0	0	0	7,647,000	7,693,000	9,125,000
311220	2020 Taxes	0	0	0	0	0	0	8,303,600
	PROPERTY TAXES - TOTAL	12,723,088	14,492,255	14,512,635	15,652,603	16,066,000	16,665,000	17,528,600
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	543,661	508,865	452,412	419,821	390,000	455,000	425,000
311350	Railroad Equipment Tax	4,246	2,173	2,168	2,745	2,000	2,000	2,000
	MOTOR VEHICLE TAXES - TOTAL	547,908	511,037	454,580	422,565	392,000	457,000	427,000
311400	BUSINESS PERSONAL PROPERTY TAXES							
311410	2010 Taxes & Prior Years	283	105	0	0	0	0	0
311411	2011 Taxes	193	81	0	103	0	0	0
311402	2012 Taxes	1,010	81	0	0	0	0	0
311403	2013 Taxes	3,592	535	116	0	0	0	0
311404	2014 Taxes	213,137	282	115	0	0	0	0
311405	2015 Taxes	0	205,814	4,192	0	0	0	0
311416	2016 Taxes	0	0	205,026	6,620	0	0	0
311417	2017 Taxes	0	0	0	216,298	5,000	5,000	0
311418	2018 Taxes	0	0	0	0	205,000	216,000	5,000
311419	2019 Taxes	0		0	0	0	0	215,000
	BUSINESS PERSONAL PROPERTY - TOTAL	218,214	206,898	209,448	223,021	210,000	221,000	220,000

continued ►

General Fund — Revenue Estimate Detail *continued*

City of Decatur®

		ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2019-2020
311600	OTHER TAXES							
311600	Intangibles Tax	197,938	211,878	229,867	152,808	190,000	140,000	140,000
311601	Property Transfer Tax	65,304	88,960	66,593	63,528	65,000	60,000	60,000
	OTHER TAXES - TOTAL	263,243	300,838	296,460	216,336	255,000	200,000	200,000
311700	FRANCHISE TAXES							
311710	Electric Franchise	990,088	1,014,443	1,008,071	950,635	950,500	1,029,600	1,020,000
311730	Natural Gas Franchise	142,545	139,572	137,847	135,771	135,000	135,000	135,000
311740	Video Service Franchise	159,727	130,871	126,722	216,161	125,000	108,000	108,000
311750	Cable Franchise	192,813	234,806	247,943	139,158	240,000	220,000	220,000
311760	Telephone Franchise	63,558	71,606	57,184	52,956	55,000	40,600	53,000
311790	Energy Excise Tax	15,195	32,159	125,879	152,058	115,000	110,000	110,000
	FRANCHISE TAXES - TOTAL	1,563,926	1,623,456	1,703,646	1,646,740	1,620,500	1,643,200	1,646,000
314000	SALES & EXCISE TAXES							
314200	Beer & Wine Sales	203,116	204,545	102,028	204,138	105,000	84,000	87,200
314300	Liquor Sales	299,005	284,717	155,035	330,006	157,500	189,000	196,000
	SALES & EXCISE TAXES - TOTAL	502,121	489,262	257,063	531,190	262,500	273,000	283,200
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	264,811	375,903	373,406	380,959	400,000	380,000	380,000
316101	Professional Taxes	197,602	138,994	138,073	138,308	140,000	140,000	140,000
316102	Insurance Occupation Taxes	51,940	46,904	42,661	44,520	44,000	44,000	44,000
	OCCUPATIONAL TAXES - TOTAL	514,353	561,801	554,141	563,787	584,000	564,000	564,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	1,046,173	1,114,034	1,222,818	1,304,828	1,350,000	1,407,190	1,450,000
	OTHER TAXES - TOTAL	1,046,173	1,114,034	1,222,818	1,304,828	1,350,000	1,407,190	1,450,000
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	239,590	220,081	193,079	78,659	100,000	75,000	75,000
319120	Penalty & Interest - Personal Property	5,505	1,198	5,794	8,236	6,000	5,000	5,000
	PENALTY & INTEREST - TOTAL	245,095	221,279	198,873	86,894	106,000	80,000	80,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	58,163	56,674	32,760	58,513	32,000	40,000	40,000
321120	Wine Licenses	13,503	10,225	5,951	12,458	6,300	200	200
321130	Liquor Licenses	69,000	94,250	47,933	103,100	53,500	57,000	57,000
321135	Server Permits	8,475	30,080	13,183	13,775	10,500	6,500	6,500
321139	School Portion of Excise Tax	0	(319,786)	0	(303,059)	0	0	0
321140	Corking Licenses	1,188	0	0	750	750	750	750
321500	Film Permits	9,203	14,415	12,150	16,552	14,000	10,000	12,000
321550	PSD Permit Fees	0	0	0	0	0	0	0
322000	Non Business License	700	1,400	1,838	1,400	1,000	5,200	1,000
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	160,231	(112,742)	113,815	(96,511)	118,050	119,650	117,450

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		ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2019-2020
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	867,828	536,989	1,274,889	866,236	700,000	475,000	475,000
322130	Plumbing Inspection Fees	97,081	51,353	56,472	95,945	70,000	25,000	25,000
322140	Electrical Inspection Fees	154,267	87,746	97,418	187,574	140,000	65,000	65,000
322160	HVAC Inspection Fees	113,669	65,639	98,271	120,056	92,000	115,000	115,000
322190	ROW Permit	(21,225)	(4,860)	25,172	12,936	0	0	0
322210	Zoning & Land Use Application Fees	55,411	25,273	42,122	28,890	30,000	28,000	28,000
322230	Sign Permits	1,530	2,262	1,710	1,230	2,000	2,250	2,000
322240	Special Events Permit Fee	0	850	1,425	1,175	1,000	1,000	1,000
322250	Logo Licensing Fees	0	500	500	500	500	500	500
	CONSTRUCTION PERMITS & FEES - TOTAL	1,268,561	765,752	1,597,979	1,314,541	1,035,500	711,750	711,500
330000	INTERGOVERNMENTAL							
331100	Federal Grants	9,401	0	0	0	0	0	0
336000	State Grants	0	2,780	0	0	0	0	0
337200	DDA Management Services Agreement	428,020	371,495	408,771	504,430	530,780	316,140	480,140
	INTERGOVERNMENTAL - TOTAL	437,421	374,275	408,771	504,430	530,780	316,140	480,140
341000	MISCELLANEOUS FEES							
341322	Tree Plan Review Fees	27,625	33,191	4,778	10,845	20,000	20,000	20,000
341400	Copying Charges	2,199	1,815	1,367	1,944	1,500	2,500	1,500
341920	Advertising Fee	0	1,050	0	0	0	0	0
341930	Maps & Publications Charges	15,199	6,250	9,532	6,481	7,500	6,000	6,000
341940	Reimbursement for Capital Construction Management	191,056	19,630	0	0	0	0	0
341941	Reimbursement from Decatur Tourism Bureau	0	35,600	37,058	0	40,500	40,500	41,500
341990	Other Fees	9,413	16,350	5,798	6,264	5,000	5,000	5,000
	MISCELLANEOUS FEES - TOTAL	245,492	113,886	58,532	25,535	74,500	74,000	74,000
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	12,528	14,032	16,510	15,428	15,000	10,000	10,000
342150	CPR-Non-Resident Fee	348	56	150	8	50	50	50
342200	Fire Alarm Fees	2,092	3,408	5,250	8,217	3,500	7,000	5,000
342215	Other Revenues - Fire	0	845	29	75	0	0	0
342220	Fire Report Copies	10	65	1,110	321	100	50	50
342900	Other Public Safety Fees	6,533	1,778	400	825	500	0	0
342905	Public Safety OT Reimbursements	130,794	116,180	89,181	97,408	125,000	100,000	100,000
342910	Recycling Income - Fire Station #1	0	480	0	0	0	0	0
342915	CSOD Resource Officer	68,973	108,264	105,314	114,419	110,000	115,000	115,000
342920	School Crossing Guard	8,929	9,893	9,326	7,951	8,710	8,000	8,000
342925	FIRE Reim for O/T	0	0	0	810	0	0	0
	PUBLIC SAFETY FEES & CHARGES	230,206	254,999	227,270	245,462	262,860	240,100	238,100

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General Fund — Revenue Estimate Detail *continued*

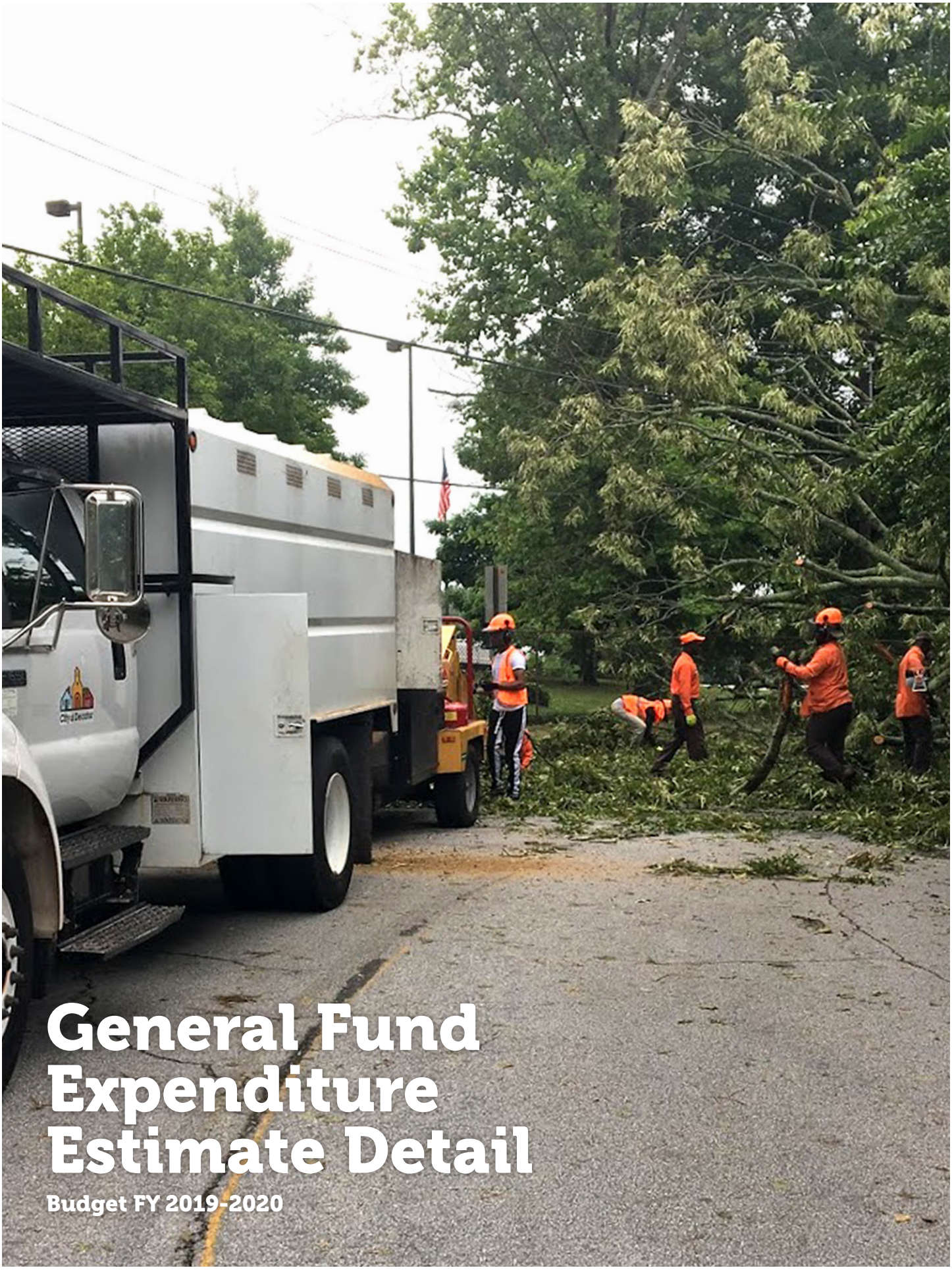
		ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2019-2020
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	577,459	801,053	765,443	701,031	975,000	720,000	750,000
	STREETS & SIDEWALKS FEES & CHARGES	577,459	801,053	765,443	701,031	975,000	720,000	750,000
347000	RECREATION FEES							
347200	Recreation Service Fees	617,316	663,395	692,587	696,135	690,000	690,000	700,000
347500	Recreation Sale of Goods	11,482	14,483	12,444	11,205	12,000	12,000	12,000
347900	Other Recreation	0	0	0	100	0	0	0
	RECREATION FEES - TOTAL	628,798	677,878	705,031	707,440	702,000	702,000	712,000
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	93,420	111,587	70,885	91,422	75,000	80,000	80,000
349300	Return Check Fees	70	425	75	18	100	100	100
	CHARGES FOR OTHER SERVICES - TOTAL	93,490	112,012	70,960	91,440	75,100	80,100	80,100
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	1,099,238	583,477	672,210	656,061	850,000	720,000	750,000
351173	ATS - School's Portion	0	0	0	-38,815	0	0	0
351171	School Bus Stop Arm Violations	60,544	23,388	56,596	168,159	65,000	150,000	155,000
351400	Court Hearing Reschedule Fees	94,493	20,626	9,065	12,988	20,000	5,000	5,000
351930	Parking Violations	82,865	79,192	67,023	56,668	65,000	45,000	50,000
	PENALTIES & FINES - TOTAL	1,337,140	706,682	804,893	855,061	1,000,000	920,000	960,000
361000	INTEREST							
361000	Interest on Investments	0	0	0	2,271	2,000	12,000	20,000
	INTEREST - TOTAL	0	0	0	2,271	2,000	12,000	20,000
371000	GRANT REVENUE							
371500	Private Grants	0	25,000	0	0	0	0	0
	GRANT REVENUE - TOTAL	437,421	399,275	408,771	504,430	530,780	316,140	480,140
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	10,019	2,050	3,050	0	2,500	0	0
	GIFTS & CONTRIBUTIONS - TOTAL	10,019	2,050	3,050	0	2,500	0	0
381000	USE OF PROPERTY							
381010	Bandstand Rentals	1,900	2,875	3,125	5,700	3,500	4,500	4,500
381020	Recreation Facilities Rentals	88,296	115,085	119,264	123,776	110,000	110,000	115,000
	USE OF MONEY & PROPERTY - TOTAL	90,196	117,960	122,389	129,476	113,500	114,500	119,500

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		ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2019-2020
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	12,505	14,005	13,225	9,078	0	55,500	0
389000	Misc. Revenues	8,422	27,630	10,897	14,112	10,000	11,500	10,000
	MISCELLANEOUS REVENUES - TOTAL	20,927	41,635	24,122	23,191	10,000	67,000	10,000
	GENERAL FUND CURRENT REVENUE	**22,959,578**	**23,613,552**	**24,514,634**	**25,401,737**	**25,957,790**	**25,790,300**	**26,871,590**
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	9,195	0	1,662	4,561	5,000	5,000	5,000
	FIXED ASSETS - TOTAL	9,195	0	1,662	4,561	5,000	5,000	5,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	104,510	57,010	154,390	112,730	146,000	150,380	212,540
	Operating Transfer from Storm Water Utility Fund	207,571	236,000	297,750	314,490	331,450	330,400	352,020
	Transfer (to) from Storm Water Utility Fund	0	0	0	0	0	0	(1,000,000)
	Transfer (to) from Capital Improvement Fund	0	(180,000)	(385,000)	0	0	0	0
	Transfer (to) from Public Facilities Authority Fund	0	0	0	(850,000)	(1,000,000)	(1,000,000)	0
	Transfer (to) from Hotel/Motel Tax Fund	236,578	261,926	273,582	275,874	330,000	282,000	412,500
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)	(350,000)	(350,000)
	Transfer (to) Children/Youth Services Fund	(150,000)	(150,000)	(150,000)	(100,000)	(100,000)	0	(100,000)
	Transfer (to) Community Grants Fund	(3,975)	0	0	0	0	0	0
	Transfer (to) Tree Bank Fund	0	(25,795)	0	0	0	0	0
	TOTAL OTHER	53,879	(200,859)	(207,616)	(642,346)	(687,550)	(582,220)	(467,940)
	From (To) Fund Balance	(1,707,681)	(1,211,185)	(1,295,872)	(814,608)	1,481,030	1,139,120	2,316,410
	GENERAL FUND OTHER REVENUE (TOTAL	**(1,653,802)**	**(1,412,044)**	**(1,503,488)**	**(1,456,954)**	**793,480**	**556,900**	**1,848,470**
	GENERAL FUND TOTAL REVENUES	**21,305,776**	**22,201,509**	**23,011,146**	**23,944,780**	**26,751,270**	**26,347,200**	**28,720,060**



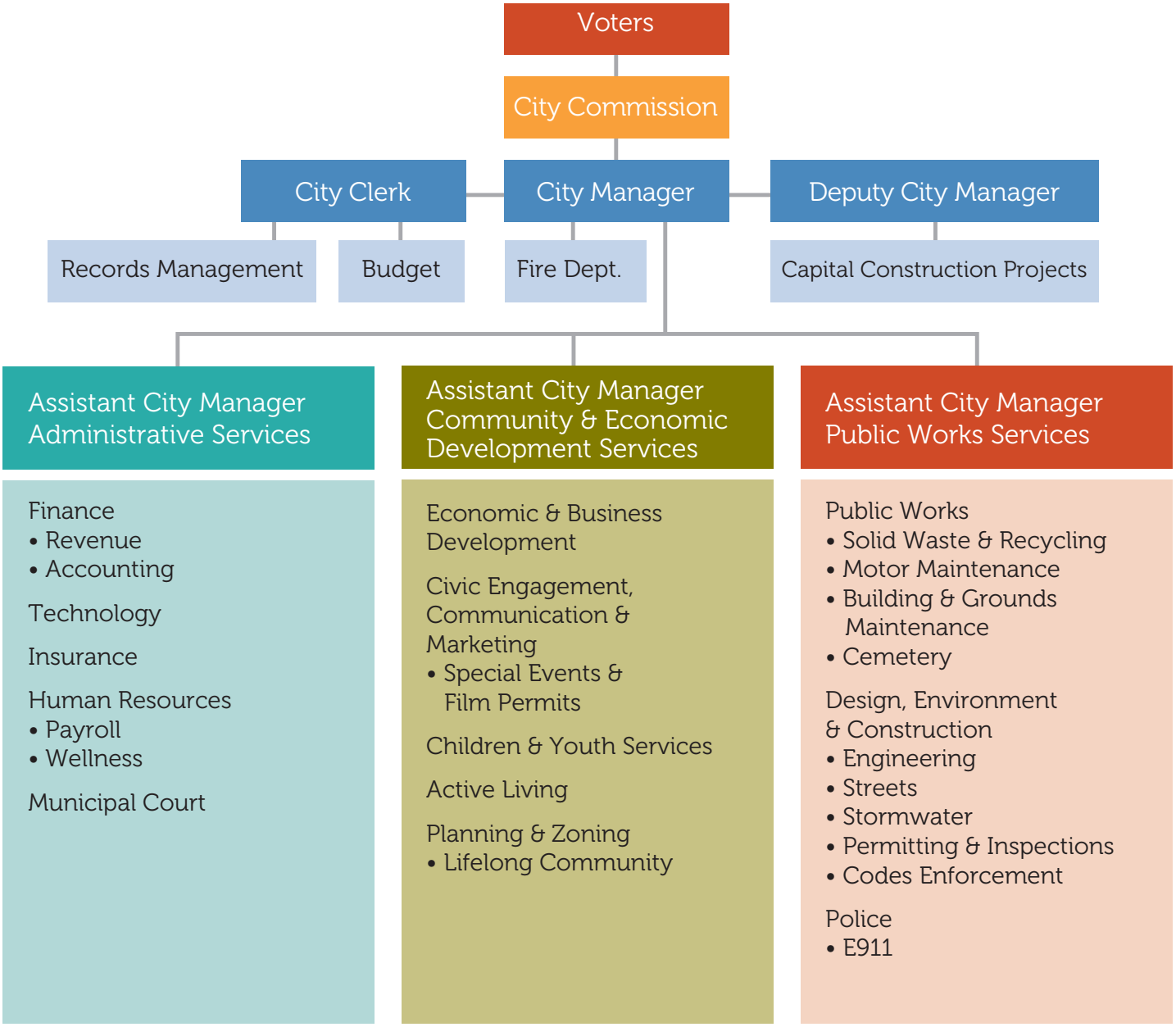
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General Fund Expenditure Estimate Detail

Budget FY 2019-2020

City Organization



Department Directory

GOVERNMENTAL CONTROL
1110 City Commission

GENERAL GOVERNMENT DEPARTMENT
1320 City Manager
1400 City Elections
1530 City Attorney
1580 Records Management

FIRE DEPARTMENT
3500 Fire & Rescue Services

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

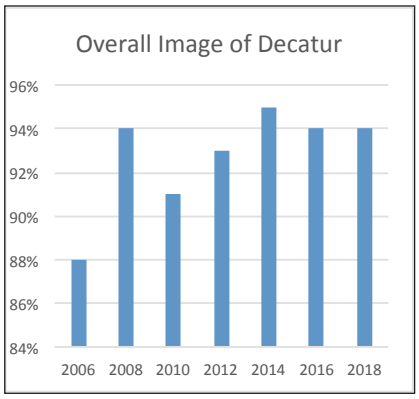
ADMINISTRATIVE SERVICES DEPARTMENT
1510 Administrative Services
1512 Accounting
1514 Revenue
1535 Information Technology
1567 Utilities & Services
1555 General Insurance
2650 Municipal Court

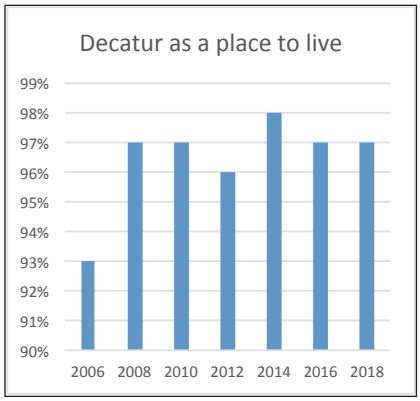
PUBLIC WORKS DEPARTMENT
4510 PW Administration
1565 Buildings Maintenance
1566 Grounds Maintenance
4900 Motor Maintenance
4910 Central Supply
4950 Cemetery

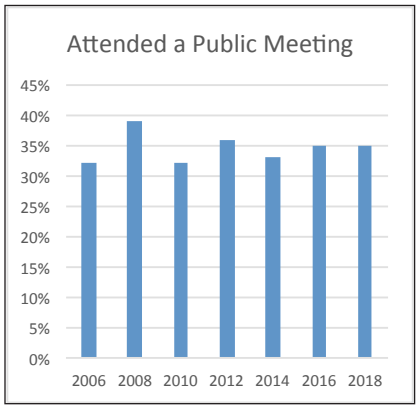
SOLID WASTE DIVISION
540-4520 Solid Waste Fund

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 2019-2020 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

Decatur City Commission

Mayor Patti Garrett — District 2

Mayor Pro Tem Tony Powers — At-large

Commissioner Scott Drake — District 1

Commissioner Brian Smith — District 2

Commissioner Kelly Walsh – District 1

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
2018: 94% 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
2018: 35% had attended once or more

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
2018: 97% rated as excellent/good

Decatur as a place to retire
2006: 65% rated as excellent/good
2008: 77% rated as excellent/good
2010: 76% rated as excellent/good
2012: 75% rated as excellent/good
2014: 77% rated as excellent/good
2016: 66% rated as excellent/good
2018: 64% rated as excellent/good

GOVERNMENTAL CONTROL DEPARTMENT
2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2019-2020	REVISED BUDGET ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-18
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	63,000	63,000	63,000	47,250
512200	Social Security (FICA)	3,910	3,910	3,910	3,048
512300	Medicare	920	920	920	685
512600	Unemployment Insurance	0	0	0	0
512700	Workers Compensation	2,240	2,210	2,600	1,800
	TOTAL PERSONNEL SERVICES	**70,070**	**70,040**	**70,430**	**52,783**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	57,000	55,000	26,000	33,002
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	52,000	52,000	50,000	58,864
523202	Telephone	0	0	0	0
523300	Advertising	4,000	4,000	4,400	3,272
523400	Printing and Binding	2,000	2,000	0	3,132
523450	Signs	0	0	0	0
523600	Dues and Fees	30,000	30,000	27,000	17,045
523700	Education and Training	22,000	16,000	22,000	13,190
523701	Business Meetings	4,000	3,500	4,200	6,740
	TOTAL OTHER SERVICES AND CHARGES	**171,000**	**162,500**	**133,600**	**135,245**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	250	150	250	86
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,250	1,000	1,500	546
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531111	Computer Equipment	0	0	0	965
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	5,500	5,500	5,700	5,132
531400	Books and Periodicals	0	0	0	307
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	0	0	0	0
531700	Uniforms and Protective Equipment	250	200	0	0
	TOTAL SUPPLIES	**7,250**	**6,850**	**7,450**	**7,036**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**248,320**	**239,390**	**211,480**	**195,063**

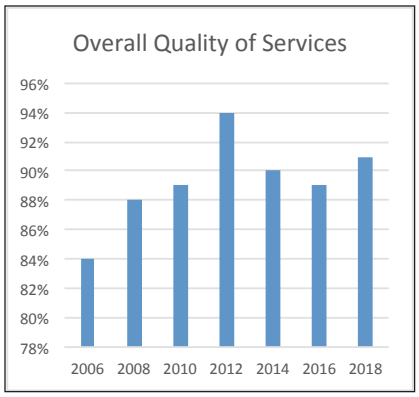
GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2019-2020 BUDGET ESTIMATE

The General Government department manages daily operations of the city including, capital improvements, departmental performance, records management 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!



Priorities for FY 2019-2020:

- Kick off a robust civic engagement process for the 2020 Strategic Plan in conjunction with the Community & Economic Development Department
- Continue support of the E5 Leadership Academy
- Continue to recognize the value of investing in Decatur's civic infrastructure (e.g., storm water, transportation, bicycle and pedestrian assets, greenspace) to maintain the community's sustainability and improve its quality of life

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
2018: 91% rated as excellent/good

Confidence in City Government
2006: N/A
2008: N/A
2010: N/A
2012: N/A
2014: 77% rated as excellent/good
2016: 70% rated as excellent/good
2018: 75% rated as excellent/good

Performance Measures

National Citizen Survey Response Rate
2006: 41%
2008: 40%
2010: 46%
2012: 40%
2014: 40%
2016: 41%
2018: 37%

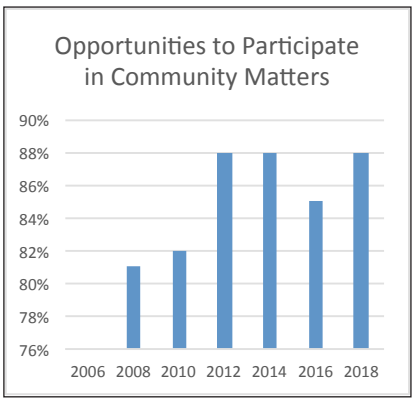
Budget Expo Attendance
March 2016: 44
March 2017: 61
March 2018: 33
March 2019: 75

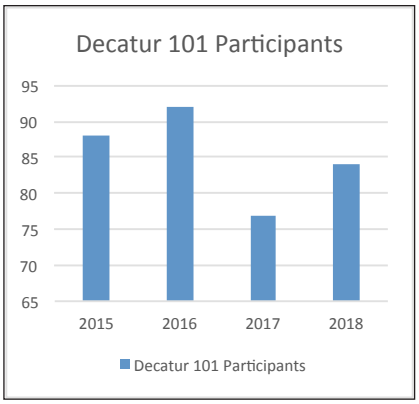
E5 Leadership Academy Graduates
Calendar Year 2016: 11
Calendar Year 2017: 9
Calendar Year 2018: 10

GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY	CITY MANAGER'S OFFICE 1320	CITY ATTORNEY 1530	RECORDS 1580	TOTAL 2019-2020	TOTAL 2018 2019	TOTAL 2017-2018
REGULAR JOB CLASSES						
City Manager	1	0	0	1	1	1
Deputy City Manager	1	0	0	1	1	1
City Clerk	1	0	0	1	1	0
Budget & Performance Measurement Director	0	0	0	0	0	1
Office Manager	1	0	0	1	1	1
TOTAL REGULAR CLASSES	**4**	**0**	**0**	**4**	**4**	**4**
OTHER JOB CLASSES						
City Attorney	0	1	0	1	1	1
Records Specialist	0	0	1	1	1	1
Graduate Intern	1	0	0	1	1	1
TOTAL OTHER CLASSES	**1**	**1**	**1**	**3**	**3**	**3**

GENERAL GOVERNMENT DEPARTMENT
2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2019-2020	1320 CITY MANAGER	1400 CITY ELECTION	1530 CITY ATTORNEY	1580 RECORDS MGMT	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-2018
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	312,100	312,100	0	0	0	335,000	303,330	301,665
511200	Temp Salaries and Wages	222,870	193,900	0	0	28,970	206,700	216,810	188,267
511300	Overtime Wages	3,700	3,500	0	0	200	2,000	3,500	1,158
512100	Employer Group Insurance	85,850	85,850	0	0	0	74,810	70,810	82,118
512200	Social Security (FICA)	28,000	26,200	0	0	1,800	29,120	28,970	25,277
512300	Medicare	7,770	7,350	0	0	420	8,700	8,350	7,762
512400	Retirement Contributions	26,840	26,840	0	0	0	10,000	9,550	9,548
512401	Retirement Contributions-ICMA	34,100	34,100	0	0	0	39,600	39,600	18,117
512600	Unemployment Insurance	420	350	0	0	70	490	490	0
512700	Workers Compensation	4,500	3,900	0	0	600	4,330	5,100	4,050
	TOTAL PERSONNEL SERVICES	**726,150**	**694,090**	**0**	**0**	**32,060**	**710,750**	**686,510**	**637,962**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	522,800	37,800	15,000	450,000	20,000	630,000	444,100	636,893
521303	Misc Personal Service Fees	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	350	200	0	0	150	350	200	195
522206	Repair and Maint-Vehicles-Outside Labor	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	0	0	0	0	0	0	0	41
522321	Auto Allowance	10,000	10,000	0	0	0	15,000	15,700	10,780
522500	Other Contractual Services	14,000	2,000	0	0	12,000	16,000	58,000	5,567
523101	Insurance-Awards	0	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0	0
523300	Advertising	1,800	300	1,500	0	0	350	200	60
523400	Printing and Binding	3,700	3,500	0	0	200	3,600	3,500	876
523600	Dues and Fees	14,200	14,000	0	0	200	10,000	14,420	6,821
523700	Education and Training	32,000	30,000	0	0	2,000	35,500	34,060	26,632
523701	Business Meetings	20,200	20,000	0	0	200	16,600	20,000	13,155
523800	Licenses	0	0	0	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0	0	0	0
	TOTAL OTHER SERVICES AND CHARGES	**619,050**	**117,800**	**16,500**	**450,000**	**34,750**	**727,400**	**590,180**	**701,020**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	0	100	100	153
531102	Supplies-Janitorial	200	200	0	0	0	200	200	8,088
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,800	4,000	300	0	1,500	5,000	9,500	579
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,500	1,000	0	0	1,500	2,000	1,000	0
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	250	250	61
531111	Computer Equipment	1,200	1,200	0	0	0	600	1,200	1,278
531112	Computer Software	7,200	0	7,200	0	0	7,200	7,200	6,600
531113	Office Equipment and Furniture	1,000	1,000	0	0	0	500	1,500	1,363
531115	Supplies- Batteries	0	0	0	0	0	0	0	0
531270	Gasoline	200	100	0	0	100	100	0	123
531300	Food-Subsistence and Support	2,600	2,500	0	0	100	2,600	2,600	2,060
531400	Books and Periodicals	650	500	0	0	150	750	900	362
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	600	0	987
531700	Uniforms and Protective Equipment	450	250	0	0	200	200	200	368
	TOTAL SUPPLIES	**21,900**	**10,850**	**7,500**	**0**	**3,550**	**20,100**	**24,650**	**22,022**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,367,100**	**822,740**	**24,000**	**450,000**	**70,360**	**1,458,250**	**1,301,340**	**1,361,003**





Priorities for FY 2019-2020:

- Successfully complete the 2020 Strategic planning process including a robust civic engagement process
- Implement the commercial branding and recruitment strategy
- Support the work of the Affordable Housing Task Force and present the city commission with strategies, policies and program options that will have a positive impact on preserving existing and developing new affordable housing options in the city

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2019-2020 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 community matters
2006: N/A
2008: 81% rated as excellent/good
2010: 82% rated as excellent/good
2012: 88% rated as excellent/good
2014: 88% rated as excellent/good
2016: 85% rated as excellent/good
2018: 88% rated as excellent/good

Vibrant Downtown/ Commercial Area
2006: N/A
2008: N/A
2010: N/A
2012: N/A
2014: 93% rated as excellent/good
2016: 90% rated as excellent/good
2018: 94% rated as excellent/good

Performance Measures

Total Views on The Decatur Minute blog
2015: 64,095
2016: 57,554
2017: 41,003
2018: 31,014

Number of MLK, Jr. Service Day Volunteers
Calendar 2016: 1,300
Calendar 2017: 1,330
Calendar 2018: 930
Calendar 2019: 1,100

Number of Decatur 101 participants
Spring 2016: 92
Spring 2017: 77
Spring 2018: 84
Spring 2019: 70

COMMUNITY AND ECONOMIC DEVELOPMENT

2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2019-2020	7510 ADMINI-STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMT	3230 PARKING MGMT	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-2018
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	735,320	247,570	123,960	189,190	174,600	0	660,100	727,600	649,102
511200	Temp Salaries and Wages	97,390	2,500	0	18,000	56,890	20,000	58,020	155,130	142,999
511300	Overtime Wages	2,500	2,500	0	0	0	0	2,500	1,000	1,016
512100	Employer Group Insurance	189,080	51,770	34,340	51,520	51,450	0	149,750	171,600	176,415
512200	Social Security (FICA)	49,560	15,400	7,700	11,750	13,460	1,250	49,500	54,860	49,629
512300	Medicare	11,600	3,600	1,800	2,750	3,150	300	11,710	12,910	11,768
512400	Retirement Contributions	63,240	21,290	10,660	16,270	15,020	0	58,910	44,310	54,841
512401	Retirement Contributions-ICMA	17,280	17,280	0	0	0	0	25,680	26,040	30,330
512600	Unemployment Insurance	910	210	140	210	280	70	840	5,980	0
512700	Workers Compensation	13,190	3,030	3,000	3,280	3,280	600	11,470	13,500	11,250
	TOTAL PERSONNEL SERVICES	**1,180,070**	**365,150**	**181,600**	**292,970**	**318,130**	**22,220**	**1,028,480**	**1,212,930**	**1,127,350**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	259,000	40,000	98,000	52,200	59,000	9,800	355,400	456,500	185,779
522200	Repairs and Maintenance	1,500	0	0	0	0	1,500	750	1,500	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	2,000	0	0	2,000	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	500	0	0	0	0	500	500	500	195
522310	Rental of Land & Buildings	50,780	27,900	0	2,000	0	20,880	41,400	41,400	38,438
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0	0	0
522321	Auto Allowance	7,200	7,200	0	0	0	0	9,600	7,200	6,962
522500	Other Contractual Services	855,770	6,500	175,000	459,000	161,470	53,800	512,800	729,550	474,445
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0	0
523201	Postage	31,500	0	0	0	31,500	0	34,000	31,500	21,896
523202	Telephone	750	500	0	250	0	0	250	750	429
523300	Advertising	30,000	0	18,000	2,000	10,000	0	19,890	18,390	18,510
523400	Printing and Binding	23,500	1,500	3,000	12,000	4,000	3,000	15,300	12,200	11,280
523450	Signs	25,500	250	10,000	0	250	15,000	500	6,400	2,191
523600	Dues and Fees	22,150	2,550	3,000	10,000	6,000	600	8,150	25,100	12,534
523700	Education and Training	49,650	5,000	7,500	7,650	29,000	500	27,450	37,400	27,728
523701	Business Meetings	7,300	500	1,000	1,800	4,000	0	8,700	8,700	5,400
523800	Licenses	6,200	0	0	5,000	1,200	0	15,800	4,200	3,614
523911	Bank Charges	2,000	0	2,000	0	0	0	1,800	0	802
	TOTAL OTHER SVCS. AND CHARGES	**1,375,300**	**91,900**	**317,500**	**553,900**	**306,420**	**105,580**	**1,052,290**	**1,381,290**	**810,202**
	SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	1,200	600	0	0	0	600	300	1,200	929
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	7,500	6,500	0	500	0	500	6,600	7,000	6,030
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	30	0	0
531107	Supplies-Specialized Dept	38,500	2,500	10,000	0	15,500	10,500	22,400	34,000	21,496
531108	Supplies-Tires and Batteries	200	0	0	0	0	200	400	200	0
531109	Supplies-Vehicles and Equipment	200	0	0	0	0	200	200	200	35
531111	Computer Equipment	4,350	0	0	0	4,350	0	3,000	0	2,472
531112	Computer Software	1,500	0	500	500	500	0	1,500	2,220	0
531113	Supplies - Office Equipment	300	0	0	0	0	300	50	0	193
531114	Furniture and Fixtures	1,500	1,500	0	0	0	0	1,050	1,500	16,926
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	0	0	0	0	0	0	200	900	818
531300	Food-Subsistence and Support	4,200	0	0	4,000	0	200	0	250	280
531400	Books and Periodicals	550	0	0	250	300	0	120	800	400
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	400	0	0	0	0	400	100	3,400	0
531700	Uniforms and Protective Equipment	1,400	100	0	800	0	500	1,030	2,600	536
	TOTAL SUPPLIES	**61,800**	**11,200**	**10,500**	**6,050**	**20,650**	**13,400**	**36,980**	**54,270**	**50,115**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,617,170**	**468,250**	**509,600**	**852,920**	**645,200**	**141,200**	**2,117,750**	**2,648,490**	**1,987,667**

City of Decatur®

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMM 1570	PARKING MGMT. 3230	TOTAL 2019-2020	TOTAL 2018-2019	TOTAL 2017-2018
REGULAR JOB CLASSES								
Assistant City Manager	1	0	0	0	0	1	1	1
Chief, Div. of Community, Education & Civic Engagement	0	0	0	0	0	0	1	1
Planning & Economic Development Director	1	0	0	0	0	1	0	0
Planning Director	0	0	0	0	0	0	1	1
Senior Planner	0	0	1	0	0	1	0	0
Planner	0	0	1	0	0	1	1	1
Downtown Development Manager	0	0	0	0	0	0	1	1
Downtown Programs Manager	0	1	0	0	0	1	0	0
Lifelong Community Program Coordinator	0	0	1	0	0	1	1	1
Special Events Coordinator	0	0	0	1	0	1	1	1
Communications Manager/PIO	0	0	0	1	0	1	0	0
Communications Specialist	0	0	0	0	0	0	1	1
Community Information Services & Volunteer Coordinator	0	0	0	1	0	1	1	1
Office Manager	0	0	0	0	0	0	1	1
Operations Analyst	0	1	0	0	0	1	0	0
Administrative Services Assistant	1	0	0	0	0	1	0	0
Parking Manager	0	0	0	0	0	0	1	1
Parking Attendant	0	0	0	0	0	0	1	1
TOTAL REGULAR CLASSES	**3**	**2**	**3**	**3**	**0**	**12**	**12**	**12**
OTHER JOB CLASSES								
Digital Media Specialist	0	0	0	1	0	1	0	0
Planning Intern	0	0	1	0	0	1	1	1
P/T Special Events Volunteer Coordinator	1	0	0	0	0	1	1	1
P/T Parking Attendant	0	0	0	0	4	4	4	1
TOTAL OTHER CLASSES	**1**	**0**	**1**	**0**	**4**	**7**	**6**	**3**

ACTIVE LIVING DIVISION

ADOPTED 2019-2020 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 Division 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
2018: 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
2018: 58% at least once

Performance Measures:

Total attendance at city pools

Summer 2015: 39,404
Residents – 56.6%

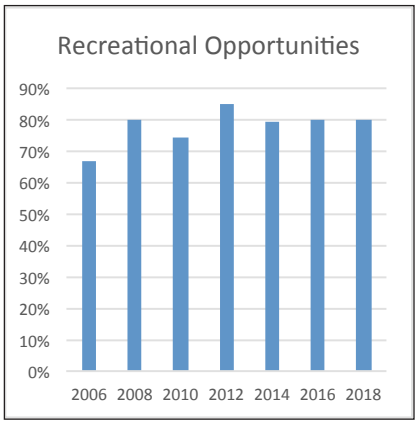
Summer 2016: 42,987
Residents – 55.5%

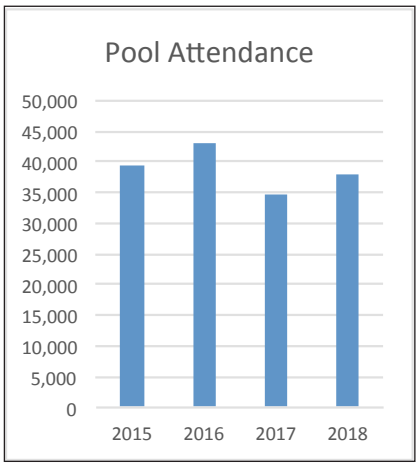
Summer 2017: 34,659
Residents – 55.3%

Summer 2018: 37, 782
Residents – 55.5%

Safe Routes to School Participation

FY 2015: 3,515 students and parents
FY 2016: 4,208 students and parents
FY 2017: 3,929 students and parents
FY 2018: 4,427 students and parents





