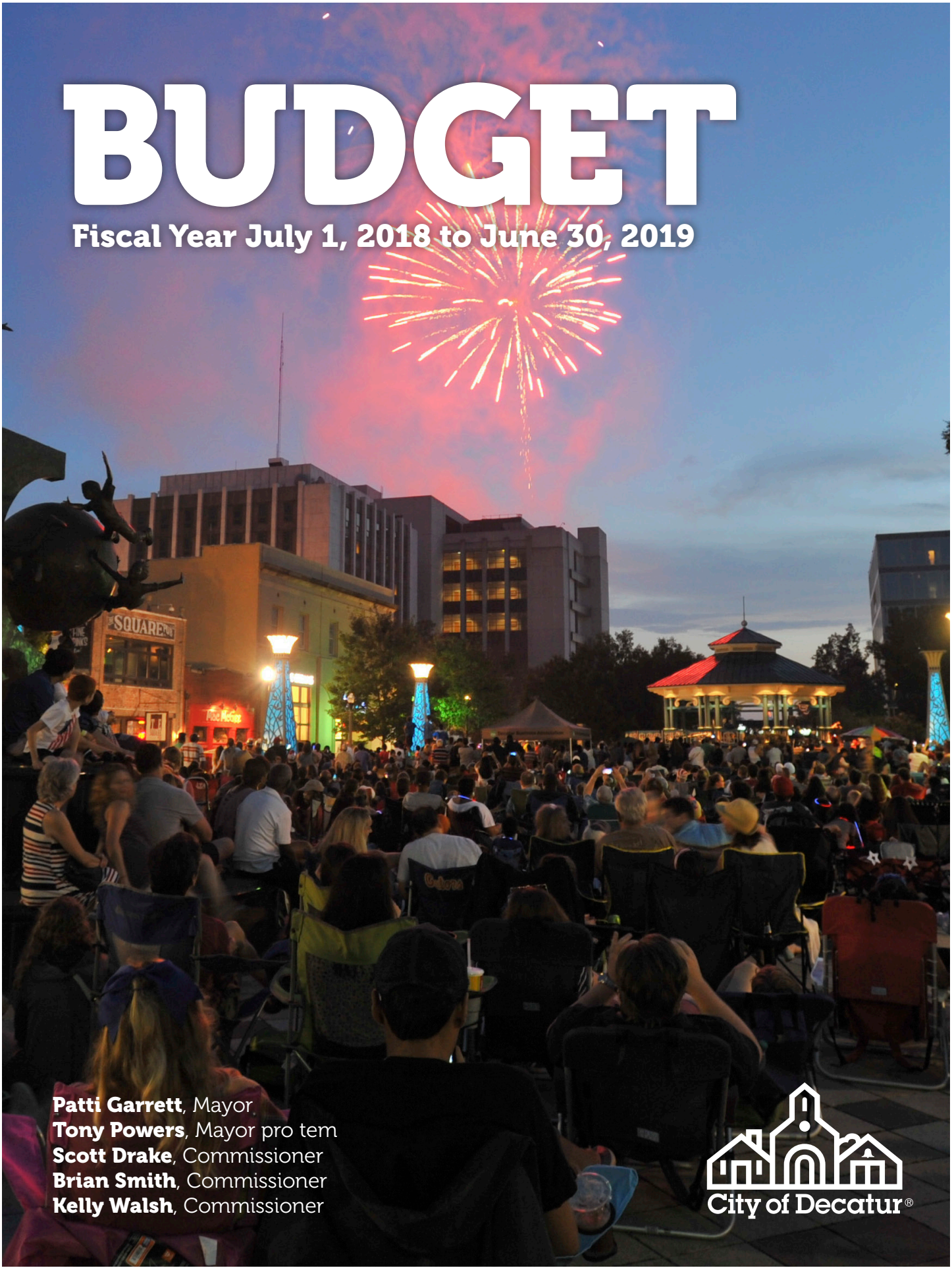
BUDGET

Fiscal Year July 1, 2018 to June 30, 2019



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, 2018 to June 30, 2019

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

404.370.4100 phone
678.553.6518 fax

www.decaturga.com

FISCAL YEAR 2018-2019

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City of Decatur®



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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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.

City Manager's Office
509 North McDonough Street
P.O. Box 220
Decatur, Georgia 30031
404-370-4102 ▪ Fax 404-378-2678
info@decaturga.com ▪ www.decaturga.com

To: **City Commissioners**

From: **Peggy Merriss**
City Manager

Date: **May 21, 2018**

Subject: **2017-2018 Revised Budget Estimates**
2018-2019 Proposed Budget Estimates

The purpose of this budget message is to provide an introduction to the 2017-2018 Revised Budget Estimates and the 2018-2019 Proposed Budget Estimates with a focus on highlights and a high level overview of process, environment and policy goals incorporated into the recommended budgets.

The "Budget Narrative" (pages 3-28) is an extremely important part of the budget document and it is a key part of the City's overall fiscal plan. It will be necessary to read the narrative for a full understanding of the basis of funding and expenditure recommendations included in this budget. The narrative and department budgets highlight quantitative and qualitative measures as well as results from the 2018 citizen survey and do a thorough job of describing the work plans for the coming year and the successes and accomplishments for the City from the past year.

The "All Funds Overview" (pages 35-50) and the "General Fund Revenue Summary" (pages 53-56) provide specific information regarding the 2017-2018 Revised Budget Estimates and the 2018-2019 Proposed Budget Estimates for all funds, including detailed information regarding the General Fund. The "Capital Projects Narrative" and related budgets (pages 103-122) describe the City's capital program and provide specific project listings with each budget.

You will be asked to take final action on the budget on June 18, 2018. We have also scheduled an extended budget work session with the City Commissioners from 4:00pm – 6:30pm before the regular City Commission meeting on Monday, June 4, 2018. The City will also use the Open City Hall forum to encourage comments via the City's website. Copies of the budget will be available on the City's website, at City Hall and at the Decatur Library.

Highlights

- The 2018-2019 Proposed General Fund Budget increases 4.9% from the 2017-2018 Revised General Fund Budget.
- Estimated real property digest increase of 6%.
- The capital improvement millage increases from 1.06 mills to 1.55 mills and includes a transfer of $1,000,000 from the General Fund to the Public Facilities Authority to pay for debt service related to the purchase of the former Children's Home.
- It is estimated that an additional .35 mills will be needed in fiscal year 2019-2020 to cover the Children's Home annual debt service in its entirety.