Priorities for FY 2019-2020:

- Support staff by providing training opportunities
- Complete upgrades to Oakhurst tennis courts
- Maintain all Active Living assets including parks, pools, landscaping, pavilions, recreation centers, tennis courts, skate park and fields at a high standard

ACTIVE LIVING DIVISION
2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2019-2020	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	671,990	168,400	141,240	297,200	0
511200	Temp Salaries and Wages	493,000	54,600	89,330	139,640	74,850
511300	Overtime Wages	10,000	5,000	5,000	0	0
512100	Employer Group Insurance	188,800	34,530	51,310	85,780	0
512200	Social Security (FICA)	102,180	44,350	14,140	26,960	4,330
512300	Medicare	16,880	3,250	3,310	6,300	1,020
512400	Retirement Contributions	57,790	14,480	12,150	25,560	0
512600	Unemployment Insurance	770	140	210	350	0
512700	Workers Compensation	24,870	3,280	3,640	9,800	2,700
	TOTAL PERSONNEL SERVICES	**1,566,280**	**328,030**	**320,330**	**591,590**	**82,900**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	91,090	9,800	240	6,250	0
521301	Instructor Fees	60,000	0	0	60,000	0
521302	Official Fees	400	0	0	0	400
522200	Repairs and Maintenance	11,500	0	0	11,500	0
522201	Repair and Maint-Bldg and Fixed Equipment	51,500	0	0	50,000	1,500
522202	Repair and Maint-Communication Equip	300	0	0	0	0
522203	Repair and Maint-Landscape	76,000	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	1,580	200	480	500	0
522500	Other Contractual Services	676,560	1,370	21,320	53,800	577,870
523101	Insurance-Awards	2,000	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	21,300	11,800	3,500	5,400	0
523450	Signs	12,800	300	0	10,200	750
523600	Dues and Fees	12,170	400	2,520	2,050	6,600
523700	Education and Training	5,190	2,000	1,440	550	0
523701	Business Meetings	33,300	7,000	8,000	15,500	0
523911	Bank Charges	18,000	18,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,088,090**	**65,270**	**37,500**	**215,750**	**587,120**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	20,010	15,510	0	0	0
531102	Supplies-Janitorial	1,250	0	0	950	0
531103	Supplies-Landscape Maintenance	8,400	0	0	7,750	450
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	9,000	9,000	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	110,330	2,500	33,080	36,800	10,500
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	0	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	12,700	0	0	0	10,200
531115	Batteries	100	0	0	0	0
531270	Gasoline	3,470	0	0	0	0
531300	Food-Subsistence & Support	16,580	2,000	630	11,450	500
531400	Books and Periodicals	400	100	100	200	0
531500	Supplies-Purchased for Resale	4,000	0	0	0	0
531600	Small Equipment	3,800	100	500	1,300	400
531700	Uniforms and Protective Equipment	87,310	750	67,110	11,950	5,500
	TOTAL SUPPLIES	**284,020**	**29,960**	**101,420**	**70,400**	**27,700**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**2,938,390**	**423,260**	**459,250**	**877,740**	**697,720**

6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-2018
65,150	0	678,850	652,040	622,381
134,580	0	435,430	449,380	399,705
0	0	12,750	12,750	9,906
17,180	0	164,560	155,730	148,677
12,400	0	60,480	67,240	61,663
3,000	0	14,480	15,730	14,559
5,600	0	56,850	52,170	49,598
70	0	770	770	0
5,450	0	19,970	23,500	14,498
243,430	**0**	**1,444,140**	**1,429,310**	**1,320,987**
800	74,000	81,280	84,330	65,177
0	0	60,000	36,980	58,791
0	0	200	400	2,245
0	0	0	0	0
0	0	36,000	46,680	38,686
0	300	300	300	0
0	76,000	85,400	71,000	58,951
0	0	180	0	0
0	0	0	0	0
0	0	1,050	0	339
0	0	0	0	0
0	0	8,680	14,400	10,485
400	0	860	1,580	2,003
18,860	3,340	642,030	513,270	247,378
0	2,000	2,000	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
600	0	12,140	21,100	13,569
1,550	0	1,800	2,800	126
600	0	10,730	11,950	12,202
1,200	0	7,330	7,150	4,475
2,800	0	24,790	31,780	25,527
0	0	15,960	18,000	25,585
26,810	**155,640**	**990,760**	**863,720**	**565,538**
4,500	0	550	30,020	239
300	0	680	1,250	353
200	0	5,040	8,400	1,619
0	0	0	0	0
0	0	8,360	9,000	8,766
0	0	0	0	0
27,150	300	81,830	93,980	100,381
0	1,840	1,500	1,840	0
0	3,000	2,000	3,000	1,498
0	1,580	1,150	1,730	201
0	0	3,440	2,900	1,415
0	100	100	3,600	0
0	0	0	0	0
2,500	0	6,500	0	71
0	100	110	0	99
0	3,470	3,370	3,470	3,313
2,000	0	10,840	14,910	9,316
0	0	300	600	0
4,000	0	3,320	4,000	3,980
1,500	0	2,850	3,850	3,257
2,000	0	71,900	86,310	68,784
44,150	**10,390**	**203,840**	**268,860**	**203,292**
0	**0**	**0**	**0**	**0**
314,390	**166,030**	**2,638,740**	**2,561,890**	**2,089,816**

City of Decatur®

ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	TOTAL 2019-2020	TOTAL 2018-2019	TOTAL 2017-2018
REGULAR JOB CLASSES								
Active Living Director	1	0	0	0	0	1	1	1
Assistant Active Living Director	0	0	1	0	0	1	1	1
Program Supervisor	0	1	3	0	1	5	5	5
Program Assistant	0	3	0	0	0	3	3	3
Administrative Assistant	1	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**2**	**4**	**4**	**0**	**1**	**11**	**11**	**11**
OTHER JOB CLASSES								
Aquatics Director	0	0	0	1	0	1	1	1
Program Leader P/T	0	4	7	0	7	18	15	16
Specialized Instructor	0	0	18	15	7	40	40	40
Receptionist P/T	3	0	0	0	0	3	3	3
Front Desk Attendant	0	0	0	10	0	10	10	10
TOTAL OTHER CLASSES	**3**	**4**	**25**	**26**	**14**	**72**	**69**	**70**

CHILDREN AND YOUTH SERVICES DIVISION

ADOPTED 2019-2020 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

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
2018: 96% rated as excellent/good

Availability of affordable, quality childcare

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
2018: 59% rated as excellent/good

Performance Measures:

Number of children provided with care

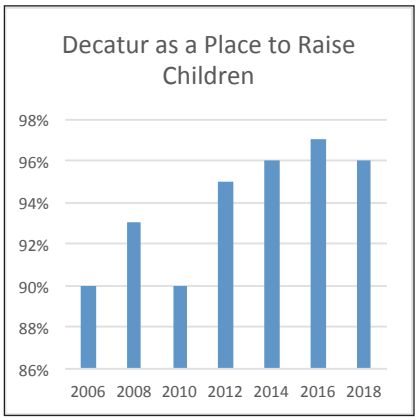
FY 2015: 1,228
FY 2016: 1,256
FY 2017: 1,279
FY 2018: 1,274

Homeless children provided with care

FY 2015: 13
FY 2016: 6
FY 2017: 16
FY 2018: 15

Percentage of subsidized summer camp spots

FY 2015: 19%
FY 2016: 9%
FY 2017: 18%
FY 2018: 13%



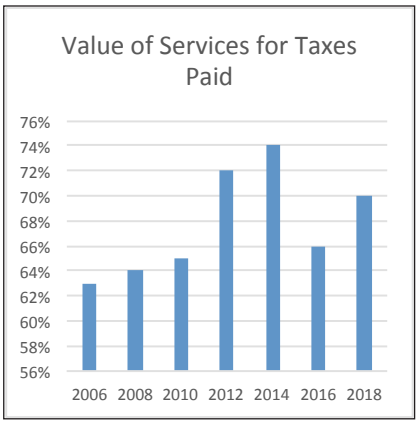
Priorities for FY 2019-2020:

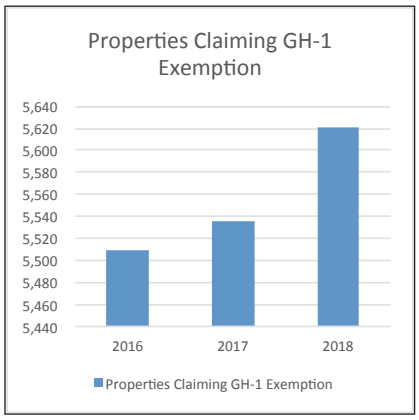
- Successfully open Talley Street Whiz Kids for 3rd-5th graders at CSD's new Upper Elementary School
- Identify a software solution to better meet CYS and Active Living registration needs
- Enhance efforts to promote professional development for both CYS full-time and part-time staff

** For budget estimate detail, see page 140*

CHILDREN & YOUTH SERVICES PERSONNEL SUMMARY

	CHILDREN & YOUTH SERVICES 6133/6135	TOTAL 2019-2020	TOTAL 2018-2019	TOTAL 2017-2018
REGULAR JOB CLASSES				
Children & Youth Services Director	1	1	1	1
Assistant CYS Director	1	1	1	1
Program Supervisor	2	2	2	1
Site Director	10	10	9	9
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	15	15	14	13
OTHER JOB CLASSES				
Afterschool Counselor	59	59	53	51
Family Liaison	0	0	0	1
Instructor	34	34	34	34
Junior Counselor	3	3	3	3
Lead Counselor	10	10	4	4
Summer Camp Counselor	16	16	14	14
Tech Support Staff	1	1	1	1
Technology Lead Instructor	6	6	6	3
Technology Instructor	3	3	3	3
Technology Coordinator	1	1	1	1
TOTAL OTHER CLASSES	**133**	**133**	**119**	**115**





Priorities for FY 2019-2020:

- Implement cybersecurity incident response plan
- Launch paperless processes in Municipal Court to reduce the amount of paper and improve staff efficiencies
- Revise and distribute an updated version of the Employee Handbook

ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2019-2020 BUDGET ESTIMATE

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

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

Citizen Satisfaction Survey responses:

Value of services for taxes paid
2006: 63% rated as excellent/good
2008: 64% rated as excellent/good
2010: 65% rated as excellent/good
2012: 72% rated as excellent/good
2014: 74% rated as excellent/good
2016: 66% rated as excellent/good
2018: 70% 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
2018: 55% reported as yes

Performance Measures

Number of settled property tax appeals
FY 2015: 1,138
FY 2016: 694
FY 2017: 785

Number of associated refunds
FY 2015: 516
FY 2016: 402
FY 2017: 525

Number of properties claiming GH-1 Homestead Exemption
FY 2015: Not available
FY 2016: 5,509
FY 2017: 5,553
FY 2018: 5,621

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

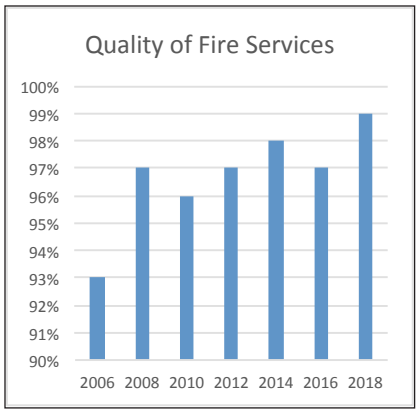
	ADMIN SERVICES 1510	ACCTG 1512	REVENUE COLLECTIONS 1514	MUNICIPAL COURT 2650	TOTAL 2019-2020	TOTAL 2018-2019	TOTAL 2017-2018
REGULAR JOB CLASSES							
Assistant City Manager	1	0	0	0	1	1	1
Human Resources Director	1	0	0	0	1	1	1
Senior HR Generalist	1	0	0	0	1	0	0
Personnel Generalist	0	0	0	0	0	1	1
Health & Wellness Coordinator	1	0	0	0	1	1	1
Administrative Assistant	1	0	0	0	1	0	0
Administrative Services Assistant	0	0	0	0	0	1	1
Finance Director	1	0	0	0	1	1	0
Accounting Director	0	1	0	0	1	0	0
Accountant	0	0	0	0	0	1	0
Accounting Specialist	0	2	0	0	2	2	0
Accounting Clerk	0	0	0	0	0	0	1
Accounts Payable Officer	0	0	0	0	0	0	1
Revenue & Technology Director	0	0	0	0	0	0	1
Revenue Supervisor	0	0	1	0	1	1	0
Sr. Revenue Officer	0	0	0	0	0	0	1
Revenue Officer	0	0	3	0	3	2	2
Chief Court Clerk	0	0	0	1	1	1	1
Court Clerk	0	0	0	2	2	2	2
TOTAL REGULAR CLASSES	**6**	**3**	**4**	**3**	**16**	**15**	**14**
OTHER JOB CLASSES							
Intern	1	0	0	1	2	2	2
Chief Judge	0	0	0	1	1	1	1
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	**1**	**0**	**0**	**12**	**13**	**13**	**13**

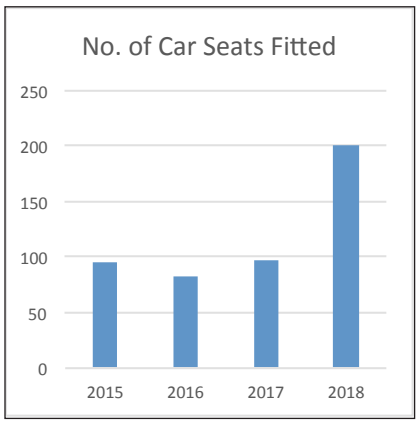
ADMINISTRATIVE SERVICES DEPARTMENT

2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2019-2020	1510 ADMIN SERVICES	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1535 INFORMATION TECHNOLOGY	1555 GENERAL INSURANCE
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	891,570	427,820	169,230	149,850	0	0
511200	Temp Salaries and Wages	223,000	38,000	0	0	0	0
511300	Overtime Wages	57,200	3,000	5,200	14,000	0	0
512100	Employer Group Insurance	257,350	103,250	51,430	51,350	0	0
512200	Social Security (FICA)	65,550	26,550	10,500	9,300	0	0
512300	Medicare	15,450	6,250	2,500	2,200	0	0
512400	Retirement Contributions	76,700	36,800	14,560	12,900	0	0
512401	Retirement Contributions-ICMA	8,540	8,540	0	0	0	0
512600	Unemployment Insurance	1,540	420	210	210	0	0
512700	Workers Compensation	14,170	3,310	1,860	1,800	0	0
	TOTAL PERSONNEL SERVICES	**1,611,070**	**653,940**	**255,490**	**241,610**	**0**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	492,840	76,000	208,230	40,210	92,400	1,000
522201	Repair and Maint-Bldg and Fixed Equipment	180	0	130	50	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	5,450	3,550	600	900	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	37,500	0	0	0	0	0
522321	Auto Allowance	4,600	100	0	0	0	0
522500	Other Contractual Services	609,020	121,700	18,360	56,560	412,300	0
523101	Insurance-Awards	10,000	0	0	0	0	10,000
523102	Insurance-Legal Liability	61,750	0	0	0	0	61,750
523104	Insurance-Property	80,100	0	0	0	0	80,100
523105	Insurance-Vehicles	111,500	0	0	0	0	111,500
523106	Insurance-Performance Bond	200	0	0	0	0	200
523107	Insurance-Commercial Excess Liability	24,700	0	0	0	0	24,700
523201	Postage	22,030	100	0	8,430	0	0
523202	Telephone	250,750	0	350	400	0	0
523300	Advertising	1,900	500	0	1,400	0	0
523400	Printing and Binding	6,000	900	600	3,500	0	0
523600	Dues and Fees	13,010	7,860	1,290	600	1,000	0
523700	Education and Training	73,700	26,600	6,600	7,000	15,000	0
523701	Business Meetings	8,850	7,550	300	600	300	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	66,300	0	45,800	20,500	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,880,380**	**244,860**	**282,260**	**140,150**	**521,000**	**289,250**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	100	0	100	0	0	0
531102	Supplies-Janitorial	510	150	0	160	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	26,400	2,000	6,000	14,500	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,150	1,000	0	150	0	0
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0
531111	Computer Equipment	21,300	1,800	0	1,300	14,200	0
531112	Computer Software	45,100	0	0	0	37,700	0
531113	Supplies-Office Equipment and Furniture	11,320	10,820	0	0	0	0
531115	Supplies-Batteries	50	0	50	0	0	0
531210	Water and Sewer	230,000	0	0	0	0	0
531215	Stormwater Utility	270,000	0	0	0	0	0
531220	Natural Gas	56,000	0	0	0	0	0
531230	Electricity	500,000	0	0	0	0	0
531231	Street Lighting	288,000	0	0	0	0	0
531270	Gasoline	720	0	0	720	0	0
531300	Food-Subsistence and Support	3,630	500	250	880	0	0
531400	Books and Periodicals	1,730	500	100	130	0	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	2,160	0	0	2,160	0	0
531700	Uniforms and Protective Equipment	4,650	1,000	650	800	1,200	0
	TOTAL SUPPLIES	**1,463,820**	**17,770**	**7,150**	**20,800**	**53,100**	**0**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**4,955,270**	**916,570**	**544,900**	**402,560**	**574,100**	**289,250**

1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-2018
0	144,670	852,500	882,240	808,816
0	185,000	224,980	234,820	193,678
0	35,000	52,300	50,300	46,040
0	51,320	224,370	212,320	202,686
0	19,200	72,700	66,170	62,795
0	4,500	16,000	15,500	14,779
0	12,440	69,850	70,660	62,658
0	0	8,300	9,810	9,615
0	700	2,280	2,210	553
0	7,200	12,320	14,500	14,025
0	**460,030**	**1,535,600**	**1,558,530**	**1,415,645**
0	75,000	480,330	491,160	418,635
0	0	50	50	0
0	0	0	0	0
0	0	0	0	0
100	300	2,820	2,640	2,756
0	0	0	0	0
35,000	2,500	40,600	30,000	26,536
0	4,500	3,750	3,500	1,596
100	0	413,260	455,720	318,695
0	0	10,000	10,000	1,422
0	0	78,000	68,700	71,426
0	0	76,500	71,000	67,592
0	0	106,200	120,700	114,929
0	0	200	200	200
0	0	23,550	24,250	23,095
13,500	0	21,790	21,340	16,658
250,000	0	211,040	262,650	244,046
0	0	1,100	2,500	1,351
0	1,000	4,900	12,820	3,021
1,260	1,000	9,370	11,470	6,943
0	18,500	65,050	75,100	56,246
0	100	8,750	11,050	3,364
0	0	0	0	0
0	0	53,000	56,000	30,797
299,960	**102,900**	**1,610,260**	**1,730,850**	**1,409,308**
0	0	0	0	0
0	200	610	460	0
0	0	0	0	0
1,400	2,500	26,710	25,410	29,472
0	0	0	0	0
0	1,000	2,650	2,650	453
0	0	0	0	0
0	0	0	0	0
0	4,000	16,800	6,300	3,448
0	7,400	56,440	65,500	29,413
0	500	2,000	3,500	3,110
0	0	60	50	0
230,000	0	225,000	160,000	171,357
270,000	0	260,000	286,400	256,100
56,000	0	54,000	55,000	51,550
500,000	0	489,000	480,000	472,345
288,000	0	275,000	288,000	265,588
0	0	500	720	203
0	2,000	3,080	3,380	2,697
0	1,000	1,110	1,690	315
0	0	0	0	0
0	0	0	1,560	0
0	1,000	4,350	5,070	2,253
1,345,400	**19,600**	**1,417,310**	**1,385,690**	**1,288,304**
0	**0**	**0**	**0**	**0**
1,645,360	**582,530**	**4,563,170**	**4,675,070**	**4,113,256**





Priorities for FY 2019-2020:

- Maintain staffing levels without increasing overtime budget
- Purchase new thermal imaging camera and equipment
- Develop and implement a girls fire and leadership camp

FIRE AND RESCUE DEPARTMENT

ADOPTED 2019-2020 BUDGET ESTIMATE

The Fire and Rescue Department provides fire suppression, emergency medical and rescue services, hazardous materials emergency response, environmental protection and fire cause/arson investigation services. The Fire and Rescue 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 and 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
2018: 99% 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
2018: 90% rated as excellent/good

Performance Measures

Total Fire & Medical calls responded to
FY 2015: 4,822
FY 2016: 3,366
FY 2017: 3,653
FY 2018: 3,629

Number of EMS Calls
FY 2015: 1,549
FY 2016: 1,650
FY 2017: 1,893
FY 2018: 1,068

Number of car seats fit-checked by firefighters
FY 2015: 96
FY 2016: 83
FY 2017: 97
FY 2018: 201

FIRE DEPARTMENT PERSONNEL SUMMARY	FIRE 3500	TOTAL 2019-2020	TOTAL 2018-2019	TOTAL 2017-2018
REGULAR JOB CLASSES				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	0
Fire Station Captain	3	3	3	4
Fire Lieutenant	3	3	3	3
Fire Sergeant	3	3	3	3
Fire Inspector	3	3	3	0
Fire Apparatus Operator	12	12	12	12
Firefighter	12	12	12	15
TOTAL REGULAR CLASSES	**39**	**39**	**39**	**39**
OTHER JOB CLASSES				
Firefighter	15	15	15	0
TOTAL OTHER CLASSES	**15**	**15**	**15**	**0**

FIRE AND RESCUE DEPARTMENT
2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-2018
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,261,000	2,222,000	2,220,470	2,155,615
511200	Temp Salaries and Wages	90,000	75,000	75,000	31,974
511300	Overtime Wages	80,000	90,000	50,000	81,012
512100	Employer Group Insurance	668,870	583,330	551,700	527,432
512200	Social Security (FICA)	18,800	6,200	6,200	1,983
512300	Medicare	37,500	40,000	40,000	31,622
512400	Retirement Contributions	194,450	177,650	177,650	167,302
512600	Unemployment Insurance	2,730	2,660	2,660	0
512700	Workers Compensation	54,740	47,600	56,000	51,471
	TOTAL PERSONNEL SERVICES	**3,408,090**	**3,244,440**	**3,179,680**	**3,048,411**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	96,350	89,350	94,350	76,951
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	3,000	3,000	3,000	5,313
522202	Repair and Maint-Communication Equip	6,500	10,500	10,500	5,309
522204	Repair and Maint-Machines and Tools	8,300	8,300	8,300	8,237
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	28,000	28,000	28,000	37,311
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	6,580	6,580	6,580	5,473
522321	Auto Allowance	500	500	500	0
522500	Other Contractual Services	4,700	1,000	1,000	999
523101	Insurance-Awards	1,000	2,000	1,000	0
523201	Postage	300	300	300	242
523202	Telephone	0	0	0	0
523300	Advertising	150	150	150	365
523400	Printing and Binding	2,700	1,900	1,900	2,179
523600	Dues and Fees	4,770	4,620	4,620	4,506
523700	Education and Training	57,680	45,540	45,540	42,931
523701	Business Meetings	4,000	10,000	10,000	9,367
523800	Licenses	0	0	0	783
523911	Bank Charges	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**224,530**	**211,740**	**215,740**	**199,967**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	3,500	2,500	2,500	2,500
531102	Supplies-Janitorial	6,000	6,000	6,000	7,113
531103	Supplies-Landscape Maintenance	1,000	1,000	1,000	961
531104	Supplies-Misc. Maintenance	4,820	6,450	6,450	4,426
531105	Supplies-Office	3,000	3,000	3,000	4,339
531106	Supplies-Pesticides and Herbicides	0	0	0	24
531107	Supplies-Specialized Dept	58,230	48,330	48,330	48,906
531108	Supplies-Tires and Batteries	4,200	7,000	4,200	4,133
531109	Supplies-Vehicles and Equipment	20,100	20,100	20,100	13,722
531110	Communications Equipment	9,000	0	0	0
531111	Computer Equipment	3,200	4,000	3,200	798
531112	Computer Software	1,000	1,000	1,000	0
531113	Office Equipment and Furniture	0	0	0	0
531115	Supplies - Batteries	1,420	1,420	4,220	2,117
531270	Gasoline	31,500	31,500	31,500	23,186
531300	Food-Subsistence & Support	3,500	6,500	6,500	7,190
531400	Books and Periodicals	6,340	7,540	7,540	7,660
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	10,000	14,470	11,270	3,814
531700	Uniforms and Protective Equipment	59,100	55,100	55,100	55,405
	TOTAL SUPPLIES	**225,910**	**215,910**	**211,910**	**186,294**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,858,530**	**3,672,090**	**3,607,330**	**3,434,672**

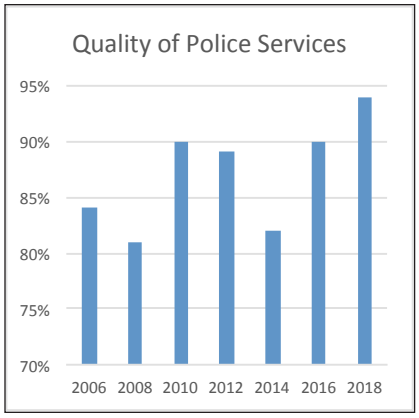
POLICE DEPARTMENT

ADOPTED 2019-2020 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.



Priorities for FY 2019-2020:

- Continue recruitment efforts in more diverse institutions in order to become fully staffed
- Host more in-house training to allow more employees an opportunity to attend training
- Implement year three action items from Department's three year strategic plan

Citizen Satisfaction Survey responses:

Quality of Police services

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
2018: 94% rated as excellent/good

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

2008: 96%
2010: 97%
2012: 98%
2014: 96%
2016: 97%
2018:98%

Performance Measures

RAD participants

Calendar Year 2015: 58
Calendar Year 2016: 94
Calendar Year 2017: 75
Calendar Year 2018: 61

DUI arrests

FY 2015: 110
FY 2016: 59
FY 2017: 76
FY 2018:73

911 calls received

FY 2015: 74,515
FY 2016: 69,101
FY 2017: 72,398
FY 2018: 74,469

POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID-3221	TOTAL 2019-2020	TOTAL 2018-2019	TOTAL 2017-2018
REGULAR JOB CLASSES							
Police Chief	1	0	0	0	1	1	1
Deputy Police Chief	1	0	0	0	1	1	1
Police Captain	3	0	0	0	3	3	3
Police Lieutenant	1	0	3	0	4	4	4
Police Sergeant	0	0	5	2	7	7	7
Police Investigator†	0	0	0	3	3	4	4
Community Education & Information Manager	1	0	0	0	1	1	1
Police Officer, MPO, SRO††	0	0	27	0	27	26	26
Support Services Technician	1	0	0	0	1	1	1
Office Manager	1	0	0	0	1	0	0
Administrative Assistant	0	0	0	0	0	1	1
Communications Team Leader	0	2	0	0	2	0	0
Communications Officer	0	9	0	0	9	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	37	0	37	34	32
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**	**38**	**1**	**40**	**37**	**35**

†Investigator positions are assignments, not permanent positions, and are at the same salary range as Master Police Officer (MPO.)

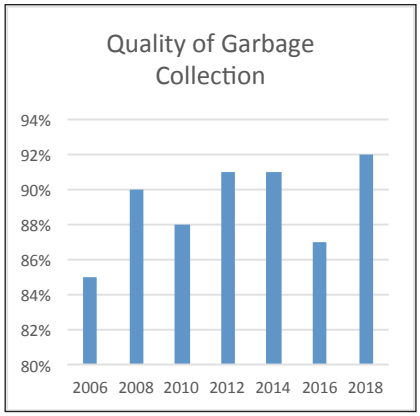
†† Two School Resource Officers (SRO) are included per the request of the City Schools of Decatur.

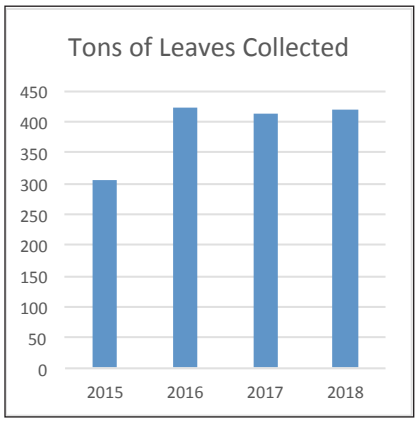
†††The Police Department currently is allocated 36 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 37

* For E911budget detail, refer to page 142

POLICE DEPARTMENT
2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2019-2020	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-2018
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	2,987,690	771,830	333,610	1,882,250	3,012,000	3,014,210	2,735,005
511200	Temp Salaries and Wages	490,200	49,000	31,200	410,000	428,100	445,300	325,225
511300	Overtime Wages	283,000	60,000	23,000	200,000	368,000	283,000	397,604
511400	Special Events Overtime	190,000	9,000	15,000	166,000	114,000	133,000	105,973
512100	Employer Group Insurance	807,200	155,430	85,940	565,830	733,190	694,190	678,700
512200	Social Security (FICA)	26,280	7,350	1,950	16,980	48,300	26,280	24,576
512300	Medicare	54,910	12,500	5,840	36,570	53,400	49,550	49,460
512400	Retirement Contributions	256,950	66,380	28,700	161,870	91,900	239,090	208,532
512600	Unemployment Insurance	5,460	700	420	4,340	6,510	5,600	0
512700	Workers Compensation	56,200	7,500	4,500	44,200	48,870	57,500	56,525
	TOTAL PERSONNEL SERVICES	**5,157,890**	**1,139,690**	**530,160**	**3,488,040**	**4,904,270**	**4,947,720**	**4,581,601**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	261,100	244,100	3,000	14,000	275,150	238,350	194,876
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	24,900	19,900	1,000	4,000	22,150	22,900	12,364
522202	Repair and Maint-Communication Equip	19,500	3,500	3,000	13,000	15,500	19,500	0
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	2,700	2,950	1,282
522206	Repair and Maint-Vehicles-Outside Labor	46,000	3,500	10,000	32,500	46,000	46,000	39,649
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	36,700	25,700	2,000	9,000	32,300	32,700	19,289
522321	Auto Allowance	2,000	1,000	0	1,000	1,500	2,000	0
522500	Other Contractual Services	124,600	82,000	11,100	31,500	117,900	113,900	55,393
523101	Insurance-Awards	10,000	5,000	2,500	2,500	10,000	10,000	5,000
523102	Insurance-Legal Liability	57,760	9,980	5,780	42,000	55,000	27,120	25,825
523201	Postage	900	400	0	500	1,000	1,100	112
523202	Telephone	700	500	200	0	200	500	0
523300	Advertising	5,000	0	0	5,000	4,000	5,000	4,874
523400	Printing and Binding	14,000	10,500	0	3,500	11,600	14,600	2,678
523600	Dues and Fees	3,150	1,600	600	950	2,750	3,050	1,671
523700	Education and Training	73,500	31,000	500	42,000	86,000	88,000	90,908
523701	Business Meetings	20,500	4,000	15,000	1,500	6,000	6,000	1,012
523800	Licenses	1,600	300	500	800	1,100	1,100	506
523911	Bank Charges	0	0	0	0	0	0	15
	TOTAL OTHER SVCS. AND CHARGES	**704,860**	**444,180**	**56,180**	**204,500**	**690,850**	**634,770**	**455,455**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	1,200	0	200	1,000	2,800	3,300	4,053
531102	Supplies-Janitorial	2,850	2,000	100	750	1,850	2,850	839
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	900	1,000	0
531105	Supplies-Office	17,500	17,500	0	0	17,500	17,500	11,935
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	17
531107	Supplies-Specialized Dept	82,300	12,000	15,300	55,000	82,300	82,300	72,560
531108	Supplies-Tires and Batteries	23,000	3,500	4,500	15,000	23,000	23,000	10,451
531109	Supplies-Vehicles and Equipment	50,000	3,500	10,000	36,500	47,500	50,000	28,291
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	24,900	3,000	2,900	19,000	53,800	53,800	17,403
531112	Computer Software	38,200	14,700	900	22,600	27,000	27,000	5,767
531113	Office Equipment and Furniture	10,900	8,900	1,000	1,000	4,000	4,000	1,771
531114	Outdoor Equipment and Furniture	22,000	22,000	0	0	22,000	22,000	0
531115	Supplies- Batteries	1,500	0	500	1,000	1,600	1,500	895
531270	Gasoline	116,700	10,000	16,700	90,000	116,700	116,700	70,856
531300	Food-Subsistence & Support	18,400	16,000	400	2,000	15,400	15,400	13,192
531400	Books and Periodicals	6,100	3,500	600	2,000	4,400	6,100	1,835
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	700	700	365
531700	Uniforms and Protective Equipment	59,250	8,000	10,550	40,700	59,250	59,250	47,969
	TOTAL SUPPLIES	**476,600**	**124,600**	**64,350**	**287,650**	**480,800**	**486,500**	**288,200**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	0	0	0	0	0	0	2,520
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**2,520**
	TOTAL DIVISION EXPENDITURES	**6,339,350**	**1,708,470**	**650,690**	**3,980,190**	**6,075,920**	**6,068,990**	**5,327,777**





Priorities for FY 2019-2020:

- Continue to support improvements which increase pedestrian and cyclist safety
- Maintain safe and energy efficient city facilities for residents and city staff
- Work with the Environmental Sustainability Board to evaluate a city-wide composting program

PUBLIC WORKS DEPARTMENT

ADOPTED 2019-2020 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
2018: 89% 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
2018: 92% rated as excellent/good

Performance Measures:

Tons of leaves collected during street sweeping
FY 2015: 307
FY 2016: 423
FY 2017: 414
FY 2018 : 421

Total tons of glass recycled since separation
FY 2015: N/A
FY 2016: 293
FY 2017: 456
FY 2018: 436

Trees planten in public areas/rights of way
FY 2015: N/A
FY 2016: 106
FY 2017: 117
FY 2018: 107

PUBLIC WORKS DEPARTMENT PERSONNEL SUMMARY

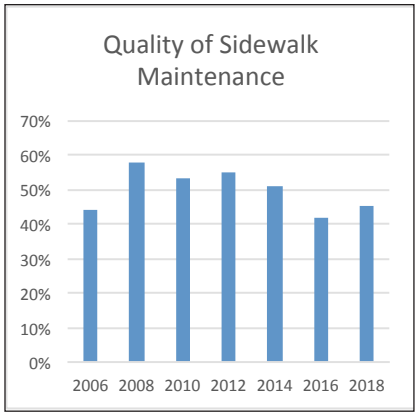
	ADMIN 4510	SOLID WASTE 540*	BLDG MAINT 1565	GROUNDS MAINT 1566	CEMETERY 4950	MOTOR MAINT 4900	CENTRAL SUPPPLY 4910	TOTAL 2019-2020	TOTAL 2018-2019	TOTAL 2017-2018
REGULAR JOB CLASSES										
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
Sanitation Services Superintendent	0	1	0	0	0	0	0	1	1	1
Facilities 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	7	6	2	0	0	15	15	15
Equipment Operator	0	0	0	2	2	0	0	4	4	4
Building Maintenance Specialist	0	0	4	0	0	0	0	4	4	4
Motor Maintenance Supervisor	0	0	0	0	0	1	0	1	0	0
Lead Auto Mechanic	0	0	0	0	0	0	0	0	1	1
Automotive Mechanic	0	0	0	0	0	2	0	2	2	2
Office Manager	1	0	0	0	0	0	0	1	1	1
Sanitation Equipment Operator II	0	5	0	0	0	0	0	5	5	5
Sanitation Equipment Operator I	0	11	0	0	0	0	0	11	11	7
Facilities Security & Procurement Officer	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**	**18**	**13**	**9**	**6**	**3**	**1**	**53**	**53**	**49**
OTHER JOB CLASSES										
Facility Monitor	0	0	2	0	0	0	0	2	2	2
Crew Worker (P/T)	0	1	0	2	0	0	0	3	3	7
Seasonal Laborer	0	0	1	4	2	0	0	7	7	4
TOTAL OTHER CLASSES	**0**	**1**	**3**	**6**	**2**	**0**	**0**	**12**	**12**	**13**

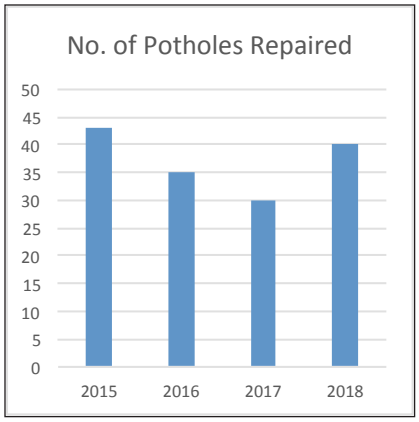
** For solid waste budget detail, refer to page 144*

PUBLIC WORKS DEPARTMENT
2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2019-2020	4510 ADMINI-STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	1,701,770	251,520	571,240	421,210
511200	Temp Salaries and Wages	118,400	31,700	42,000	38,000
511300	Overtime Wages	92,300	500	18,000	14,000
512100	Employer Group Insurance	632,680	68,690	205,270	187,720
512200	Social Security (FICA)	117,600	16,950	38,920	29,280
512300	Medicare	27,640	4,100	9,100	6,850
512400	Retirement Contributions	146,400	21,630	49,130	36,230
512401	Retirement Contributions-ICMA	10,350	10,350	0	0
512600	Unemployment Insurance	2,870	280	980	840
512700	Workers Compensation	30,300	2,500	11,070	9,210
	TOTAL PERSONNEL SERVICES	**2,880,310**	**408,220**	**945,710**	**743,340**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	223,950	186,800	9,850	4,200
522110	Solid Waste Disposal	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	76,600	0	70,000	0
522202	Repair and Maint-Communication Equip	3,350	2,500	400	150
522203	Repair and Maint-Landcape	236,000	0	0	224,000
522204	Repair and Maint-Machines and Tools	4,200	0	500	2,500
522205	Repair and Maint-Office Equipment	600	300	100	0
522206	Repair and Maint-Vehicles-Outside Labor	11,050	750	3,000	4,300
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	11,400	5,000	1,400	3,000
522321	Auto Allowance	0	0	0	0
522322	Other Rentals	2,600	2,000	0	0
522500	Other Contractual Services	289,500	5,000	256,000	16,000
523101	Insurance-Awards	10,000	0	2,500	2,500
523102	Insurance-Legal Liability	0	0	0	0
523201	Postage	0	0	0	0
523202	Telephone	400	0	300	100
523300	Advertising	800	0	200	100
523400	Printing and Binding	2,800	1,700	400	0
523600	Dues and Fees	3,600	3,000	600	0
523700	Education and Training	33,400	15,000	4,600	3,100
523701	Business Meetings	4,600	1,500	3,000	0
523800	Licenses	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**910,450**	**223,550**	**352,850**	**259,950**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	35,000	0	35,000	0
531102	Supplies-Janitorial	51,850	250	35,000	15,000
531103	Supplies-Landscape	48,800	0	0	47,000
531104	Supplies-Misc. Maintenance	200	0	0	0
531105	Supplies-Office	6,000	5,000	0	0
531106	Supplies-Pesticides and Herbicides	2,650	0	250	2,000
531107	Supplies-Specialized Dept	28,100	2,400	7,000	3,000
531108	Supplies-Tires and Batteries	7,600	1,200	2,400	1,700
531109	Supplies-Vehicles and Equipment	17,000	1,200	3,000	9,000
531110	Communications Equipment	1,100	1,000	0	0
531111	Computer Equipment	5,300	2,000	0	0
531112	Computer Software	5,300	4,800	0	0
531113	Supplies - Office Equip & Furniture	0	0	0	0
531114	Supplies - Outdoor Furniture	2,000	2,000	0	0
531115	Supplies-Batteries	3,050	2,000	0	500
531270	Gasoline	61,000	4,000	20,000	22,000
531300	Food-Subsistence and Support	6,050	5,000	0	250
531400	Books and Periodicals	200	100	100	0
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	14,300	0	2,500	5,000
531700	Uniforms and Protective Equipment	20,250	650	7,000	6,700
	TOTAL SUPPLIES	**320,150**	**31,600**	**112,250**	**112,150**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**4,110,910**	**663,370**	**1,410,810**	**1,115,440**

4900 MOTOR MAINT & SUPPLY	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-2018
158,530	236,950	62,320	1,578,150	1,632,610	1,475,654
0	6,700	0	70,000	86,500	53,738
35,000	24,000	800	94,000	82,300	105,096
51,400	102,430	17,170	538,120	493,570	468,836
12,000	16,590	3,860	109,020	107,090	96,345
2,810	3,880	900	25,700	25,350	22,631
13,630	20,380	5,400	130,460	130,630	117,878
0	0	0	10,350	9,810	9,423
210	490	70	2,800	2,800	0
2,000	4,920	600	26,350	31,000	26,850
275,580	**416,340**	**91,120**	**2,584,950**	**2,601,660**	**2,376,451**
10,000	8,100	5,000	53,800	51,700	35,662
0	0	0	0	0	0
0	0	0	0	0	0
1,100	3,500	2,000	101,600	61,600	69,799
200	100	0	4,750	4,750	1,371
0	7,600	0	237,000	202,000	232,019
700	500	0	4,200	4,200	3,810
0	200	0	600	600	200
1,000	2,000	0	9,600	11,600	6,845
0	0	0	0	0	0
1,400	600	0	3,700	10,400	845
0	0	0	0	0	0
600	0	0	1,800	2,600	1,074
5,000	2,500	5,000	218,000	232,400	174,306
2,500	2,500	0	9,000	10,000	1,143
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	300	300	0
0	0	500	550	800	60
500	100	100	2,400	1,800	1,314
0	0	0	3,650	4,100	2,346
5,000	4,500	1,200	27,300	26,400	15,833
100	0	0	2,350	4,100	1,601
0	0	0	130	100	105
28,100	**32,200**	**13,800**	**680,730**	**629,450**	**548,335**
0	0	0	32,000	25,000	27,320
800	500	300	43,750	48,450	40,703
0	1,800	0	48,900	48,800	24,672
200	0	0	200	200	0
200	800	0	5,700	5,300	8,024
0	400	0	2,650	2,750	421
8,700	10,400	1,000	27,600	28,100	25,895
500	1,800	0	6,100	8,100	23,662
1,200	2,600	0	14,400	17,800	20,384
100	0	0	500	1,100	180
500	0	2,800	5,150	6,300	1,009
500	0	0	0	500	0
0	0	0	0	0	0
0	0	0	0	2,500	0
350	200	0	1,450	1,250	-1,716
5,000	10,000	0	44,900	61,900	33,900
0	800	0	5,550	5,750	4,433
0	0	0	200	200	39
0	0	0	0	0	0
4,800	2,000	0	11,100	14,300	7,536
2,500	2,900	500	19,250	19,750	13,241
25,350	**34,200**	**4,600**	**269,400**	**298,050**	**229,704**
0	**0**	**0**	**0**	**0**	**0**
329,030	**482,740**	**109,520**	**3,535,080**	**3,529,160**	**3,154,490**





Priorities for FY 2019-2020:

- Install the City's first online permitting software system for development with a corresponding all digital plan review system.
- Continue bike/ped-friendly complete streets improvements citywide and expand infrastructure investment with a robust street resurfacing program along with one new major road reconstruction program at North Decatur Road
- Launch and complete an innovative and comprehensive Stormwater Master Plan Update.

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION

ADOPTED 2019-2020 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
2018: 45% 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
2018: 60% rated as excellent/good

Performance Measures:

Linear feet of sidewalk installed or repaired
FY 2015: 186
FY 2016: 300
FY 2017: 275
FY 2018: 37,165

Number of potholes repaired
FY 2015: 43
FY 2016: 35
FY 2017: 30
FY 2018: 40

Number of building permits issued
Calendar Year 2014: 962
Calendar Year 2015: 719
Calendar Year 2016: 703
Calendar Year 2017: 681
Calendar Year 2018: 457

DESIGN, ENVIRONMENT AND CONSTRUCTION DIVISION

2019-2020 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2019-2020	7340 DE&C ADMIN	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	REVISED ESTIMATE 2018-2019	BUDGET ESTIMATE 2018-2019	AUDIT 2017-2018
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	783,110	243,230	271,520	208,850	59,510	712,510	766,510	693,205
511200	Temp Salaries and Wages	61,880	55,880	6,000	0	0	50,500	62,260	32,845
511300	Overtime Wages	14,600	500	13,600	500	0	16,000	16,000	15,632
512100	Employer Group Insurance	223,080	51,750	102,570	51,600	17,160	194,490	184,000	175,375
512200	Social Security (FICA)	53,060	18,660	17,750	12,950	3,700	51,600	53,050	44,743
512300	Medicare	12,830	4,400	4,500	3,030	900	12,150	12,440	10,399
512400	Retirement Contributions	667,350	20,920	23,350	17,960	5,120	59,650	61,340	55,354
512600	Unemployment Insurance	1,190	420	490	210	70	1,120	1,120	0
512700	Workers Compensation	16,620	4,200	6,290	4,650	1,480	14,450	17,000	11,400
	TOTAL PERSONNEL SERVICES	**1,233,720**	**399,960**	**446,070**	**299,750**	**87,940**	**1,112,470**	**1,173,720**	**1,038,952**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	684,470	36,170	75,000	570,000	3,300	627,500	675,200	1,045,767
522200	Repairs and Maintenance	1,000	0	0	0	1,000	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	6,450	6,450	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	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	10,300	1,600	5,200	2,500	1,000	9,500	9,500	2,969
522210	Repair and Maint-Infrastructure	30,000	0	30,000	0	0	10,000	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	12,540	10,000	1,000	1,540	0	11,000	11,000	12,305
522321	Auto Allowance	0	0	0	0	0	0	0	0
522500	Other Contractual Services	62,000	2,000	55,000	5,000	0	48,000	57,000	75,147
523101	Insurance-Awards	2,500	0	0	2,500	0	2,000	2,500	5,159
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0
523201	Postage	110	0	50	30	30	160	50	0
523202	Telephone	0	0	0	0	0	0	0	0
523300	Advertising	1,700	750	200	750	0	850	850	560
523400	Printing and Binding	1,250	500	0	750	0	3,000	2,000	931
523450	Signs	50,550	250	50,000	300	0	51,500	41,500	14,103
523600	Dues and Fees	4,510	2,030	1,000	1,430	50	5,650	5,650	2,093
523700	Education and Training	35,030	19,060	5,000	8,970	2,000	19,800	19,800	14,882
523701	Business Meetings	130	130	0	0	0	0	0	4
523800	Licenses	0	0	0	0	0	330	0	150
	TOTAL OTHER SVCS. AND CHARGES	**902,940**	**78,940**	**222,850**	**593,770**	**7,380**	**789,690**	**825,450**	**1,174,069**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	4,250	4,250	0	0	0	4,500	4,500	0
531102	Supplies-Janitorial	400	100	200	100	0	400	400	195
531103	Supplies-Landscape Maintenance	200	0	200	0	0	200	200	332
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,450	5,000	0	300	150	5,750	5,750	2,553
531106	Supplies-Pesticides and Herbicides	100	0	100	0	0	100	100	90
531107	Supplies-Specialized Dept	34,800	800	25,000	9,000	0	25,500	26,700	33,847
531108	Supplies-Tires and Batteries	7,300	500	4,000	2,000	800	7,300	7,300	1,576
531109	Supplies-Vehicles and Equipment	9,000	1,000	8,000	0	0	9,000	7,000	6,341
531110	Communications Equipment	1,550	800	750	0	0	7,950	8,450	409
531111	Computer Equipment	0	0	0	0	0	10,700	10,700	840
531112	Computer Software	47,460	0	0	47,460	0	41,000	41,000	90
531113	Office Equipment and Furniture	150	150	0	0	0	0	0	0
531115	Supplies - Batteries	650	0	650	0	0	650	650	1,031
531270	Gasoline	17,900	4,000	10,200	2,000	1,700	13,700	17,900	11,946
531300	Food - Subsistence and Support	3,500	3,200	300	0	0	3,500	3,500	1,998
531400	Books and Periodicals	1,150	150	0	1,000	0	450	450	162
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	10,450	100	9,500	850	0	9,500	9,600	3,922
531700	Uniforms and Protective Equipment	4,050	550	3,000	0	500	4,450	4,150	2,662
	TOTAL SUPPLIES	**148,360**	**20,600**	**61,900**	**62,710**	**3,150**	**144,650**	**148,350**	**67,994**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**21**
	TOTAL DIVISION	**2,285,020**	**499,500**	**730,820**	**956,230**	**98,470**	**2,046,810**	**2,147,520**	**2,281,036**

City of Decatur®

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION PERSONNEL SUMMARY

	ADMIN 7340	STREETS 4220	STORM WATER 505*	LICENSE & INSP 7200	CODE ENF 7450	TOTAL 2019-2020	TOTAL 2018-2019	TOTAL 2017-2018
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
Arborist	0	0	0	1	0	1	1	1
Engineering Inspector	1	0	0	0	0	1	1	1
Crew Supervisor	0	0.5	0.5	0	0	1	2	2
Crew Leader	0	1	1	0	0	2	0	0
Crew Worker	0	2	2	0	0	4	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**	**5.5**	**5.5**	**4**	**1**	**20**	**20**	**20**
OTHER JOB CLASSES								
Plan Reviewer	0	0	1	0	0	1	1	0
Seasonal Laborer	1	1	1	0	0	3	3	2
TOTAL OTHER CLASSES	**1**	**1**	**2**	**0**	**0**	**4**	**4**	**2**

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



City of Decatur®

Capital Projects

Budget FY 2019-2020

FISCAL YEAR 2019-2020

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.

Capital investments are critical to the maintenance and sustainability of public assets. Deferred maintenance may be a cost-cutting option but as many local governments have learned, this shortsighted view results in major problems and expensive solutions later on. The City of Decatur takes its responsibility as a trustee of community resources seriously. By identifying long-term capital investment needs and budgeting for these expenses, the City makes certain that public buildings and infrastructures are well maintained. Over the past decade, the City has completed major renovations or replacements of all city facilities, invested in upgrades to all city parks and begun making significant improvements to its storm drainage and pedestrian-bicyclist infrastructure. This work represents the most extensive capital investment made by the City since the late 1950s. As a result of this work, the City has ensured that these assets will serve the public for the next 50 years. Many of the more recent projects also respond directly to goals listed in the City's Strategic Plan. In addition, comprehensive master planning updates have been completed or are underway for the City's transportation and storm water facilities and a master plan to guide development at the East Lake MARTA Station has been adopted.

Legacy Park in Decatur

In August, 2017, the City Commission purchased the 77-acre United Methodist Children's Home on South Columbia Drive for $40 million. Acquisition is being financed through the Decatur Public Facilities Authority, the Georgia Environmental Finance Authority and other sources. Annexation of the property into the City of Decatur has been approved by the General Assembly. Now named Legacy Park in Decatur, the City Commission adopted a comprehensive master plan in December, 2018. The plan can be found at decaturnext.com.

In Planning

Pedestrian Safety Improvements at Clairemont Avenue and Commerce Drive and at Church Street and Commerce Drive; Church Street Bicycle Lanes

Acquisition of temporary construction easements is underway for pedestrian safety improvements at the intersections of Clairemont Avenue and Commerce Drive and Church

Street and Commerce Drive and a cycle track on Church Street. The improvements are designed to improve pedestrian accessibility and safety at these two busy intersections in downtown Decatur and to provide protected bicycle lanes and traffic calming features on Church Street from downtown Decatur to the northern city limits. The project is based on Decatur's 2007 and 2018 Community Transportation Plans. Design is funded through the MARTA offset program. About $5.3 million in construction funding has been secured through the City's HOST fund and from the Georgia Department of Transportation through the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program. Construction is expected to start in 2020. A design team led by Development Planning and Engineering, Inc. of Buford, and including HGOR Landscape Architects of Atlanta and Alta Planning and Design of Charlotte, is designing the improvements.

Railroad Crossing Improvements at Atlanta Avenue

Planning is underway for improvements to the railroad crossing at Atlanta Avenue. The work includes an extensive community participation and master planning effort. Specific improvements are dependent on approval of the master plan but will be designed to transform the Atlanta Avenue railroad crossing and the adjacent area into a "complete street" environment that is safe and accessible for pedestrians, cyclists and motorists. This project involves two complex intersections that serve West Howard Avenue and West College Avenue (SR10/US78), and are divided by the CSX Railroad line. The intersections are part of the City's Safe Routes to School program and are frequently used by students of all ages. The project will be locally-funded but will require compliance with Georgia Department of Transportation (GDOT) design guidelines and CSX requirements. The planning and design team is led by Landis-Evans & Partners of Lutz, Florida and Atkins North America of Atlanta. Funding is being provided by the special purpose local option sales tax program (SPLOST).

Talley Street Multimodal Transportation Improvements

Intersection and traffic signal improvements were recommended to improve safety for pedestrians, bicyclists and motorists at Talley Street and South Columbia Drive, as the City prepares for the completion of the new City Schools of Decatur elementary school, new private investments such as the Avondale MARTA mixed used development, and additional residential and commercial redevelopment in the East Decatur Station Area. Pond & Co. was the consultant for the multimodal study and is designing the intersection and signal improvements. Construction is expected to start in summer, 2019.

Under Construction

PATH Decatur Commerce Drive Cycle Track

Construction has started on the PATH Decatur Commerce Drive Cycle Track on East Trinity Place and Commerce Drive between North McDonough Street 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 will connect the PATH Stone Mountain Trail with the recently completed North McDonough Street Cycle Track and the planned Church Street Cycle Track, extending the City's bicycle network and providing opportunities for persons of all ages and skills to use bicycles as a safe and healthy way to get around Decatur. A project budget of $2.1 million has been established for construction. The Commerce Drive Cycle Track is collaborative effort by the PATH Foundation of Atlanta and the City of Decatur and the first project of the PATH Decatur Connectivity Plan. The project was designed by the Kaizen Collaborative of Tucker. Lewallen Construction of Marietta is the general contractor.

Recently Completed

ReImagine West Howard Avenue

ReImagine West Howard Avenue was completed with the goal of providing a "complete street" to improve safety and comfort for pedestrians and bicyclists and reducing vehicle speeds in the Howard Avenue corridor between Commerce Drive and the western city limits. West Howard was reduced from 4 to 2 vehicle lanes through the innovative use of self-watering planters, new pavement markings and additional pedestrian crosswalks. The project was designed by ALTA Planning and Design of Atlanta and built by Wildcat Striping and Sealing of Decatur.

North McDonough Streetscape Improvements

Construction of the North McDonough Streetscape Improvements is complete. 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 2007 Community Transportation Plan which encourages healthy lifestyles and active living in Decatur.



The project budget was $3 million. Design was funded through the MARTA offset program. Construction is funded by the City's HOST fund and other local sources and a $2.3 million grant from the Georgia Department of Transportation through the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program.

The improvements reduced North McDonough to two vehicle lanes, widened sidewalks on both sides of the street, and add a 2-way "cycle track" on the west side of the street, along with traditional streetscape improvements and on-street parking. The project also features a significant investment in "green infrastructure" to improve storm water quality. The project was designed by AECOM and Sprinkle Consulting, a nationally recognized design firm that specializes in bicycle and pedestrian planning. BRTU Construction was the general contractor.

Railroad Crossing Improvements at Candler and McDonough Streets

Construction of the Railroad Crossing Improvements at Candler and McDonough Streets is complete. The project improves pedestrian accessibility and safety around and across two CSX railroad crossings at the intersections of College Avenue, Howard Avenue, Candler Street and McDonough Street. Advanced traffic control technology provided by the Georgia Department of Transportation provides additional protected left turns for vehicles at several legs of both crossings as well. The project is based on recommendations in Decatur's Community Transportation Plan. The total project budget is $2.7 million, with $1.2 million provided by the HOST fund and other local sources and about $1.5 million from the Georgia Department of Transportation's Transportation Enhancement Program. The project was designed by AECOM of Atlanta. BRTU Construction was the general contractor.

Downtown Decatur Storm Drainage Improvements

Phase 2 of downtown Decatur's storm drainage improvements was completed in 2017 and includes new storm drainage improvements that begin at Decatur Fire Station No. 1, run easterly along East Trinity Place and East Howard Avenue then finish on Barry Street. The project also included renewal of a failing sanitary sewer system and construction of

streetscape improvements in the same community. The project was originally planned almost 40 years ago and replaces some of the oldest infrastructure in metro Atlanta. This phase cost $2.1 million and concludes the major planned improvements to the upper Peavine section of the downtown drainage system. Astra Grading and Pipe of Woodstock was the general contractor. The project was funded by the City's Storm Water Utility and was designed by Atkins North America of Atlanta.

Lockwood Terrace Storm Drainage Improvements

This project mitigates recurring localized flooding at the intersection of Lockwood Terrace and Fairview Street. Construction was completed in late summer, 2017. McFarland Dyer & Associates designed the improvements. Autaco Development of East Point was the general contractor.

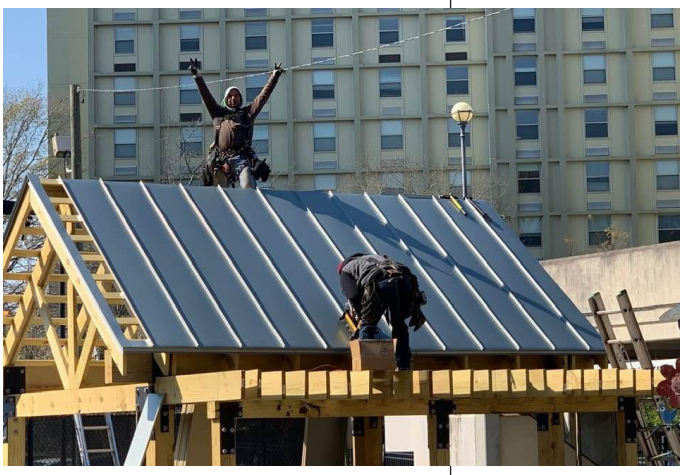


Downtown Decatur Streetscape Improvements – Phase V

Construction of Phase V of the downtown Decatur Streetscape Improvements was completed in early 2016. The project area included 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 was to improve accessibility and safety for pedestrians and to reduce conflicts between pedestrians and motorists. The project also expands the downtown streetscape network to the south of the Courthouse Square. Improvements included new sidewalks, crosswalks, curb ramps, street trees, pedestrian scale lights, and trash receptacles. The improvements were similar to the earlier phases of the downtown Decatur streetscape program.

The total project budget was $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.

The developer of the ARLO mixed-use development paid for streetscape improvements around this project allowing the City to focus public funding along areas where no development is anticipated. The streetscape and protected bicycle lane network will be extended along West Trinity Place with a similar investment by Cousins Properties and AMLI Residential.



Park Pavilions, Concession Buildings, Arbors and Storage Buildings

Construction has been completed on new pavilions and concession buildings at McKoy and Oakhurst Parks. The new buildings include all-season restrooms and replacement of outdated park amenities that were originally built in the 1970s. The total cost was about $1.3 million. The improvements were designed by Lyman Davidson Dooley Architects. The general contractor was BM&K Construction of Braselton.

New arbors and storage buildings were completed in Scott, Ebster, Oakhurst and McKoy Parks. These were designed by Trey Lucas Architects of Decatur and built by Everlast Construction of Alpharetta.

Oakhurst Streetscape Improvements

Construction of the Oakhurst Streetscape Improvements was completed in 2016. Major goals of the project included improving pedestrian accessibility and safety throughout Oakhurst Village, with wider sidewalks, outdoor seating areas, improved crosswalks, additional on-street parking, new street lights and street trees, benches, bicycle racks and litter containers. The original drive-through parking lot in Harmony Park was removed to expand the park and plaza space. The total project budget was 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.

Ongoing Investments:

Greenspace Acquisition and Improvement

An additional 4.2 acres of greenspace bordering the Dearborn Park Trail was purchased in 2018. Including DeKalb County's Dearborn Park and the natural area bordering Shoal Creek, the entire Dearborn Park area now includes almost 17 acres of passive greenspace.

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.

Sidewalk Improvement Program

The City Commission continues 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. The City partnered with the PATH Foundation of Atlanta to complete the East Decatur Greenway Trail on South Columbia Drive and Katie Kerr Road in 2018.

Recent improvements have focused on repairs to existing sidewalks using the innovative technique pioneered by Georgia Safe Sidewalks. Sidewalk and pedestrian improvements completed in 2017 include the Olympic Place pedestrian trail, a sidewalk extension on Harold Byrd Drive and new decorative crosswalks in downtown Decatur.

Multi-use trail and sidewalk improvements to help extend the City's Safe Routes To School program are being considered in coordination with the opening of the new City Schools of Decatur elementary school on Talley Street.

The Georgia Department of Transportation completed installation of pedestrian hybrid beacons on South Candler Street and Clairemont Avenue and is providing funding for the installation of a beacon on Scott Boulevard at Westchester School. Pedestrian hybrid beacons allow pedestrians to safely cross busy streets while stopping vehicle traffic only as needed.





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 2020-2024 Capital Improvement Program

The FY 2020-2024 capital improvement program totals $38,791,210. A summary of the plan is as follows:

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	Total
Capital Improvements Fund	6,153,830	4,940,730	3,534,930	3,545,000	3,222,100	$21,396,590
HOST projects	1,745,000	210,000	210,000	210,000	10,000	$2,385,000
SPLOST Fund	2,656,490	2,381,030	1,801,980	956,290	956,980	$ 8,752,770
PFA Fund	427,000	80,000	80,000	80,000	80,000	$ 747,000
Cemetery Capital Improvements Fund	950,000	65,000	40,000	15,000	15,000	$ 230,000
Solid Waste Fund	305,030	320,230	321,920	283,120	273,400	$ 1,503,700
Stormwater Fund	1,401,000	415,000	515,000	456,000	534,000	$3,321,700
E911 Fund	10,000	107,000	107,000	97,000	35,000	$ 356,000
CYS	69,150	–	10,000	10,000	10,000	$ 99,150
TOTALS	**12,862,500**	**8,518,990**	**6,620,830**	**5,652,410**	**5,136,480**	**$38,791,210**

The projects included in the Adopted FY 2020-2024 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 18-19 Revised Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 19-20 TO FY 23-24
CITYWIDE							
Telephone System Upgrade	44,000				250,000	250,000	500,000
Fiber Network Installation		245,000	245,000	245,000	245,000	245,000	1,225,000
Network Upgrade			40,000	40,000			80,000
Police/City Hall Servers	28,000						-
Wireless Network Upgrade/Refresh			75,000	75,000	75,000	75,000	300,000
North McDonough Streetscapes - Phase IV	42,000						-
McDonough & Candler Railroad Crossings	103,000						-
CCC Ped Safety & Bike Lane Improvements	194,000	1,215,000	315,000				1,530,000
Commerce Drive bicycle track	100,000	1,100,000					1,100,000
Outdoor Tornado Siren System	26,000	26,000	26,000	26,000	26,000		104,000
Outdoor Water Bottle/Drinking Fountain Stations		30,000	30,000	30,000	30,000		120,000
CITYWIDE:	**$537,000**	**$2,616,000**	**$731,000**	**$416,000**	**$626,000**	**$570,000**	**$4,959,000**
FACILITIES MAINTENANCE UPKEEP							
Bandstand Painting and Repair			15,000				15,000
City Hall Bathroom Upgrade	18,000						-
City Hall Commission Room Technology (Cameras & Microphones)		42,000					42,000
Cemetery Office Interior Painting			8,000				8,000
Decatur Recreation Center Movement Studio Window Shade Modification	10,000						-
Decatur Recreation Center Interior Painting					130,000		130,000
Decatur Recreation Center Wood Floor Re-finish			30,000				30,000
Decatur Recreation Center Floor Covers			15,000				15,000
Decatur Recreation Center Boiler			50,000				50,000
Decatur Recreation Center Chiller			50,000				50,000
Decatur Tennis Center Roof			15,000			20,000	35,000
Fire Station 2 Interior Painting	15,000						-
Fire Station 1 Interior Painting		28,500					28,500
Facilities Security Upgrades	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Public Works Facility Exterior Painting					30,000		30,000
Public Works Building B Patio Shade Structure			38,900				38,900
Legacy Park - Admin Building Painting	23,500						-
Legacy Park - Admin Building Flooring	55,500						-
Allen Wilson Park landscaping		10,000					10,000
FACILITIES UPKEEP:	**$132,000**	**$90,500**	**$231,900**	**$10,000**	**$170,000**	**$30,000**	**$532,400**
CITY MANAGER'S OFFICE							
Records Management Enterprise Software			150,000				150,000
City Hall Generator			250,000				250,000
CMO:	**$0**	**$0**	**$400,000**	**$0**	**$0**	**$0**	**$400,000**
COMMUNITY & ECONOMIC DEV							
Additional pay stations	24,000	24,000					24,000
PALS Vehicle			10,000	10,000	10,000		30,000
Website upgrade	60,000						-
CED:	**$84,000**	**$24,000**	**$10,000**	**$10,000**	**$10,000**	**$0**	**$54,000**

continued ►

Capital Improvements Fund Capital *continued*

Description	FY 18-19 Revised Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 19-20 TO FY 23-24
ACTIVE LIVING							
Playground Equipment	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Skatepark Equipment			100,500				100,500
Active Living Shuttle Bus		12,000	12,000	12,000	12,000	12,000	60,000
Ebster Recreation Center SUV		8,350	8,350	8,350			25,050
Tennis Center SUV		8,250	8,250	8,250			24,750
Arbors for Scott Park Garden, McKoy Park and Oakhurst Park	45,000						-
Park Signage Upgrade	25,000						-
Tennis Court Painting (Glenlake and Scott Park)		28,000					28,000
Ebster Recreation Center Window Tinting	5,500						-
AL:	**$100,500**	**$81,600**	**154,100**	**$53,600**	**$37,000**	**$37,000**	**$363,300**
ADMINISTRATIVE SERVICES							
AS:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
FIRE							
Quint Fire Truck		157,500	157,500	157,500	157,500	157,500	787,500
Reserve Fire Engine Replacement		50,000	50,000	50,000	50,000	50,000	250,000
Fire Admin vehicle	10,000	10,000	10,500	10,500	10,500	11,000	52,500
Fire Admin/Inspections Vehicle	5,300	10,000	10,000	10,000	10,000	12,000	52,000
HazMat Truck (2008)			67,500				67,500
Portable Radio Replacement (18)	15,300		15,500	15,500	15,500	15,500	62,000
Self-Contained Breathing Apparatus					250,000	250,000	500,000
Helmet Replacement (40)						25,000	25,000
Fitness Equipment			12,500	12,500			25,000
Station 1 Furniture			15,000	15,000			30,000
Station 2 Furniture	9,000						-
Station 2 Appliances			15,000				15,000
Extrication Equipment			30,000				30,000
Misting Trailer	16,700						-
Mini Fire Pumper #1	38,000	38,000	38,000	38,000	38,000		152,000
AED Replacement	37,200						-
Combi rescue tool for Rescue truck	8,400						-
FIRE:	**$139,900**	**$265,500**	**$421,500**	**$309,000**	**$531,500**	**$521,000**	**$2,048,500**
POLICE							
2015 Admin Vehicle	8,500						-
2016 Admin Vehicle	6,400	6,400					6,400
2017 Admin Vehicle	6,400	6,400	6,400				12,800
2018 Admin Vehicle		6,500	6,500	6,500			19,500
2019 Admin Vehicle		9,130	9,130	9,130			27,390
2020 Admin Vehicle			9,600	9,600	9,600		28,800
2021 Admin Vehicle				10,000	10,000	10,000	30,000
2022 Admin Vehicle					10,200	10,200	20,400
2023 Admin Vehicle						10,400	10,400
Patrol Vehicles	103,020	154,500	156,000	156,000	158,000	158,000	782,500
Prisoner Transport Van with Insert	9,100	9,100	9,100	9,100			27,300
Intoxilyzer 9000			10,000	10,000	10,000		30,000
Animal Control Truck			7,500	7,500	7,500		22,500
Police Motorcycle			20,000				20,000
Mobile Command Trailer					60,000		60,000
2019 F250		10,000	10,000	10,000			30,000
License Plate Reader system		4,000	4,000	4,000	4,000	4,000	20,000
Furniture and Fitness Equipment			12,500	12,500			25,000

Capital Improvements Fund Capital *continued*

Description	FY 18-19 Revised Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 19-20 TO FY 23-24
Vehicle technology upgrades and Police worn body cameras	61,270						-
Body worn cameras storage server	48,600	48,600	48,600	48,600	55,000	55,000	255,800
Digital Radio Upgrade (65 portable radio replacement)	59,000	59,000				65,000	124,000
Patrol Rifles	14,700	14,700					14,700
Taser Assurance Program	11,000	11,000	11,000	11,000	11,000		44,000
Live Scan fingerprint system			5,000	5,000	5,000	5,000	20,000
Latent Print Server			20,000				20,000
Training Simulator	13,700	13,700	13,700	13,700	13,700		54,800
CALEA Certification			10,000				10,000
POLICE:	**$341,690**	**$353,030**	**$369,030**	**$322,630**	**$354,000**	**$317,600**	**$1,716,290**
PUBLIC WORKS							
Floor Scrubber for Decatur Recreation Center				8,500			8,500
VHF Radio System			35,000				35,000
Cemetery Dump Truck	6,100						-
Cemetery Loader Backhoe			22,000	22,000	22,000	22,000	88,000
Buildings Pickup	7,100						-
Buildings Pickup		8,500	8,500	8,500			25,500
Buildings Pickup			8,000	8,000	8,000		24,000
Buildings Picku			10,000	10,000	10,000		30,000
Admin Vehicle			12,000	12,000	12,000		36,000
Grounds Zero Turn Mower			12,000				12,000
Cemetery Kubota RTV	9,000						-
Cemetery Zero Turn Mower			13,000				13,000
Grounds Supervisor Pickup		11,700	11,700	11,700			35,100
Grounds Crew Pickup	10,460						-
Grounds Pickup	10,000	10,000	10,000	10,000	10,000		40,000
Grounds Tractor			10,000	10,000	10,000		30,000
Grounds Brush Chipper		13,000	13,000	13,000	13,000	13,000	65,000
Grounds Grapple Truck		30,000	30,000	30,000	30,000	30,000	150,000
Furniture and Wellness Equipment					25,000		25,000
PW:	**$42,660**	**$73,200**	**$195,200**	**$143,700**	**$140,000**	**$65,000**	**$617,100**
DESIGN, ENVIRONMENT & CONSTRUCTION							
2014 Ford Escape Admin Vehicle					7,500	7,500	15,000
2018 Arborist Vehicle		8,000	8,000	8,000			24,000
2017 Ford Escape Engineering Inspector	7,800						-
2019 Ford Escape Sr Engineer Vehicle		8,000	8,000	8,000			24,000
F250 Regular Cab	8,000	8,000	8,000				16,000
2014 Ford F250 Streets Crew Supervisor Pickup Truck			9,000	9,000	9,000	9,000	36,000
F750 Dump Truck	20,000	20,000	20,000	20,000	20,000		80,000
Streets Pickup Truck Replacement 2005 F250	11,740				15,000	15,000	30,000
Roadway Patching, Repair & Repaving	570,000	862,000	625,000	625,000	625,000	650,000	3,387,000
Sidewalk Installation & Repair	250,000	200,000	250,000	250,000	250,000	250,000	1,200,000
Traffic Calming Improvements	150,000	300,000	250,000	250,000	250,000	250,000	1,300,000
Asphalt Roller	6,600						-
Backhoe Replacement 2001	18,500						-
Streets Bobcat Replacement 1996/Skid Steer Loader	8,520						-
e-Permitting software	110,000						-
Rapid Flashing Beacon Upgrades	44,000	44,000					44,000
Talley St Traffic Signal and S. Columbia Multi Use Path		850,000					850,000
Scott Blvd Sidewalks			250,000				250,000
Scott Blvd PHB Construction		120,000					120,000

DEC continued ►

Capital Improvements Fund Capital *continued*

Description	FY 18-19 Revised Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 19-20 TO FY 23-24
Kathryn Ave Bridge Replacement			350,000				350,000
Pavement Management Study		50,000					50,000
S. McDonough Complete Streets		60,000		800,000			860,000
E. College and Sams Crossing Intersection Improvements				300,000	500,000	500,000	1,300,000
N. Decatur Rd Corridor Study		120,000	150,000				270,000
Full Road replacement - N. Decatur Rd			500,000				500,000
DE&C:	**$1,205,160**	**$2,650,000**	**$2,428,000**	**$2,270,000**	**$1,676,500**	**$1,681,500**	**$10,706,000**
CAPITAL IMPROVEMENT FUND TOTAL:	**$2,582,910**	**$6,153,830**	**$4,940,730**	**$3,534,930**	**$3,545,000**	**$3,222,100**	**$21,395,590**
HOST Funded Capital:							
Public Works Building B Buildout and Shelving	250,000						-
McKoy Field Storage Building	47,500						-
Ebster Field Storage Building	47,500						-
Dearborn	2,180,000						-
Public Art	35,000	10,000	10,000	10,000	10,000	10,000	50,000
McDonough & Candler RR Crossings	260,000						-
CCC Pedestrian/Bike Improvements	36,000	185,000					185,000
Commerce Drive bicycle track	300,000	1,100,000					1,100,000
N. McDonough Streetscapes-Phase IV	130,000						-
Sidewalk Construction and Repair	200,000	200,000	200,000	200,000	200,000		800,000
Oakhurst Tennis Courts Resurfacing & Lighting Replacement		250,000					250,000
West Howard Avenue Redesign	235,000						-
Avondale MARTA Match	300,000						-
Legacy Park Master Planning	50,000						-
HOST:	**$4,071,000**	**$1,745,000**	**$210,000**	**$210,000**	**$210,000**	**$10,000**	**$2,385,000**
SPLOST Fund Capital:							
URA Debt Service	834,680	956,490	956,030	956,980	956,290	956,980	4,782,770
Atlanta Avenue redesign	350,000	1,700,000	1,425,000	845,000			3,970,000
SPLOST:	**$1,184,680**	**$2,656,490**	**$2,381,030**	**$1,801,980**	**$956,290**	**$956,980**	**$8,752,770**
PFA FUND - DECATUR LEGACY PARK CAPITAL							
Children's Home Purchase and Upkeep							
Legacy Park Trail Design and Installation	80,000	80,000	80,000	80,000	80,000	80,000	400,000
Legacy Park - ADA Compliance Survey		17,000					17,000
Legacy Park - Admin Building Painting		20,000					20,000
Legacy Park - Admin Building Waterproofing		20,000					20,000
Legacy Park - Auditorium Technology		30,000					30,000
Legacy Park - Dairy Barn Stabilization		125,000					125,000
Legacy Park - Dining Hall Painting		10,000					10,000
Legacy Park - Dining Hall Technology		30,000					30,000
Legacy Park - Industrial Kitchen Upgrade		50,000					50,000
Legacy Park - Sheddon Cottage Roof Repair		15,000					15,000
Legacy Park - Restroom Upgrades		18,000					18,000
Legacy Park - Signage		12,000					12,000
PFA:	**$80,000**	**$427,000**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**$747,000**

Capital Improvements Fund Capital *continued*

Description	FY 18-19 Revised Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 19-20 TO FY 23-24
Cemetery Capital Improvements Fund Capital							
Cemetery Marker and Wall Restoration		12,000	15,000	15,000	15,000	15,000	72,000
Cemetery Entrance Improvements		55,000					55,000
Driveway restoration in Historic section		20,000					20,000
Cemetery Water System Improvements			50,000				50,000
Miscellaneous repairs		8,000					8,000
Mausoleum construction design				25,000			25,000
CEMETERY:	**$0**	**$95,000**	**$65,000**	**$40,000**	**$15,000**	**$15,000**	**$230,000**
Solid Waste Fund Capital							
2016 Ford F150	8,800	8,800					8,800
2016 6 cubic yard rear loader (Downtown collection vehicle)	19,510	19,510	19,510				39,020
2013 Rear Loader	36,100						-
2017 Rear Loader	38,800	38,800	38,800	38,800			116,400
2019 40YD Front Loader		54,400	54,400	54,400	54,400	54,400	272,000
5 Kubota Residential Collection Vehicle Replacement	30,800	30,800	30,800				61,600
2020 25YD Rear Loader		52,000	52,000	52,000	52,000	52,000	260,000
2021 Collection Vehicles (4)			40,000	40000	40,000	40,000	160,000
2023 Front Loader				52,000	52,000	52,000	156,000
2024 Rear Loader						50,000	50,000
2017 Street Sweeper	43,720	43,720	43,720	43,720	43,720		174,880
2018 Recycling Collection Vehicles (2)		16,000	16,000	16,000	16,000		64,000
SOLID WASTE:	**$177,730**	**$305,030**	**$320,230**	**$321,920**	**$283,120**	**$273,400**	**$1,503,700**
Stormwater Fund Capital							
Vacuum Jetter					50,000	50,000	100,000
2015 F250 Drainage Pickup Truck Replacement			9,000	9,000	9,000	9,000	36,000
Backhoe Replacement 2001	11,000						-
2015 F250 Drainage Pickup Truck Replacement	12,700						-
2017 F750 Drainage Dump Truck Replacement	22,000	22,000	22,000	22,000	22,000		88,000
2018 Inspector SUV		9,000	9,000	9,000			27,000
Pole Camera		20,000					20,000
Stormwater Master Plan	450,000	250,000					250,000
Infrastructure Improvements			250,000	250,000	250,000	250,000	1,000,000
Water Quality Improvements			25,000	25,000	25,000	25,000	100,000
Hazard Mitigation				100,000		100,000	200,000
Roadway Milling	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Allen Wilson Stormwater System Repair		1,000,000					1,000,000
STORMWATER:	**$595,700**	**$1,401,000**	**$415,000**	**$515,000**	**$456,000**	**$534,000**	**$3,321,000**
E911 Fund Capital							
Dictaphone Recording System/NICE Recording System	10,000		12,000	12,000	12,000		36,000
E911 Emergency Call Handling System (VIPER)			35,000	35,000	35,000	35,000	140,000
Computer Replacement		10,000	10,000	10,000			30,000
Console Replacement			50,000	50,000	50,000		150,000
E911:	**$10,000**	**$10,000**	**107,000**	**$107,000**	**$97,000**	**$35,000**	**$356,000**
Children & Youth Services Fund Capital							
Furniture	70,000	44,150					44,150
Registration Software		25,000					25,000
Activity Bus				10,000	10,000	10,000	30,000
CYS:	**$70,000**	**$69,150**	**$0**	**$10,000**	**$10,000**	**$10,000**	**$99,150**

CAPITAL IMPROVEMENT FUND (350)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		CAPITAL IMP. FUND ACTUAL 2014-15	CAPITAL IMP. FUND ACTUAL 2015-16	CAPITAL IMP. FUND ACTUAL 2016-17	CAPITAL IMP. FUND ACTUAL 2017-18	CAPITAL IMP. FUND ESTIMATE 2018-19	CAPITAL IMP. FUND REVISED 2018-19	CAPITAL IMP. FUND ESTIMATE 2019-20
	BEGINNING FUND BALANCE	*4,437,864*	*5,977,128*	*7,711,039*	*7,190,198*	*8,221,658*	*10,817,107*	*7,065,747*
	REVENUES							
311200	General Taxes	1,350,084	1,634,667	1,715,631	1,979,894	3,361,400	3,347,000	4,589,900
313300	Homestead Option Sales Tax (HOST)	4,620,717	3,899,722	4,363,860	5,924,369	1,000,000	0	0
361000	Interest	11,382	10,302	8,344	8843.73	0	0	0
334100	Intergovernmental	185,384	144,434	2,686,765	1,219,725	2,347,000	788,560	2,468,500
334300	Intergovernmental-LMIG	0	0	0	184,824	185,000	276,700	197,700
371200	Gifts & Contributions	0	0	0	0	0	0	0
381000	Use of Property/Rent	0	0	0	0	0	0	0
389000	Miscellaneous	1,985	2,035	0	0	0	0	0
393150	Bond Expense Reimbursement	23,001	0	0	0	0	0	0
383010	Insurance Claims/Losses	44,555	4,880	0	0	0	0	0
	Total Revenue	**6,237,108**	**5,696,040**	**8,774,600**	**9,317,656**	**6,893,400**	**4,412,260**	**7,256,100**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	128,073	128,361	171,936	280,900	115,000	275,000	225,000
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	8,539	25,680	14,250	42,177	127,000	105,000	38,500
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522203	R&M Landscape	0	12,183	33,892	0	0	0	0
522206	R&M Vehicles	9,650	0	2,775	0	16,700	16,700	0
522210	R&M Infrastructure	673,146	331,727	428,080	624,083	625,000	570,000	922,000
522310	Rental of Land/Bldgs	67,350	8,660	0	43437.8	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	70,000	10,000	10,000	16,506	508,600	436,470	194,100
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	290	120	220	0	120	0
523400	Printing & Binding	0	0	0	184.15	0	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	1,800	0	2,820	0	0	0	0
523700	Education & Training	0	0	0	0	0	0	0
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
523911	Bank Charges	0	0	0	94.27	0	100	0
	Total Services	**958,558**	**516,901**	**663,873**	**1,007,602**	**1,392,300**	**1,403,390**	**1,379,600**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	0	5,053	45,283	24,925	0	5,500	0
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	31,667	69,730	128,143	75,700	48,200	31,000
531110	Communications Equipment	0	0	0	10,882	0	44,000	0
531111	Computer Equipment	3,692	0	14,722	11,396	200,000	28,000	42,000
531112	Computer Software	20,000	0	0	0	0	0	0
531113	Off Eqp Furnishings	26,908	66,306	9,753	0	9,000	9,000	0
531114	Outdoor Furn and Equipment	32,903	40,227	17,391	104,010	169,000	160,000	339,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	0	0	0	0	0	0	0
531600	Small Equipment	5,837	0	0	0	10,500	8,400	0
	Total Supplies	**89,341**	**143,253**	**156,879**	**279,356**	**464,200**	**303,100**	**412,000**