- Use of $1,481,030 from the general fund balance to cover one-time expenses consistent with the City's financial policy guidelines.
- Funding of 2.5% in-step merit based salary increases.
- Rising group health insurance costs require an employee contribution increase and some plan modifications.
- Major activities to include funding from the new Special Purpose Local Option Sales Tax (SPLOST); expanded sidewalk maintenance, repair and construction program; increased hotel/motel tax rate; housing summit; enhancement of streetsweeping; and, restructuring of parking management services and initiation of the 2020 Strategic Plan and Storm Water Master Plan Update.

Vision-Based Budget

A vision-based budget is developed to achieve and sustain the outcomes that the community has identified as most important. Each department determines what it does to support these common goals and the budget communicates to the public how the allocation of resources reflects community priorities and the vision for the future.

In order to produce the 2018-2019 Proposed Budget Estimates, we relied on information provided in the 2010 Strategic Plan and the results of citizen and employee surveys to provide guidance regarding the community's priorities. Ultimately five interdepartmental vision-based budgeting teams were part of the budget process, one for each of the four principles articulated in the 2010 Strategic Plan and one to focus on an additional principle that supports the City of Decatur's organizational commitment to exceptional public service based on innovation, professional expertise and creativity.

The City's vision-based budget consists of three main elements - a descriptive narrative; identification of quantitative and qualitative measures that relate activities and financial resources directly to the community's goals to determine if we are making a difference; and, broad organization-wide budgets that show how each strategic principle is supported financially. As part of the budget presentations in June, we will also provide a report that compares selected Decatur performance measures to other cohort cities from across the United States.

Overall Financial Condition

The City's mature economy, its overall real estate market stability and desirability, long-term growth management strategy and dedication to superior services make it possible for the City to remain on strong financial footing. Over the years, the City Commission has made strategic decisions that have positioned the City to better withstand financial stress. For the past thirty years, the City's growth has been directed to redevelopment of undervalued and underutilized properties in the central business district and in smaller neighborhood commercial areas. The reasonable scale of this type of growth has provided opportunities for residential and commercial spaces to be absorbed by the market instead of creating a significant number of vacancies.

During the past year there have been continued improvements in the overall economy which have supported stable economic growth for the City. We remain a regional destination for restaurants, shops, festivals and special events. The continued high quality of the City Schools of Decatur is an important part of the overall appeal of the City. City services, which focus on high-touch and personal attention, contribute to a "clean, green, active and attractive, safe and secure" community

that is a sought-after place to live, work and play. The City represents a highly desirable, niche market in the metropolitan Atlanta area. Its reputation for political stability, quality management and a commitment to long-term planning contributes to the City's sustained healthy financial position.

The City Commission has adopted financial policies for the overall operation of the City of Decatur. The purpose of having financial policies is to enable the City to achieve and maintain a long-term positive financial condition. The policies include direction on providing a conservative approach to budgeting that generally means expenditures are calculated using the best estimate of true cost without discounting and that revenues are estimated at a level that would reasonably be collected within the fiscal year based on historic collection data, as well as realistic expectations about existing and future economic conditions and activities.

Overall, the City maintains a strong financial position by continuing to utilize conservative fiscal practices and by making strategic decisions that support the community's vision. As part of the issuance of bonds by the Decatur Public Facilities Authority the City's AA+ bond rating from Standard & Poor's was confirmed and the City's rating from Moody's was increased from Aa2 to Aa1.

The 2017-2018 Revised Budget Estimates and the 2018-2019 Proposed Budget Estimates were prepared with the knowledge that residential redevelopment and home sales continue to reflect growing demand in a limited market. In the past two years three commercial redevelopments have been completed and the occupancy and rental rates are meeting projections. Two large commercial redevelopments are underway and should be completed in 2019. Private sector capital investment continues to occur. However, we have also taken into account that future economic prosperity is not a given and we continue to base our budget estimates on providing the best possible services at the least possible cost. We also realize that the community expects responsive high quality services which are provided by City employees who are committed to improvement, innovation and public service.

The 2017-2018 Revised General Fund Budget is $299,560 (1.2%) more the Approved 2017-2018 General Fund Budget. The 2018-2019 Proposed General Fund Budget is $1,255,120 (4.9%) more than the 2017-2018 Revised General Fund Budget.

Real Property Digest

The value of the real estate digest is very important to the City of Decatur budget as real property taxes are 63% of all general fund revenues. During the recession period from 2008 – 2012, the City's real estate digest remained relatively flat, showing a 1.2% increase over the five year period. Comparatively speaking, this was outstanding. As the economy has rebounded, the real estate digest has shown healthy improvement. For the five year period from 2013-2017, the digest increased 57% consistent with the increased value of real estate sales and growth from new development projects.

As of May 18, 2018 the DeKalb County Tax Assessor's Office has not provided the 2018 property digest report. It is our understanding that we will receive a digest report at the end of May. This has made developing revenue estimates more difficult. We developed the 2018-2019 Proposed Budgets based on a conservative real estate digest increase of 6%. We are hopeful that we will be able to make a more detailed report at the work session and public hearing scheduled for the June 4th City Commission meeting.

At this point, we are fairly certain that regardless of the growth in the digest, we will need to hold public hearings and advertise a tax increase as required by the "Truth in Taxation" legislation because of the additional millage needed to cover the debt service payments for the former Children's Home property. We have reserved Monday, June 11, 2018, at 6:00pm and Monday, June 18, 2018, at 3:30pm and 7:30pm for the required public hearings.

While current tax digest information is not yet available, single family real estate sales show a 4% increase in the average sales price of a single-family home from $625,560 as of January 1, 2017 to $651,610 as of January 1, 2018; and, a 13% increase in the average single-family home sales price from $574,460 as of January 1, 2016 to $651,610 as of January 1, 2018. The number of days on the market has decreased from 38 days in January 2017 to 31 days in January 2018. Supply also decreased from 309 units to 251 units. This indicates a strong and desirable single-family home real estate market.

Current permitting activity along with existing and anticipated construction expected to take place in the remainder of 2018 through mid-2019 indicates that property values will continue to increase. We believe the reevaluation of existing real estate, as well as new value from construction of single-family homes and the value of significant improvements to existing homes will still be a strong positive contributor to the overall tax digest. We expect that new value will be added as commercial developments recently completed are fully occupied and their value continues to increase. New developments currently under construction should be completed in 2019 and will impact the 2020 real estate digest values.