		CAPITAL IMP. FUND ACTUAL 2014-15	CAPITAL IMP. FUND ACTUAL 2015-16	CAPITAL IMP. FUND ACTUAL 2016-17	CAPITAL IMP. FUND ACTUAL 2017-18	CAPITAL IMP. FUND ESTIMATE 2018-19	CAPITAL IMP. FUND REVISED 2018-19	CAPITAL IMP. FUND ESTIMATE 2019-20
	CAPITAL OUTLAY							
541100	Sites	0	23,396	4,000	59,740	0	2,180,000	0
541101	Right of Way	5,705	0	0	0	0	0	0
541200	Site Improvements	8,985	0	33,351	0	0	25,000	0
541300	Buildings	14,927	82,482	382,642	0	95,000	95,000	0
541301	Building Improvements	0	16,514	1,155,011	0	253,000	268,000	0
541400	Infrastructure	106,196	117,826	3,825,888	1,711,189	5,281,000	1,901,460	7,483,960
542100	Machines, Motors & Power Tools	25,920	8,199	9,239	10,413	65,000	63,300	0
542101	Communications Equipment	323,487	173,477	0	0	0	0	0
542102	Office Machines/Equipment	55,736	0	0	0	0	0	0
542200	Vehicles	248,672	189,388	198,566	517,865	1,842,930	440,000	1,658,240
542301	Outdoor Furniture & Equipment	0	3,486	0	179,629	44,000	44,000	164,000
542401	Computer Systems Software	0	0	0	0	110,000	110,000	0
542500	Miscellaneous Equipment	0	0	19,200	88,497	0	0	0
	Land Other Than ROW	0	0	0	0	0	0	0
	Total Capital Outlay	**789,627**	**614,768**	**5,627,897**	**2,567,334**	**7,690,930**	**5,126,760**	**9,306,200**
	DEBT SERVICES							
581100	Principal-Bonds	130,000	130,000	135,000	145,000	150,000	150,000	155,000
581200	Principal-Capital Leases	309,706	315,366	338,617	345,620	513,500	130,000	542,000
582100	Interest-Bonds	74,486	48,863	42,770	39,260	35,490	35,490	31,590
582200	Interest-Capital Leases	25,654	21,962	26,803	32,377	46,000	23,000	46,000
584000	Cost of Issuance Long Term Debt	1,000	979,013	1,700	0	0	0	0
	Total Non-operating	**540,845**	**1,495,204**	**544,890**	**562,257**	**744,990**	**338,490**	**774,590**
	Total Expenditures	**2,378,371**	**2,770,126**	**6,993,539**	**4,416,549**	**10,292,420**	**7,171,740**	**11,872,390**
	OTHER USES							
611100	Transfer (to) from General Fund	0	180,000	385,000	0	0	0	0
611344	Transfer (to) from Public Facilities Auth.	0	0	0	0	(1,300,000)	(1,300,000)	(2,500,000)
611340	Transfer (to) from Urban Red. Agency 2010 Debt Service	(872,960)	(875,000)	(448,885)	(487,703)	0	0	0
611340	Transfer (to) from Urban Red. Agency 2010 Project	0	0	0	0	0	0	0
611345	Transfer (to) from Urban Red. Agency 2013 Debt Service	(1,475,514)	(1,479,230)	(1,481,330)	(1,476,075)	0	0	0
611345	Transfer (to) from Urban Red. Agency 2013 Project	0	0	0	0	0	0	0
391310	Transfer (to) from GO Bond Fund	0	0	0	265,580	0	230,560	0
391505	Transfer (to) from Stormwater Utility	11,000	11,000	(714,000)	11,000	11,000	11,000	11,000
391355	Transfer (to) from Cemetery Capital Imp. Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
392100	Sale of Fixed Assets	0	30,264	0	0	0	0	0
393501	Proceeds from Capital Leases	0	173,477	0	450,000	2,277,500	0	3,686,460
393100	Issuance of Long-term Debt	0	75,979,013	0	0	0	0	0
611220	Transfer (to) from Grant Fund	0	0	(12,125)	(55,000)	0	0	0
611286	Transfer (to) from Downtown Development Authority	0	(229,528)	(48,560)	0	0	48,560	0
620000	Transfer Bond Proceeds (to) from City Schools of Decatur	0	(75,000,000)	0	0	0	0	0
	Total Other Uses	**(2,319,473)**	**(1,192,004)**	**(2,301,900)**	**(1,274,198)**	**1,006,500**	**(991,880)**	**1,215,460**
	ENDING FUND BALANCE	5,977,127	7,711,039	7,190,198	10,817,107	5,829,138	7,065,747	3,664,917
	Restricted-HOST	4,299,348	5,685,484	0	8,862,423	5,477,810	4,719,423	2,974,423
	Restricted-Other	265,353	227,058	0	739,810	193,410	739,808	0
	Nonspendable	363,213	1,088,350	0	0	0	0	0
	For Capital Bond Projects							
	To (From) Assigned Fund Balance	137,593	(339,066)	1,504,714	817,097	(1,368,520)	391,642	(916,022)
	ENDING ASSIGNED FUND BALANCE	**1,049,214**	**710,147**	**7,190,198**	**1,214,874**	**157,918**	**1,606,516**	**690,494**

FY 2018-19 CAPITAL ITEMS	Impact on operating budget
Active Living: Arbors in Scott Park Garden, Oakhurst & McKoy Parks ($45,000) (531114)	One-time cost – nominal impact on operating budget
Active Living: Park Signage Upgrade ($25,000) (531114)	One-time cost – nominal impact on operating budget
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Movement Studio Window Shade Modification ($10,000) (522201)	One-time cost – nominal impact on operating budget
Active Living: Ebster Recreation Center Window Tinting ($5,500) (531101)	One-time cost – nominal impact on operating budget
Buildings Maintenance: Replacement Vehicle (3rd of 3 Lease Payments) ($7,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Legacy Park Administration Building Painting ($23,500) (522201)	One-time cost – nominal impact on operating budget
Buildings Maintenance: Legacy Park Administration Building Flooring ($55,500) (522201)	One-time cost – nominal impact on operating budget
Cemetery: Kubota RTV (3rd of 3 Lease Payments) ($9,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Cemetery: Replacement Dump Truck (5th of 5 Lease Payments) ($6,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($34,000) (521200)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($160,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Drive Cycle Track ($100,000) (541400) PATH	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($42,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: McDonough & Candler Railroad Crossings ($103,000) (541400) TE	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Engineering Inspector Vehicle (3rd of 3 Lease Payments) ($7,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Streets Replacement Vehicle (3rd of 3 Lease Payments) ($11,740)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: F750 Dump Truck (1st of 5 Lease Payments) ($20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Streets F250 Regular Cab Vehicle (1st of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Backhoe (5th of 5 Lease Payments) ($18,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Asphalt Roller (5th of 5 Lease Payments) ($6,600)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Skid Steer Loader (5th of 5 Lease Payments) ($8,520)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: e-permitting software ($110,000) (542401)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff efficiencies and decreased public wait times
DEC: Sidewalk Construction and Repair ($250,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure

FY 2018-19 CAPITAL ITEMS	Impact on operating budget
DEC: Complete Streets Improvements ($150,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Patching, Repair and Resurfacing ($570,000) (522210)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Rapid Flashing Beacon-College and Candler ($44,000) (542301)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Fire: Fire Replacement Portable Radios (18) (5th of 5 Lease Payments) ($15,300)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Inspection Replacement Vehicle (5th of 5 Lease Payments) ($5,300)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Administrative Vehicle (2nd of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Mini-Pumper (1st of 5 Lease Payments) ($38,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Citywide AED Replacement ($37,200) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Station 2 Furniture Replacement ($9,000) (531113)	One-time cost – increase staff wellness
Fire: Misting trailer refurbishment ($16,700) (522206)	One-time cost – increase community wellness
Fire: Fire Station Painting ($15,000) (522201)	One-time cost – nominal impact on operating budget
Fire: Combi rescue tool ($8,400) (531600)	One-time cost – nominal impact on operating budget
General Government: Facilities Security Upgrades ($10,000) (522201)	Ongoing program – increase staff safety
General Government: Restroom Facility Upgrade ($18,000) (541301)	One-time cost – increase staff wellness
General Government: Outdoor Warning Siren System (1st of 5 Lease Payments) ($26,000)	Ongoing program – increase community safety
Grounds Maintenance: Replacement Crew Cab Truck (3rd of 3 Lease Payments) ($10,460)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Pickup with Dump Body (1st of 5 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parking: Automated Parking Stations ($24,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: In-Car Productivity Technology Tool/Police Body Cameras (3rd of 3 Lease Payments) ($61,270)	Ongoing program – increase staff safety and decrease liability costs
Police: Patrol Rifles (2nd of 3 Lease Payments) ($14,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Portable Radios (65) (4th of 5 Lease Payments) ($59,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Prisoner Transport Van (2nd of 5 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2018-19 CAPITAL ITEMS	Impact on operating budget
Police: Taser Assurance Program ($11,000) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Training Simulator (1st of 5 Lease Payments) ($13,700)	Ongoing program – increase staff efficiencies
Police: Camera Data Storage ($48,600) (522500)	Ongoing program – increase staff efficiencies
Technology: Website Replacement ($60,000) (522500)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
Technology: Replacement Servers for City Hall/Police ($28,000) (531111)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Telephone System Upgrade ($44,000) (531110)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Public Works: Fuel System Vehicle Kits ($25,000) (531107)	One-time cost – increase staff and equipment efficiencies
Public Works: Norris Street Property Demolition ($15,000) (522500)	One-time cost – nominal impact on operating budget
Technology: Police/City Hall Servers ($30,000) (531111)	One-time cost – decrease in annual maintenance associated with older equipment
Technology: UPS Batteries ($11,500) (531111)	One-time cost – increase staff and equipment efficiencies

FY 2018-19 HOST ITEMS	Impact on operating budget
Active Living: Ebster & McKoy Fields Storage Buildings ($95,000)(541300)	One-time cost – eliminate need for storage building rental
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements ($36,000) (521200)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Drive Cycle Track ($300,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Sidewalk Construction and Repair ($200,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: McDonough & Candler Railroad Crossings ($260,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($130,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Dearborn Properties Purchase ($2,180,000) (541100)	One-time cost – increase greenspace
Community & Economic Development: Decatur Legacy Park Master Planning ($50,000) (521200)	One-time cost
Community & Economic Development: Public Art ($35,000) (522500/541200)	Ongoing program – nominal impact on operating budget
General Government: Avondale MARTA match ($300,000) (522500)	One-time cost
DEC: West Howard Avenue Redesign ($235,000) (541400)	One-time cost
Public Works: Building B Buildout & Shelving ($250,000) (541301)	One-time cost – eliminate need for storage building rental
Transfer to URA 2010 Fund: Debt Service ($751,100)	Ongoing debt service payment
Transfer to URA 2013 Fund: Debt Service ($1,476,110)	Ongoing debt service payment

FY 2019-20 CAPITAL ITEMS	Impact on operating budget
Active Living: Playground Equipment Replacement ($25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Replacement Vehicle (1st of 3 Lease Payments) ($8,350)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Shuttle Bus (1st of 5 Lease Payments) ($12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Tennis Court Resurfacing-Glenlake and Scott Parks ($28,000) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Tennis Center Replacement Vehicle (1st of 3 Lease Payments) ($8,250) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Outdoor Water Bottle/Drinking Stations ($30,000) (531114)	Ongoing program – increase community wellness
Active Living: Allen Wilson Park Landscaping ($10,000) (531114)	One-time cost – furnish greenspace for public use
Buildings Maintenance: Replacement Vehicle (1st of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($1,215,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Commerce Drive Cycle Track ($1,100,000) (541400) PATH	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: F750 Dump Truck (2nd of 5 Lease Payments) ($20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Streets F250 Regular Cab Vehicle (2nd of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Arborist Replacement Vehicle (1st of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Sidewalk Construction and Repair ($200,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Complete Streets Improvements ($300,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Patching, Repair and Resurfacing ($862,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Rapid Flashing Beacon-West Howard Avenue ($44,000) (542301)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
DEC: Senior Engineer Replacement Vehicle (1st of 3 Lease Payments) ($8,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Pavement Management Study ($50,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
DEC: North Decatur Road Corridor Study ($120,000) (521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
DEC: South McDonough Street Striping/Complete Streets Projects ($60,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Talley Street Traffic Signal and South Columbia MUP Construction ($850,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
DEC: Scott Blvd Pedestrian Hybrid Beacon Construction ($120,000) (542301)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Fire: Replacement Administrative Vehicle (3rd of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2019-20 CAPITAL ITEMS	Impact on operating budget
Fire: Fire Mini-Pumper (2nd of 5 Lease Payments) ($38,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Station #1 Interior Painting ($28,500) (522201)	One-time cost – nominal impact on operating budget
Fire: Fire Replacement Administrative Vehicle (1st of 4 Lease Payments) ($10,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Quint Fire Engine (1st of 7 Lease Payments) ($157,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Reserve Fire Engine Replacement (1990) (1st of 5 Lease Payments) ($50,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
General Government: Facilities Security Upgrades ($10,000) (522201)	Ongoing program – increase staff safety
General Government: Outdoor Warning Siren System (2nd of 5 Lease Payments) ($26,000)	Ongoing program – increase community safety
Grounds Maintenance: Pickup with Dump Body (2nd of 5 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Brush Chipper (1st of 5 Lease Payments) ($13,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement Grapple/Knuckle Boom Loader Truck (1st of 5 Lease Payments) ($30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Grounds Supervisor Pickup (1st of 3 Lease Payments) ($11,700) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Parking: Automated Parking Stations ($24,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($6,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police Admin Vehicle (1st of 3 Lease Payments) ($9,130) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Replacement F250 for Mobile Command Center (1st of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Patrol Rifles (3rd of 3 Lease Payments) ($14,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Portable Radios (65) (5th of 5 Lease Payments) ($59,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Prisoner Transport Van (3rd of 5 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Patrol Vehicles (3) ($154,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Taser Assurance Program ($11,000) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Training Simulator (2nd of 5 Lease Payments) ($13,700)	Ongoing program – increase staff efficiencies
Police: Camera Data Storage ($48,600) (522500)	Ongoing program – increase staff efficiencies
Police: Automated License Plate Reader ($20,000) (1st of 5 Lease Payments) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment

FY 2019-20 CAPITAL ITEMS	Impact on operating budget
Technology: Fiber Network Replacement (1st of 10 Lease Payments) ($245,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: City Commission Room AV Tech Equipment (42,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies

FY 2019-20 HOST ITEMS	Impact on operating budget
Active Living: Oakhurst Tennis Courts Lighting and Resurfacing ($250,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Citywide: Commerce Drive Cycle Track ($1,100,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements ($185,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Sidewalk Construction and Repair ($200,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget



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SPLOST FUND (320)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		SPLOST FUND ESTIMATE 2017-18	SPLOST FUND REVISED 2017-18	SPLOST FUND ACTUAL 2017-18	SPLOST FUND ESTIMATE 2018-19	SPLOST FUND REVISED 2018-19	SPLOST FUND ESTIMATE 2019-20
	BEGINNING FUND BALANCE	*0*	*0*	*0*	*825,000*	*760,465*	*5,640,815*
	REVENUES						
313200	Special Purpose Local Option Sales Tax	0	825,000	760,465	3,400,000	3,200,000	3,200,000
334100	Intergovernmental	0	0		0	0	0
361000	Interest	0	0		0	0	0
389000	Miscellaneous	0	0		0	0	0
	Total Revenue	**0**	**825,000**	**760,465**	**3,400,000**	**3,200,000**	**3,200,000**
	EXPENDITURES						
521200	Professional Services	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0
	Total Services	**0**	**0**	**0**	**0**	**0**	**0**
	SUPPLIES						
531100	General Supplies & Materials	0	0	0	0	550	0
531101	Bldg. & Fixed Eqp	0	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0	0
	Total Supplies	**0**	**0**	**0**	**0**	**550**	**0**
	CAPITAL OUTLAY						
541100	Sites	0	0	0	0	0	0
541200	Site Improvements	0	0	0	200,000	0	0
541300	Buildings	0	0	0	0	0	0
541301	Building Improvements	0	0	0	0	0	0
541400	Infrastructure	0	0	0	350,000	350,000	1,700,000
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	0	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	0	0	0	0	0	0
	Land Other Than ROW	0	0	0	0	0	0
	Total Capital Outlay	**0**	**0**	**0**	**550,000**	**350,000**	**1,700,000**
	DEBT SERVICE						
581100	Principal	0	0	0	0	674,000	838,000
582100	Interest	0	0	0	164,480	72,830	118,490
584000	Cost of Issuance Long Term Debt	0	0	0	200,000	87,850	0
	Total Non-operating	**0**	**0**	**0**	**364,480**	**834,680**	**956,490**
	Total Expenditures	**0**	**0**	**0**	**914,480**	**1,185,230**	**2,656,490**
	OTHER USES						
611340	Transfer (to) from Urban Red. Auth. 2010 Debt Service	0	0	0	(752,090)	(750,240)	(749,020)
611345	Transfer (to) from Urban Red. Auth. 2013 Debt Service	0	0	0	(1,479,180)	(1,479,180)	(1,480,380)
611100	Transfer from General Fund	0	0	0	0	0	0
611350	Transfer from (to) Capital Improvements Fund	0	0	0	0	0	0
393100	Proceeds from debt issuance	0	0	0	4,800,000	5,095,000	0
	Total Other Uses	**0**	**0**	**0**	**2,568,730**	**2,865,580**	**(2,229,400)**
	Ending Fund Balance	**0**	**825,000**	**760,465**	**5,879,250**	**5,640,815**	**3,954,925**

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

	CEMETERY CAP. IMP. FUND ACTUAL 2014-15	CEMETERY CAP. IMP. FUND ACTUAL 2015-16	CEMETERY CAP. IMP. FUND ACTUAL 2016-17	CEMETERY CAP. IMP. FUND ACTUAL 2017-18	CEMETERY CAP. IMP. FUND ESTIMATE 2018-2019	CEMETERY CAP. IMP. FUND REVISED 2018-2019	CEMETERY CAP. IMP. FUND ESTIMATE 2019-2020
BEGINNING FUND BALANCE	*151,151*	*166,673*	*202,672*	*172,584*	*156,784*	*168,457*	*147,807*
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	64,950	84,200	122,650	36,050	25,000	18,000	18,000
State Grants	0	0	0	0	0	0	0
Loss Reimbursement	0	0	0	0	0	0	0
Miscellaneous	0	0	0	1,500	0	0	0
Gifts and Contributions	0	0	0	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	100	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	19,428	18,101	122,738	6,877	100,000	8,650	95,000
Claims, Losses	0	0	0	4,800	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**19,428**	**18,201**	**122,738**	**11,677**	**100,000**	**8,650**	**95,000**
To Capital Imp Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
To Stormwater Fund	12,000	12,000	12,000	12,000	12,000	12,000	12,000
To (From) Fund Balance	15,522	35,999	(30,088	(4,127)	(105,000)	(20,650)	(107,000)
ENDING FUND BALANCE	**166,673**	**202,672**	**172,584**	**168,457**	**51,784**	**147,807**	**40,807**

2019-2020 Capital Items
Cemetery: Wall repair $12,000
Cemetery: Entrance Improvements $55,000
Cemetery: Section 6 path construction $20,000
Cemetery: Miscellaneous repairs $8,000

GENERAL OBLIGATION BOND FUND (310)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		GENERAL OBLIGATION BOND FUND ACTUAL 2014-15	GENERAL OBLIGATION BOND FUND ACTUAL 2015-16	GENERAL OBLIGATION BOND FUND ACTUAL 2016-17	GENERAL OBLIGATION BOND FUND ACTUAL 2017-18	GENERAL OBLIGATION BOND FUND ESTIMATE 2018-2019	GENERAL OBLIGATION BOND FUND REVISED 2018-2019	GENERAL OBLIGATION BOND FUND ESTIMATE 2019-2020
	BEGINNING FUND BALANCE	*2,212,919*	*808,787*	*442,975*	*566,074*	*4*	*230,561*	*1*
	REVENUES							
	Taxes							
361000	Interest	2,734	1,497	1,731	2,702	0	0	0
334100	Intergovernmental	680,290	984,106	476,200	0	0	0	0
389000	Miscellaneous	0	128,246	0	0	0	0	0
	Total Revenue	**683,024**	**1,113,848**	**477,931**	**2,702**	**0**	**0**	**0**
	EXPENDITURES							
522310	Rental of Land/Bldgs	10,367	0	0	0	0	0	0
522320	**Total Services**	**10,367**	**0**	**0**	**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	2,471	0	0	0	0	0	0
541300	Buildings	0	0	0	0	0	0	0
541301	Building Improvements	0	0	0	0	0	0	0
541400	Infrastructure	1,899,438	1,460,031	354,832	72,635	0	0	0
	Total Capital Outlay	**1,901,909**	**1,460,031**	**354,832**	**72,635**	**0**	**0**	**0**
	Total Expenditures	**1,912,276**	**1,460,031**	**354,832**	**72,635**	**0**	**0**	**0**
	DEBT SERVICE							
582110	Interest	1	0	0	0	0	0	0
585000	Advance Refunding Escrow	31,623,796	0	0	0	0	0	0
584000	Issuance Costs	608,169	0	0	0	0	0	0
	Total Debt Service	**32,231,965**	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER FINANCING SOURCES							
392100	Sale of General Fixed Assets	16,176	0	0	0	0	0	0
393300	Refunding Bonds Issued	29,895,000	0	0	0	0	0	0
393400	Premium on Bond Issuance	2,336,966	0	0	0	0	0	0
	Total Other Financing Sources	**32,248,141**	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER USES							
	Transfer (to) General Fund	(191,056)	(19,630)	0	0	0	0	0
	Transfer from Capital Improvements Fund	0	0	0	0	0	0	0
	Transfer (to) Capital Improvements Fund	0	0	0	(265,580)	0	(230,560)	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	0	0	0	0	0	0	0
	Transfer Fund Balance from Capital Improvements Fund	0	0	0	0	0	0	0
	Total Other Uses	**(191,056)**	**(19,630)**	**0**	**(265,580)**	**0**	**(230,560)**	**0**
	Ending Fund Balance	**808,787**	**442,975**	**566,074**	**230,561**	**4**	**1**	**1**

2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		URA 2010 BONDS FUND ACTUAL 2014-15	URA 2010 BONDS FUND ACTUAL 2015-16	URA 2010 BONDS FUND ACTUAL 2016-17	URA 2010 BONDS FUND ACTUAL 2017-18	URA 2010 BONDS FUND ESTIMATE 2018-19	URA 2010 BONDS FUND REVISED 2018-19	URA 2010 BONDS FUND ESTIMATE 2018-19
	BEGINNING FUND BALANCE	*1,218*	*1,821*	*1,901*	*263,376*	*6*	*(1)*	*(1)*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	0	0	0	0	0	0	0
392200	Property Sale	0	0	562,550	0	0	0	0
393200	Federal Subsidy	311,945	307,754	302,864	297,005	289,150	291,000	283,900
389000	Miscellaneous	0	0	121,605	121,606	121,600	121,600	121,600
	Total Revenue	**311,945**	**307,754**	**987,019**	**418,611**	**410,750**	**412,600**	**405,500**
	EXPENDITURES							
521200	Professional Services	0	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0	0
	Total Services	**0**	**0**	**0**	**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	0	0	0	0	0	0	0
541400	Infrastructure							
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-RZEDB Series A	380,133	370,000	375,000	385,000	395,000	395,000	405,000
582100	Interest-RZEDB Series A	804,169	735,770	722,524	734,249	690,930	690,930	672,600
581100	Principal-Series B	0	21,341	22,622	23,979	25,420	25,420	26,950
582100	Interest-Series B	0	55,563	54,283	26,463	51,490	51,490	49,970
584000	Cost of Issuance Long Term Debt	0	0					
	Total Non-operating	**1,184,302**	**1,182,674**	**1,174,428**	**1,169,691**	**1,162,840**	**1,162,840**	**1,154,520**
	Total Expenditures	**1,184,302**	**1,182,674**	**1,174,428**	**1,169,691**	**1,162,840**	**1,162,840**	**1,154,520**
	OTHER USES							
	Transfer from (to) General Fund	0	0	0	0	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0	0	0
	Transfer from Capital Improvements Fund	872,960	875,000	448,885	487,703	0	0	0
	Transfer from SPLOST Fund	0	0	0	0	752,090	750,240	749,020
	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	**872,960**	**875,000**	**448,885**	**487,703**	**752,090**	**750,240**	**749,020**
	Ending Fund Balance	**1,821**	**1,901**	**263,376**	**(1)**	**6**	**(1)**	**(1)**

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		URA 2013 BONDS FUND ACTUAL 2014-15	URA 2013 BONDS FUND ACTUAL 2015-16	URA 2013 BONDS FUND ACTUAL 2016-17	URA 2013 BONDS FUND ACTUAL 2017-18	URA 2013 BONDS FUND ESTIMATE 2018-19	URA 2013 BONDS FUND REVISED 2018-19	URA 2013 BONDS FUND ESTIMATE 2019-20
BEGINNING FUNDBALANCE		*6,830,406*	*-244,574*	*12,984*	*6,875*	*5*	*156*	*156*
	REVENUES							
361000	Interest	7,303	2,149	0	181	0	0	0
334100	Intergovernmental	0	960,533	403,725	402,725	401,580	401,580	403,180
	Total Revenue	**7,303**	**962,682**	**403,818**	**402,906**	**401,580**	**401,580**	**403,180**
	EXPENDITURES							
521200	Professional Services	0	0	6,206	0	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0	0
	Dues & Fees	0	0	0	0	0	0	0
	Total Services	**0**	**0**	**6,206**	**0**	**0**	**0**	**0**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	0	0	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541100	Sites	0	0	0	0	0	0	0
541200	Site Improvements	759,279	104,831	0	0	0	0	0
541300	Buildings	5,066,370	195,724	0	0	0	0	0
541400	Infrastructure	0	0	0	0	0	0	0
541600	Miscellaneous Equipment	836,759	0	0	0	0	0	0
	Total Capital Outlay	**6,662,407**	**300,555**	**0**	**0**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-Series 2013A	420,000	430,000	445,000	460,000	470,000	470,000	490,000
582100	Interest-Series 2013A	1,061,814	1,049,225	1,036,330	1,022,975	1,009,180	1,009,180	990,380
581100	Principal-Series 2013B	200,000	195,000	200,000	205,000	210,000	210,000	220,000
582100	Interest-Series 2013B	213,575	209,575	203,720	197,725	191,580	191,580	183,180
	Total Non-operating	**1,895,389**	**1,883,800**	**1,885,050**	**1,885,700**	**1,880,760**	**1,880,760**	**1,883,560**
	Total Expenditures	**8,557,796**	**2,184,355**	**1,891,256**	**1,885,700**	**1,880,760**	**1,880,760**	**1,883,560**
	OTHER USES							
611350	Transfer from (to) Capital Improvements Fund	1,475,513	1,479,230	1,481,330	1,476,075	0	0	0
611320	Transfer from SPLOST Fund	0	0	0	0	1,479,180	1,479,180	1,480,380
	Total Other Uses	**1,475,513**	**1,479,230**	**1,481,330**	**1,476,075**	**1,479,180**	**1,479,180**	**1,480,380**
	Ending Fund Balance	**(244,574)**	**12,984**	**6,875**	**156**	**5**	**156**	**156**

Public Facilities Authority Fund (344)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		PFA 2017 BONDS FUND ACTUAL 2016-17	PFA 2017 BONDS FUND ACTUAL 2017-18	PFA 2017 BONDS FUND ESTIMATE 2018-19	PFA 2017 BONDS FUND REVISED ESTIMATE 2018-19	PFA 2017 BONDS FUND ESTIMATE 2019-20
	BEGINNING FUND BALANCE	*0*	*0*	*1,308,870*	*1,349,248*	*1,516,958*
	REVENUES					
	Taxes	0	0	0	0	0
361000	Interest	0	21,849	0	0	0
334100	Intergovernmental	0	800,000	0	0	0
381000	Use of Property/Rent	0	194,853	13,400	20,260	20,000
389000	Miscellaneous	0	2,100	0	0	0
	Total Revenue	**0**	**1,018,801**	**13,400**	**20,260**	**20,000**
	EXPENDITURES					
521200	Professional Services	0	364,593	50,000	0	17,000
522200	Repairs & Mnt.	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	0	0	0
522202	R&M Communications Equipment	0	0	0	0	83,000
522210	R&M Infrastructure	0	0	0	0	0
522310	Rental of Land/Bldgs	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0
522500	Other Contractual Services	0	37	0	0	164,720
523103	Insurance - Misc	0	0	0	0	0
523202	Telephone	0	0	0	0	0
523300	Advertising	0	0	0	0	0
523400	Printing & Binding	0	0	0	0	0
523450	Signs	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0
523700	Education & Training	0	0	0	0	0
523701	Business Meetings	0	0	0	0	0
523800	Licenses	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0
523911	Bank Charges	0	67	0	0	0
	Total Services	**0**	**364,697**	**50,000**	**0**	**264,720**
	SUPPLIES					
531101	Bldg. & Fixed Eqp	0	0	0	0	50,000
531103	Landscape Supplies	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	0	0	12,000
531110	Communications Equipment	0	0	0	0	0
531111	Computer Equipment	0	0	0	0	0
531112	Computer Software	0	0	0	0	0
531113	Off Eqp Furnishings	0	0	0	0	60,000
531114	Outdoor Furn and Equipment	0	0	0	0	0
531300	Food-Subsistence & Support	0	0	0	0	0
	Total Supplies	**0**	**0**	**0**	**0**	**122,000**

continued ►

		PFA 2017 BONDS FUND ACTUAL 2016-17	PFA 2017 BONDS FUND ACTUAL 2017-18	PFA 2017 BONDS FUND ESTIMATE 2018-19	PFA 2017 BONDS FUND REVISED ESTIMATE 2018-19	PFA 2017 BONDS FUND ESTIMATE 2019-20
	CAPITAL OUTLAY					
541100	Sites	0	40,000,000	0	0	0
541200	Site Improvements	0	20,900	480,000	80,000	80,000
541300	Buildings	0	0	0	0	0
541301	Building Improvements	0	0	9,000	0	125,000
541400	Infrastructure	0	0	0	0	0
542100	Machines, Motors & Power Tools	0	0	0	0	0
542101	Communications Equipment	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0
542200	Vehicles	0	0	0	0	0
542300	Furniture & Fixtures	0	0	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0	0	0
542401	Computer Systems Software	0	0	0	0	0
542500	Miscellaneous Equipment	0	0	0	0	0
	Land Other Than ROW	0	0	0	0	0
	Total Capital Outlay	**0**	**40,020,900**	**489,000**	**80,000**	**205,000**
	DEBT SERVICE					
581100	Principal-Series 2017	0	211,974	878,820	878,820	0
582100	Interest-Series 2017	0	667,361	1,193,730	1,193,730	1,159,610
584000	Cost of Issuance Long Term Debt	0	766,119	0	0	0
	Total Non-operating	**0**	**1,645,453**	**2,072,550**	**2,072,550**	**1,159,610**
	Total Expenditures	**0**	**42,031,050**	**2,611,550**	**2,152,550**	**1,751,330**
	OTHER USES					
	Transfer from General Fund	0	850,000	1,000,000	1,000,000	0
	Transfer from (to) Capital Improvements Fund	0	0	1,300,000	1,300,000	2,500,000
393100	Loan Proceeds	0	41,077,000	0	0	0
393400	Premium on Note	0	434,497	0	0	0
	Total Other Uses	**0**	**42,361,497**	**2,300,000**	**2,300,000**	**2,500,000**
	Ending Fund Balance	**0**	**1,349,248**	**1,010,720**	**1,516,958**	**2,285,628**
	Restricted-Grant		800,000	720,000	720,000	1,440,000
	Restricted-Other		549,248	290,720	796,958	845,628
	Ending Assigned Fund Balance		**0**	**0**	**0**	**0**

FY 2018-19 CAPITAL ITEMS
Trail Design and Installation ($80,000) (541200)

FY 2019-20 CAPITAL ITEMS
Trail Design and Installation ($80,000) (541200)
ADA Compliance Survey ($17,000)(521200)
Administration and Dining Hall Painting ($30,000)(522201)
Administration Building Waterproofing ($20,000)(522201)
AV Technology-Auditorium and Dining Hall ($60,000) (531112)
Industrial Kitchen Upgrade ($50,000)(531101)
Dairy Barn Stabilization ($125,000) (541301)
Sheddon cottage roof repair ($15,000)(522201)
Restroom upgrades ($18,000) (522201)
Signage ($12,000) (531107)

FISCAL YEAR 2019-2020

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.

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 2017, voters approved a referendum to replace the Homestead Option Sales Tax (HOST) with an Equalized Homestead Option Sales Tax (EHOST). All proceeds from the EHOST will be used to fund homestead exemptions from DeKalb County property tax funds for general county operations and the hospital authority. In addition to the EHOST, voters approved a Special Purpose Local Option Sales Tax (SPLOST) which increases the countywide sales tax by one cent. The SPLOST proceeds will replace the funding the City previously received from HOST. The SPLOST is anticipated to provide around $19,000,000 to the City of Decatur over six years. Approximately $13,500,000 of the SPLOST receipts is committed to debt service for the Urban Redevelopment Agency series 2010A, 2010B and 2013A bonds. In September 2018, the City issued $5,095,000 in general obligation SPLOST bonds for the Atlanta Avenue Railroad Crossing Improvement project.

As of June 30, 2018, the City had just over $191,709,000 in debt outstanding. This is an increase from the prior year's outstanding debt of approximately $154,970,000. This includes $106,168,000 in general obligation bond debt for city and school capital projects from the 2007 bond issuance and the general obligation bond debt for school capital projects from the 2016 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 which have been paid in full. 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 December 2014, the Downtown Development Authority borrowed $1,785,000 to purchase the historic Scottish Rite hospital property in the Oakhurst neighborhood. The property was sold in February 2019 and the bonds were retired. 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. In March 2017, the City of Decatur Public Facilities Authority (PFA) was created as part of an effort to acquire a seventy-seven acre property owned by the United Methodist Children's Home, Inc. In July 2017, the PFA issued revenue bonds in the amount of $29,625,000 and secured a low-interest loan from the Georgia Environmental Finance Authority in the amount of $11,452,000 for the purchase of the property.

City Direct Debt

as of June 30, 2018

General Obligation debt	$106,168,000
Revenue Bonds	$71,106,000
Capital Leases	$510,000
Notes Payable	$11,240,000
Certificates of Participation	$2,685,000
Total direct debt	$191,709,000

Other debt includes Certificates of Participation in the amount of $3,194,515 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, 2018, the City's general obligation debt equaled 5% of total assessed property value which remains 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 2019-2020 is provided below:

2019-2020 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	31,590	155,000	1,060,000	2026
General Obligation Bonds (2007) (Debt Service Fund)	1,013,381	905,000	27,305,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,509,944	1,300,000	67,290,000	2042
Urban Redevelopment Agency Revenue Bonds (2010 URA Fund)	722,557	431,943	10,920,747	2038
Urban Redevelopment Agency Revenue Bonds (2013 URA Fund)	1,173,550	710,000	25,345,000	2044
Public Facilities Authority GEFA Loan (PFA Fund)	183,640	303,939	10,637,268	2047
Public Facilities Authority Revenue Bonds (PFA Fund)	975,969	605,000	28,440,000	2047
GO Sales Tax Bonds (2018) (SPLOST Fund)	118,483	838,000	3,583,000	2024

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 Aa1 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:

- Very strong economy
- Financial stability bolstered by conservator budgeting
- Diverse employment base
- Good management policies and practices
- Healthy fund balance levels
- Strong socioeconomic indices
- High-density development, including transit-oriented development
- Very strong budgetary flexibility and financial liquidity
- Recent significant tax base growth
- Strong wealth and income levels

City of Decatur®

DEBT SERVICE FUND (410)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

	DEBT SVC FUND ACTUAL 2014-15	DEBT SVC FUND ACTUAL 2015-16	DEBT SVC FUND ACTUAL 2016-17	DEBT SVC FUND ACTUAL 2017-18	DEBT SVC FUND ESTIMATE 2018-19	DEBT SVC FUND REVISED 2018-19	DEBT SVC FUND ESTIMATE 2019-20
BEGINNING FUND BALANCE	*6,383,974*	*6,575,325*	*5,900,233*	*4,539,829*	*3,963,779*	*4,057,859*	*4,248,909*
REVENUES							
Taxes-GO Bond (2007/2015)	2,117,107	1,289,217	1,698,032	1,860,530	1,830,000	1,867,700	1,880,400
Taxes-School GO Bond (2016)	0	1,228,531	2,903,682	3,953,626	3,820,000	3,950,100	3,810,420
Interest	0	0	0	0	500	0	500
Miscellaneous-School	108,300	90,600	54,850	18,400	0	0	0
EXPENDITURES							
GO Bond Principal (2007/2015)	565,000	610,000	660,000	820,000	865,000	865,000	905,000
School Sales Tax Bond Principal (2012)	0	1,770,000	1,805,000	1,840,000	0	0	0
School GO Bond Principal (2016)	0	0	0	0	1,165,000	1,165,000	1,300,000
GO Bond Interest (2007/2015)	1,360,736	812,840	1,073,485	1,047,081	1,031,000	1,031,000	1,014,000
School Sales Tax Bond Interest (2012)	108,300	90,600	54,850	18,400	0		0
School GO Bond Interest (2016)	0	0	2,423,633	2,589,044	2,565,750	2,565,750	2,509,950
Loan Fees-School Board	0	0	0	0	0	0	0
General Services	0	0	0	0	0	0	0
Bank Charges	20	0	0	0	0	0	0
Transfer to (from)							
Enterprise Fund	0	0	0	0	0	0	0
Proceeds from debt issuance	0	0	0	0	0	0	0
Premium on debt issuance	0	0	0	0	0	0	0
Total Expenditures	**2,034,056**	**3,283,440**	**6,016,968**	**6,314,525**	**5,626,750**	**5,026,750**	**5,728,950**
To Fund Balance	**191,351**	**(675,092)**	**(1,360,404)**	**(481,970)**	**23,750**	**191,050**	**(37,630)**
ENDING FUND BALANCE	**6,575,325**	**5,900,233**	**4,539,829**	**4,057,859**	**3,987,529**	**4,248,909**	**4,211,279**
School Sales Tax Reserve	5,414,780	3,644,780	1,839,780	(220)	(220)	(220)	(220)
City GO Debt Service Reserve	969,194	835,571	991,469	984,917	778,469	956,617	739,869



City of Decatur®

Other Funds

Budget FY 2019-2020

CHILDREN & YOUTH SERVICES FUND (235)
EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)
SOLID WASTE ENTERPRISE FUND (540-4520)
STORMWATER UTILITY FUND (505)
CONFERENCE CENTER/PARKING DECK FUND (555)
HOTEL/MOTEL TAX FUND (275)
TREE BANK FUND (260)
CONFISCATED DRUG FUND (210)
COMMUNITY GRANTS FUND (220)

REVISED 2018-2019 and ADOPTED 2019-2020 BUDGET ESTIMATES

2018 Citizen Satisfaction Survey* responses:

Housing Unit types
Single-family detached: 57%
Building with 2+ apartments or condos: 41%
Other: 2%

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

Monthly Housing Cost
Less than $300: 5%
$300 to $599: 6%
$600 to $999: 13%
$1,000 to $1,499: 18%
$1,500 to $2,499: 24%
$2,500 or more: 33 %

Presence of Children in Household
No: 51%
Yes: 49%

Presence of Older Adults in Household
No: 75%
Yes: 25%

Gender
Female: 58%
Male: 42%

Primary Phone type
Cell phone: 83%
Land line: 7%
Both: 10%

Employment Status
Not currently employed for pay: 24%
Yes, full-time: 66%
Yes, part-time: 10%

Health Considered to Be
Excellent: 29%
Very Good: 44%
Good: 22%
Fair: 34%
Poor: 1%

Vote in Local Elections
Never: 8%
Rarely: 4%
Sometimes: 7%
Usually: 22%
Always: 59%

Age
18 to 24 years: 0%
25 to 34 years: 25%
35 to 44 years: 22%
45 to 54 years: 24%
55 to 64 years: 11%
65 to 74 years: 12%
75 years or older: 6%

Race*
American Indian or Native American: 0%
Asian, Asian Indian or Pacific Islander: 7%
Black or African American: 14%
White:76 %
Other: 4%

* Total may exceed 100% as respondents could select more than one option.

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

CHILDREN AND YOUTH SERVICES FUND (225)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2014-15	CYS FUND ACTUAL 2015-2016	CYS FUND ACTUAL 2016-2017	CYS FUND ACTUAL 2017-2018	CYS FUND ESTIMATE 2018-2019	CYS FUND REVISED 2018-2019	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2019-2020
	BEGINNING FUND BALANCE	*800,730*	*962,399*	*1,131,616*	*1,193,219*	*1,141,149*	*1,368,502*			*1,021,852*
331100	Federal Grants	0	0	0	0	0	0	0	0	0
334100	State Grants	0	0	0	0	0	0	0	0	0
336000	Local Grants	2,219	1,347	535	372	0	0	0	0	0
347200	Recreation Service Fees	1,548,805	1,649,906	1,815,633	2,036,222	2,031,570	2,080,000	0	2,546,970	2,546,970
347500	Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900	Other Recreation	0	0	0	0	0	0	0	0	0
361000	Interest Income	0	0	0	0	0	0	0	0	0
371200	Gifts & Contributions	112,000	112,116	0	85	0	0	0	0	0
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,663,024**	**1,763,369**	**1,816,168**	**2,036,679**	**2,031,570**	**2,080,000**	**0**	**2,546,970**	**2,546,970**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	473,687	494,029	559,320	546,518	637,460	612,000	297,260	339,590	636,850
511200	Temp Salaries and Wages	519,567	527,551	527,640	586,026	667,970	650,390	0	863,490	863,490
511300	Overtime Wages	2,859	2,660	3,702	7,341	29,040	29,040	520	36,580	37,100
512100	Employer Group Insurance	102,900	151,475	150,142	174,280	197,350	209,230	85,790	153,570	239,360
512200	Social Security (FICA)	60,039	61,752	65,976	69,129	82,740	79,420	18,430	76,860	95,290
512300	Medicare	14,042	14,442	15,418	16,168	19,380	18,610	4,350	18,000	22,350
512400	Retirement Contributions	42,680	44,222	43,024	43,465	45,520	45,460	25,560	29,210	54,770
512600	Unemployment Insurance	968	1,120	0	0	3,980	3,980	350	630	980
512700	Workers Compensation	26,707	26,681	37,213	25,950	35,000	30,460	8,000	27,020	35,020
	TOTAL PERSONNEL SERVICES	**1,243,448**	**1,323,932**	**1,402,434**	**1,468,876**	**1,718,440**	**1,678,590**	**440,260**	**1,544,950**	**1,985,210**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	37,239	36,368	40,792	45,956	67,760	63,090	15,490	48,030	63,520
521301	Instructor Fees	37,398	39,134	47,213	52,928	55,420	74,600	0	66,220	66,220
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	195	430	0	430	0	430
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	195	195	195	0	0	430	0	0	0
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	6,850	3,362	3,771	2,535	0	0	0	0	0
522320	Rental of Equipment and Vehicles	62	16	47	856	7,600	7,600	7,600	0	7,600
522321	Auto Allowance	816	948	842	1,110	4,690	4,690	2,800	2,090	4,890
522500	Other Contractual Services	51,101	52,753	108,283	104,346	116,670	113,420	62,000	130,600	192,600
523101	Insurance-Awards	0	0	0	0	0	0	0	0	0
523201	Postage	18	18	9	55	250	250	250	0	250
523202	Telephone	9,169	9,911	10,394	10,621	12,000	12,500	9,860	0	9,860
523300	Advertising	0	0	0	0	0	0	0	0	0
523400	Printing and Binding	3,415	795	873	802	9,100	4,350	10,250	300	10,550
523450	Signs	0	0	57	0	300	300	300	0	300
523600	Dues and Fees	456	1,797	504	3,208	3,770	3,770	1,970	5,600	7,570
523700	Education and Training	27,954	23,299	24,049	30,750	59,340	37,340	26,600	34,840	61,440
523701	Business Meetings	6,837	179	80	455	900	900	900	0	900
523800	Licenses	4,242	19,870	3,639	6,207	7,800	12,300	0	8,800	8,800
523911	Bank Charges	30,856	36,455	48,090	52,888	52,000	58,880	73,870	0	73,870
	TOTAL OTHER SVCS. AND CHARGES	**216,607**	**225,099**	**288,838**	**312,912**	**400,030**	**396,420**	**214,320**	**296,480**	**510,800**

CHILDREN AND YOUTH SERVICES FUND (225) continued ►

CHILDREN AND YOUTH SERVICES FUND (225) *CONTINUED*

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2014-15	CYS FUND ACTUAL 2015-2016	CYS FUND ACTUAL 2016-2017	CYS FUND ACTUAL 2017-2018	CYS FUND ESTIMATE 2018-2019	CYS FUND REVISED 2018-2019	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2019-2020
SUPPLIES										
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	0	0	117	25	1,060	1,060	300	860	1,160
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	6,542	5,708	6,433	6,089	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	44,645	47,070	48,686	32,264	83,840	77,570	7,000	126,920	133,920
531108	Supplies-Tires and Batteries	476	276	0	0	1,800	1,800	1,800	0	1,800
531109	Supplies-Vehicles and Equipment	374	10	16	7	1,500	1,500	1,500	0	1,500
531110	Communication Equipment	0	0	0	0	0	0	0	0	0
531111	Computer Equipment	16,540	28,594	26,215	598	21,880	9,330	6,280	17,800	24,080
531112	Computer Software	600	3,275	99	0	3,100	100	0	2,500	2,500
531113	Office Furniture and Equipment	0	0	0	6,299	4,800	4,800	10,400	0	10,400
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115	Supplies - Batteries	0	0	0	93	200	200	200	0	200
531270	Gasoline	382	93	74	116	2,200	2,200	2,200	0	2,200
531300	Food-Subsistence & Support	96,470	89,398	105,461	111,969	132,110	132,210	11,150	160,890	172,040
531400	Books and Periodicals	3,836	2,102	758	200	3,710	3,710	0	2,430	2,430
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	4,708	1,784	5,703	2,437	16,710	16,710	100	24,570	24,670
531700	Uniforms and Protective Equipment	16,728	16,813	19,732	19,510	24,890	24,890	1,000	28,970	29,970
	TOTAL SUPPLIES	**191,300**	**195,122**	**213,293**	**179,608**	**303,800**	**282,080**	**47,930**	**364,940**	**412,870**
	CAPITAL OUTLAY									
542300	Furniture and Fixtures	0	0	0	0	80,000	69,560	0	0	44,150
542401	Computer Software	0	0	0	0	0	0	0	0	25,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**80,000**	**69,560**	**0**	**0**	**69,150**
	TOTAL EXPENDITURES	**1,651,355**	**1,744,152**	**1,904,566**	**1,961,396**	**2,502,270**	**2,426,650**	**702,510**	**2,206,370**	**2,978,030**
	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	11,669	19,217	(88,397)	75,283	(470,700)	(346,650)			(431,060)
	To(From) Prior Years Transfer Reserve	0	0	0	0	0	0			0
391100	Transfers In from General Fund	150,000	150,000	150,000	100,000	100,000	0			100,000
	Final (Cost)/Gain	161,669	169,217	61,603	175,283	(370,700)	(346,650)			(331,060)
	Transfers in from Grants Fund									
	Ending Reserved Fund Balance	**962,399**	**1,131,616**	**1,193,219**	**1,368,502**	**770,449**	**1,021,852**			**690,792**

FY 2018-19 Capital Items
CYS: Office Furniture ($70,000) (542300)

FY 2019-20 Capital Items
CYS: Office Furniture ($44,150) (542300)
CYS: Registration Software ($25,000) (542401)

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		E-911 FUND ACTUAL 2014-15	E-911 FUND ACTUAL 2015-16	E-911 FUND ACTUAL 2016-17	E-911 FUND ACTUAL 2017-18	E-911 FUND ESTIMATE 2018-2019	E-911 FUND REVISED 2018-2019	E-911 FUND ESTIMATE 2019-2020
	BEGINNING FUND BALANCE	*156,069*	*174,768*	*272,801*	*337,578*	*261,600*	*434,452*	*328,182*
	REVENUES							
342500	E911 Phone Line Fees	281,601	279,518	270,204	277,876	250,000	250,000	250,000
342550	E911 Wireless Fees	259,419	258,129	291,282	300,960	275,000	275,000	275,000
313900	E911 Prepaid Wireless Distribution	34,411	34,542	39,315	29,757	30,000	42,630	80,000
	TOTAL REVENUES	**575,431**	**572,189**	**600,801**	**608,593**	**555,000**	**567,630**	**605,000**
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	479,091	448,717	482,109	482,661	501,710	500,000	517,680
511200	Temp Salaries and Wages	2,897	0	0	0	0	0	0
511300	Overtime Wages	60,878	63,825	91,844	79,363	95,000	80,000	95,000
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	94,069	133,950	135,030	147,445	155,050	164,410	188,110
512200	Social Security (FICA)	32,035	30,161	34,178	33,418	36,770	34,000	37,650
512300	Medicare	7,492	7,052	7,993	7,815	8,600	8,000	8,810
512400	Retirement Contributions	40,600	38,096	38,135	40,516	39,900	39,900	44,060
512600	Unemployment Insurance	0	0	0	0	770	770	770
512700	Workers Compensation	12,173	12,682	16,230	11,625	15,500	12,690	14,590
	TOTAL PERSONNEL SERVICES	**729,236**	**734,484**	**805,520**	**802,843**	**853,300**	**839,770**	**906,670**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	49,022	47,015	50,247	52,587	53,900	62,500	71,620
521310	Wireless Collection Fees	23,339	22,965	9,126	3,221	25,000	25,000	25,000
522200	Repairs and Maintenance	0	0	0	0	500	400	500
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	400	400	400
522202	Repair and Maint-Communication Equip	26,829	22,340	18,606	10,081	38,000	38,000	38,000
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	400	400	400
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	300	200	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	4,000	4,000	4,000
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	0	0	0	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	250	500
523600	Dues and Fees	720	0	0	85	1,380	1,180	1,380
523700	Education and Training	3,498	3,044	3,993	5,845	10,000	10,000	15,400
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**103,407**	**95,364**	**81,971**	**71,819**	**134,630**	**142,580**	**157,750**

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

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

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		E-911 FUND ACTUAL 2014-15	E-911 FUND ACTUAL 2015-16	E-911 FUND ACTUAL 2016-17	E-911 FUND ACTUAL 2017-18	E-911 FUND ESTIMATE 2018-2019	E-911 FUND REVISED 2018-2019	E-911 FUND ESTIMATE 2019-2020
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	102	0	1,000	700	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	454	307	0	44	500	400	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	531	0	1,352	999	1,500	1,500	1,500
531111	Computer Equipment	267	3,956	1,041	(940)	3,800	3,800	10,800
531112	Computer Software	12,181	9,000	14,723	16,446	18,000	18,000	18,000
531113	Office Equipment and Furniture	0	359	0	0	1,000	1,000	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	0	0	103	0	5,750	5,750	750
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	200	200	200
531700	Uniforms and Protective Equipment	0	0	0	0	0	0	0
	TOTAL SUPPLIES	**13,434**	**13,621**	**17,321**	**16,548**	**31,950**	**31,550**	**33,950**
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	29,930	0	410	0	0	0	30,000
	TOTAL CAPITAL OUTLAY	**29,930**	**0**	**410**	**0**	**0**	**0**	**30,000**
581200	Lease Payment	27,041	28,117	29,237	19,718	10,000	10,000	0
582200	Interest	3,684	2,569	1,563	791	0	0	0
	TOTAL DIVISION EXPENDITURES	**906,732**	**874,156**	**936,022**	**911,720**	**1,029,880**	**1,023,900**	**1,128,370**
	Proceeds from Capital Leases							
391100	Transfers in	350,000	400,000	400,000	400,000	400,000	350,000	350,000
	From Wireless Reserve							
	Excess (deficiency) of revenues	18,699	98,033	64,779	96,874	(74,880)	(106,270)	(173,370)
	ENDING FUND BALANCE	**174,768**	**272,801**	**337,580**	**434,452**	**186,720**	**328,182**	**154,812**

FY 2018-19 CAPITAL ITEMS

E911: Call Recording System (3rd of 3 Year Lease) ($10,000) (542101)

FY 2019-20 CAPITAL ITEMS

E911: Computer Upgrades (1st of 3 Year Lease) ($10,000) (542401)

SOLID WASTE ENTERPRISE FUND (540-4520)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2014-15	SOLID WASTE FUND ACTUAL 2015-16	SOLID WASTE FUND ACTUAL 2016-17	SOLID WASTE FUND ACTUAL 2017-18	SOLID WASTE FUND ESTIMATE 2018-19	SOLID WASTE FUND REVISED 2018-19	SOLID WASTE FUND ESTIMATE 2019-20
	Beginning Fund Balance	*(427,242)*	*(396,800)*	*(540,039)*	*498,932*	*(565,371)*	*616,731*	*916,761*
	REVENUES							
311193	Payment in Lieu of Taxes - Decatur Housing Authority	43,598	37,536	25,095	61,569	45,000	45,000	45,000
313010	General Sales and Use Tax	0	24	0	68	0	30	0
344121	2011 Sanitation Fees	331	0	0	0	0	290	0
344122	2012 Sanitation Fees	0	0	0	0	0	0	0
344123	2013 Sanitation Fees	2,671	237	0	0	0	0	0
344124	2014 Sanitation Fees	64,926	3,807	0	0	0	0	0
344125	2015 Sanitation Fees	1,783,910	68,082	50,145	17,340	0	0	0
344126	2016 Sanitation Fees	0	1,813,878	223,231	2,188	0	0	0
344127	2017 Sanitation Fees	0	0	1,972,490	69,540	5,500	2,300	0
344128	2018 Sanitation Fees	0	0	0	2,157,394	66,000	74,000	5,500
344129	2019 Sanitation Fees	0	0	0	0	2,200,000	2,180,000	70,000
344130	2020 Sanitation Fees	0	0	0	0	0	0	2,180,000
	Total Fee Revenue	**1,895,439**	**1,923,565**	**2,270,961**	**2,308,100**	**2,316,500**	**2,301,620**	**2,300,500**
344130	Scrap Metal Sales	0	0	0	0	0	0	0
344150-344157	Solid Waste Bag Sales	373,299	404,713	391,248	434,662	455,000	435,000	435,000
344160	Recycling Income-Sanitation	18,088	8,863	14,845	2,338	5,000	10,000	10,000
344161	Recycling-OCG	0	0	0	0	0	0	0
344190	Other Revenues-Sanitation	400	285	550	200	400	100	200
383010	Insurance Reimbursement	0	0	37,888	0	0	0	0
389000	Miscellaneous	293	0	0	0	0	0	0
392100	Sale of Fixed Assets	0	0	525	0	0	0	0
	Adjustment for Bad Debt	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,287,519**	**2,337,426**	**2,716,017**	**2,745,301**	**2,776,900**	**2,746,720**	**2,745,700**
	EXPENDITURES							
511100	Regular Salaries & Wages	670,165	675,721	714,040	700,739	756,210	685,000	873,480
511200	Temp Salaries and Wages	22,452	22,937	23,090	23,548	20,000	22,000	25,000
511300	Overtime Wages	91,432	82,762	90,413	95,294	75,000	115,000	75,000
512100	Employer Group Insurance	157,026	187,565	172,412	185,361	206,400	262,080	296,600
512200	Social Security (FICA)	45,222	45,878	48,600	48,462	48,130	52,000	63,360
512300	Medicare	10,576	10,730	11,366	11,334	11,250	14,000	14,150
512400	Retirement Contributions	34,403	101,885	55,529	188,581	60,500	60,500	75,120
512401	GASB 68 Pension Expense	0	0	67,353	0	70,000	70,000	70,000
512600	Unemployment Insurance	0	0	0	0	1,050	1,050	1,330
512700	Workers Compensation	18,084	17,463	24,749	18,000	24,000	19,460	22,380
	TOTAL PERSONNEL SERVICES	**1,049,359**	**1,144,941**	**1,207,553**	**1,271,320**	**1,272,540**	**1,301,090**	**1,516,420**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	5,677	5,433	5,694	5,743	7,000	7,000	8,500
522110	Solid Waste Disposal	276,094	445,874	371,368	328,242	380,000	380,000	380,000
522115	Recycling Services	240,554	273,738	346,052	370,156	485,760	402,720	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	400	400	600
522205	Repair and Maint-Office Equipment	0	0	0	0	100	100	100
522206	Repair and Maint-Vehicles-Outside Labor	47,779	48,714	63,713	72,673	50,000	89,000	60,000
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	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	0	850	4,485	4,185	1,500	33,000	1,500
523101	Insurance-Awards	0	590	2,464	1,864	2,500	2,500	5,000
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0
523201	Postage	0	1,751	0	0	0	0	0
523202	Telephone	1,180	1,284	2,525	3,081	2,600	2,600	2,600
523300	Advertising	0	60	50	0	100	140	240
523400	Printing and Binding	968	2,544	2,434	2,685	4,000	4,000	5,500
523600	Dues and Fees	195	165	987	510	1,300	1,300	1,600
523700	Education and Training	2,293	6,442	5,113	7,590	6,000	6,000	7,200

SOLID WASTE ENTERPRISE FUND (540-4520) continued ►

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

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2014-15	SOLID WASTE FUND ACTUAL 2015-16	SOLID WASTE FUND ACTUAL 2016-17	SOLID WASTE FUND ACTUAL 2017-18	SOLID WASTE FUND ESTIMATE 2018-19	SOLID WASTE FUND REVISED 2018-19	SOLID WASTE FUND ESTIMATE 2019-20
523701	Business Meetings	61	162	27	174	2,700	2,700	3,700
523800	Licenses	0	900	1,008	833	200	200	880
523911	Bank Charges	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**574,800**	**788,506**	**805,919**	**797,736**	**944,560**	**932,060**	**477,820**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	12,950	3,601	963	375	6,000	6,000	6,300
531106	Supplies-Pesticides and Herbicides	169	1	0	7	200	200	300
531107	Supplies-Specialized Dept	15,476	7,564	15,419	6,391	11,000	11,000	61,500
531108	Supplies-Tires and Batteries	41,300	17,254	18,148	14,468	44,000	44,000	46,500
531109	Supplies-Vehicles and Equipment	74,687	74,215	81,259	58,659	40,000	40,000	48,000
531110	Communications Equipment	173	75	514	0	100	0	0
531111	Computer Equipment	0	0	0	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531115	Supplies - Batteries	1,065	1,476	1,024	513	1,500	1,500	1,500
531270	Gasoline	59,613	37,268	45,915	46,546	55,000	76,000	63,000
531300	Food-Subsistence and Support	2,012	1,305	1,856	1,323	2,000	2,000	2,200
531400	Books and Periodicals	0	0	15	13	100	100	100
531501	8 Gallon Refuse Bags	21,662	12,316	11,601	26,061	17,050	17,050	17,050
531502	15 Gallon Refuse Bags	41,886	38,804	34,461	51,692	42,000	42,000	42,000
531503	33 Gallon Refuse Bags	32,205	28,714	27,767	28,035	34,650	34,650	34,650
531600	Small Equipment	315	39	39	226	500	500	1,100
531700	Uniforms and Protective Equipment	10,175	32,752	4,878	4,462	7,200	7,200	8,700
	TOTAL SUPPLIES	**313,686**	**255,383**	**243,859**	**238,771**	**261,300**	**282,300**	**332,900**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	0	251,168	219,821	277,323	248,000	244,000	260,000
	TOTAL CAPITAL OUTLAY	**0**	**251,168**	**219,821**	**277,323**	**248,000**	**244,000**	**260,000**
	TOTAL OPERATING EXPENSES	**1,937,845**	**2,439,998**	**2,477,152**	**2,585,149**	**2,726,400**	**2,759,450**	**2,587,140**
	NON-OPERATING EXPENSES							
561000	Depreciation	143,475	126,913	146,776	174,294	160,000	175,000	175,000
512850	Annual OPEB Cost	77,564	101,003	185,929	0	225,000	0	0
551540	Indirect Costs	104,510	57,010	154,390	112,730	146,000	150,380	212,540
574000	Bad Debt Expense	-6,318	6,909	12,584	32,651	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	58,740
582200	Interest-Capital Leases	0	0	0	0	0	0	11,530
982500	GMA Reclassification	0	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**319,231**	**291,835**	**499,679**	**319,675**	**531,000**	**325,380**	**457,810**
	TOTAL EXPENSES	**2,257,077**	**2,731,833**	**2,976,830**	**2,904,824**	**3,257,400**	**3,084,830**	**3,044,950**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
982200	Principal to Balance Sheet	0	0	0	0	0	0	0
982300	Capital Outlay to Balance Sheet	0	251,168	219,821	277,323	248,000	244,000	260,000
	TOTAL NON-OPERATING REVENUE	**0**	**251,168**	**219,821**	**277,323**	**248,000**	**244,000**	**260,000**
	TOTAL DIVISION	**2,257,077**	**2,480,665**	**2,757,009**	**2,627,501**	**3,009,400**	**2,840,830**	**2,784,950**
	Retained Earnings	30,442	(143,239)	(40,992)	117,799	(232,500)	(94,110)	(39,250)
	Accumulated Retained Earnings	(396,800)	(540,039)	(581,031)	616,731	(797,871)	916,761	877,511

2018-2019 CAPITAL ITEMS:

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

Solid Waste: Kubota Residential Collection Vehicles (5) (3rd of 5 Lease Payments) ($30,800)

Solid Waste: 2016 6yd Rear Loader (3rd of 5 Lease Payments) ($19,510)

Solid Waste: 2016 Ford F150 for Crew Supervisor (2nd of 3 Lease Payments) ($8,800)

Solid Waste: 2017 Rear Loader for Residential Solid Waste Collection (2nd of 5 Lease Payments) ($38,800)

Solid Waste: 2017 Street Sweeper (1st of 5 Lease Payments) ($43,720)

2019-2020 CAPITAL ITEMS:

Solid Waste: Kubota Residential Collection Vehicles (5) (4th of 5 Lease Payments) ($30,800)

Solid Waste: 2016 6yd Rear Loader (4th of 5 Lease Payments) ($19,510)

Solid Waste: 2016 Ford F150 for Crew Supervisor (3rd of 3 Lease Payments) ($8,800)

Solid Waste: 2017 Rear Loader for Residential Solid Waste Collection (3rd of 5 Lease Payments) ($38,800)

Solid Waste: 2017 Street Sweeper (2nd of 5 Lease Payments) ($43,720)

Solid Waste: 2019 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (1st of 5 Lease Payments) ($54,400)

Solid Waste: Recyclables Collection Vehicles (2) (1st of 4 Lease Payments) ($16,000)

Solid Waste: 2020 High Compaction Rear Loader for Residential Solid Waste Collection (1st of 5 Lease Payments) ($52,000) (542200)

STORMWATER UTILITY FUND (505)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2014-15	STORMWATER UTILITY FUND ACTUAL 2015-16	STORMWATER UTILITY FUND ACTUAL 2016-17	STORMWATER UTILITY FUND ACTUAL 2017-18	STORMWATER UTILITY FUND ESTIMATE 2018-19	STORMWATER UTILITY FUND REVISED 2018-19	STORMWATER UTILITY FUND ESTIMATE 2019-20
	BEGINNING FUND BALANCE	*3,900,017*	*13,903,365*	*14,093,544*	*15,882,873*	*15,508,036*	*16,099,480*	*15,692,710*
	REVENUES							
344142	Stormwater Utility Fees-2012	0	0	267	0	0	0	0
344143	Stormwater Utility Fees-2013	4,883	48	0	0	0	0	0
344144	Stormwater Utility Fees-2014	94,092	1,175	225	600	0	0	0
344145	Stormwater Utility Fees-2015	869,561	43,843	101,232	4,625	0	0	0
344146	Stormwater Utility Fees-2016	0	919,054	365,022	9,360	0	830	0
344147	Stormwater Utility Fees-2017	0	0	1,077,055	90,257	5,000	2,400	0
344148	Stormwater Utility Fees-2018	0	0	0	1,185,325	60,000	63,000	5,000
344149	Stormwater Utility Fees-2019			0	0	1,235,000	1,235,000	60,000
344150	Stormwater Utility Fees-2020	0	0	0	0	0	0	1,235,000
344166	Regional Stormwater Facility Fees	107,660	159,026	564,081	0	0	0	0
	TOTAL REVENUES	**1,076,196**	**1,123,146**	**2,107,882**	**1,290,166**	**1,300,000**	**1,301,230**	**1,300,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	198,548	203,105	214,786	169,715	228,870	200,000	185,690
511200	Temp Salaries and Wages	2,565	2,066	3,116	2,336	4,200	4,200	4,200
511300	Overtime Wages	3,155	2,478	3,538	5,988	5,000	5,000	5,000
512100	Employer Group Insurance	51,335	58,735	58,794	66,781	70,490	74,730	85,300
512200	Social Security (FICA)	12,118	12,566	13,433	10,680	14,800	12,000	12,000
512300	Medicare	2,834	2,939	3,142	2,498	3,470	3,000	3,200
512400	Retirement Contributions	10,301	32,569	16,690	22,791	18,310	16,000	15,970
512401	GASB 68 Pension Expense	0	0	18,865	0	23,000	23,000	23,000
512600	Unemployment Insurance	0	0	0	0	350	350	350
512700	Workers Compensation	9,520	9,296	12,554	9,000	12,000	9,820	11,290
	TOTAL PERSONNEL SERVICES	**290,378**	**323,754**	**344,917**	**289,788**	**380,490**	**348,100**	**346,000**
521200	Professional Services	58,671	95,044	114,409	59,744	460,000	460,000	505,000
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522202	R&M-Communications Equip	0	0	0	0	0	0	0
522203	R&M - Landscape	0	0	0	0	0	0	0
522204	R&M-Machines and Tools	4,793	147	1,827	16	2,000	2,000	2,000
522205	R&M-Office Equipment	0	0	0	0	0	0	0
522206	R&M-Vehicles	315	0	7,938	325	2,000	2,000	2,000
522210	R&M - Infrastructure	168,607	63,609	63,476	569	125,000	125,000	500,000
522310	Rental of Land and Building	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	1,669	630	1,568	192	3,000	3,000	3,000
522500	Contractual Services	10,850	1,540	6,250	9,553	10,000	20,000	10,000
523101	Insurance Awards	897	0	0	0	0	0	0
523201	Postage	52	0	38	0	30	30	30
523202	Telephone	1,214	1,216	1,168	1,194	1,400	1,400	1,400
523300	Advertising	0	0	100	30	200	200	200
523400	Printing	0	176	232	406	500	500	500
523450	Signs	0	0	598	0	500	500	500
523600	Dues and Fees	576	450	155	590	500	500	500
523700	Education and Training	2,704	2,277	1,322	5,261	4,000	4,000	7,500
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	21	100	50	50	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**250,368**	**165,190**	**199,132**	**77,929**	**609,330**	**619,330**	**1,032,830**
531102	Janitorial & Cleaning Supplies	124	89	41	24	150	150	150
531103	Landscape Maintenance Supplies	40	112	49	35	100	100	100
531104	Miscellaneous Maintenance Supplies	0	0	45	0	0	0	0
531105	Office Supplies	408	43	13	0	250	250	250
531106	Pesticides, Herbicides, Chemicals	59	423	11	0	250	250	250
531107	Specialized Dept Supplies	3,282	5,122	2,458	2,924	15,000	15,000	15,000
531108	Tires and Batteries	878	749	710	0	2,000	2,000	2,000
531109	Vehicle and Equipment Maint Supplies	4,793	2,085	2,623	1,035	4,000	4,500	4,000
531110	Communications Equipment	0	0	0	0	0	0	0

STORMWATER UTILITY FUND (505) continued ►

STORMWATER UTILITY FUND (505) *CONTINUED*

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2014-15	STORMWATER UTILITY FUND ACTUAL 2015-16	STORMWATER UTILITY FUND ACTUAL 2016-17	STORMWATER UTILITY FUND ACTUAL 2017-18	STORMWATER UTILITY FUND ESTIMATE 2018-19	STORMWATER UTILITY FUND REVISED 2018-19	STORMWATER UTILITY FUND ESTIMATE 2019-20
531111	Computer Equipment	0	0	0	0	1,100	0	0
531112	Computer Software	0	0	0	0	0	0	0
531113	Office Equipment and Furniture	0	0	0	0	100	100	100
531115	Batteries	96	292	111	220	200	200	200
531270	Gasoline	8,638	8,367	8,508	6,034	10,000	10,000	10,000
531300	Food-Subsistence and Support	6	0	13	0	200	200	200
531400	Books and Periodicals	0	0	15	13	20	20	20
531600	Small Equipment	663	3,532	775	662	3,000	3,000	3,000
531700	Uniforms and Protective Equipment	2,572	2,943	1,696	500	2,400	2,400	2,400
	TOTAL SUPPLIES	**21,560**	**23,756**	**17,067**	**11,446**	**38,770**	**38,170**	**37,670**
541100	Capital Outlay-Sites	0	0	0	0			
541400	Capital Outlay-Infrastructure	0	0	1,753,362	401,013	100,000	100,000	1,000,000
542200	Capital Outlay-Vehicles	26,288	0	0	98,557	24,000	26,700	0
542301	Capital Outlay-Outdoor Furniture and Equipment	0	0	0	0	0	0	20,000
	TOTAL CAPITAL OUTLAY	**26,288**	**0**	**1,753,362**	**499,570**	**124,000**	**126,700**	**1,020,000**
	DIVISION TOTAL	**588,595**	**512,700**	**2,314,478**	**878,734**	**1,152,590**	**1,132,300**	**2,436,500**
611350	Transfer to Capital Improvements Fund	11,000	11,000	11,000	11,000	11,000	11,000	11,000
611350	Transfer from Capital Improvements Fund	0	0	(725,000)	0	0	0	0
611505	Transfer from Cemetery Capital Improvements Fund	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
611000	Transfer from General Fund	0	0	0	0	0	0	(1,000,000)
	Indirect Costs	207,571	236,000	297,750	314,490	331,450	330,400	352,020
561000	Depreciation	249,461	249,566	424,130	372,458	373,000	373,000	410,000
512850	Annual OPEB Cost	0	30,966	51,410		62,000	0	0
574000	Bad Debt Expense	0	9,566	(826)	8447	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	19,350
582200	Interest-Capital Leases	0	0	0	0	0	0	2,540
	TOTAL EXPENSES	**1,044,627**	**1,037,798**	**2,360,941**	**1,573,129**	**1,918,040**	**1,834,700**	**2,218,300**
	NON(OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
982300	Capital to Balance Sheet	9,971,779	104,831	1,753,362	499,570	124,000	126,700	1,020,000
	TOTAL NON(OPERATING REVENUE	**9,971,779**	**104,831**	**1,753,362**	**499,570**	**124,000**	**126,700**	**1,020,000**
	TOTAL DIVISION	**(8,927,152)**	**932,967**	**607,580**	**1,073,559**	**1,794,040**	**1,708,000**	**1,199,410**
	Retained Earnings	10,003,348	190,179	1,500,302	216,607	(494,040)	(406,770)	100,590
	ENDING FUND BALANCE	13,903,365	14,093,544	15,593,846	16,099,480	15,013,996	15,692,710	15,793,300

2018-2019 CAPITAL ITEMS:
Stormwater: Backhoe and Trailer (5th of 5 Lease Payments) ($11,000) (542200) (Transfer to Capital Improvements Fund)
Stormwater: Crew Truck (3rd of 3 Lease Payments) ($12,700) (542200)
Stormwater: Drainage Dump Truck Replacement (1st of 5 Lease Payments) ($22,000) (542200)
Stormwater: Master Plan ($450,000) (521200)
Stormwater: Roadway Milling ($100,000) (522210)

2019-2020 CAPITAL ITEMS:
Stormwater: Drainage Dump Truck Replacement (2nd of 5 Lease Payments) ($22,000) (542200)
Stormwater: Project Civil Engineer Vehicle Replacement (1st of 3 Lease Payments) ($9,000) (542200)
Stormwater: Master Plan ($250,000) (521200)
Stormwater: Allen Wilson Stormwater Repair ($1,000,000) (541400)
Stormwater: Roadway Milling ($100,000) (522210)
Stormwater: Pole Camera ($20,000) (542301)

CONFERENCE CENTER/PARKING DECK FUND (555)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

	CONF CTR/ DECK FUND ACTUAL 2014-15	CONF CTR/ DECK FUND ACTUAL 2015-16	CONF CTR/ DECK FUND ACTUAL 2016-17	CONF CTR/ DECK FUND ACTUAL 2017-18	CONF CTR/ DECK FUND ESTIMATE 2018-19	CONF CTR/ DECK FUND REVISED 2018-19	CONF CTR/ DECK FUND ESTIMATE 2019-20
REVENUES							
Taxes	5,040	0	0	0	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	**5,040**	**0**	**0**	**0**	**0**	**0**	**0**
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Professional Service Fees	0	0	0	0	0	0	0
Technical Services	0	0	0	0	0	0	0
R&M Building/Fixed Equipment	33,809	21,691	0	0	0	0	0
Cost of Sales/Svc.	0	0	0	0	0	0	0
Capital Improvement	0	0	0	0	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Depreciation/Amoritization	299,789	300,508	296,791	296,791	330,000	300,000	300,000
Bond Principal	0	0	0	0	0	0	0
Bond Interest	0	0	0	0	0	0	0
Note Payable	0	0	0	0	0	0	0
Note Interest	0	0	0	0	0	0	0
Bond Fees	0	0	0	0	0	0	0
Total	**333,598**	**322,199**	**296,791**	**296,791**	**330,000**	**300,000**	**300,000**
OTHER USES							
Transfer to (from)							
Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(157,829)	(174,740)	(182,516)	(184,045)	(170,000)	(141,000)	(206,250)
Capital Improvements Fund	0	0	0	0	0	0	0
Principal to Balance Sheet	0	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	157,829	174,740	182,516	184,045	170,000	141,000	206,250
Sale of General Fixed Assets							
Total Net Assets	**1,488,660**	**1,166,461**	**869,670**	**572,879**	**204,300**	**272,879**	**-27,121**

HOTEL/MOTEL TAX FUND (275)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2014-15	HOTEL/MOTEL TAX FUND ACTUAL 2015-16	HOTEL/MOTEL TAX FUND ACTUAL 2016-17	HOTEL/MOTEL TAX FUND ACTUAL 2017-18	HOTEL/MOTEL TAX FUND ESTIMATE 2018-19	HOTEL/MOTEL TAX FUND REVISED 2018-19	HOTEL/MOTEL TAX FUND ESTIMATE 2019-20
BEGINNING FUND BALANCE	*24,564*	*4,563*	*0*	*0*	*0*	*0*	*0*
REVENUES							
Taxes	552,237	611,605	643,195	643,963	850,000	752,000	1,100,000
Other	0	0	0				
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Decatur Tourism Bureau	177,829	179,502	187,097	184,045	350,000	329,000	481,250
Transfer to Conference Center/TPD	157,829	174,740	182,516	184,045	170,000	141,000	206,250
Transfer to General Fund	236,578	261,926	273,582	275,874	330,000	282,000	412,500
To Fund Balance	(20,001)	(4,563)	0	0	0	0	0
ENDING FUND BALANCE	**4,563**	**0**	**0**	**0**	**0**	**0**	**0**

TREE BANK FUND (260)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2014-15	TREE BANK FUND ACTUAL 2015-16	TREE BANK FUND ACTUAL 2016-17	TREE BANK FUND ACTUAL 2017-18	TREE BANK FUND ESTIMATE 2018-19	TREE BANK FUND REVISED 2018-19	TREE BANK FUND ESTIMATE 2019-20
BEGINNING FUND BALANCE	*163,686*	*142,930*	*167,745*	*194,194*	*84,194*	*62,151*	*27,751*
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	14,860	29,650	64,099	2,481	25,000	11,000	10,000
Misc. Revenues	(6,655)	0	0	0	0	0	0
Private Grants	0	0	0	0	0	0	0
EXPENDITURES							
Cont. Services	1,350	1,350	1,350	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	0	29,280	36,300	134,524	75,000	45,400	37,750
R&M Machines & Tools	0	0	0	0	0	0	0
Other Contractual Services	0	0	0	0	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Supplies - Landscape Mnt.	27,610	0	0	0	0	0	0
Supplies-Outdoor Furniture	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**28,960**	**30,630**	**37,650**	**134,524**	**75,000**	**45,400**	**37,750**
Reserve for Tree Plantings	142,931	141,950	194,194	62,151	34,194	27,751	1
Transfer to GO Bond Fund	0	0	0	0	0	0	0
Transfer from General Fund	0	25,795	0	0	0	0	0
To (From) Unreserved Fund Balance	0	0	0	0	0	0	0
To (From) Reserved Fund Balance	(21,797)	8,019	36,264	(132,043)	(50,000)	(34,400)	(27,750)
ENDING FUND BALANCE	**142,930**	**167,745**	**194,194**	**62,151**	**34,194**	**27,751**	**1**
Reserved For Tree Plantings	142,930	167,745	194,194	62,151	34,194	27,751	1
Unreserved Fund Balance	0	0	0	0	0	0	0

CONFISCATED DRUG FUND (210)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2014-15	CONFISCATED DRUG FUND ACTUAL 2015-16	CONFISCATED DRUG FUND ACTUAL 2016-17	CONFISCATED DRUG FUND ACTUAL 2017-18	CONFISCATED DRUG FUND ESTIMATE 2018-19	CONFISCATED DRUG FUND REVISED 2018-19	CONFISCATED DRUG FUND ESTIMATE 2019-20
BEGINNING FUND BALANCE	*9,397*	*12,075*	*12,079*	*12,083*	*15,603*	*15,608*	*15,118*
REVENUES							
Interest	4	5	4	6	10	10	10
Confiscated Currency	3,373	0	0	4,080	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	0	0	500	561	1,000	500	600
Other Contractual Services	700	0	0	0	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
To Fund Balance	2,678	5	4	3,525	(990)	(490)	(590)
ENDING FUND BALANCE	**12,075**	**12,079**	**12,083**	**15,608**	**14,613**	**15,118**	**14,528**

COMMUNITY GRANTS FUND (220)

2018-2019 Revised and 2019-2020 Adopted Budget Estimates

		GRANT FUND ACTUAL 2014-15	GRANT FUND ACTUAL 2015-16	GRANT FUND ACTUAL 2016-17	GRANT FUND ACTUAL 2017-18	GRANT FUND ESTIMATE 2018-19	GRANT FUND REVISED 2018-19	GRANT FUND ESTIMATE 2019-20
	BEGINNING FUND BALANCE	*13,437*	*6,917*	*1,692*	*31,495*	*7,065*	*18,563*	*37,383*
	REVENUES							
	Intergovernmental	3,500	325,639	17,037	106,750	33,300	25,660	15,000
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	0	0	17,235	0	0	0	0
	21-C Program Fees	0	0	0	0	0	0	0
	REVENUE TOTAL	**3,500**	**325,639**	**34,272**	**106,750**	**33,300**	**25,660**	**15,000**
	EXPENDITURES							
	PERSONNEL SERVICES							
511100	Regular Salaries& Wages	0	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	0	9,575	16,594	0	0	0	0
521300	Technical Services	0	0	0	0	0	0	0
522206	R & M Vehicles - Outside Labor	2,069	0	0	0	0	0	0
522500	Other Contractual Services	0	0	0	146,563	33,300	6,840	15,000
523400	Printing and Binding	0	0	0	0	0	0	0
523600	Dues & Fees	0	0	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	**2,069**	**9,575**	**16,594**	**146,563**	**33,300**	**6,840**	**15,000**
	SUPPLIES							
531102	Janitorial	0	0	0	0	0	0	0
531104	Supplies - Misc Maintenance	0	0	0	80	0	0	0
531105	Supplies - Office	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	3,975	0	0	5,470	0	0	0
531109	Supplies - Vehicles	0	0	0	0	0	0	0
531110	Supplies - Communications	0	0	0	0	0	0	0
531111	Supplies - Computer Equip.	0	0	0	15,750	0	0	0
531112	Supplies - Computer Software	0	0	0	0	0	0	0
531114	Outdoor Furniture & Equipment	0	0	0	6,820	0	0	0
531300	Subsistence & Support	0	0	0	0	0	0	0
531400	Educational & Reference Materials	0	0	0	0	0	0	0
531500	Supplies - Resale	0	0	0	0	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	**3,975**	**0**	**0**	**28,120**	**0**	**0**	**0**
	CAPITAL OUTLAY							
542200	Vehicles	0	0	0	0	0	0	0
542400	Computers	0	0	0	0	0	0	0
541100	Sites	0	316,064	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**316,064**	**0**	**0**	**0**	**0**	**0**
	EXPENDITURE TOTAL	**10,020**	**325,639**	**16,594**	**174,683**	**33,300**	**6,840**	**15,000**
	OTHER USES							
	Refunds	0	0	0	0	0	0	0
	Transfer to Children & Youth Services Fund	0	0	0	0	0	0	0
	Transfer from (to) General Fund	3,975	0	0	0	0	0	0
	Transfer from Capital Improvement Fund	0	0	12,125	55,000	0	0	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	OTHER USES TOTAL	**3,975**	**0**	**12,125**	**55,000**	**0**	**0**	**0**
	To (From) Fund Balance	(6,520)	0	29,803	(12,933)	0	18,820	0
	Ending Fund Balance	**6,917**	**1,692**	**31,495**	**18,563**	**7,065**	**37,383**	**37,383**
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	6,917	1,692	31,495	18,563	7,065	37,383	37,383



Appendix A
Budget Guide

Budget FY 2019-2020

FISCAL YEAR 2019-2020

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 Director 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. 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.

SPLOST Fund: Established to account for the receipt and expenditures of money from the Special Purpose Local Option Sales Tax (SPLOST) that was approved by voters in November 2017. This fund will be used to finance debt service, construction of the Atlanta Avenue transportation project and other transportation projects.

General Obligation Bond Fund: Established to account for the receipt and expenditures of money from the general obligation bond issued in 2007.

Urban Redevelopment Agency Funds: Established to account for the receipt and expenditures of money from the bonds issued by the Urban Redevelopment Agency of the City of Decatur in 2010 and 2013.

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

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.

Public Facilities Authority Fund: Established to account for the financial activities of the City of Decatur Public Facilities Authority including debt issuance and debt service payments for Decatur Legacy Park.

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.

Account Coding Structure

The City of Decatur follows the State of Georgia's Uniform Chart of Accounts for Local Governments. The primary goal for the development of this chart is to improve government accountability by making financial information reported more comparable, thereby enabling local policy makers and taxpayers to better understand and evaluate local government operations and service delivery.

100 – The first 3 digits represent the fund. For example, 100 is the General Fund.

1320 – The next 4 digits represent the department/division for expenditures, or 0000 for revenues.

52 – The next 2 digits represent the account class. This is either an asset, liability, revenue or expenditure.

3400 – The last 4 digits represent the balance sheet account, revenue source or expenditure object.

The following are examples of the City's account coding structure.

100-1320-523400:

This series of numbers would be used to code an expense to the City Manager's Office.

100 – General Fund
1320 – City Manager's Office
523400 – Printing & Binding

215-0000-342500

This series of numbers would be used to code the Emergency Telephone System fund's revenue from wired phone lines.

215 – E911 Fund
0000 – Revenue
342500 – E911 Phone Line Fees

After the 3 digit fund number, the next 4 numbers for expenditures represent the function classifications.

1000 – General Government

2000 – Judicial

3000 – Public Safety

4000 – Public Works

6000 – Culture/Recreation

7000 – Housing and Development

Line Item Descriptions

PERSONNEL

Personnel Services include expenditures made as compensation for services rendered by City employees and officials.

511100 Regular Salaries and Wages. Includes the salaries of all City employees who are working full time hours as defined in the City of Decatur's Employee Handbook.

511200 Temp Salaries and Wages. Includes the wages of all City employees who are working part time hours or on a contract basis as defined in the City of Decatur's Employee Handbook.

511300 Overtime. Includes the overtime costs anticipated during the fiscal year.

511400 Special Events Overtime. Includes the overtime costs associated with working during special events that will be reimbursed by the event organizer.