Millage Rates and Increased Homestead Exemptions

It is recommended that the General Fund Millage remain the same at 9.24 mills. As part of the November 8, 2016 election, Decatur voters approved various homestead exemption increases that apply to the General Fund, Capital Improvement Fund and the DDA Fund. All approved exemption increases were reflected in the first installment billing in April, 2017. The estimated impact to general fund is a reduction of approximately $425,000 in real property taxes that would have otherwise been collected.

The debt service millage for the 2007 general obligation bonds remains at .90 mills. The 2017 debt service millage for school system capital improvements remains at 1.91 mills. The DDA Fund Millage remain at .38 mills.

An $850,000 transfer from the General Fund balance to the Public Facilities Authority (PFA) Fund is included in the 2017-2018 Revised Budget estimates in order to cover debt service interest payments for acquisition of the former Children's Home property. In 2017 we anticipated that the capital improvement millage would need to be increased by 1.2 mills in 2018 to pay the debt service on the property. The current recommendation is to increase the Capital Improvement millage by .49 mills in 2018 and transfer $1,000,000 from the General Fund balance for the required debt service. We anticipate that an additional .35 mills will be needed in 2019 for a total of .76 mills on an annual basis to fully cover the debt service payments in future years.

It is recommended that the Capital Improvement Fund millage be increased from 1.06 mills to 1.55 mills in order to provide a transfer of $1,300,000 to the PFA Fund with an additional $1,000,000 transfer from the General Fund to the PFA Fund for fiscal year 2018-2019. Increasing the Capital Improvement Fund millage for 2018 from 1.06 mills to 1.55 mills will result in an estimated $110 increase in City of Decatur property taxes for a property valued at $500,000.

Fund Balance

The City's financial policies also provide direction for maintaining an adequate fund balance equal to 20 to 30 percent of operating expenses. Maintaining an adequate fund balance allows governments the ability to weather financial difficulties without having to depend on millage rate increases or service delivery reductions. Due to the City's history of conservative budgeting practices that estimates expenditures fully and limits revenue estimates to likely possible collections, the City has been able to maintain a stable fund balance.

The 2016-2017 Revised General Fund budget estimated a $554,110 use of fund balance but there was an actual contribution to fund balance of $1,295,870, resulting in a fund balance as of June 30, 2017 of $9,716,340. The 2017-2018 Proposed General Fund budget anticipated using $1,180,030 from the general fund balance to provide enough revenue to cover 2017-2018 Proposed General Fund expenditures. Due primarily to increased revenues, the 2017-2018 Revised General Fund Budget estimates that the use of fund balance will be reduced to $904,150. The estimated general fund balance at June 30, 2018 is estimated to be approximately $8,812,190 or 35% of 2017-2018 Revised General Fund expenditures.

The 2018-2019 Proposed General Fund budget anticipates using approximately $1,481,000 of the general fund balance. This should decrease the general fund balance at June 30, 2019 to approximately $7,331,160, or 27% of 2018-2019 Proposed General Fund expenditures. The use of fund balance is appropriate to cover the costs of one-time, non-recurring expenses in order to keep the fund balance within policy parameters. For 2018-2019, fund balance will used to pay for a portion of the debt service associated with the purchase of the former Children's Home, to cover the costs of several planning efforts, including the 2020 Strategic Plan, holding a housing summit, improving cybersecurity testing, smart city initiatives and other one-time non-recurring expenditures.

The City will still retain sufficient general fund balance to provide resources in case there is a need for unforeseen or emergency expenditures or to provide resources to take advantage of unanticipated opportunities consistent with supporting the City's strategic plan.

Personnel Services

The City is committed to continuing to provide an exceptional level of public safety, public works and quality of life services that contribute to the stability of property values and have made the City a desirable place in which to live, work, invest in and visit. In the most recent 2018 Citizen Survey, 96% of respondents rated the overall quality of life in Decatur as "excellent" or "good." Also, 91% of the respondents rated services provided by the City of Decatur "excellent" or "good." This resulted in Decatur being ranked among the top 10% of communities that used the survey and asked the same questions. City staff is an integral part of assuring that quality of life and services meet the demanding expectations of our community and rewarding those efforts is an important part of the City's financial strategy.

The 2018-2019 Proposed Budget Estimates incorporate funding for 2.5% merit increases for employees who are still below the maximum in their salary range. These merit adjustments occur throughout the budget year on an annual basis. The cost of the in-step merit increase is estimated to be about $152,000 or about 1% of general fund expenditures.

We are recommending a $2.00 per hour increase for part-time staff in the Active Living Division. We believe this will significantly enhance our recruitment efforts and stabilize our retention effort for staff. We are also increasing the number of school crossing guards from 32 to 34 in order provide better coverage of assigned crossings.

As part of the 2017-2018 budget process, the City conducted a salary survey of metropolitan Atlanta cities and used data collected by the Georgia Department of Community Affairs for benchmark comparisons. The City strives to maintain salary ranges above the median offered in the Atlanta metropolitan area for the same or similar work. Based on the results of that survey, and to retain an excellent workforce and be competitive in recruiting new staff, a ten-percent shift in salary ranges and authorization of a 5% a merit-based general market adjustment for full-time employees was approved effective January 1, 2018. There is no market rate adjustment recommended in the 2018-2019 Proposed Budget Estimates.

Including health care costs, fees and stop-loss coverage, the wellness initiative, the smoking cessation program and a weight loss program, the City's overall health care costs per employee are budgeted to increase about 6% in the 2018-2019 Proposed Budget Estimates. The overall costs are split with the City absorbing 80% of the cost while employees and retirees will contribute 20% towards the plan. In order to maintain the 80/20 split, we are recommending a 7% increase in employee contributions to health care costs in the 2018-2019 Proposed Budget. The employee wellness premium reduction plan remains funded. We believe that this investment assists in reducing future health care costs, less use of sick leave and increased employee productivity.

All full-time employees are also members of the City of Decatur Employees' Retirement System. The City's system offers conservative benefits to employees who have served the community over a long period of time. The City's required employer contribution to the system has remained steady over the past ten years, fluctuating between 6.25% - 9.07% of payroll. The budgeted employer contribution for fiscal year 2018-2019 remains at 8% of payroll or approximately $949,220. The total required employer contribution is approximately 2.9% of total operating expenditures. Employee contributions to the system average 14% for public safety employees who are not members of Social Security and 8% for general employees who participate in Social Security.