512100 Employer Group Insurance. Includes the City's portion of health, dental, life and disability insurance for employees and their dependents.

512200 Social Security (FICA). Includes the mandatory withholding match for FICA that is a fixed percentage of salaries.

512300 Medicare. Includes the mandatory withholding match for Medicare that is a fixed percentage of salaries.

512400 Retirement Contributions. Includes the City's retirement contribution for all employees.

512401 Retirement Contributions – ICMA. Includes the City's retirement contribution for the City Manager, Deputy City Manager and Assistant City Managers.

512600 Unemployment Insurance. Includes the employer payment of Unemployment Insurance paid on behalf of the employee.

512700 Workers Compensation. Includes the employer payment of Workers Compensation premiums paid on behalf of the employee.

OTHER SERVICES AND CHARGES

Other Services and Charges include all expenses that involve the performance of a certain service by an outside individual &/or organization or for a particular business concern. Such service usually involves no tangible or concrete articles.

521200 Professional Services. Includes all fees for the retention of professional or technical services provided by outside individuals, organizations or firms including legal an auditing services.

522200. Repairs and Maintenance. Includes all fees for the repair and maintenance of city facilities, communication equipment, machines, office equipment and vehicles.

522310 Rental of Land and Buildings. Includes all expenditures associated with renting space not owned by the City of Decatur.

522320 Rental of Equipment and Vehicles. Includes all costs associated with renting/leasing copiers, printers and similar equipment or vehicles needed for travel to out of state training.

522321 Auto Allowance. Includes all expenses involved in the compensation of city employees for use of private vehicle on city business.

522500 Other Contractual Services. Includes all services that cannot be reasonably allocated to any of the other services and charges accounts.

523101 Insurance- Awards. Includes all expenses involved in the payout of insurance claims.

523201 Postage. Includes all postage meter charges and other postage expenses related to the cost of outgoing city mail.

523202 Telephone. Includes all expenses involved in telephone service for city business.

523300 Advertising. Includes all costs of classified and legal advertising.

523400 Printing and Binding. Includes all costs of materials, printing or processing involved in the reproduction of items by an outside firm which items are specifically designed or reproduced for the use of a city department/division.

523600 Dues and Fees. Includes all costs involved in subscriptions to periodical magazines and professional publications as well as charges for dues to professional organizations.

523700 Education and Training. Includes registration and tuition expenses related to training courses and seminar costs. This account also includes funding for educational financial assistance for college and technical schooling related to the job.

523701 Business Meetings. Includes all expenses related to meals, lodging associated with authorized travel.

523800 Licenses. Includes all costs involved in obtaining professional certifications.

523911 Bank Charges. Includes all expenses related to the processing of credit card transactions for city business purposes.

SUPPLIES

Supplies includes all purchases of tangible parts, provisions and tools for replacement purposes and any new equipment purchases which are less than $5,000.

531101 Supplies – Building and Fixed Equipment. Includes all expenses involved in repairing and maintaining city facilities.

531102 Supplies – Janitorial. Includes all items used in cleaning and general custodial maintenance for city facilities.

531104 Supplies – Miscellaneous Maintenance. Includes all items for maintenance that cannot be reasonably allocated to any of the other supply accounts.

531105 Supplies – Office. Includes all office supplies designed for general use in any office.

531106 Supplies – Pesticides and Herbicides. Includes all purchases of fertilizers and insecticides used to maintain existing shrubbery and lawns.

531107 Supplies – Specialized Departmental. Includes all items for use in a department that cannot be reasonably allocated to any of the other supply accounts.

531108 Supplies – Tires and Batteries. Includes all items used to repair, maintain or replace tired on city vehicles and equipment.

531109 Supplies – Vehicles and Equipment. Includes all purchases of lubricants and expendable supplies used by motor equipment and vehicles.

531111 Computer Equipment. Includes all purchases of hardware less than $5,000. Examples include laptops, keyboards, mouse, flash drive and small multi-function printers.

531112 Computer Software. Includes all purchases of software less than $5,000 as well as the ongoing maintenance fees associated with software systems.

531113 Office Equipment and Furniture. Includes all purchases of minor furniture pieces having a cost less than $5,000 such as chairs, bookcases and file cabinets.

531114 Outdoor Furniture. Includes all purchases of minor furniture pieces for use outside having a cost less than $5,000 such as picnic tables, benches and pool deck chairs.

531115 Batteries. Includes all purchases of batteries for city equipment and vehicles.

531270 Gasoline. Includes all purchases of fuel used by motor vehicles and equipment.

531300 Food – Subsistence and Support. Includes all food purchases for whatever purpose.

531400 Books and Periodicals. Includes all single issue purchases of copies of magazines, books, pamphlets and training manuals.

531500 Supplies – Purchased for resale. Includes all items purchased with city funds that are sold in concession stands and at retail locations.

531600 Small Equipment. Includes all purchases of minor equipment such as calculators, handheld radios, chainsaws, etc. having a value of less than $5,000.

531700 Uniforms and Protective Equipment. Includes all purchases of uniforms and work clothing.

CAPITAL OUTLAY

Capital outlay includes the purchase of furniture, fixtures, equipment, machinery, software and infrastructure improvements which an original cost of over $5,000 and a life span of more than two years. Such items should represent an addition to the new worth of the City. Included below are the number and name of each capital line item presently in use.

541100 Sites.

541101 Right of Way.

541200 Site Improvements.

541300 Buildings.

541301 Building Improvements.

541400 Infrastructure.

542100 Machines, Motors and Power Tools.

542101 Communications Equipment.

542102 Office Machines/Equipment.

542200 Vehicles.

542301 Outdoor Furniture and Equipment.

542401 Computer Systems Software.

542500 Miscellaneous Equipment.

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, 2018, the general fund balance totaled $10,530,950 or 36% of the 2018-2019 revised operating budget. This was an increase of $814,608 from the previous year's fund balance. In the Revised 2018-2019 budget estimates, the city has budgeted to use $1,139,120 of fund balance. In the FY 2019-2020 budget estimates, the city has budgeted to use $2,316,440 of fund balance. The City has identified expenditures totaling just over $1,897,320 that are one-time, non-recurring expenditures which is a proper use of fund balance and consistent with the City's fund balance policy. The use of fund balance includes a non-recurring transfer to the Stormwater fund to be used for system repairs at Allen Wilson Terrace. Fund balance is estimated to be $7,075,420 at the end of FY 19-20 or 25% 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. Funding to initiate the 2020 Strategic Plan process is included in the fiscal year 2019-2020 budget.

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 2019-2020

January 22 Budget Memo and Schedule to Departments

February 22 Department Proposed and Revised Budget Requests due by 5 pm

February 26 CIP Requests and VBB-Strategic Plan Principles Due

March 6 Strategic Plan Principles Narrative Teams begin working

March 8 BUDGET REVIEW MEETING-DEPARTMENT HEADS

March 13 Personnel Estimates and Health Insurance Estimates Due

March 18 City Commission Adopts Billing Ordinance

March 19 BUDGET EXPO

March 22 Budget Request Follow-up

March 26 10 Year Capital Plan Drafting

April 1 Tax Bill Mailing Deadline

April 3 Revenue Projections Due

April 3 Prepare Notice for Decatur FOCUS

April 5 Strategic Plan Principles Narratives Due

April 19 Draft Proposal to City Manager (tentative)

April 26 Preliminary Budget Complete

May 9 Public Hearing Announcements to Legal Organ

May 16 Budget delivered in City Commission packet

May 20 Presentation of Budget to Commission and Adoption of Tentative 2019 Millage Rates

May 16, 23, 30 Public Hearing Ads Published in Legal Organ

June 3 Work Session and Public Hearing on Budget and Millage Rates

June 10 Public Hearing on Budget and Millage Rates (if necessary)

June 17 Public Hearing on Budget and Millage Rates,
Adoption of FY 2019-2020 Budgets and Revised 2018-2019 Budgets, and Adoption of Final 2019 Millage Rates



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City of Decatur®

Appendix B
Glossary

Budget FY 2019-2020

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
LCI	Liveable Centers Initiative
LMIG	Local Maintenance & Infrastructure Grant Program
OPEB	Other Post-employment benefits
PFA	Public Facilities Authority
SPLOST	Special Purpose Local Options Sales Tax
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.

LCI (Livable Centers Initiative) – A grant program sponsored by the Atlanta Regional Commission that incentivizes local jurisdictions to re-envision their communities as vibrant,walkable places that offer increased mobility options, encourage healthy lifestyles and provide improved access to jobs and services.

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.

PFA – Public Facilities Authority.

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.

SPLOST – Special Purpose Local Options Sales Tax.

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

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state or local, having jurisdiction in a given area. Taxes are levied via a Tax Levy Ordinance.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

UNIFORM CHART OF ACCOUNTS – State mandated financial reporting format for governments. See "Chart of Accounts."

URA – Urban Redevelopment Agency.



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City of Decatur®

Appendix C
Financial Policies

Budget FY 2019-2020

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.



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City of Decatur®

Appendix D
Position Classification Plan

Budget FY 2019-2020

ASSIGNMENT OF CLASSES TO SALARY RANGES

EFFECTIVE JULY 1, 2019

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
1	30,805	50,482	Crew Worker Sanitation Equipment Operator I
2	32,365	53,040	
3	34,008	55,723	Administrative Services Assistant Asst. Active Living Program Supervisor Building Maintenance Specialist Equipment Operator Parking Attendant Site Director I
4	35,734	58,552	Communications Officer I Sanitation Equipment Operator II Support Services Technician
5	37,544	61,506	Accounting Specialist Administrative Assistant Automotive Mechanic Communications Officer II Court Clerk Crew Leader Revenue Officer Site Director II
6	39,437	64,626	Firefighter I Communications Team Leader
7	41,434	67,912	Cemetery Specialist Codes Enforcement Officer Firefighter II Officer Manger Permit & Zoning Technician Senior Site Director
8	43,534	71,365	
9	45,739	74,984	Active Living Program Supervisor Children & Youth Services Program Supervisor Crew Supervisor Fire Apparatus Operator Motor Maintenance Supervisor Police Officer Revenue Supervisor
10	48,048	78,770	Arborist Building Inspector Chief Court Clerk Fire Inspector Health & Wellness Coordinator Community Information Services Coordinator Master Police Officer Operations Analyst Planner Police Investigator Security Planner & Procurement Administrator Senior HR Generalist Special Events Coordinator

continued ►

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
11	50,482	82,763	Engineering Inspector
12	53,040	86,944	Downtown Programs Manager Fire Sergeant Lifelong Community Program Manager Police Sergeant
13	55,723	91,354	
14	58,552	95,992	Communications Manager/PIO Community Education & Information Manager Fire Lieutenant Police Lieutenant Project Civil Engineer Project Manager Senior Planner
15	61,506	100,838	Asst. Active Living Director Asst. Children & Youth Services Director
16	64,626	105,934	Facilities Superintendent Fire Captain Police Captain Sanitation Services Superintendent
17	67,912	111,301	Accounting Director Asst. Fire Chief Building Official Senior Engineer
18	71,365	116,938	Active Living Director Children & Youth Services Director City Clerk Deputy Fire Chief Deputy Police Chief Design, Environment & Construction Director Human Resources Director
19	74,984	122,866	Finance Director Planning & Economic Development Director
20	78,770	129,085	
21	82,762	135,616	Chief, Civic Engagement, Education and Communication Fire Chief Police Chief
22	86,944	142,480	
23	91,353	149,328	Assistant City Manager

CITY OF DECATUR SALARY RATE TABLE

Effective July 1, 2019

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, Sanitation Equipment Operator I																					
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: 02 Position Titles: None																					
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: 03 Position Titles: Admin. Services Asst., Asst. Active Living Program Supervisor, Building Maintenance Specialist, Equipment Operator, Parking Attendant, Site Director																					
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: 04 Position Titles: Communications Officer I, Sanitation Equipment Operator II, Support Services Technician																					
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: 05 Position Titles: Accounting Specialist, Administrative Asst, Automotive Mechanic, Communications Officer II, Court Clerk, Crew Leader, Revenue Officer, Site Director II																					
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
RANGE: 06 Position Titles: Communications Team Leader																					
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: 07 Position Titles: Cemetery Specialist, Codes Enforcement Officer, Office Manager, Permit & Zoning Tech, Senior Site Director																					
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

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 08 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: 09 Position Titles: Active Living Program Supervisor, Children & Youth Services Program Supervisor, Crew Supervisor, Motor Maintenance Supervisor, Police Officer, Revenue Supervisor																					
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: 10 Position Titles: Arborist, Building Inspector, Chief Court Clerk, Health & Wellness Coordinator, Community Information Services Coordinator, Master Police Officer, Operations Analyst, Planner, Police Investigator, Security Planner & Procurement Administrator, Senior HR Generalist, Special Events Coordinator																					
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: 11 Position Titles: Engineering Inspector																					
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: 12 Position Titles: Downtown Programs Manager, Lifelong Community Program Manager, Police Sergeant																					
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: 13 Position Titles: None																					
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
RANGE: 14 Position Titles: Communications Manager/PIO, Community Education & Information Manager, Police Lieutenant, Project Civil Engineer, Project Manager, Senior Planner																					
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: 15 Position Titles: Asst Active Living Dir, Asst Children & Youth Services 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

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 16	**Position Titles: Facilities Superintendent, Personnel Director, Police Captain, Sanitation Services Superintendent**																				
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 17	**Position Titles: Accounting Director, Assistant Fire Chief, Building Official, Senior Enginee**																				
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 18	**Position Titles: Active Living Director, Children & Youth Services Director, City Clerk, Deputy Fire Chief, Deputy Police Chief, Design, Environment & Construction Director, HR Director**																				
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 19	**Position Titles: Finance Director, Planning & Economic Development Director**																				
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	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22	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
RANGE 20	**Position Titles: None**																				
ANNUAL	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	125,944	129,085
WEEKLY	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	2,422.00	2,482.40
HRLY	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	60.55	62.06
MTHLY	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	10,495	10,757
RANGE 21	**Position Titles: Chief, Civic Engagement, Education and Communication, Fire Chief, Police Chief**																				
ANNUAL	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	125,944	129,085	132,309	135,616
WEEKLY	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	2,422.00	2,482.40	2,544.40	2,608.00
HRLY	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	60.55	62.06	63.61	65.20
MTHLY	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	10,495	10,757	11,026	11,301
RANGE 22	**Position Titles: None**																				
ANNUAL	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	125,944	129,085	132,309	135,616	139,006	142,480
WEEKLY	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	2,422.00	2,482.40	2,544.40	2,608.00	2,673.20	2,740.00
HRLY	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	60.55	62.06	63.61	65.20	66.83	68.50
MTHLY	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	10,495	10,757	11,026	11,301	11,584	11,873
RANGE 23	**Position Titles: Assistant City Manager**																				
ANNUAL	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	125,944	129,085	132,309	135,616	139,006	142,480	146,037	149,698
WEEKLY	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	2,422.00	2,482.40	2,544.40	2,608.00	2,673.20	2,740.00	2,808.40	2,878.80
HRLY	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	60.55	62.06	63.61	65.20	66.83	68.50	70.21	71.97

City of Decatur®

AUTHORIZED PERSONNEL

CITY OF DECATUR 2019-2020 ADOPTED BUDGET

	FY 17-18		FY 18-19		FY 19-20	
	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	
City Clerk	-		1		1	
Budget & Performance Measurement Director	1		-		-	
Office Manager	1		1		1	
City Attorney		1		1		1
Graduate Intern		1		1		1
Records Specialist		-		1		1
	4	2	4	3	4	3
FIRE & RESCUE						
Fire Chief	1		1		1	
Deputy Fire Chief	1		1		1	
Assistant Fire Chief	1		1		1	
Station Captain	3		3		3	
Fire Lieutenant	3		3		3	
Fire Sergeant	3		3		3	
Fire Inspector	3		3		3	
Firefighter-Driver	12		12		12	
Firefighter	12	15	12	15	12	15
	39	15	39	15	39	15
ADMINISTRATIVE SERVICES						
Assistant City Manager	1		1		1	
City Clerk	1		-		-	
HR Director	1		1		1	
HR Generalist	1		1		1	
Health & Wellness Coordinator	1		1		1	
Administrative Assistant	-		-		1	
Administrative Services Assistant	1		1		-	
Finance Director	-		1		1	
Revenue & Technology Director	1		-		-	
Revenue Supervisor	-		1		1	
Senior Revenue Officer	1		-		-	

	FY 17-18		FY 18-19		FY 19-20	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
ADMINISTRATIVE SERVICES *CONTINUED*						
Revenue Officer	2		2		3	
Accounting Director	-		-		1	
Accountant	-		1		-	
Accounting Specialist	-		2		2	
Accounts Payable Officer	1		-		-	
Chief Court Clerk	1		1		1	
Court Clerk	2		2		2	
Graduate Intern		1		1		1
Payroll Clerk		1		1		1
Records Specialist		1		-		-
Customer Service Clerk		2		2		2
Intern		1		2		2
Chief Judge		1		1		1
Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	14	15	15	15	16	15
COMMUNITY & ECONOMIC DEVELOPMENT						
Assistant City Manager	1		1		1	
Chief, Division of Civic Engagement, Education & Communication	1		1		1	
Downtown Programs Manager	-		-		1	
Downtown Development Manager	1		1		-	
Planning Director	1		1		1	
Senior Planner	-		-		1	
Planner	1		1		1	
Lifelong Community Program Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Communications Manager/PIO	-		-		1	
Communications Specialist	1		1		-	
Community Information Services & Volunteer Coordinator	1		1		1	
Operations Analyst	1		1		1	
Administrative Services Assistant	1		1		1	
Parking Manager	1		1		-	
Parking Attendant	1	1	-	4	-	4
Special Events Coordinator		1		1		1
Digital Media Specialist		-		-		1
Planning Intern		1		1		1
	13	3	12	6	12	7

City of Decatur®

	FY 17-18		FY 18-19		FY 19-20	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
ACTIVE LIVING						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	5		5		5	
Program Assistant	3		3		3	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Program Leader		15		15		18
Specialized Instructor		40		40		40
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	11	69	11	69	11	72
CHILDREN & YOUTH SERVICES						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		2		2	
Site Director	9		9		10	
Administrative Assistant	1		1		1	
After-School Counselor		51		53		59
Family Liaison		1		-		-
Instructor		34		34		34
Junior Counselor		3		3		3
Lead Counselor		4		4		10
Summer Camp Counselor		14		14		16
Technology Support Staff		1		1		1
Technology Instructor		6		9		9
Technology Coordinator		1		1		1
	13	115	14	119	15	133
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	5		4		4	
Crew Worker	15		15		15	
Equipment Operator	4		4		4	
Building Specialist	3		4		4	
Motor Maintenance Supervisor	-		-		1	
Lead Automotive Mechanic	1		1		-	

	FY 17-18		FY 18-19		FY 19-20	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PUBLIC WORKS *CONTINUED*						
Automotive Mechanic	2		2		2	
Office Manager	1		1		1	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	7		11		11	
Facilities Security & Procurement Officer	-		1		1	
Supply Clerk	1		-		-	
Cemetery Specialist	1		1		1	
Facility Monitor		2		2		2
Crew Worker		7		3		3
Seasonal Laborer		4		7		7
	49	13	53	12	53	12
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	
Arborist	1		1		1	
Planning & Zoning Technician	1		1		1	
Crew Supervisor	2		1		1	
Crew Leader	-		2		2	
Crew Worker	5		4		4	
Equipment Operator	3		3		3	
Codes Enforcement Officer	1		1		1	
Administrative Assistant	1		1		1	
Plan Reviewer		-		1		1
Seasonal Laborer		2		3		3
	20	2	20	4	20	4
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		3	

	FY 17-18		FY 18-19		FY 19-20	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
POLICE *CONTINUED*						
Police Investigator	4		4		4	
Community Education & Information Manager	1		1		1	
Police Officer, MPO	26		26		26	
Communications Officer	11		11		9	
Communications Team Leader	-		-		2	
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		32		34		37
	60	35	60	37	60	40
TOTAL	**223**	**269**	**228**	**280**	**230**	**301**



City of Decatur®

Appendix E
Salary Survey

Budget FY 2019-2020

Administrative Assistant

CITY	MIN	MAX
Alpharetta	$36,750	$72,770
CCWA	$48,173	$71,905
McDonough	$41,932	$67,364
Dunwoody	$41,266	$66,026
Duluth	$37,440	$63,918
Decatur proposed	**$37,544**	**$61,506**
Suwanee	$39,429	$61,115
Woodstock	$38,136	$59,479
South Fulton	$39,536	$59,172
Milton	$39,263	$58,895
Decatur current	**$35,734**	**$58,552**
Brookhaven	$36,023	$57,637
Marietta	$27,980	$55,767
Peachtree City	$35,900	$53,830
Chamblee	$33,986	$53,678
Roswell	$33,061	$52,898
Canton	$34,562	$51,844
Newnan	$30,360	$47,071
Union City	$28,326	$42,490
LaGrange	$25,188	$37,190
Median Salary	**$36,023**	**$58,552**
Avg. Market Salary	**$35,950**	**$57,453**

Office Manager

CITY	MIN	MAX
Alpharetta	$42,000	$83,220
Decatur proposed	**$41,434**	**$67,912**
Decatur current	**$39,437**	**$64,626**
Peachtree City	$39,624	$59,426
Smyrna	$37,030	$55,546
LaGrange	$30,160	$46,280
Median Salary	**$39,437**	**$59,426**
Avg. Market Salary	**$37,650**	**$61,820**

Court Clerk

CITY	MIN	MAX
Chamblee	$47,667	$73,884
Canton	$48,836	$73,254
Decatur proposed	**$37,544**	**$61,506**
Alpharetta	$31,500	$58,910
Decatur current	**$35,734**	**$58,552**
Brookhaven	$36,023	$57,637
Suwanee	$35,721	$55,368
Marietta	$29,393	$50,560
Duluth	$32,323	$52,582
South Fulton	$35,127	$52,574
Woodstock	$32,884	$51,288
Peachtree City	$32,510	$48,776
Smyrna	$31,177	$46,766
McDonough	$28,381	$45,594
LaGrange	$28,517	$42,120
Newnan	$24,042	$37,274
Median Salary	**$32,510**	**$52,574**
Avg. Market Salary	**$33,989**	**$53,676**

Chief Court Clerk

CITY	MIN	MAX
Duluth	$58,058	$89,942
South Fulton	$58,856	$88,087
Suwanee	$53,028	$82,194
Brookhaven	$49,922	$79,875
Marietta	$50,753	$78,500
Decatur proposed	**$48,048**	**$78,770**
Union City	$50,728	$76,092
LaGrange	$51,563	$76,044
Decatur current	**$43,534**	**$71,365**
Peachtree City	$45,946	$68,919
Smyrna	$44,347	$66,521
Woodstock	$34,549	$53,885
Median Salary	**$50,728**	**$76,092**
Avg. Market Salary	**$49,208**	**$75,584**

City of Decatur®

Accounting Specialist

CITY	MIN	MAX
Marietta	$30,807	$74,791
Alpharetta	$36,750	$72,770
Smyrna	$44,347	$66,521
Woodstock	$42,095	$65,653
South Fulton	$41,513	$62,131
Decatur proposed	**$37,544**	**$61,506**
Peachtree City	$39,624	$59,425
CCWA	$39,956	$58,822
Decatur current	**$35,734**	**$58,552**
Duluth	$35,651	$57,990
Brookhaven	$36,023	$57,637
Union City	$38,150	$57,226
Roswell	$33,061	$57,130
Newnan	$32,169	$49,882
McDonough	$28,281	$45,594
Union City	$30,026	$45,039
LaGrange	$30,160	$42,120
Median Salary	**$35,879**	**$58,271**
Avg. Market Salary	**$35,897**	**$58,205**

Revenue Officer

CITY	MIN	MAX
Marietta	$43,491	$67,936
Suwanee	$41,425	$64,209
Decatur proposed	**$37,544**	**$61,506**
Duluth	$39,333	$60,882
Decatur current	**$35,734**	**$58,552**
South Fulton	$32,146	$48,112
Median Salary	**$39,333**	**$60,882**
Avg. Market Salary	**$38,426**	**$59,938**

Health & Wellness Coordinator

CITY	MIN	MAX
CCWA	$59,100	$88,789
Roswell	$52,463	$83,941
Decatur proposed	**$48,048**	**$78,770**
Smyrna	$44,347	$66,521
Decatur current	**$39,437**	**$64,626**
Median Salary	**$48,405**	**$75,231**
Avg. Market Salary	**$48,837**	**$75,969**

Human Resources Generalist

CITY	MIN	MAX
Suwanee	$53,028	$82,194
Smyrna	$53,859	$80,788
Decatur proposed	**$48,048**	**$78,770**
Chamblee	$47,667	$73,884
Brookhaven	$46,011	$73,618
South Fulton	$48,056	$71,924
CCWA	$48,173	$71,906
Union City	$47,856	$71,785
Peachtree City	$45,946	$68,919
Decatur current	**$41,434**	**$67,912**
Duluth	$39,333	$60,882
Woodstock	$38,136	$59,479
Canton	$38,150	$57,226
Newnan	$34,101	$52,870
McDonough	$32,854	$52,781
LaGrange	$30,160	$46,280
Marietta	$27,980	$43,705
Median Salary	**$43,690**	**$68,416**
Avg. Market Salary	**$42,047**	**$64,760**

Special Events Coordinator

CITY	MIN	MAX
Decatur proposed	**$48,048**	**$78,770**
Decatur current	**$45,739**	**$74,984**
Alpharetta	$36,750	$72,770
Roswell	$44,979	$71,966
Union City	$45,148	$67,722
Peachtree City	$43,722	$65,603
Chamblee	$41,634	$64,533
Duluth	$41,288	$63,918
Brookhaven	$39,084	$62,535
Newnan	$34,101	$52,870
Median Salary	**$41,634**	**$65,603**
Avg. Market Salary	**$41,383**	**$66,322**

Communications Officer I & II

CITY	MIN	MAX
Decatur proposed	**$35,734**	**$61,506**
Duluth	$37,440	$60,882
Alpharetta	$31,500	$58,910
Decatur current	**$34,008**	**$58,552**
Chamblee	$36,365	$56,366
Suwanee	$35,721	$55,368
Roswell	$33,061	$52,898
Newnan	$34,101	$52,870
Smyrna	$34,104	$51,156
Median Salary	**$34,103**	**$55,867**
Avg. Market Salary	**$34,538**	**$55,875**

Firefighter I &II

CITY	MIN	MAX
Alpharetta	$36,750	$72,770
McDonough	$38,033	$70,732
Decatur proposed	**$39,437**	**$67,912**
Woodstock	$42,095	$65,654
Marietta	$37,582	$64,696
Decatur current	**$37,544**	**$64,626**
Smyrna	$41,420	$64,326
South Fulton	$39,536	$62,131
Newnan	$36,156	$56,054
LaGrange	$36,067	$51,896
Milton	$40,702	$51,120
Median Salary	**$37,808**	**$64,476**
Avg. Market Salary	**$38,589**	**$62,401**

Fire Apparatus Operator

CITY	MIN	MAX
Decatur proposed	**$45,739**	**$74,984**
Alpharetta	$36,750	$72,770
Decatur current	**$43,534**	**$71,365**
Smyrna	$45,810	$68,716
Union City	$45,148	$67,722
South Fulton	$43,589	$65,237
Milton	$51,248	$61,344
Median Salary	**$44,369**	**$68,219**
Avg. Market Salary	**$44,347**	**$67,859**

Fire Inspector

CITY	MIN	MAX
Union City	$60,043	$96,065
Alpharetta	$42,000	$83,220
Decatur proposed	**$48,048**	**$78,770**
Roswell	$48,577	$77,723
Decatur current	**$45,739**	**$74,984**
McDonough	$41,932	$67,364
LaGrange	$42,619	$63,378
South Fulton	$41,513	$62,131
Woodstock	$38,136	$59,479
Median Salary	**$42,310**	**$71,174**
Avg. Market Salary	**$45,070**	**$73,043**

Fire Sergeant

CITY	MIN	MAX
Decatur proposed	**$53,040**	**$86,944**
Decatur current	**$50,482**	**$82,763**
Union City	$47,856	$71,785
Woodstock	$42,095	$65,653
LaGrange	$39,416	$59,093
Median Salary	**$44,976**	**$68,719**
Avg. Market Salary	**$44,962**	**$69,823**

Fire Lieutenant

CITY	MIN	MAX
Decatur proposed	**$58,552**	**$95,992**
Marietta	$52,878	$90,430
Decatur current	**$53,040**	**$86,944**
Alpharetta	$42,000	$83,220
South Fulton	$54,496	$81,562
Union City	$53,772	$80,658
Smyrna	$50,932	$76,398
Woodstock	$46,465	$72,469
McDonough	$44,028	$70,732
Newnan	$43,056	$66,751
LaGrange	$40,206	$62,067
Peachtree City	$35,755	$53,643
Median Salary	**$46,465**	**$76,398**
Avg. Market Salary	**$46,966**	**$74,989**

City of Decatur®

Fire Captain

CITY	MIN	MAX
Decatur proposed	**$64,626**	**$105,934**
Decatur current	**$61,506**	**$100,838**
South Fulton	$63,564	$95,134
Smyrna	$62,639	$93,958
Alpharetta	$47,250	$93,560
Union City	$60,418	$90,627
Peachtree City	$58,814	$88,222
Roswell	$52,463	$83,941
Woodstock	$51,289	$79,993
McDonough	$46,230	$74,268
Milton	$61,541	$73,613
Newnan	$36,754	$56,950
Median Salary	**$58,814**	**$88,222**
Avg. Market Salary	**$54,770**	**$84,646**

Fire Chief

CITY	MIN	MAX
Marietta	$94,094	$150,246
Roswell	$89,067	$142,507
LaGrange	$77,917	$136,490
Decatur proposed	**$82,762**	**$135,616**
Smyrna	$87,515	$131,273
Peachtree City	$87,310	$130,966
Decatur current	**$78,770**	**$129,085**
Union City	$80,343	$120,514
Newnan	$77,126	$119,555
Woodstock	$74,378	$116,005
Alpharetta	$60,900	$107,140
McDonough	$71,717	$107,115
Median Salary	**$78,770**	**$129,085**
Avg. Market Salary	**$79,922**	**$126,445**

Deputy Fire Chief

CITY	MIN	MAX
Marietta	$76,377	$122,053
Decatur proposed	**$71,365**	**$116,938**
Union City	$75,795	$113,692
Milton	$89,405	$113,521
Decatur current	**$67,912**	**$111,301**
Peachtree City	$71,660	$107,490
Smyrna	$71,409	$107,128
Roswell	$66,088	$105,741
Woodstock	$67,617	$102,887
McDonough	$61,953	$99,527
LaGrange	$53,955	$89,710
Median Salary	**$69,661**	**$107,309**
Avg. Market Salary	**$70,217**	**$107,305**

Police Officer

CITY	MIN	MAX
Decatur proposed	**$45,739**	**$74,984**
Roswell	$42,418	$73,299
Alpharetta	$36,750	$72,770
Brookhaven	$48,500	$71,792
Decatur current	**$43,534**	**$71,365**
Dunwoody	$44,567	$71,308
McDonough	$42,980	$68,698
Duluth	$43,326	$67,122
Peachtree City	$39,624	$65,603
Chamblee	$41,634	$64,533
Suwanee	$41,425	$64,209
South Fulton	$41,513	$62,131
Union City	$40,182	$60,272
Canton	$40,829	$59,200
Marietta	$37,577	$58,551
LaGrange	$43,992	$58,469
Woodstock	$38,387	$58,410
Newnan	$36,155	$56,054
Milton	$41,490	$52,110
Median Salary	**$41,502**	**$64,371**
Avg. Market Salary	**$41,382**	**$64,216**

Master Police Officer

CITY	MIN	MAX
Alpharetta	$36,750	$82,770
Decatur proposed	**$48,048**	**$78,770**
Roswell	$49,477	$79,163
Decatur current	**$45,739**	**$74,984**
Duluth	$45,469	$70,491
Union City	$45,148	$67,722
South Fulton	$43,589	$6 5,237
Smyrna	$42,884	$64,326
Newnan	$36,156	$56,054
Median Salary	**$44,369**	**$69,107**
Avg. Market Salary	**$43,152**	**$70,093**

Police Sergeant

CITY	MIN	MAX
Alpharetta	$47,250	$93,560
Roswell	$57,709	$92,335
Brookhaven	$61,076	$92,000
Dunwoody	$56,142	$89,827
Decatur proposed	**$53,040**	**$86,944**
Decatur current	**$50,482**	**$82,763**
Duluth	$52,645	$81,598
Union City	$53,772	$80,658
Suwanee	$50,473	$78,233
McDonough	$48,542	$77,982
Marietta	$47,968	$74,791
Canton	$51,120	$74,636
Chamblee	$47,667	$73,884
Smyrna	$48,737	$73,106
Peachtree City	$48,277	$72,405
South Fulton	$48,056	$71,924
Woodstock	$46,771	$71,167
Newnan	$45,662	$70,771
LaGrange	$50,856	$69,472
Milton	$56,049	$67,042
Median Salary	**$50,473**	**$74,791**
Avg. Market Salary	**$51,013**	**$78,324**

Police Investigator

CITY	MIN	MAX
Decatur proposed	**$48,048**	**$78,770**
Union City	$50,728	$76,092
Decatur current	**$45,739**	**$74,984**
Chamblee	$47,667	$73,884
Alpharetta	$36,750	$72,770
Brookhaven	$48,500	$71,792
Duluth	$45,469	$70,477
South Fulton	$45,768	$68,499
LaGrange	$48,610	$67,184
Peachtree City	$43,722	$65,603
Newnan	$40,633	$62,973
Canton	$42,689	$61,990
Median Salary	**$45,739**	**$70,477**
Avg. Market Salary	**$45,116**	**$69,659**

Police Lieutenant

CITY	MIN	MAX
Brookhaven	$69,806	$105,000
Alpharetta	$53,550	$100,140
Dunwoody	$60,633	$100,045
Roswell	$62,326	$99,722
Decatur proposed	**$58,552**	**$95,992**
Suwanee	$58,533	$90,726
Chamblee	$58,394	$90,511
Marietta	$56,602	$90,431
Duluth	$58,053	$89,939
Decatur current	**$53,040**	**$86,944**
McDonough	$53,517	$85,975
Canton	$58,630	$85,902
Union City	$56,998	$85,497
Smyrna	$56,785	$85,178
South Fulton	$54,496	$81,562
Milton	$67,258	$80,451
Peachtree City	$53,283	$79,925
Woodstock	$51,625	$78,555
LaGrange	$51,501	$77,230
Newnan	$36,754	$56,950
Median Salary	**$56,785**	**$85,975**
Avg. Market Salary	**$56,410**	**$86,878**

City of Decatur®

Police Captain

CITY	MIN	MAX
Brookhaven	$70,471	$112,752
Roswell	$69,805	$111,688
South Fulton	$74,141	$110,964
Suwanee	$71,317	$110,541
Alpharetta	$60,900	$107,140
Decatur proposed	**$64,626**	**$105,934**
Decatur current	**$61,506**	**$100,838**
LaGrange	$61,069	$99,840
Milton	$80,710	$96,541
Union City	$64,043	$96,065
Canton	$64,293	$94,395
Smyrna	$62,639	$93,958
Woodstock	$55,882	$85,031
Median Salary	**$64,168**	**$100,339**
Avg. Market Salary	**$66,398**	**$101,646**

Deputy Police Chief

CITY	MIN	MAX
Duluth	$81,692	$126,574
Roswell	$78,182	$125,091
Marietta	$76,377	$122,052
Chamblee	$76,543	$118,642
Decatur proposed	**$71,365**	**$116,938**
Union City	$75,795	$113,692
Decatur current	**$67,912**	**$111,301**
Peachtree City	$71,660	$107,490
Smyrna	$71,419	$107,128
Canton	$70,543	$103,770
Newnan	$64,767	$100,380
Median Salary	**$73,728**	**$112,497**
Avg. Market Salary	**$73,489**	**$113,612**

Police Chief

CITY	MIN	MAX
Brookhaven	$99,772	$159,632
Chamblee	$100,332	$155,515
Duluth	$99,306	$153,842
Marietta	$94,094	$150,247
Suwanee	$95,913	$148,666
Roswell	$89,067	$142,507
Decatur proposed	**$82,762**	**$135,616**
Smyrna	$87,515	$131,273
Peachtree City	$87,310	$130,966
Decatur current	**$78,770**	**$129,085**
Union City	$85,163	$127,744
Canton	$85,057	$125,541
Newnan	$77,126	$119,555
Woodstock	$74,378	$116,005
Alpharetta	$60,900	$109,620
McDonough	$71,717	$107,116
Median Salary	**$87,310**	**$130,966**
Avg. Market Salary	**$85,761**	**$133,821**

Active Living Program Supervisor

CITY	MIN	MAX
Alpharetta	$42,000	$83,220
Decatur proposed	**$45,739**	**$74,984**
Decatur current	**$43,534**	**$71,365**
Duluth	$41,269	$63,922
Median Salary	**$42,000**	**$71,365**
Avg. Market Salary	**$42,268**	**$72,836**

Assistant Active Living Director

CITY	MIN	MAX
Duluth	$74,112	$114,802
Alpharetta	$53,550	$100,140
Decatur proposed	**$61,506**	**$100,838**
Decatur current	**$58,552**	**$95,992**
Union City	$56,998	$85,498
Median Salary	**$57,775**	**$98,066**
Avg. Market Salary	**$60,803**	**$99,108**

Active Living Director

CITY	MIN	MAX
Decatur proposed	**$71,365**	**$116,938**
Union City	$75,795	$113,693
Decatur current	**$67,912**	**$111,301**
Woodstock	$42,095	$65,653
Median Salary	**$67,912**	**$111,301**
Avg. Market Salary	**$61,934**	**$96,882**

Building Maintenance Specialist

CITY	MIN	MAX
Canton	$44,234	$66,364
Union City	$37,907	$56,860
Decatur proposed	**$34,008**	**$55,723**
CCWA	$36,442	$54,246
Peachtree City	$35,901	$53,830
Decatur current	**$32,365**	**$53,040**
Chamblee	$33,986	$52,678
Woodstock	$29,792	$46,465
South Fulton	$29,419	$44,029
Smyrna	$28,250	$42,376
LaGrange	$28,538	$36,046
Median Salary	**$33,176**	**$52,859**
Avg. Market Salary	**$33,683**	**$50,594**

Crew Worker

CITY	MIN	MAX
Decatur proposed	**$30,805**	**$50,482**
Duluth	$30,784	$50,066
Decatur current	**$29,323**	**$48,048**
Woodstock	$29,791	$46,465
Peachtree City	$30,950	$46,426
Alpharetta	$30,784	$46,200
CCWA	$31,054	$46,155
Chamblee	$29,684	$46,011
McDonough	$28,381	$45,594
LaGrange	$28,288	$45,490
Canton	$29,803	$44,705
South Fulton	$29,419	$44,029
Marietta	$23,052	$43,704
Roswell	$26,244	$41,990
Newnan	$27,017	$41,887
Smyrna	$25,324	$37,986
Union City	$25,210	$37,816
Median Salary	**$29,371**	**$45,542**
Avg. Market Salary	**$28,444**	**$44,536**

Equipment Operator

CITY	MIN	MAX
Alpharetta	$31,500	$58,910
Decatur proposed	**$34,008**	**$55,723**
Suwanee	$35,721	$55,368
CCWA	$36,442	$54,246
South Fulton	$36,181	$54,151
Peachtree City	$35,901	$53,830
Decatur current	**$32,365**	**$53,040**
McDonough	$32,855	$52,781
Woodstock	$32,885	$51,289
LaGrange	$31,886	$51,230
Newnan	$32,169	$49,882
Roswell	$26,244	$48,979
Canton	$31,312	$46,968
Marietta	$29,393	$45,783
Smyrna	$29,714	$44,571
Chamblee	$31,762	$42,320
Median Salary	**$32,169**	**$51,289**
Avg. Market Salary	**$32,422**	**$50,890**

City of Decatur®

Automative Mechanic

CITY	MIN	MAX
Decatur proposed	**$37,544**	**$61,506**
Chamblee	$38,910	$60,311
Peachtree City	$39,624	$59,426
CCWA	$39,957	$58,822
Decatur current	**$35,734**	**$58,552**
Newnan	$36,155	$56,054
South Fulton	$37,267	$55,775
Roswell	$28,344	$52,898
Smyrna	$32,640	$48,961
LaGrange	$29,619	$41,434
Marietta	$26,651	$41,267
Median Salary	**$35,945**	**$55,915**
Avg. Market Salary	**$34,490**	**$53,350**

Crew Supervisor

CITY	MIN	MAX
Suwanee	$58,533	$90,726
Marietta	$50,753	$78,498
Decatur proposed	**$45,739**	**$74,984**
Alpharetta	$36,750	$72,770
Decatur current	**$43,534**	**$71,365**
Newnan	$43,055	$66,751
Duluth	$41,269	$63,922
South Fulton	$41,513	$62,131
Roswell	$38,562	$61,699
Chamblee	$38,910	$60,311
Peachtree City	$39,624	$59,426
CCWA	$39,957	$58,822
Woodstock	$34,549	$53,885
Union City	$33,737	$50,606
Canton	$32,987	$49,345
LaGrange	$28,288	$45,490
Median Salary	**$39,624**	**$61,699**
Avg. Market Salary	**$40,135**	**$63,050**