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

Details on personnel expenses are included in the "All Funds Overview" later in this document.

Major Activities

Former Children's Home and Other Planning Efforts

In 2017, the City Commission took advantage of an amazing opportunity to take ownership of 77 acres formerly owned by the United Methodist Children's Home. The property is immediately adjacent to the existing southeastern city limits and about one-third of the property is natural open green space. It also contains existing playing fields, a gymnasium, swimming pool and administrative and warehouse buildings. Two sources of financing were used to purchase the

property. The City of Decatur Public Facilities Authority (PFA) secured an $11,452,000 low-interest loan from the Georgia Environmental Finance Authority (GEFA) to purchase approximately 22 acres of the property that will remain in a conservation easement and in August 2017, the PFA issued $29,625,000 in bonds to purchase the remaining 55 acres. Purchase of the property was closed in August 2017 and the City took possession of the property in October 2017.

With a goal of involving as many residents as possible, the planning effort for the future of this property included five public input sessions, over 40 civic dinner conversations and a dozen stakeholder meetings and tours for groups that included environmentalists, housing experts, the creative community, and younger residents from first grade, middle school and high school. An online survey was also utilized to provide one more opportunity for community input. As a result, thousands of ideas were gathered and incorporated into three conceptual plans. The City is currently taking additional community input on these concepts and will refine these concepts into a single plan that will be presented for consideration by the City Commission in late summer 2018.

The 2018-2019 Proposed Budget Estimates also include funding for a number of plans, including the 2020 Strategic Plan, the Storm Water Master Plan Update, a Phase 2 Impact Fee analysis and the Historic Resources Survey Update.

Housing Attainability Summit

The desirability of the City of Decatur as a place to live, combined with limited available land, has resulted in increased housing prices, demolition of smaller, lower priced housing stock and development opportunities that have raised concerns about a decrease in housing diversity types that are attainable at a moderate price. In order to move forward on this issue, the 2018-2019 Proposed Budget Estimates include funding for a housing attainability summit that will be designed as a hands-on session for housing advocates, professionals and Decatur residents to engage in activities that will result in developing a common definition of affordable housing and set the framework for future actions to address housing type diversity and attainability.

Special Purpose Local Option Sales Tax (SPLOST)/Equalized Homestead Option Sales Tax (EHOST) and the Hotel/Motel Tax.

In November, 2017 DeKalb County voters approved a referendum that established a six-year SPLOST for capital improvements and debt service and an EHOST that uses 100% of the proceeds from the former HOST one percent sales tax to fund homestead exemptions to be applied to the cost of services paid for at the same level by all county owner-occupied taxpayers to include the DeKalb County Maintenance and Operations (M&O) millage and the Hospital Authority Assessment (Grady Hospital) millage. The SPLOST and EHOST became effective on April 1, 2018.

The City of Decatur's portion of SPLOST funding is based on a formula established in the referendum which is estimated to be approximately $20,529,000 over the six-year period. The City's SPLOST projects include $5,900,000 for construction of improvements to the Atlanta Avenue intersection, $13,400,000 for debt service for previously bonded capital improvement projects including the Decatur Recreation Center, Fire Station #1, the Public Works Building and the Beacon Municipal Center and $1,200,000 for sidewalk maintenance and construction projects.

The distribution from the capital improvement portion of the county-wide Homestead Option Sales Tax (HOST) sales tax will cease with a one-time payment estimated to be $1,162,240 from the HOST

proceeds that were collected between January – March, 2018, prior to the implementation of the new SPLOST and EHOST on April 1st.

The City was also able to secure local legislation through the Georgia General Assembly to increase the hotel/motel tax from 7% to 8%. It is anticipated that the City Commission will be asked to consider adoption of a new hotel/motel tax ordinance in June, 2018 that could then go into effect September 1, 2018. With the opening of the new Hampton Inn in early 2019, we anticipate a significant increase in hotel/motel tax revenue for the General Fund and also to support a robust program for the Decatur Tourism Bureau.

Program Improvements

The 2018-2019 Proposed Budget Estimates include the addition of one new full-time position in the Solid Waste Division to enhance our streetsweeping program. Currently we have one full-time staff and one temporary staff assigned to streetsweeping. However, when we have staff vacancies on the residential collection route, full-time staff are reassigned because residential garbage collection is a priority. With an additional staff person assigned to streetsweeping we believe we can have more predictable and consistent streetsweeping service. We are also researching technology opportunities to provide timely information on routes and schedules to residents.

The 2018-2019 Proposed Budget Estimates anticipate reorganizing parking management services by contracting some of the parking management operations and staffing. In addition, it is recommended that the City Commission approve increasing the parking rate from $2 per hour to $3 per hour for metered parking Monday-Saturday, 8:00am – 6:00pm and allowing enforcement of the two hour limit after 6:00pm.

In response to requests from residents for sidewalk maintenance, repair and construction, it is recommended that the City Commission consider making a committing to a five-year, $3,250,000 sidewalk maintenance, repair and construction program where we dedicate $650,000 per year for five years using a combination of HOST fund balance, Capital Improvement funds and SPLOST funding. We believe this level of funding will enable the City to address identified needs, including priority Safe Routes to School within a scope that we should be able to schedule and implement over time and gain some efficiencies of scale.

Open Space and Greenspace Acquisition and Maintenance

The City has been budgeting a token amount of resources, approximately $50,000 per year for the purchase of open space and green space and has had success in acquiring tax parcels and donated parcels near or adjacent to existing City properties or along streams and creeks. The City Commission has also discussed the importance of open space and green space acquisition throughout the City. It is important to note that the Trust for Public Land ParkServe® website shows that 96% of residents of the City of Decatur live within a ten-minute walk of a park. The national average is 54%. We will continue to pursue options as resources allow. In order to make any major purchases or improvements, there would need to be a new source of funding.

In August, 2017 the City purchased the former Children's Home property and placed 22 of the 77 acres in a permanent conservation easement. In March, 2018 the City closed on the purchase of 2 parcels on Chevelle Lane near Dearborn Park for a total of $60,000 to maintain as permanent natural space. The City is party to an eminent domain action to acquire 16 parcels adjacent to Dearborn Park. We expect resolution of the proceedings by the end of 2018. We have worked with the City Schools of Decatur (CSD) and the Decatur Housing Authority (DHA) to secure community

use of greenspace at the corner of West Trinity Place and Commerce Drive until CSD needs to construct a building and then we will have access to shared greenspace for the downtown community.

Millage Rate Adoption

The 1999 General Assembly adopted O.C.G.A. § 48-5-32.1, known as the "Truth in Taxation" law. It requires every levying authority (i.e., the City) and every recommending authority (i.e., the City Schools) to take the percentage of the digest increase due to property reassessments and calculate the operations millage rate (debt service is not included) reduction due to the increased digest. To the extent that the recommended operations millage rate exceeds the "roll-back" rate, certain advertisements and public hearings are required. This requirement began with the certified 2000 digest. The current combined operation millage rate is 10.68 mills. The estimated combined operations millage is 11.17, an increase of .49 mills. However until we get a real property digest report from DeKalb County, we cannot calculate the roll-back millage rate and the millage rates are subject to change. We do expect to get a report by the end of May 2018 and believe that we can meet the requirements of the law for providing a legal advertisement, issuing a press release and holding three public hearings. It is recommended that the required public hearings be held on Monday, June 11, 2018 at 6:00pm and Monday, June 18, 2018 at 3:30pm and 7:30pm. In addition, we have scheduled an extended work session from 4:00pm – 6:30pm before your regular meeting on June 6, 2018.

Conclusion

The City's objective is to provide quality services that reflect the community's goals and vision within reasonable fiscal limits. This means that we have to take a strategic approach that relies on and builds upon the City's strengths while preserving and protecting community financial resources. The City has taken steps to assure financial security and to support our ability to provide the high level of services expected by our community. The City is an organization that is positioned to take advantage of opportunities, capable of making appropriate investments in our employees and committed to offering superior services for the least possible costs. To that end, the 2017-2018 Revised Budget Estimates and the 2018-2019 Proposed Budget Estimates include funding for a number of programs and projects that are responsive to community needs and concerns but also position the City well for the future.

The 2018-2019 Proposed Budget Estimates assure that that City will maintain its capacity to offer the high-level, high-quality services desired by our residents. This budget also supports our continued commitment to making the necessary infrastructure improvements and investments that will benefit our community long into the future. We remain committed to our conservative fiscal policies that allow us to meet the needs of the community today while assuring future generations will have the same access to resources and quality of life we currently enjoy. Below is a summary of property tax millage rates since 2013 and the recommended estimated 2018 millage rates:

	2013 Levy	2014 Levy	2015 Levy	2016 Levy	2017 Levy	2018 Levy
General Fund	10.20	10.20	9.70	9.30	9.24	9.24
General Fund Cap. Improv.	1.10	1.00	1.00	1.00	1.06	1.55
Downtown Dev. Authority	.38	.38	.38	.38	.38	.38
Operations Total:	11.58	11.58	11.08	10.68	10.68	11.17
2007 Bonds	1.42	1.42	.92	.92	.90	.90
2015 School Bonds	0	0	1.57	1.57	1.91	1.91
Bonded Debt Total:	1.42	1.42	2.49	2.49	2.81	2.81
TOTAL:	13.00	13.00	13.57	13.57	13.49	13.77

Completion of the 2017-2018 Revised Budget Estimates and 2018-2019 Proposed Budget Estimates would not be possible without the assistance of Accounting and Personnel staff, the teamwork and support shown by City employees in all departments, the Narrative Teams and particularly without the work of Assistant City Manager Andrea Arnold and City Clerk Meredith Roark.

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



City of Decatur®

Budget Narrative

Budget FY 2018-2019

FISCAL YEAR 2018-2019

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 a healthy mix of 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 the school system is soon to break ground on a new academy school.

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, Peggy Merriss, has served as manager since May 1993, and has been employed with the City since 1983.



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 eight 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

Decatur residents have consistently voiced the importance of the City's strong sense of community and unique character. The City's commitment to balanced growth and development that builds on its historic character, encourages walkability and supports higher density around transit stations has put Decatur at the forefront of Smart Growth in the Atlanta region. The City continues to recruit businesses that fit the Decatur brand and works hard to support existing businesses throughout the center. In order to balance future growth and ensure Decatur's unique character remains, the City focuses on quality development and business recruitment that meet the community's vision for a variety of housing, commercial and retail options.

A Focus on Housing Options

Diversity of housing options continues to be a major goal within the City of Decatur. The need for more affordable housing opportunities for families, senior citizens and younger residents requires a creative approach to support rental and ownership opportunities. Three recently developed apartment developments in downtown Decatur have provided the first new rental units added to the City in almost 20 years. These units have proven to be attrac-



tive to young professionals and empty nesters alike. Some families with school-aged children have also moved into these apartments but the taxable contribution these developments have made to the school system exceed the cost to educate the number of children enrolled.

The Decatur East development currently under construction on the Avondale MARTA station parking lot includes 92 units of affordable senior housing. The remainder of the project includes market rate rental and new retail adjacent to the Avondale MARTA station. In keeping with the City's commitment to Transit Oriented Development adjacent to transit stations, the City partnered with MARTA and the City of Atlanta to develop a long-term vision for the East Lake MARTA station which is the second most underutilized station in the MARTA system. Using a LCI (Livable Centers Initiative) grant from the Atlanta Regional Commission, the three partners selected a planning team to lead the community through an extensive visioning process that includes the development of mixed-use projects in the future.





The Cottage Court Pilot Project continues to get closer to construction. It will create an affordable, small-scale, neighborhood-friendly alternative to large-format, single-family infill housing. The Decatur Downtown Development Authority worked closely with surrounding neighborhoods to create a site plan and design for six small homes on a site adjacent to the downtown commercial district. To keep the housing affordable in perpetuity, the Decatur Land Trust will hold title to the land. The homes will be offered for sale to employees of the City of Decatur, City Schools of Decatur and the Decatur Housing Authority who meet income requirements. We anticipate that construction of the project will begin this summer.