Facilities Superintendent

CITY	MIN	MAX
Suwanee	$95,913	$148,666
Marietta	$76,377	$122,053
Alpharetta	$60,900	$109,620
Decatur proposed	**$64,626**	**$105,934**
Decatur current	**$61,506**	**$100,838**
Milton	$60,594	$90,891
Newnan	$57,622	$89,331
CCWA	$59,101	$88,789
South Fulton	$58,856	$88,087
Smyrna	$50,932	$76,398
Woodstock	$48,354	$73,576
Median Salary	**$59,848**	**$90,111**
Avg. Market Salary	**$63,016**	**$98,825**

Sanitation Equipment Operator I&II

CITY	MIN	MAX
Decatur proposed	**$30,805**	**$58,552**
Decatur current	**$29,328**	**$55,723**
LaGrange	$31,886	$51,230
Newnan	$32,169	$49,882
Marietta	$29,394	$45,783
Median Salary	**$30,640**	**$50,556**
Avg. Market Salary	**$30,694**	**$50,655**

Sanitation Services Superintendent

CITY	MIN	MAX
Decatur proposed	**$64,626**	**$105,934**
Decatur current	**$61,506**	**$100,838**
Smyrna	$50,932	$76,398
Median Salary	**$56,219**	**$88,618**
Avg. Market Salary	**$56,219**	**$88,618**

Code Enforcement Officer

CITY	MIN	MAX
Marietta	$56,602	$90,430
Alpharetta	$36,750	$72,770
Decatur proposed	**$41,434**	**$67,912**
Suwanee	$43,522	$67,460
Decatur current	**$39,437**	**$64,626**
Newnan	$40,633	$62,973
Woodstock	$38,136	$59,479
Milton	$39,263	$58,895
Duluth	$37,440	$57,990
Smyrna	$37,030	$55,546
McDonough	$34,498	$55,420
South Fulton	$36,181	$54,151
Peachtree City	$35,900	$53,830
Canton	$34,562	$51,844
Union City	$33,737	$50,605
LaGrange	$29,619	$46,945
Median Salary	**$37,030**	**$57,990**
Avg. Market Salary	**$38,221**	**$60,198**

Engineering Inspector

CITY	MIN	MAX
Woodstock	$55,882	$85,031
Alpharetta	$42,000	$83,220
Decatur proposed	**$50,482**	**$82,763**
Decatur current	**$45,739**	**$74,984**
Newnan	$45,662	$70,771
Median Salary	**$45,701**	**$79,102**
Avg. Market Salary	**$47,321**	**$78,502**

Planner

CITY	MIN	MAX
Alpharetta	$53,550	$100,140
Duluth	$47,758	$85,667
Canton	$56,635	$84,952
Suwanee	$50,473	$78,233
Decatur proposed	**$48,048**	**$78,770**
Roswell	$38,562	$77,723
Peachtree City	$50,716	$76,073
Decatur current	**$45,739**	**$74,984**
LaGrange	$53,955	$70,138
Brookhaven	$42,406	$67,850
Smyrna	$41,420	$62,131
Union City	$40,182	$60,272
South Fulton	$39,536	$59,172
Newnan	$36,754	$56,950
Median Salary	**$45,739**	**$74,984**
Avg. Market Salary	**$45,976**	**$73,407**

Project Civil Engineer

CITY	MIN	MAX
Alpharetta	$53,550	$100,140
Decatur proposed	**$58,552**	**$95,992**
Newnan	$61,087	$94,690
Decatur current	**$55,723**	**$91,354**
Union City	$53,772	$80,658
Peachtree City	$53,283	$79,925
Median Salary	**$53,772**	**$91,354**
Avg. Market Salary	**$55,483**	**$89,353**

City of Decatur®

Building Official

CITY	MIN	MAX
Decatur proposed	**$67,912**	**$111,301**
Alpharetta	$60,900	$107,140
Newnan	$68,631	$106,398
Decatur current	**$64,626**	**$105,934**
Canton	$62,514	$93,771
Suwanee	$58,533	$90,726
Duluth	$58,058	$89,942
Smyrna	$56,785	$85,178
Woodstock	$55,882	$85,032
McDonough	$50,969	$81,882
LaGrange	$53,955	$76,045
South Fulton	$39,536	$59,172
Median Salary	**$58,058**	**$89,942**
Avg. Market Salary	**$57,308**	**$89,202**

Senior Engineer

CITY	MIN	MAX
Decatur proposed	**$67,912**	**$111,301**
Peachtree City	$71,660	$107,490
Alpharetta	$60,900	$107,140
Decatur current	**$64,626**	**$105,934**
South Fulton	$68,649	$102,744
CCWA	$66,182	$99,411
Union City	$80,343	$63,889
Median Salary	**$67,416**	**$104,339**
Avg. Market Salary	**$68,727**	**$97,768**

City Clerk

CITY	MIN	MAX
Dunwoody	$76,831	$126,028
Decatur proposed	**$71,365**	**$116,938**
Smyrna	$75,809	$113,713
Union City	$75,795	$113,692
Brookhaven	$70,471	$112,752
Chamblee	$71,535	$110,880
Milton	$70,025	$105,037
McDonough	$65,050	$104,503
Decatur current	**$61,506**	**$100,838**
Roswell	$61,193	$97,909
Woodstock	$61,470	$93,533
Canton	$56,635	$84,952
Newnan	$51,304	$79,513
LaGrange	$48,422	$78,790
Peachtree City	$50,716	$76,073
Median Salary	**$63,278**	**$102,671**
Avg. Market Salary	**$64,054**	**$99,872**

Finance Director

CITY	MIN	MAX
Brookhaven	$99,772	$159,636
Chamblee	$100,332	$155,515
Marietta	$94,094	$150,246
Suwanee	$95,913	$148,666
Roswell	$89,067	$142,507
CCWA	$93,844	$140,760
Smyrna	$87,515	$131,273
Peachtree City	$87,310	$130,966
Duluth	$81,692	$126,574
Canton	$84,075	$126,112
Decatur proposed	**$74,984**	**$122,866**
Union City	$80,343	$120,514
Newnan	$77,126	$119,555
Decatur current	**$67,912**	**$111,301**
McDonough	$65,050	$104,503
LaGrange	$68,598	$84,552
Median Salary	**$87,310**	**$130,966**
Avg. Market Salary	**$84,843**	**$130,179**

Human Resources Director

CITY	MIN	MAX
CCWA	$93,844	$140,760
Brookhaven	$84,256	$138,719
Roswell	$83,907	$134,251
Marietta	$84,024	$134,221
Smyrna	$81,662	$122,493
South Fulton	$80,072	$119,841
Peachtree City	$79,099	$118,648
Chamblee	$76,543	$118,642
Decatur proposed	**$71,365**	**$116,938**
Union City	$75,795	$113,692
Newnan	$68,631	$106,398
McDonough	$65,050	$104,503
Decatur current	**$61,506**	**$100,838**
LaGrange	$61,068	$99,840
Duluth	$60,979	$94,468
Canton	$62,514	$93,771
Woodstock	$61,470	$93,533
Median Salary	**$76,169**	**$116,167**
Avg. Market Salary	**$73,776**	**$114,664**

Assistant City Manager

CITY	MIN	MAX
Dunwoody	$103,915	$171,460
Suwanee	$105,870	$164,099
Roswell	$100,360	$160,576
Chamblee	$100,332	$155,515
Decatur proposed	**$91,353**	**$149,328**
Peachtree City	$108,421	$144,561
Decatur current	**$86,944**	**$142,480**
LaGrange	$79,851	$141,419
Smyrna	$93,369	$140,053
Newnan	$86,663	$134,337
Marietta	$84,025	$134,221
Union City	$85,163	$127,744
Median Salary	**$93,369**	**$142,480**
Avg. Market Salary	**$94,083**	**$146,951**

Planning Director

CITY	MIN	MAX
LaGrange	$79,851	$136,489
Suwanee	$86,893	$134,684
Smyrna	$87,515	$131,273
Duluth	$77,813	$120,532
Peachtree City	$79,099	$118,648
Decatur proposed	**$71,365**	**$116,938**
Union City	$75,795	$113,693
Decatur current	**$67,913**	**$111,301**
Newnan	$68,631	$106,398
Roswell	$66,088	$105,741
Marietta	$64,786	$103,649
Woodstock	$47,476	$66,656
Median Salary	**$75,795**	**$113,693**
Avg. Market Salary	**$72,896**	**$113,551**



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City of Decatur®

Appendix F
Demographic & Statistical Information

Budget FY 2019-2020

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 1st Tuesday of the month, 8 am

Better Together Advisory Board meets 1st Tuesday of the month, 6:30 pm

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

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

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

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

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

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

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:
17,646

From the 2010 Census and 2012-2016 American Community Survey

Total Estimated Population:	20,022	
Population Composition:	White	68.9%
	Black	21.7%
	Hispanic	3.8%
	Other	5.6%
Population by Age:	Under 19	7,605
	20 to 24	920
	25 to 34	2,294
	35 to 54	6,540
	55 to 64	2,066
	65 & over	2,597
Median Age:	35.5	
Educational Attainment:	Less than 9th grade	2.5%
	High school, no diploma	2.8%
	High school graduate	10.5%
	Some college, no degree	9.6%
	Associate's degree	2.9%
	Bachelor's degree	34.3%
	Graduate degree	37.4%
Median household income:	$92,263	
Mean household income:	$127,336	
Per capita income:	$48,043	
Population below poverty level:	15.6%	
Occupations:	Management	73.1%
	Service	8.1%
	Sales	13.3%
	Construction & Maintenance	1.6%
	Production & Transportation	3.5%

From the City's Comprehensive Annual Financial Report (FY Ended June 30, 2018)

2017 assessed valuation:	$2,056,323,000
Net Bonded Debt per capita:	$4,285
Ratio of Net Bonded Debt to Assessed Value:	4.96%
City Bond Rating:	Aa1/AA+

Major Employers:	1. DeKalb County Government	1,707
	2. Emory Healthcare	1,051
	3. City Schools of Decatur	751
	4. Agnes Scott College	436
	5. City of Decatur	218
	6. US Postal Service	200
	7. Task Force for Global Health	147
	8. Columbia Theological Seminary	80
	9. Regus	74
	10. DeVry University	50

FROM CITY STAFF

Number of Full-Time Employees: 229

Fire Protection

Number of Stations:	2	Number of Fire Apparatus:	6
Number of Employees:	39	ISO Classification:	II

Police Protection

Number of Stations:	1
Number of Employees:	62
Number of Police Vehicles:	38

Municipal Sanitation Service

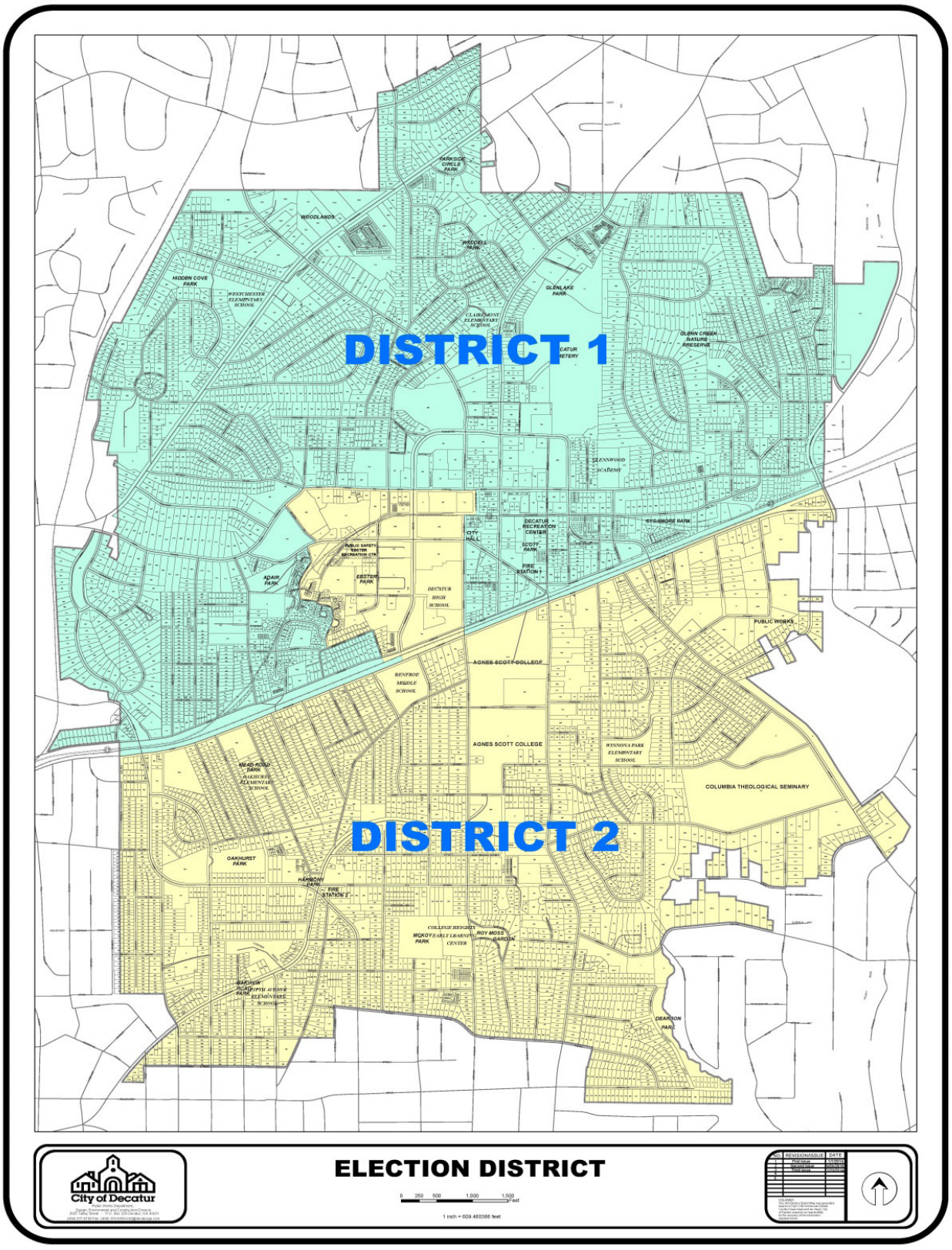
Number of Residential Consumers:	6,100	Number of Employees:	18
Number of Commercial Consumers:	222	Number of Vehicles:	11

Active Living

Number of Parks & Playgrounds:	31	Number of Tennis Courts:	9
Acreage in Parks & Playgrounds:	193	Number of Athletic Fields:	8
Number of Swimming Pools:	5	Number of Recreation Buildings:	4

Miles of Streets, Sidewalks

Streets paved:	69.5
Sidewalks paved:	65


DISTRICT 1
DISTRICT 2
ELECTION DISTRICT
City of Decatur
PARKSIDE CIRCLE PARK
WOODLANDS
MIDDELL PARK
HIDDEN COVE PARK
WESTCHESTER ELEMENTARY SCHOOL
CLAIRMONT ELEMENTARY SCHOOL
GLENLAKE PARK
GLENN CREEK NATURE PRESERVE
CEMETERY
GLENNWOOD ACADEMY
SYCAMORE PARK
CITY HALL
DECATUR RECREATION CENTER
SCOTT PARK
FIRE STATION 1
PUBLIC SAFETY/ RUSTER RECREATION CTR
ADAIR PARK
LESTER PARK
DECATUR HIGH SCHOOL
PUBLIC WORKS
AGNES SCOTT COLLEGE
RENFROE MIDDLE SCHOOL
AGNES SCOTT COLLEGE
WINNONA PARK ELEMENTARY SCHOOL
COLUMBIA THEOLOGICAL SEMINARY
MEAD-ROAD PARK
OAKHURST ELEMENTARY SCHOOL
OAKHURST PARK
HARMONY PARK
FIRE STATION 2
COLLEGE HEIGHTS
MCKOY PARK
EARLY LEARNING CENTER
ROY MOSES GARDEN
MARVIN ROAD PARK
FIFTH AVENUE ELEMENTARY SCHOOL
DEARBON PARK
0 250 500 1,000 1,500 Feet
1 inch = 609.460366 feet



City of Decatur®

Appendix G
CITIZEN SURVEY RESULTS

Budget FY 2019-2020

THE NCS™

The National Citizen Survey™

Decatur, GA

Community Livability Report
2018

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

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

Charter Members
AAPOR Transparency Initiative
AMERICAN ASSOCIATION FOR PUBLIC OPINION RESEARCH

The National Citizen Survey™
© 2001-2018 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

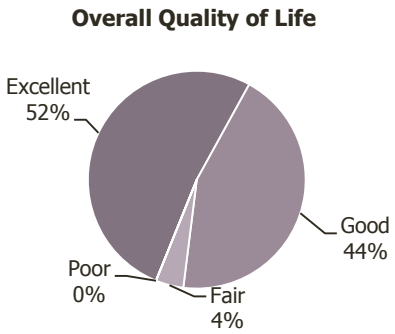
The National Citizen Survey™ (The NCS) report is about the "livability" of Decatur. The phrase "livable community" is used here to evoke a place that is not simply habitable, but that is desirable. It is not only where people do live, but where they want to live.

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 537 residents of the City of Decatur. The margin of error around any reported percentage is 4% for all respondents. The full description of methods used to garner these opinions can be found in the *Technical Appendices* provided under separate cover.

Quality of Life in Decatur

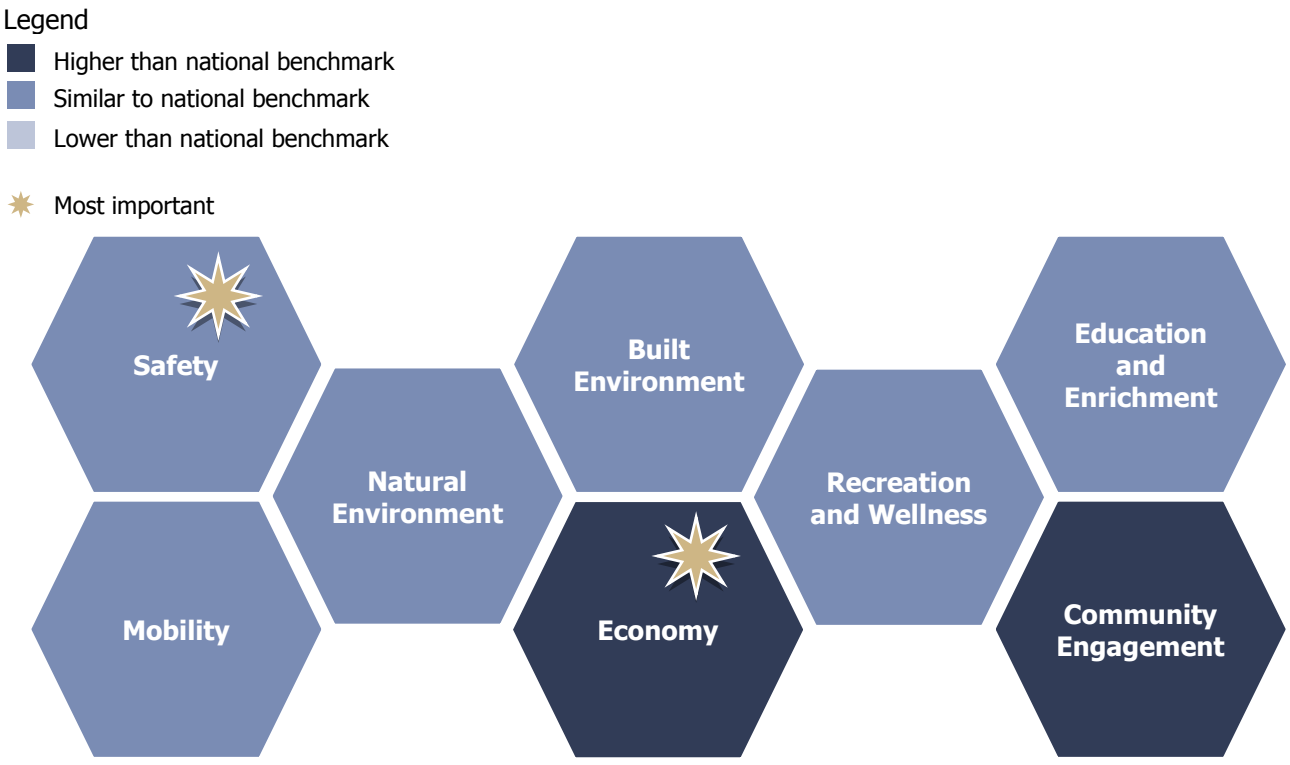


Almost all residents rated the quality of life in Decatur as excellent or good. This rating was higher than the national benchmark (see Appendix B of the *Technical Appendices* provided under separate cover).

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

In addition to a summary of ratings, the image below includes one or more stars to indicate which community facets were the most important focus areas for the community. Residents identified Safety and Economy as priorities for the Decatur community in the coming two years. Ratings for Economy were exceptionally strong and tended to be higher than the national benchmark, this also was true for ratings related to Community Engagement. 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.



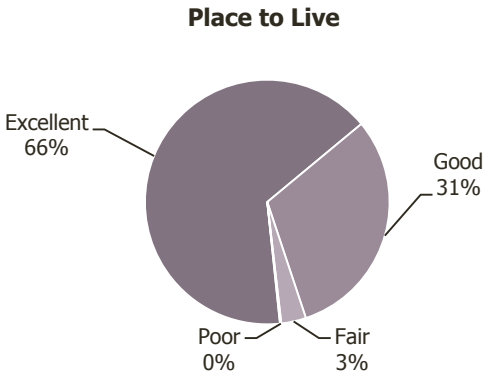
Community Characteristics

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 was 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. About 9 in 10 respondents gave high marks to the overall image, neighborhoods, Decatur as a place to raise children and to the City's overall appearance. These ratings were all higher than ratings observed elsewhere. About 6 in 10 gave high marks to Decatur as a place to retire, and this rating was similar to the national average.

Delving deeper into Community Characteristics, survey respondents rated over 40 features of the community within the eight facets of Community Livability. At least three-quarters of respondents gave excellent or good ratings to each aspect of Community Engagement, and all ratings were higher than the national benchmarks. All aspects of Safety, Natural Environment, Recreation and Wellness and Education and Enrichment were rated positively by a majority of Decatur residents and all aspects were at least similar to ratings recorded across the U.S.



Resident opinions about Mobility in Decatur tended to be mixed. Ratings for ease of walking and travel by public transportation were higher than the benchmarks while ratings for travel by car and public parking were lower than the benchmarks. The same was true for Built Environment; while ratings for public places where people want to spend time were higher than the national benchmark, ratings for affordable quality housing were lower than ratings observed elsewhere. Economy ratings tended to be strong and higher than national averages.

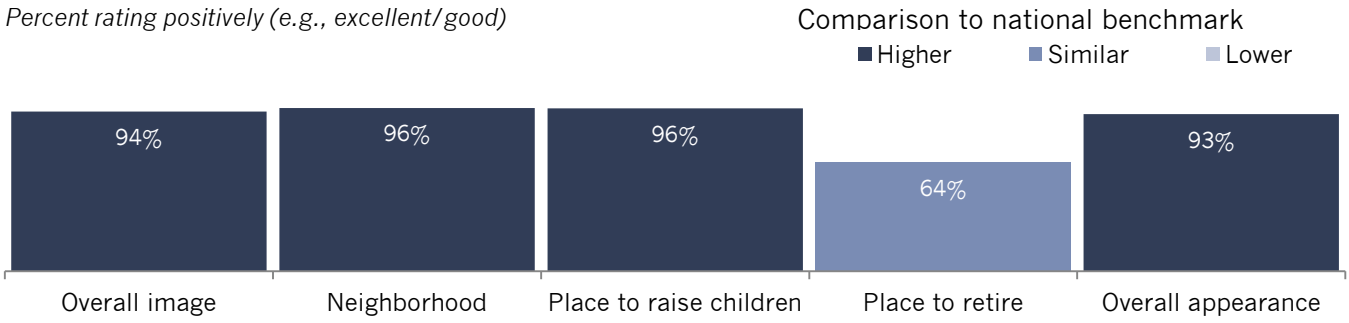
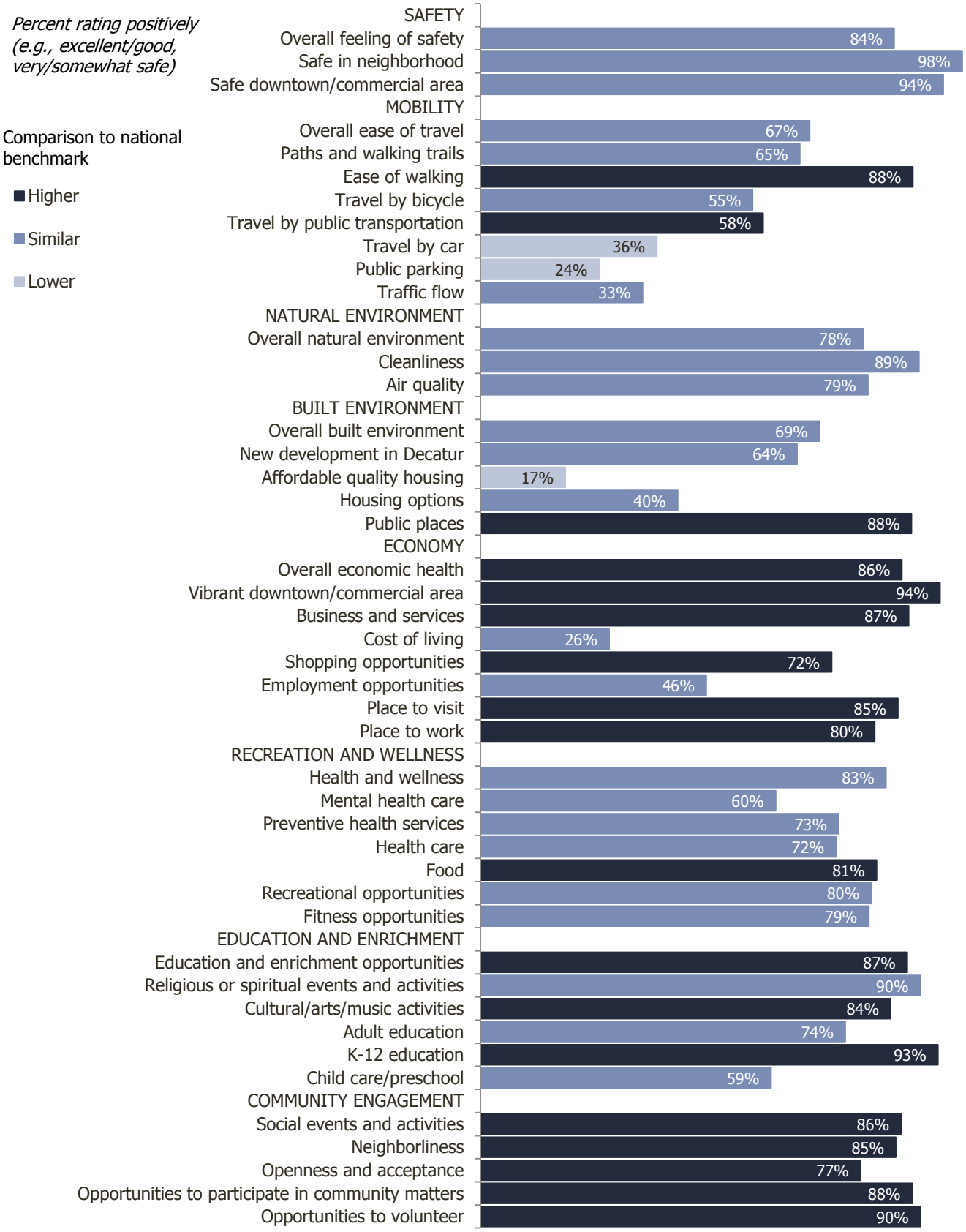


Figure 1: Aspects of Community Characteristics



Governance

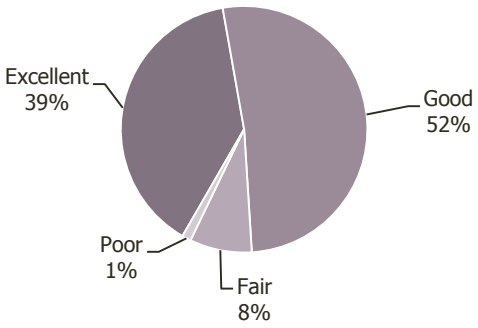
How well does the government of Decatur meet the needs and expectations of its residents?

The overall quality of the services provided by Decatur as well as the manner in which these services are provided is a key component of how residents rate their quality of life. About 91% gave excellent or good marks to the overall quality of services provided by the City, while about 28% gave excellent or good ratings to the overall quality of services provided by the Federal Government. Ratings for the overall quality of City services were higher than the national benchmark while ratings of the Federal Government were similar to the benchmark.

Survey respondents also rated various aspects of Decatur's leadership and governance. Decatur residents demonstrated a strong level of public trust; almost all aspects were rated higher than the national averages and received high marks from at least 7 in 10 respondents. The overall direction of Decatur was the only aspect that wasn't rated higher than the benchmark; however this rating was still quite favorable and increased from 2016 to 2018 (see the *Trends over Time* report under separate cover).

Respondents evaluated over 30 individual services and amenities available in Decatur. Broadly, ratings of services and amenities tended to be rated positively by a majority of respondents and all were similar to or higher than the national benchmarks. Within Safety; almost all residents gave excellent or good ratings to both police and fire services and these ratings were higher than those observed in comparison communities. Ratings for emergency preparedness also were higher than average.

Overall Quality of City Services



All aspects of Mobility received ratings similar to the benchmarks; with the exception of bus or transit services which received ratings higher than the national benchmark. Compared to 2016, ratings decreased for street repair in 2018 but increased for street cleaning and street lighting. At least 4 in 5 residents gave excellent or good ratings to all aspects of Recreation and Wellness, Education and Enrichment and Community Engagement. These ratings tended to be higher than ratings in other communities across the U.S.

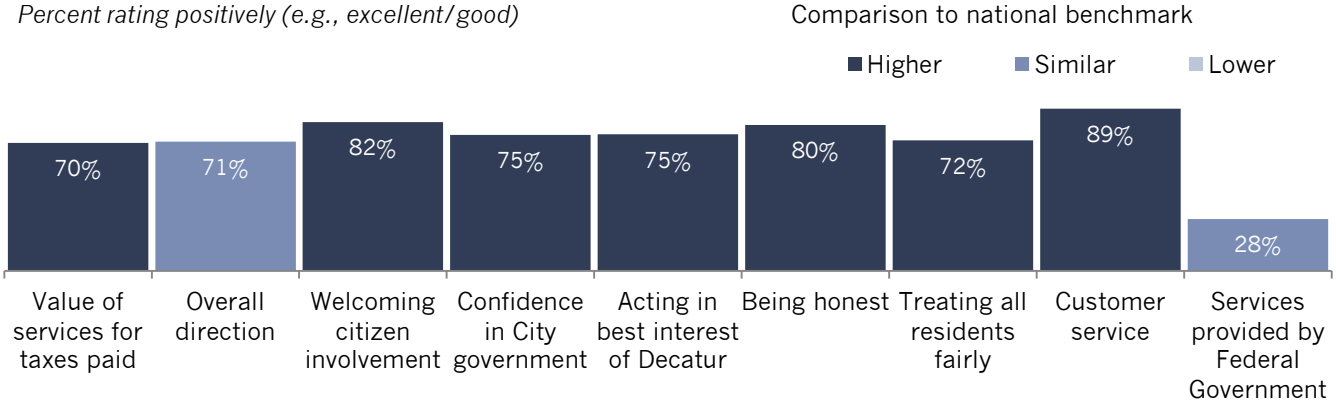
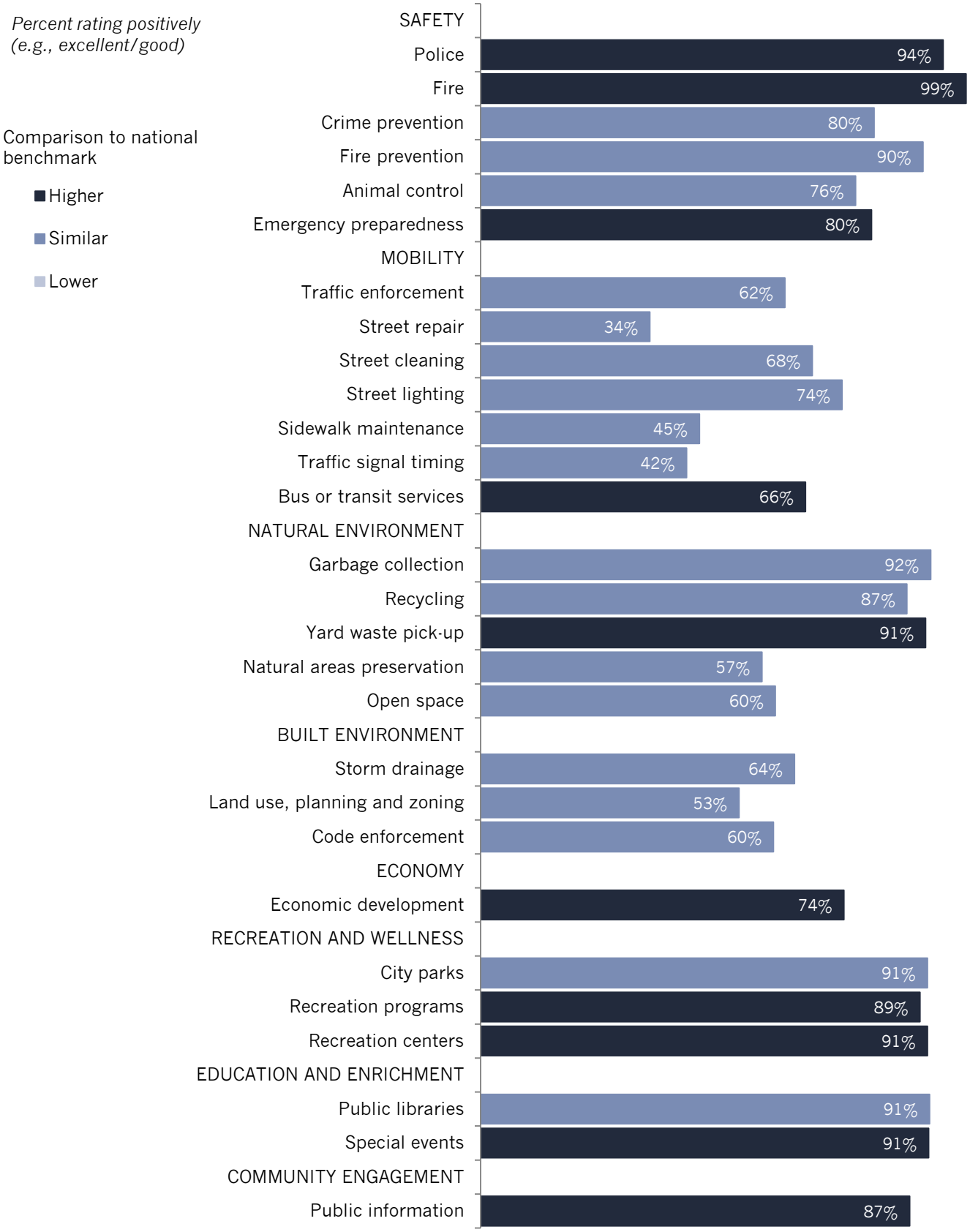


Figure 2: Aspects of Governance



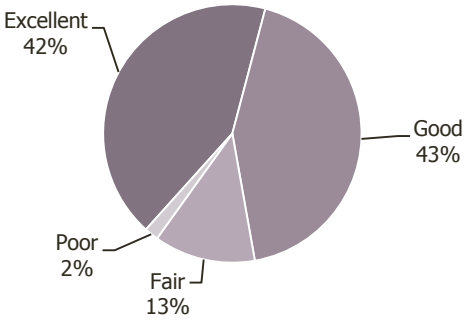
Participation

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. About 4 in 5 respondents gave high marks to the overall sense of community in Decatur, and this rating was higher than ratings in comparison communities. About 9 in 10 residents were likely to recommend living in Decatur and planned to remain in Decatur for the next five years. The proportion of residents that would recommend living in Decatur was higher than in comparison communities.

The survey included over 30 activities and behaviors for which respondents indicated how often they participated in or performed each, if at all. Decatur residents' reported levels of Participation were generally similar to those reported in comparison communities; however, there were a few noteworthy exceptions. Survey participants reported higher levels of Participation within all aspects of Mobility (used public transportation, carpooled, walked or biked instead of driving). Further, more Decatur residents reported that they had stocked supplies for an emergency, attended a City-sponsored event, campaigned for an issue, cause or candidate and attended a local public meeting than residents in other jurisdictions across the nation. Fewer Decatur residents reported that they had participated in religious or spiritual events or activities.

Sense of Community



Percent rating positively (e.g., very/somewhat likely, yes)

Comparison to national benchmark

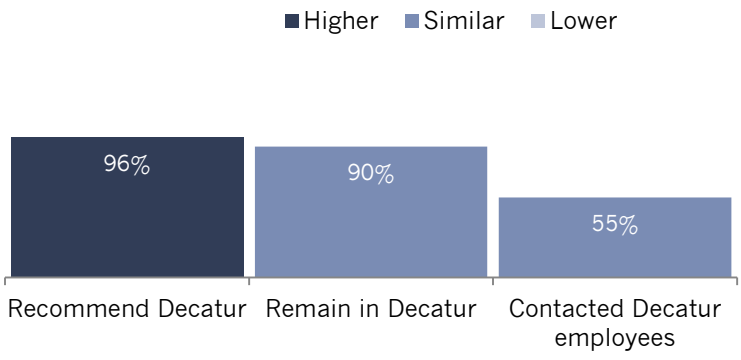
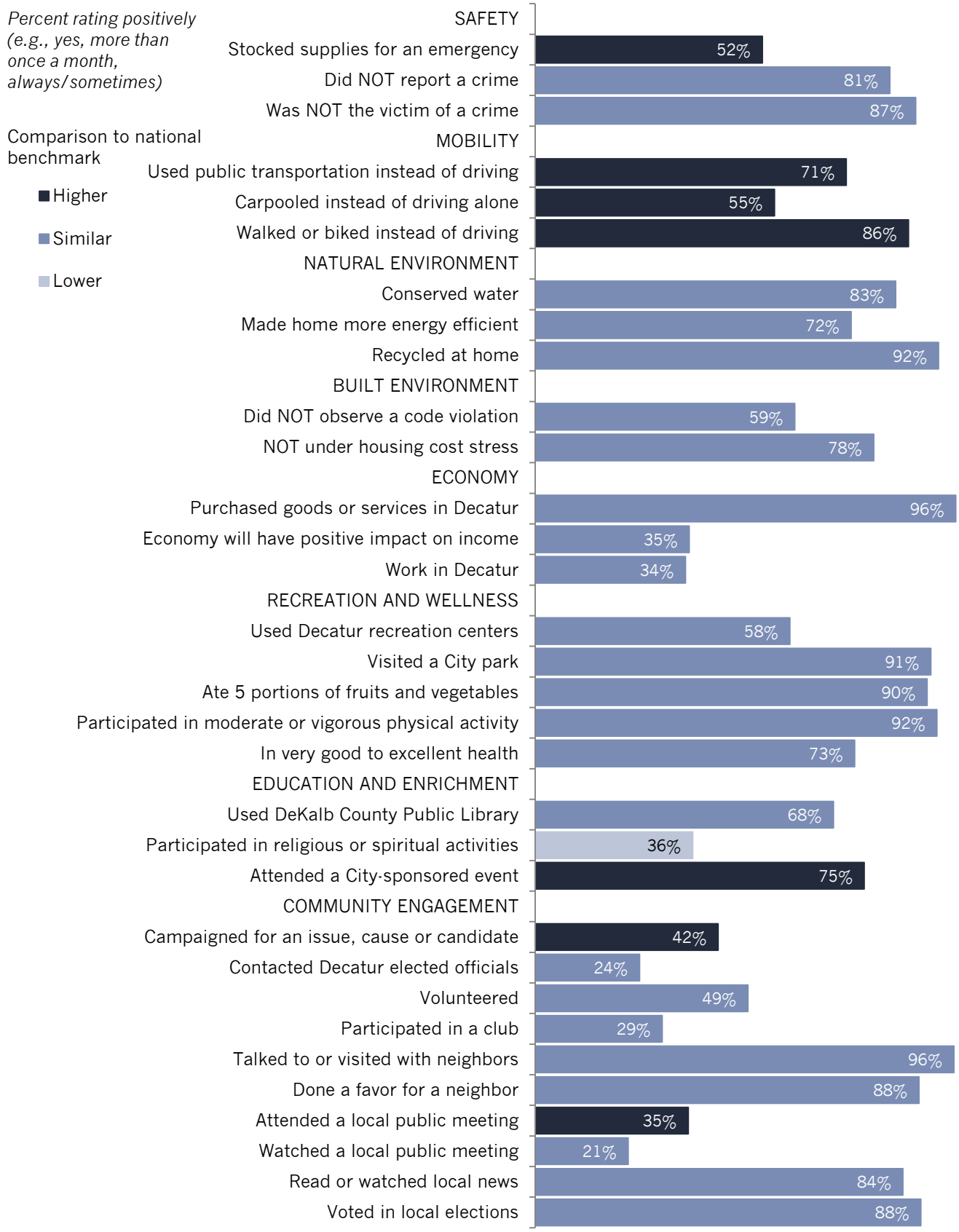


Figure 3: Aspects of Participation

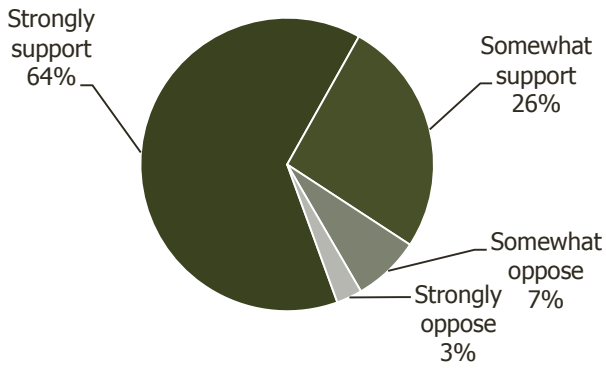


Special Topics

The City of Decatur included seven questions of special interest on The NCS. Residents were asked about their level of support for the continued use of Decatur's Clean Streets Policy, as well as a variety of questions related to affordable housing in Decatur. About 6 in 10 respondents strongly supported the continuation of Decatur's Complete Streets policy, and only about 1 in 10 strongly or somewhat opposed it.