A Unique Opportunity for Historic Preservation and Development

The acquisition of the United Methodist Children's Home property provided the City with a unique opportunity to incorporate 77 acres and 22 historic buildings into the community. The City is currently working with a planning team led by Cooper Carey to develop a community driven vision for this property that incorporates a wide range of community interests from affordable housing, to greenspace, to creative spaces to recreational and sports facilities. Recognizing and honoring the legacy of the mission of the property and consideration for the cultural landscape and historical significance of many of the buildings is an integral part of this effort.

The Children and Youth Services division moved their offices into the existing Administration building on the property. The Decatur Book Festival and the Global Growers Network are now renting office space on the 2nd floor and the City plans to expand this leasing opportunity to other City non-profit groups to create a collaborative non-profit space on the site.

A Strong Sense of Place

Unexpected surprises, unique experiences and public interaction are what make Decatur an authentic place. Collaborating with the Decatur Arts Alliance, the City was able to bring a third phase of the outdoor art gallery – five new sculptures – to the downtown area and five new sculptures will be installed in the Oakhurst business district in the 2018-2019 fiscal year.

The City worked closely with the Decatur Arts Alliance, the Decatur Tourism Bureau and local artists to update the popular hidden doors installation around the City and small, creative art pieces displayed on street lamps around downtown. Attention to details like landscaping around the square, hanging flower baskets and support of concerts, festivals and special events make Decatur a fun and inviting place to live and to visit. The City partnered with the Decatur Arts Alliance to create a pilot program for street performers and artists that balances the importance of street life with the need to keep a high quality of life.

City of Decatur®

By the Numbers

Types of businesses in the City

FY15-16

Restaurants	82
Retailers	50
Attorneys	236
Physicians	46

FY16-17

Restaurants	81
Retailers	107
Attorneys	214
Physicians	48

By the Numbers

5

New Phase 3 Decatur Artway Sculptures

1. Plenum Orb
245 E. Trinity Place / The Arlo

2. Sisters
Courthouse lawn near bandstand

3. Helping Hands
113 E. Court Square, between Squash Blossom and MARTA

4. A Refusal to Stop and Ask Directions
359 W. Ponce de Leon Ave.

5. Majestic Killer
Church Street MARTA entrance

decaturartsalliance.org/decatur-artway-sculptures

Making it Easier To Get Around Decatur

The City has worked closely with the Decatur Business Association to develop a "story map" that highlights and provides detailed information about local businesses. Additionally, the informational street and sidewalk signs that are located in the commercial districts are being streamlined to avoid clutter and confusion. Once an inventory of all the signs has been made, they will be updated, cleaned and replaced to improve the appearance of the community and reduce sign clutter. In 2017, the existing wayfinding signs were cleaned and new lettering was installed. In addition to directions, they now include the number of steps between locations to encourage more walking in downtown.

To further improve the pedestrian experience, sidewalks were mapped for defects with the help of CAPS members, other community volunteers and GIS. This allowed for a strategic prioritization of repairs that begins where they are needed most. In the upcoming year, the city will install eight sensors in the downtown district to track pedestrian, bicycle and vehicular counts. The information collected by the sensors will show the change in traffic patterns depending on the time of day and weather conditions. They will also be able to show the increase in pedestrian traffic as more downtown residential units are built. Having a clearer understanding of pedestrian flow will enhance the ability of Decatur to maintain its walkability as well as quantify potential customer traffic for businesses looking to open in downtown.

Growing Our Businesses

City staff continues to maintain useful information on commercial properties and work closely with commercial property owners to recruit businesses and tenants that fit the Decatur brand. During the current year, the City secured Savi Market to occupy a 5,000 sf retail space in the heart of downtown Decatur, welcomed Steel City Pops' 3,000 sf popsicle-making facility/storefront, and Sherwin Williams brought a brand new business and building downtown. The Decatur Market and the new Different Trains Art Gallery contributed to the expanding Old Depot Commercial District. Retail vacancy rates continue to be among the lowest in the metro area. The staff works closely with retail and restaurant owners to host quarterly update meetings, organize specific retail focused events, fund advertising and social media marketing efforts and produce and distribute over 50,000 Shopping, Dining and Services Guides each year.

In 2018-2019, the Community & Economic Development department will partner with the Decatur Downtown Development Authority and office building brokers and owners to fund a specific "bring your office to Decatur" campaign. The effort is designed to establish Decatur as an office location of choice in metropolitan Atlanta that builds on the City's walkability, high quality of life and outstanding school system. Decatur truly does offer the best opportunity to live, work and play in metropolitan Atlanta.

FY 2017-2018 Accomplishments:

- Recognized National Preservation Month and honored projects and individuals that promoted excellence in preservation, design, and sustainability (Task4E)
- Continued development of the Cottage Court Project (Tasks 4B and 15B)
- Amended the City Code to allow mobile food facilities in commercial zoned districts with permits and restrictions in place that create opportunities for food and beverage start-up businesses, and enhance quality of life (Task 2D)
- Partnered with the Decatur Arts Alliance on a pilot project to allow buskers to perform downtown with permits and restrictions in place (Task 2B)
- Painted signal boxes in Oakhurst (Tasks 1D and 1F)
- Improved railroad crossings, installed new streetscapes and green infrastructure along

the Trinity Place corridor and North McDonough corridor to provide a safe, healthy environment for pedestrians, bicyclists and motorists (Task 1C)

- Updated the City's wayfinding signage (Task 1B)
- Initiated a rezoning of the East Decatur district from C-3 to MU-Mixed Use development (Task 3B)
- Completed the development of a master plan for the East Lake MARTA station (Task 3C)
- Assisted Savi Market in an application for low-interest loan through the Georgia Cities Foundation (Task 2A)



FY 2018-2019 New Projects, Programs and Policies

- Utilize geographical data points on WAZE to promote local businesses to application users (Task 2A)
- Complete the Master Plan for the Children's Home Property and begin to identify opportunities and partners to implement the plan (Task 4D, 4E)
- Complete the Callaway project to link together improvements on the eastern and western end of the Trinity Place corridor (Task 3B)
- Continue to find opportunities to replace under-performing asphalt parking lots with projects that add street life and extend streetscape improvements throughout the City's commercial districts (Task 1C)
- Complete the current Avondale MARTA redevelopment (Task 3B)
- Install pedestrian and bicycling motion sensors downtown (Task 2A)
- Complete the Cottage Court Project (Tasks 4B and 15B)
- Explore opportunities to expand the DeKalb Library parking deck (Task 1D)
- Partner with commercial property owners to develop an office marketing campaign (Task 2B)
- Implement a new food/vendor cart ordinance to enliven downtown sidewalks and public spaces (Task 2D)

PRINCIPLE A FINANCIAL IMPACT

DEPARTMENT	AMOUNT
Governmental Control	$ 52,870
General Government	$ 195,200
Community & Economic Development	$ 1,504,520
Active Living	$ 257,940
Children & Youth Services	$ 387,190
Administrative Services	$ 494,420
Fire	$ 376,330
Police	$ 363,450
E-911	$ 20,600
Public Works	$ 796,920
Design, Environment & Construction	$ 214,750
Solid Waste	$ 484,780
Storm Water	$ 38,360
TOTAL:	**$ 5,187,330**

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

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

There are varying definitions of community, but one that particularly describes Decatur would be: "Community – an interacting population of various kinds of individuals in a common location." It is one thing to have a group of people in a set location, but true community is built when the group of people includes a broad range of diverse residents, business owners, staff and visitors who interact, engage and passionately participate in building and nurturing a strong sense of place. In fact, the diverse and engaged members of our community are one of the most influencing components of the City's unique character. The City recognizes the importance of a diverse community with a strong sense of place and actively strives to make sure this community is open, inclusive and welcoming to all.



Diversify Decatur

The City would not be what it is today without the ongoing efforts to be welcoming to people of all genders, ages, races, cultures, lifestyles and economic status. Efforts to expand employment opportunities and housing options in the city also support a diverse community. One of the many ways the City benchmarks its diversity efforts is through the statistically significant National Citizen Survey. This year the City had access to an opt-in version of the survey, allowing any resident to participate. Questions on the 2018 survey focused not only on demographics, but also asked for community input on issues like complete streets and affordable housing.

To expand the diversity of housing stock, the City is making it easier to build a mix of building types and sizes so that individuals and families of various incomes have the chance to own or rent in Decatur. Currently in the works, the Cottage Court Pilot Project is intended to show an affordable, small-scale alternative to large-format, single-family infill housing. The City has also worked with its Better Together Advisory Board on a wide range of projects related to diversity. Some of the Better Together highlights from the past year include: sponsoring the Welcoming America Interactive Reception, the successful Community Conversation Sunday Supper, the I Am Decatur art installation, and the MLK Community Reflection event.

Planning for Our Future

Over the past year, the City embarked on numerous planning projects, including the 2018 Community Transportation Plan Update, the East Lake MARTA Station LCI Study, Reimagine West Howard, and the United Methodist Children's Home (UMCH) Master Plan. Public engagement and stakeholder involvement were key components of each of these planning projects, ensuring that every member of the community had a chance to voice their opinion and help shape the future vision of the City. In addition to the traditional public engagement practices, interested community members were able to add thoughts and comments to the 2018 Community Transportation Plan Update Wikimap, participate in the East Lake MARTA Walking Audit, tour the UMCH property, and host or attend Civic Dinners for the UMCH visioning process. In fact, over 400 community members came out on a rainy Sunday in February to attend and participate in the UMCH kick-off event.

Staying Connected

One of the biggest roles that the City Commission and City Manager's Office play is to strengthen community relationships and connect community members to their government. The biennial Citizens Survey randomly selects 1,500 households and asks them to provide feedback on quality-of-life questions, service delivery questions and specific topic questions that change with each survey depending on current programs. The City Commission also initiated an "Open Office Hour" program allowing individual commissioners and the Mayor to address specific, timely topics and answer relevant questions from the community. These sessions are streamed on-line at the City's website making it easier for community members to share in the conversation.

With so much happening in Decatur, from construction projects to volunteer opportunities, the City realizes the need to keep its residents informed. New this year was an upgrade to the outdated new resident packet. The new resident packet, Hello: Welcome to Decatur!, provides useful information for both new and existing residents, from ways to get involved to understanding how the City budget, building permits, and various departments work. The City expanded its Decatur Makeover webpage to cover traffic disruptions city-wide. The DecaturNext website was updated and used extensively to engage community members with active planning efforts described earlier in this narrative.The City is active on traditional communications platforms and social media outlets. In fact, the Police Department

By the Numbers

Number of MLK Service Day Volunteers in 2018

930

Dollar value of 2018 MLK Service Day volunteer hours

$184,731

By the Numbers

Citizen Police Academy graduates since 2013

126

won the Metro Atlanta Law Enforcement Social Media Group: Law Enforcement Selfie Challenge for Facebook and Twitter!

Engaging the Next Generations

What better way to encourage an engaged community than to start with the children. As part of the "My Community and Me" learning expedition at Winnona Park Elementary and Clairemont Elementary schools, the Decatur Public Works department collaborated with students and teachers to upgrade the crosswalks in front of the schools. The crosswalk paintings encouraged the children to be active members of their community and helped the City integrate art into public infrastructure.



The City worked in numerous ways to engage its future leaders by supporting a petition from third-grade students to rename a tributary of Peavine Creek behind Westchester Elementary to Wolfpack Creek, hosting countless tours and birthday parties at the Police and Fire departments, continuing the successful Touch-A-Truck event, organizing and participating in community helper days with City Schools of Decatur, Junior Police Academy, Junior Firefighter Obstacle Course Challenge, Decatur Youth Council and Children and Youth Services Counselor in Training and Junior Counselor programs.

MLK Service Project

Over 930 volunteers participated in the 2018 MLK weekend service day project. A total of 34 projects were completed during the three day event with 27 homes repaired and 7 more received yard cleanups. Senior homeowners benefitted from porch repair, handicap ramp installation, weatherization, bathroom upgrades and yard and fence maintenance, to name a few. The MLK Service Project is the purest example of a diverse and engaged community at its finest – where residents, staff and other community members come together to support and ensure that elderly, low-income residents have the opportunity to age in place in a safe, comfortable home and remain an integral part of the community.