Figure 4: Complete Streets Policy

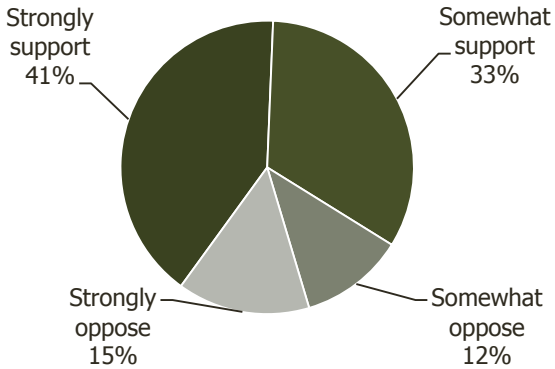
The City of Decatur now has a "Complete Streets" policy that requires most streets to have bicycle and pedestrian safety features. These involve the use of lower speed limits, narrower vehicle lanes, fewer "right-on- red" opportunities, more mid-block crosswalks and similar techniques. To what extent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



Survey respondents were then asked to indicate their level of support or opposition for allowing the construction of two or more single-family cottages on existing residential lots as an alternative to one larger single-family home. About three-quarters of respondents indicated that they would somewhat or strongly support this; while about one-quarter indicated they would somewhat or strongly oppose this policy.

Figure 5: Housing Types

Encouraging a diversity of housing types throughout the City of Decatur's 4.4 square miles has been a goal over the past several years. One option would be to allow the construction of two or more small, single-family cottages on an existing residential lot in a traditional single-family neighborhood as an alternative to one larger single-family home. To what extent do you support or oppose this concept?



Decatur residents were then asked about their vision of affordable housing in Decatur in regard to housing structure type, number of bedrooms and number of bathrooms. When it came to structure type, residents were pretty evenly divided among the three options given. About one-third felt apartments or condos, townhomes or single-family homes best fit their vision for affordable housing in Decatur. When asked about the number of bedrooms needed in affordable dwellings; about half felt that three bedrooms were needed, and about 40% felt that two bedrooms were needed. About 4 in 5 respondents felt that affordable dwellings needed two bathrooms.

Figure 6: Affordable Housing Structure Types

The availability of affordable quality housing is a topic frequently mentioned as an issue for the Decatur community. Which of the following structure type best fits your vision of affordable housing in Decatur (select only one):

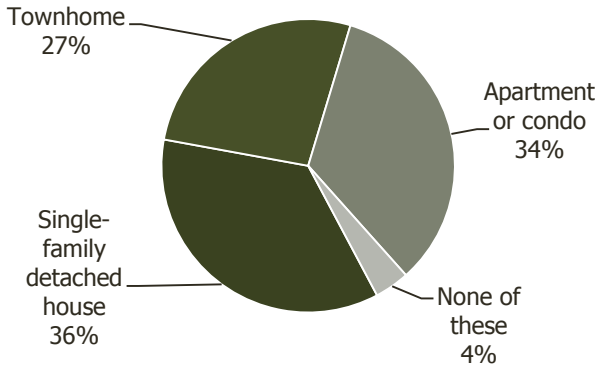


Figure 7: Number of Bedrooms Needed in Affordable Dwellings

About how many bedrooms are needed in affordable dwellings in Decatur (select only one)?

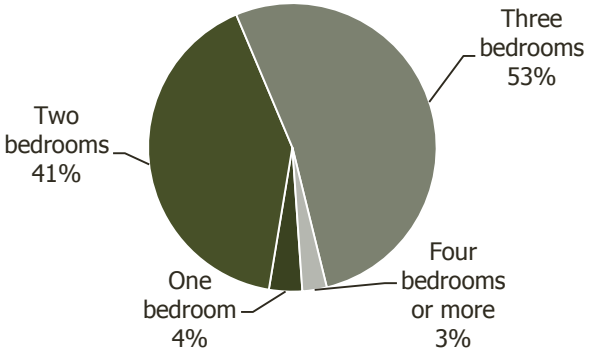
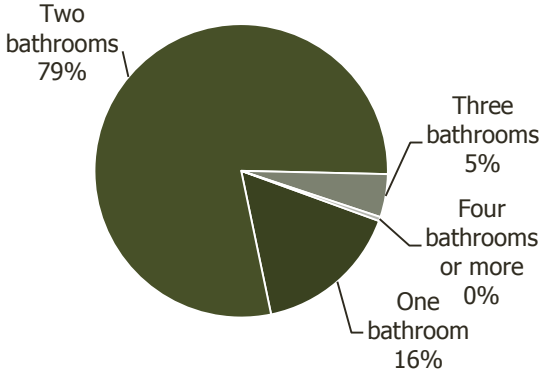


Figure 8: Number of Bathrooms Needed in Affordable Dwellings

About how many bathrooms are needed in affordable dwellings in Decatur (select only one)?



The final questions on the survey related to residents opinions on the monthly housing costs that should be considered "affordable". About 4 in 10 thought that monthly rent should not cost less than $1,000 a month for an affordable dwelling, and an additional 5 in 10 thought rent should be about $1,001 to $1,650 per month. When asked about the price to purchase and affordable dwelling; about 4 in 10 thought the price should be less than $250,000 and another 4 in 10 thought the price should be about $250,001 to $450,000.

Figure 9: Cost to Rent and Affordable Dwelling in Decatur

About how much should resident(s) pay in monthly rent for an affordable dwelling in Decatur (select only one)?

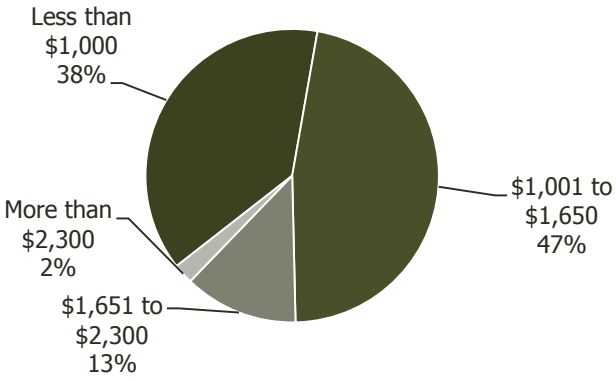
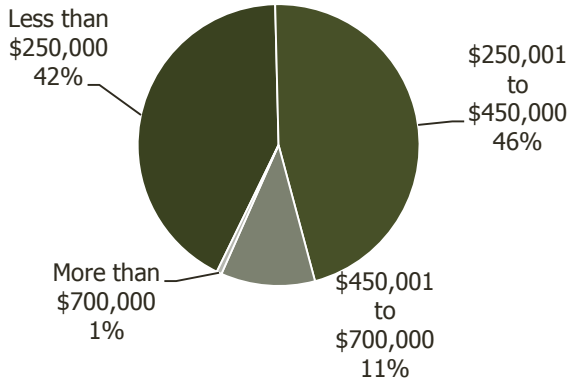


Figure 10: Cost to Purchase an Affordable Dwelling in Decatur

About how much should resident(s) pay to purchase an affordable dwelling in Decatur (select only one)?



Conclusions

Decatur continues to be a highly desirable and safe place to live.

Almost all survey respondents rated the overall quality life in of Decatur and the city as a place to live as excellent or good; these ratings remained stable over time and were higher than the benchmarks. Residents remain loyal to the community, with 9 in 10 being likely to recommend Decatur as a place to live and planning to remain in Decatur for the next five years. Further, about 9 in 10 gave high marks to the overall image of Decatur, their neighborhoods, Decatur as a place to raise children and to its overall appearance. Each of these ratings was higher than the national benchmark and remained stable from 2016 to 2018.

Residents identified Safety as one of the most important focus areas for the community and the survey results showed that the City is meeting resident expectations. Nearly all Decatur residents felt safe in their neighborhoods and 4 in 5 had a positive overall feeling of safety in the city. Safety-related services also received high marks from a majority of respondents. Ratings for Safety services such as police, fire, crime prevention, fire prevention and animal control have all increased since the baseline survey in 2006.

Like other highly desirable cities, the issue of scarcity impacts Decatur. The only community issues scoring lower than the national benchmarks in 2018 related to car travel, parking and affordable housing. These are the key challenges confronting community livability in Decatur.

Trust in City Government is high, and City services are well-regarded.

At least 7 in 10 Decatur residents gave high marks to each aspect of Decatur's leadership and governance and almost all ratings were higher than the benchmarks. Ratings for the overall direction of the City and the job the City does at being honest increased in 2018, rebounding from decreases observed in 2016. Not only were most ratings higher than the benchmarks, but some of the ratings were among the highest ever recorded in NRC's benchmarking database. Decatur ranked #1 out of 322 jurisdictions nationwide for the job the government does at welcoming citizen engagement.

Almost all residents gave excellent or good ratings to the overall quality of City services and individual services were also rated highly by most residents. Most aspects of Governance remained stable from 2016 to 2018; however many have increased since 2006.

Decatur residents continue to be highly engaged in the community.

About 4 in 5 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 or attended a local public meeting at higher rates than residents of other communities. Ratings for Community Engagement tended to remain stable from 2016 to 2018; however more residents reported that they had campaigned for an issue, cause or candidate in 2018.



City of Decatur®

Appendix H
MUNICIPAL BENCHMARK REPORT

Budget FY 2019-2020

Municipal Benchmark Report

Decatur's Exceptional Eight

Benchmarking is "the practice of comparing performance with standards or the performance results achieved by others"[1] 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 were members of the former 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.



1. Bettendorf, Iowa
2. Carlisle, Pennsylvania
3. Clayton, Missouri
4. Decatur, Georgia
5. Dover, New Hampshire
6. Greer, South Carolina
7. La Vista, Nebraska
8. Needham, Massachusetts
9. Piqua, Ohio

The data gathered and shared by these eight cities plus the City of Decatur tell a unique story about community engagement, transparency and people. This report includes short profiles, maps as well as interesting facts and figures for fiscal year 2017-2018. Carlisle, Pennsylvania is new to the group this year and Needham, Massachusetts has made a return

1 *Municipal Benchmarks: Third Edition,* David Ammons, 2012

after a two year absence. With the exception of La Vista, Nebraska the other five cities have been a part of the report since its inception in FY14-15.

The metrics shared with us by this group, now affectionately known as Decatur's "Exceptional Eight" help tell an interesting story. Even though we range in size from 16,000 to 36,000 people, our residents do not share the same amount of living space or even the same make-up. However, each of the nine cities cares about the public it serves and this is evident by the answers to the questions in the following nine subject areas. A summary chart of all the responses follows.

Citizen Education: All of the 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 around 39 and the median is 11. Clayton boasts the highest number of citizen education classes at 135 with Decatur closely behind at 124 classes.

Communications: All of the cities surveyed believe in utilizing social media to reach out to their residents. Seven out of the nine communities have an Instagram page and all nine have an active presence on Facebook and Twitter. Nextdoor, a social networking service for neighborhoods, has exploded in popularity with five cities creating accounts. Four cities have even braved the world of YouTube. Usage of the social media outlets has evidently increased with the average number of followers across all platforms reaching 19,320 on average. Greer and Decatur lead the charge with 45,277 and 40,506 followers, respectively. Therefore, it is no surprise that the majority of city communications now originate online with an average percentage rate of online-based communications at 57.3%.

Planning: Some of the key issues that these communities are focusing on relate to the areas of affordable housing, parking and transportation demand management and availability of greenspace. Driving around a city, the first question that comes to mind is about parking. Clayton offers 15,656 parking spaces in the downtown area alone while downtown Decatur offers 11,211 parking spaces. The average number of affordable housing units in Needham and Decatur is 1,360. Another important component if these cities is greenspace, averaging 274 acres for each. Bettendorf and Piqua really like to show off their natural beauty by maintaining 730 acres and 668 acres of greenspace, respectively.

Public Works: Eight of the nine cities reported on the collection of commingled materials. The average amount of recyclable materials collected is 3,044 tons. Needham tops the average by collecting 7,624 tons of recyclable materials, while Carlisle comes second by collecting 5,581 tons. Needham offers citywide composting to all residents to drop off leaves, grass and brush which is mixed with imported clean food waste and is turned into compost that is offered for sale.

Administrative Services: Each city appears to be staffed by seasoned and well-trained employees. The average years of service is around 12 years and the median is 12.04 years, while the average amount spent on employee training is $274,118 with a median of $250,000. Female employees in the nine cities account for 26.9% of the workforce. We see women leading local government in all the cities, especially Decatur, Greer, La Vista, and Dover with 47%, 33.3%, 31.6%, and 31% female employees, respectively. Decatur has the most diverse pool of employees with 69% of the employees classified as minority. Comparing the percentage of vendor payables using check, credit card and/or ACH/wire transfer leads to interesting results. Vendor payables made through a check is the most common approach with an average of 84% payments made using a check in six out of the nine cities. Vendor payables made by credit card and ACH/wire transfer reached an average of 12.69% and 7.42%, respectively.

Public Safety: On average, it doesn't take long for help to arrive in the nine cities. With a blistering fast average response time of 4 minutes and 39 seconds for Police calls and 5 minutes and 11 seconds for Fire calls in FY17-18, the staff in the Police and Fire departments are doing an exceptional job. An average of 13.45% Public Safety staff are females, while 13.39% are minority. Decatur steals the show with 59% and 55% Public Safety staff categorized as females and minority, respectively.

Special Events: From the Needham Carnival to Carlisle's Car Shows to Greer's Moonlight Movies, our residents are never far from something fun to do. We averaged a whopping 70 special events and Needham got the prize with 179 special events. Hosting events without volunteers is close to impossible. Volunteers worked an average of 4,507 hours

continues on G-8

City	Region	Metro Area	Area (Sq Mi)	Population	Population Under 18	Population 65+
Bettendorf, IA	Midwest	Davenport-Moline	21.22	36,543	25.5%	15.8%
Carlisle, PA	Northeast	Harrisburg-Carlisle	15.27	19,196	20.3%	15.2%
Clayton, MO	Midwest	St. Louis	2.48	16,826	14.9%	13.6%
Decatur, GA	Southeast	Atlanta	4.4	25,732	29.6%	11.5%
Dover, NH	Northeast	Portsmouth-Rochester	26.72	31,771	19.5%	14.3%
Greer, SC	Southeast	Greenville	20.64	32,102	26.3%	11.5%
La Vista, NE	Midwest	Omaha	5.43	17,163	26.6%	9.4%
Needham, MA	Northeast	Boston	12.29	31,248	26.9%	18.2%
Piqua, OH	Midwest	Dayton-Springfield	11.62	21,200	24.4%	17.0%

City	2018 Gen'l Fund Expenditures	Central Bus. District	County Seat	College or University	Independent School System	Bachelors Degree or Higher
Bettendorf, IA	$26,546,851	Y	N	Y	Y	49.6%
Carlisle, PA	$9,141,531	Y	Y	Y	N	38.7%
Clayton, MO	$25,922,003	Y	Y	Y	Y	78.9%
Decatur, GA	$23,944,780	Y	Y	Y	Y	71.7%
Dover, NH	$117,815,749	Y	Y	N	N	45.0%
Greer, SC	$19,709,820	Y	N	Y	N	33.1%
La Vista, NE	$15,694,541	N	N	N	Y	32.8%
Needham, MA	$170,926,749	Y	N	Y	Y	74.6%
Piqua, OH	$10,400,000	Y	Y	N	Y	13.2%

Information in these columns is self-reported. All other data obtained from www.census.gov.

City	Travel time to work (minutes)	White	Black	Other	Hispanic/ Asian	Latino	Female
Bettendorf, IA	17.9	88.7%	3.2%	1.9%	4.7%	4.1%	51.3%
Carlisle, PA	19.0	81.6%	8.9%	5.4%	2.7%	5.6%	50.7%
Clayton, MO	16.9	76.6%	7%	2.4%	12.6%	3.3%	49.8%
Decatur, GA	26.6	68.9%	21.7%	4%	4.1%	3.8%	57.7%
Dover, NH	23.8	90.8%	1.2%	2.6%52	5.1%	2.2%	52.8%
Greer, SC	22.1	71.3%	18.9%	2.3%	4.9%	14.5%	52.3%
La Vista, NE	17.9	89.4%	3.1%	2.7%	2.8%	7.9%	50.1%
Needham, MA	30.4	86.6%	2.1%	2.7%	8.2%	2.7%	51.5%
Piqua, OH	17.9	91.1%	3.4%	3.9%	1.2%	1.4%	50.9%

City of Decatur®

Subject Area	Benchmarking Metric	Bettendorf	Carlisle	Clayton	Dover
Citizen Education	How many citizen education classes did your city host in 2018?	39	6	135	17
Communications	Types of social media platforms utilized?	FB, TW, YT	FB, TW, IG, ND	FB, TW, YT, IG, ND	FB, TW,TU, IG, YT, PT, VM, SC, G+
	How many social media followers did you have in 2018 across all platforms?	8,181	6,118	8,853	31,161
	What percentage of your communications is paper based?	--	--	26%	--
	What percentage of your communications is online based?	--	--	74%	--
Planning	How many total parking spaces are in your downtown?	6,000	1,220	15,656	1,823
	How many affordable housing units are in your city?	--	--	--	--
	How many acres of greenspace do you maintain in your city?	730	181	99.5	181
Recycling Services	How many tons of recyclable materials did you collect in 2018?	2,766	5,581.3	1,272	2,452.81
	Do you collect commingled materials?	Yes	Yes	Yes	Yes
	Do you provide citywide composting?	Yes, for yard waste	--	No	No
	If yes, how many tons were collected in 2018?	--	--	N/A	562
	If no, is a citywide composting program something that has been considered?	--	--	No	Yes, conceptual
	If yes, what is your participation rate?	38%	N/A	31%	94%
Administrative Services	How much did you spend on employee training in FY17-18?	$255,107	--	$182,542	--
	What is the average years of service for your full-time employees?	--	14.1	11	12
	What percentage of your organization is female?	--	20%	24.70%	31%
	What percentage of your organization is minority?	--	7.40%	10.20%	1.50%
	What percentage of your vendor payables is made by check?	--	95.42%	80%	46.30%
	What percentage of your vendor payables is made by credit card?	--	0.12%	1%	49.40%
	What percentage of your vendor payables is made by ACH/wire transfer?	--	4.46%	19%	4.30%

* FB – Facebook; G+ – Google Plus; IG – Instagram; LI –LinkedIn; ND – Nextdoor; PT – Pinterest; SC – Snapchat; TU – Tumbler; TW – Twitter; VM – Vimeo; YG- YourGov; YT – YouTube

Greer	La Vista	Needham	Piqua	Decatur	Median	Average
5	10	1	11	124	11	38.67
FB, TW, IG	FB, IG, ND, TW	FB, TW, IG, YT	FB, TW, ND, LI	FB, TW, Blog, IG, ND		
45,277	10,000	20,289	3,500	40,506	10,000	19,320.56
15%	10%	90%	60%	50%	38%	41.83%
80%	90%	10%	40%	50%	62%	57.33%
687	--	1,330	--	11,211	1,823	5,418.14
--	--	1,399	--	1,320	1,359.50	1,359.50
100.7	221	88	668	200	181	274.37
784.17	--	7,624	1,327	2,545	2,498.91	3,044.04
Yes	N/A	Yes	Yes	Yes		
No	N/A	Yes	Yes	No		
N/A	N/A	4,088	780	N/A	780	1,810
No	No	N/A	N/A	Yes		
30%		50%	32%	71%	35%	46%
$199,331.33	--	$250,000	--	$342,152	$250,000	$245,826.47
9.51	12.2	12.7	12.04	9.5	12.04	11.94
33.30%	31.60%	27.30%	21%	47%	27.30%	26.99%
13.40%	4.10%	9.90%	7%	69%	7.40%	7.64%
98.27%	--	99.99%	--	81.31%	95.42%	84%
0.24%	--	0%	--	3.46%	0.24%	10.15%
1.50%	--	0.01%	--	15.23%	4.38%	7.42%

continued ►

Subject Area	Benchmarking Metric	Bettendorf	Carlisle	Clayton	Dover
Public Safety	What was your average response time for Police calls in FY17-18?	--	--	2:52	4:40
	What was your average response time for Fire calls in FY17-18?	--	--	4:52	4:32
	What percentage of your Public Safety staff is female?	5.50%	--	8.60%	10%
	What percentage of your Public Safety staff is minority?	--	--	12%	1%
Special Events	How many special events did your city host in 2018?	--	78	52	35
	How many of those special events were organized by the city?	5	9	31	4
	How many total hours did volunteers work during special events?	--	8,489	N/A events utilize paid staff	--
Taxes	What percentage of your tax base is residential?	86%	61%	45%	74%
	What percentage of your tax base is commercial?	14%	39%	55%	24%
	What is the overall value of tax-exempt properties in your city?	--	$528,826,200	$466,812,400	$460,245,480
Transportation	How many lane miles of street did you resurface in 2018?	443	5	--	10.7
	How many linear feet of sidewalk did you repair or replace in 2018?	--	2,800	810	950
	How many lane miles of bicycle lanes did you construct and maintain in 2018?	--	--	2.19	--
	How many traffic calming requests were submitted in 2018?	--	3	--	20
	How many were scheduled for work in 2018?	--	1	--	2

for the cool events all the cities host. Carlisle volunteers donated 8,489 hours of their time towards the borough's events.

Taxes: Great services and fun festivals are not free. On average, 67.6% of the tax base is residential and 30.23% is commercial. The average value of tax exempt properties is over $440,000,000 with a median of $466,812,400.

Transportation: City roadways receive much use and require lots of maintenance. Seven of the nine cities resurfaced an average of 69 lane miles of streets and repaired or replaced an average of 7,918 linear feet of sidewalk. Constructing and maintaining bicycle lanes is

Greer	La Vista	Needham	Piqua	Decatur	Median	Average
7:52	4:40	3:22	--	4:29	4:34	4:39
5:16	5:27	3:54	--	7:05	5:04	5:11
23.50%	16%	10%	6%	28%	10%	13.45%
8%	12%	0.70%	1%	59%	8%	13.39%
77	46	179	39	55	53.5	70.13
67	46	8	1	8	8	19.89
7,270	370	--	120	6,289	6,289	4,507.60
38.20%	--	87.01%	--	82%	74%	67.60%
48.60%	--	13.00%	--	18%	24%	30.20%
$3,400,030	--	$754,172,900	--	$218,098,525	$466,812,400	$442,691,402
4.31	--	15.09	5.15	1	5.15	69.18
1,252	150	12,300	--	37,165	1,252	7,918.14
--	1.36	--	0.55	0.23	0.96	1.08
9	1	39	--	7	8	13.17
--	--	22	--	8	5	8

a priority for most communities. Four cities constructed and maintained 1.08 lane miles of bicycle lanes. Six cities received an average of 13 traffic calming requests and an average of 8 requests were scheduled for work in 2018 with Needham targeting an impressive 22 projects.

We have collected much data since this report was first published in June 2014 and can now share trends for selected data points. The following three questions have been asked since the municipal benchmark report was launched:

Number of citizen education classes;

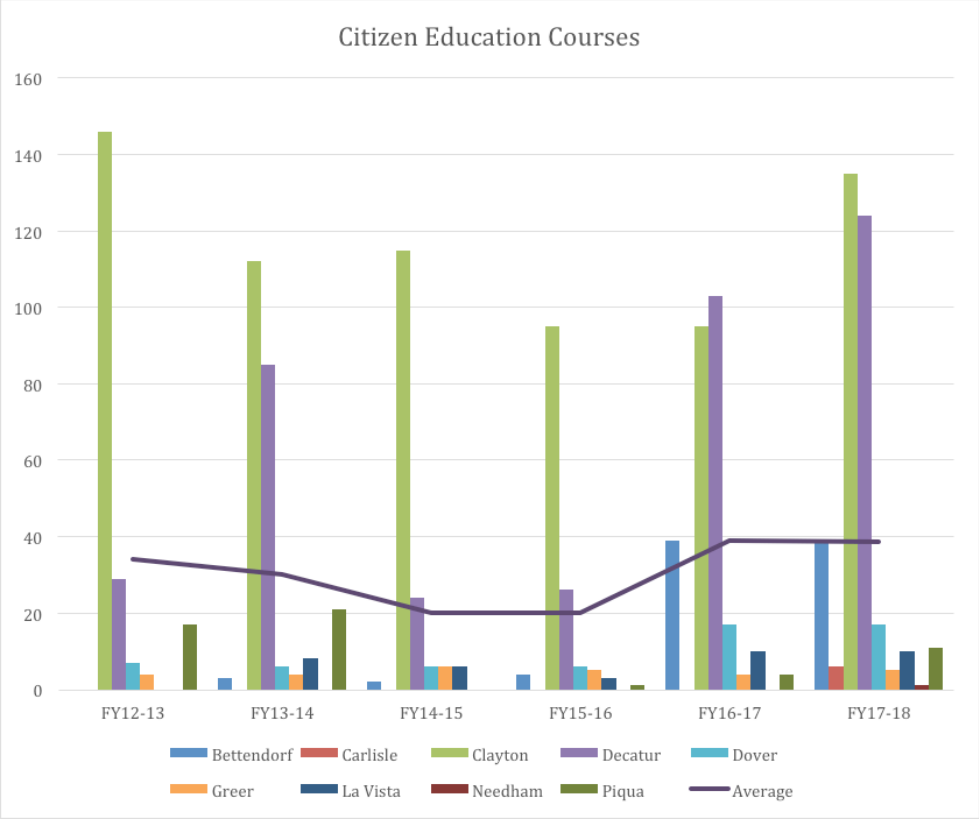
Number of acres of greenspace maintained;

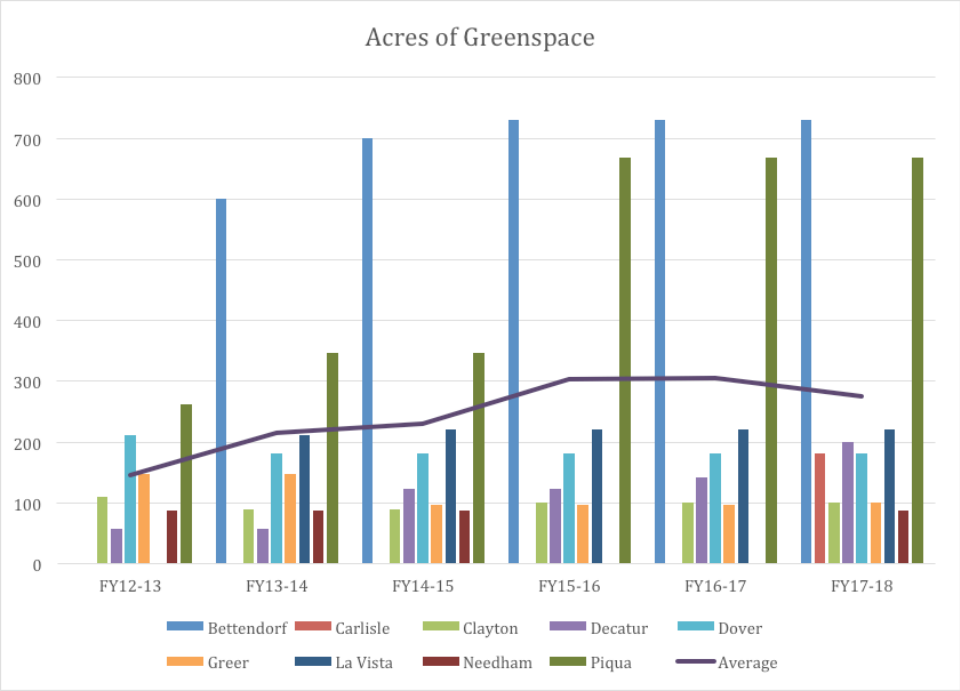
Amount spent on employee training.

The trend information for each question is highlighted beside the graph

Citizen Education Classes

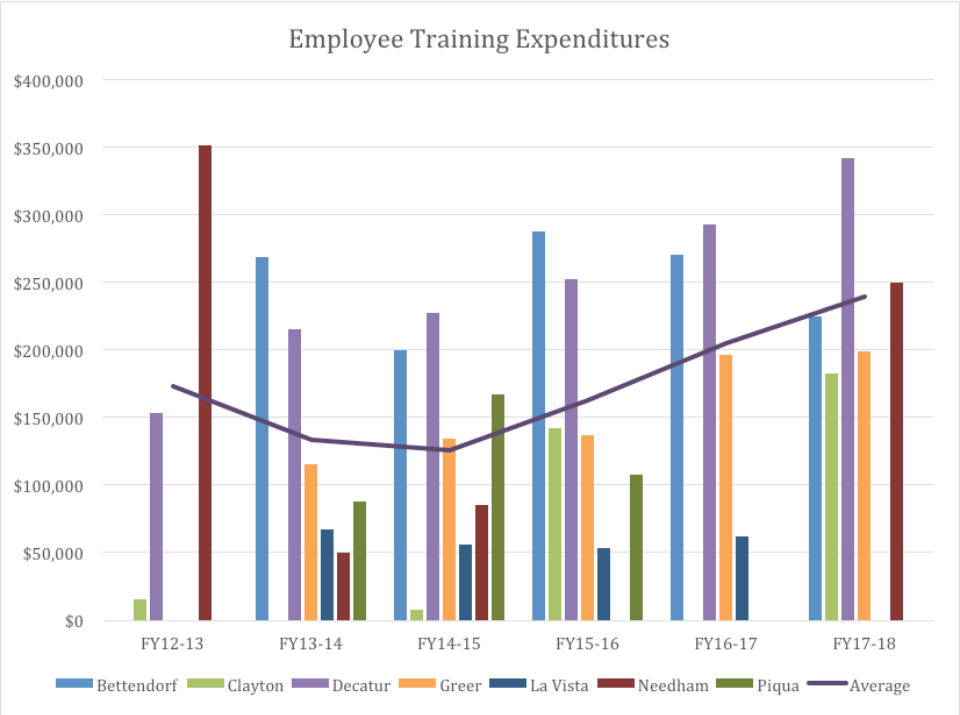
The average for the six years has hovered around 30 classes in each location. The data for FY14-15 show a low of 20 classes.





Acres of Greenspace Maintained

The average acreage has seen an increase in the last six years. With the annexation of the Decatur Legacy Park property in Spring 2019, it is anticipated that the average will again see an increase in next year's report.



Employee Training

The average amount spent on employee training is trending upward since a slight dip in FY14-15. The average amount for the six years is approximately $173,500 for each location.

While compiling the data into a format that was easy to analyze, we noticed some inconsistencies in responses from our participating cities over the years. Next year's report will work to identify these inconsistencies earlier in the process so that we can better analyze and report accurate trends.

City of Decatur®







Bettendorf, Iowa

Population: 36,543
Area: 21.22 sq. miles
Incorporated: 1903

Bettendorf, Iowa is a city on the Mississippi River near Davenport, Iowa. The community is within 175 miles of both Chicago, Illinois and Des Moines, Iowa and a part of the Quad Cities Metropolitan Area. Bettendorf is home to the largest hotel in Iowa – The Isle Casino & Hotel (pictured bottom left). Along with 500 rooms, The Isle boasts four dining experiences, shows and entertainment and a brand new gaming floor which opened Summer 2016. The Isle was voted the area's best casino by 2017 Quad-City Times Reader's Choice. The City also includes over 700 acres of park land throughout 24 different park sites. Almost 50% of residents hold a bachelor's degree or higher.

Metric	Decatur	Bettendorf
Number of acres of greenspace maintained	200	730
Tons of recyclable materials collected	2,545	2,766
Amount spent on employee training	$342,152	$255,107
Lane miles of street resurfaced	1	443

Carlisle, Pennsylvania

Population: 19,196
Area: 15.27 sq. miles
Incorporated: 1751

Founded in 1751, Carlisle Borough is one of Pennsylvania's most treasured historic communities. Located in picturesque south-central Pennsylvania, Carlisle's history is rich, ideals are plentiful, and diversity, abundant. Carlisle's tree-lined streets invite residents and visitors alike to walk the same paths as those walked by the Commander of the Continental Army and President of the United States, George Washington; Declaration of Independence signer, James Wilson; Olympic medalist, Jim Thorpe; Battle of Monmouth heroine, "Molly Pitcher"; and the list goes on.

Scots-Irish immigrants farmed the Cumberland Valley beginning in the early 1730s. The town of Carlisle, at the intersection of several Indian trails, was designated by the Pennsylvania assembly and the William Penn family in 1751 as the seat of Cumberland County (named for Cumberland County, England). American pioneer John Armstrong Sr., a surveyor for the Penn family, laid the plan for the town of Carlisle in 1751. They named the settlement after its sister town of Carlisle, Cumberland (now in Cumbria), England, and even built its former jailhouse (which Cumberland County now uses as general government offices) to resemble The Citadel in the English city. Thirty-eight percent of Carlisle residents hold a bachelor's degree or higher.

Metric	Decatur	Carlisle
Number of acres of greenspace maintained	200	181
Tons of recyclable materials collected	2,545	5,581.3
Average Years of service for full time employees	9.5	14.1
Overall value of tax-exempt properties	$218,098,525	$528,826,200







City of Decatur®









Clayton, Missouri

Population: 16,826
Area: 2.48 sq. miles
Incorporated: 1913

The county seat of St. Louis County, Clayton, Missouri is just 8.1 miles from St. Louis. While 81% of Clayton's land is dedicated to residential or park use, the City's central business district combines 7,000,000 square feet of office space (with a 90% occupancy rate) with 1,000,000 square feet of retail space. The City's public school district is one of the nation's best, with 95% of its high school graduates going on to college. Seventy-eight percent of Clayton residents hold a bachelor's degree or higher. The Center of Clayton, the City's 124,000 square-foot community recreation center, offers sports, fitness, swimming, recreational, educational and lifestyle enhancing programs.

Metric	Decatur	Clayton
Citizen education classes hosted	124	135
Parking spaces in downtown	11,211	15,656
Average response time for Police calls	4:29	2:52
Overall value of tax-exempt properties	$218,098,525	$466,812,400

Decatur, Georgia

Population: 25,732
Area: 4.4 sq. miles
Incorporated: 1823

Decatur, a city of homes, schools, places of worship, 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 is easy to get here. Just step off the train at one of three stations located inside the City. Decatur is home to Agnes Scott College, a small liberal arts college for women, and Columbia Seminary. Seventy-two percent of residents hold a bachelor's degree or higher.

Metric	Decatur
Amount spent on employee training	$342,152
Percentage of female employees	47%
Percentage of minority employees	69%
Linear feet of sidewalk repaired or replaced	37,165





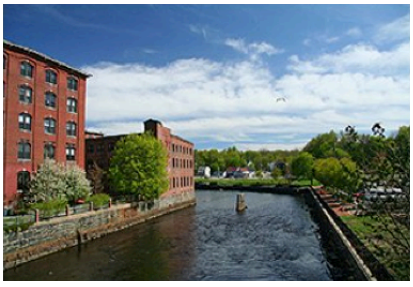


City of Decatur®









Dover, New Hampshire

Population: 31,771
Area: 26.72 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 the oldest permanent settlement in New Hampshire and the 7th oldest in the US. It is a community that strives "to be a city with an emerging urban vibrancy guided by a small town sense of community." The restored and updated Cochecho Falls Millworks (bottom picture), a focal point since the early 19th century, hums with 900 office workers and their computers rather than rows of whirring machinery. Forty-five percent of Dover residents hold a bachelor's degree or higher.

Metric	Decatur	Dover
Social media followers across all platforms	40,506	31,161
Percentage of female employees	47%	31%
Average response time for Fire calls	7:05	4:32
Overall tax-exempt properties	$218,098,525	$460,245,480

Greer, South Carolina

Population: 32,102+
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. The area brings Greer plenty of natural beauty, but Greer City Park is an especially great example of well-maintained greenspace. The Park is located in Historic Downtown Greer. Built in 2008, this 12-acre park has become a favorite destination for residents and visitors. Greer is also highly industrial. Greer is home to the Greenville-Spartanburg International Airport and BMW's only United States manufacturing facility. Greer's progressive business philosophy has attracted world-class businesses like Mitsubishi and Michelin. Thirty-three percent of Greer residents hold a bachelor's degree or higher. Greer's City Hall includes an entire floor dedicated to public space, with a 4,500-square-foot events hall available for conventions, receptions and galas.

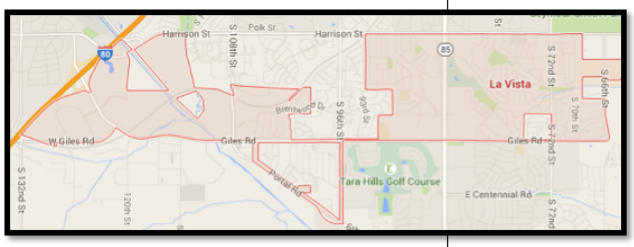
Metric	Decatur	Greer
Social media followers across all platforms	40,506	45,277
Percentage of female employees	47%	33.3%
Total hours worked by volunteers	6,289	7,270
Percentage of female staff in Public Safety	28%	23.5%







City of Decatur®



La Vista, Nebraska

Population: 17,163
Area: 5.43 sq. miles
Incorporated: 1960





La Vista, incorporated in 1960, is a relatively young and progressive city. Located only minutes from Offutt Air Force Base, Eppley Airfield and the interstate system, La Vista has grown quickly to a community of nearly 17,000. La Vista, Spanish for "The View", describes the magnificent panorama of the Big Papio Creek Basin. The La Vista Public Library is the result of a gift from a generous resident who wanted nothing more than for his city to have a library. In 1972, the City of La Vista approved his donation of 4,000 books as well as $75,000 for the construction and the library opened to the public in June 1974. In 1999, the library expanded from the original 4,000 square foot facility to a spacious modern facility of more than 23,000 square feet. Along with its original amenities, the library now has downloadable books, audiobooks, music and magazines, a computer lab with online databases, Microsoft Office, Internet access and wireless access including wireless printing. Thirty-two percent of La Vista residents hold a bachelor's degree or higher. La Vista is the youngest city in Nebraska.

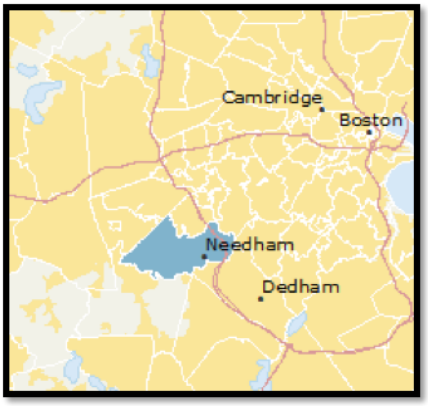
Metric	Decatur	La Vista
Online based communication	50%	90%
Number of acres of greenspace maintained	200	221
Percentage of female employees	47%	31.6%
Lane miles of bicycle lanes constructed and maintained	0.23	1.36

Needham, Massachusetts

Population: 31,248
Area: 12.29 sq. miles
Incorporated: 1711

Conveniently located just 10 miles west of Boston, Needham is a town of approx. 30,000 residents in Eastern Massachusetts. Multiple highway exits off of I-95, four commuter rail stops, MBTA bus access, a vibrant town center and plenty of public green space make Needham an ideal community to visit, live, work and play. In the 20th century, the construction of Route 128 spurred a new wave of economic development in the town. Needham opened one of the nation's first industrial parks in 1950, as part of the post WWII high-tech boom. Seventy-four percent of Needham residents hold a bachelor's degree or higher. Needham continues to be a hub of economic activity as many innovation-sector companies, like TripAdvisor and SharkNinja, have headquarters in Needham's N-Squared Innovation District.

Metric	Decatur	Needham
Paper based communication	50%	90%
Affordable housing units	1,320	1,399
Tons of recyclable materials collected	2,545	7,624
Overall tax-exempt properties	$218,098,525	$754,172,900







City of Decatur®







Piqua, Ohio

Population: 21,200
Area: 11.62 sq. miles
Incorporated: 1807

The word 'Piqua' is derived from a Shawnee language phrase: Othath-He-Waugh-Pe-Qua, translated as "He has risen from the ashes," related to a legend of the Shawnee people. Piqua's roots are established in the beauty, elegance and culture 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. Pictured at left, Fort Piqua Plaza, has a storied past involving hotels, a "very popular" lunch counter, and even a Prohibition-Era speakeasy. Today, the Plaza is Piqua's public library and home to a legitimate, and not at all secret, pub. Thirteen percent of Piqua residents hold a bachelor's degree or higher.

Metric	Decatur	Piqua
Number of acres of greenspace maintained	200	668
Average years of service for full time employees	9.5	12.04
Number of special events hosted	55	39
Lane miles of street resurfaced	1	5.15

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

Jason Schadt – Bettendorf, IO

Susan Armstrong – Carlisle, PA

Andrea Muskopf – Clayton, MO

Christopher Parker – Dover, NH

Mike Sell – Greer, SC

Tommy Prouhet – La Vista, NE

Kate Fitzpatrick – Needham, MA

Brittany Van Horn – Piqua, OH

Special thanks to Communications Intern Felix Thompson and Local Government Management Fellow Aishwarya Kumar for their assistance in writing this report.



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