FY 2017-2018 Accomplishments

- Hosted six sessions of Open Office Hour programs with the City Commissioners and City Manager (Task 6A)
- Updated the New Resident Packet (Task 6A)
- Expanded the Extreme Makeover website (Task 6A)
- Worked alongside Winnona Park Elementary and Clairemont Elementary School Crosswalk Painting (Task 8C)
- Installed Foresight Augmented Reality (FAR) devices at Decatur City Hall, Decatur Recreation Center and Ebster Recreation Center (Task 5C, 6A, 8D)
- Produced and released recruitment videos for the Police department and Fire departments (Task 5D, 6A)
- Purchased the "Something We Had to Go Through" downtown art installation and completed of the 3rd phase of the Decatur Artway installation (Task 8A)
- Hosted the MLK Community Reflection, Better Together Community Conversation Sunday Supper and the "I am Decatur" art installation (Task 5C and 6B)
- Implemented the Decatur buskers program (Task 8B)
- Published the Get on Board resident board highlight in the Focus (Task 6A)
- Received a National Research Center's Voice of the People Award for the 2016 National Citizen Survey responses (Task 5C)
- Approved sanitation and stormwater fee offset for low-income seniors (Task 5C)

FY 2018-2019 New Projects, Programs, and Policies

- Redesign the City website (Task 6A)
- Host an Attainable Housing Summit (Task 5A)
- Implement a new city mobile app that includes civic engagement components and push notifications (Task 8D)
- Install the 4th phase of the Decatur Artway in Oakhurst (Task 8A)
- Begin the 2020 Strategic Plan process (Goal 8)

PRINCIPLE B FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	52,870
General Government	904,900
Community & Economic Development	794,550
Active Living	397,920
Children & Youth Services	37,530
Administrative Services	481,320
Fire	180,370
Police	2,455,100
E-911	20,600
Public Works	176,460
Design, Environment & Construction	429,500
Solid Waste	161,600
Storm Water	172,620
TOTAL:	**$ 6,265,340**

By the Numbers

Number of views of newest Decatur Police recruitment video

481

Feb. 15-May 1

City of Decatur®

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

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

Understanding that our resources are finite and absolute, the goals within Principle C leverage innovation and technology to create a more sustainable and livable city. The goal of any "smart" city is to effectively use innovation and technology to improve the quality of public services and overall quality of life in the community. The City seeks ways to use technology in an effort to manage operating costs, protect the environment and better engage with residents. Advances in Smart Technology allow the City of Decatur to do many things like better understand traffic, grow our urban tree canopy, provide the best possible services for the least possible cost, and increase resiliency through thoughtful conservation of our natural and built environment.



Diversifying Revenue Sources

The City of Decatur was successful in looking for and obtaining new ways to increase its revenue over the past year and will see the rewards of this work in the near future. The Special Local Option Sales Tax (SPLOST) was approved by DeKalb County voters in November 2017. It will greatly improve Decatur's ability to service bond debt and provide new funding to construct new large scale capital projects. SPLOST funds will be the primary monetary source for the re-design and construction of an improved Atlanta Avenue, West College and West Howard Avenue intersection. An increased hotel/motel tax rate will also go into effect during the 2018-2019 fiscal year. This increase will generate additional tax revenue from existing hotels as well as the new Hampton Inn and Suites under construction on Clairemont Avenue that is scheduled to open in the first quarter of 2019. This increased revenue will help fund the Decatur Tourism Bureau, provide funding for the maintenance of the Decatur Conference Center and generate additional revenue for the general fund.

Acting on Opportunities

Fiscal responsibility means the City must use existing revenues efficiently, take advantage of grants and funding opportunities from outside sources and look for new sources of revenue for the future. New technologies and data collection and analysis within the City of Decatur will continue to be instrumental in creating a more sustainable City now and into the future.

When the United Methodist Children's Home property was purchased by the City of Decatur in 2017, 22 acres were funded through a low-interest loan from the Georgia Environmental Finance Authority conditioned on holding this area in a conservation easement. This loan meets two goals within Principle C in that it saves the city money on debt service as well as promoting the preservation of greenspace allocated for public use. In addition to the loan, the City of Decatur was also successful in obtaining an $800,000 grant from DeKalb County for special projects within the 22 acre conservation area. This grant will allow the City, over a period of ten years, to do conservation improvements such as trails, invasive species removal, reforestation and water management. The visioning and master plan process for the Children's Home property will better assist the City in implementing the community vision for how the buildings, facilities and grounds will be used and shared how public/private/non-profit partnerships may be formed. The City has already leased space in the Administration Building to local non-profit groups as a pilot to test a future model as a non-profit administrative center.

Utilizing Technology

The data collected and analyzed in this year's upcoming stormwater masterplan will be instrumental in shaping the future of our streets, storm sewer infrastructure, streams and creeks both within our community and the metro Atlanta region. Recently approved developments and rezoning actions, such as the planned City Schools of Decatur Academy School located on Talley Street and the current Mixed-Use rezoning proposal of the East Decatur Station districtv will address the City's goal to eliminate surface parking lots and better manage local traffic. A current proposal being developed to expand the parking deck behind the DeKalb Library also focuses on the reduction of surface parking lots and the creation of shared parking opportunities in centralized parking structures. Eliminating downtown surface lots allows for redevelopment opportunities that create a more active and inviting pedestrian experience, provide additional retail and residential options and connect existing retail and restaurant activity centers downtown.

The concept behind being a Smart City is simple, but the application is often misunderstood. With good data and a clear vision for sustainability, the City of Decatur can make informed and more accurate decisions that will support changes that will improve service delivery and quality of life. Whether it is updating existing technologies, structures and

By the Numbers

CHILDREN'S HOME VISIONING PROCESS

1,302
PARTICIPANTS

2,000
IDEAS GENERATED

40
DINNERS HOSTED

298
TOTAL DINNER GUESTS

City of Decatur®

By the Numbers

Tons of paper shredded during Electronics Recycling Events

34.3

By the Numbers

New homes constructed using high performance building standards

93

strategies or the incorporation of new, smarter and more efficient ones, strengthening and improving the City of Decatur through the lens of fiscal and environmental stewardship will ensure stability now and well into the future.

FY 2017-2018 Accomplishments

- Completed a study for a shared parking deck and redevelopment of commercial property in the 300 block of Church Street (Task 9A and 9C)
- SPLOST approved to increase revenue base for City of Decatur capital projects (Task 9D)
- Received an $800,000 grant from DeKalb County to complete special projects within the conservation area at the Children's Home (Task 10B).
- Created the pollinator (bee) garden at Willow Lane and Superior Avenue (Task 12C)
- Purchased of the United Methodist Children's Home which contains existing community gardens and has 22 acres in a permanent conservation easement. (Task 12C and 13E)
- Recertified as a Bee City USA (Task 12C)
- Undertook a LCI (Livable Centers Initiative) study for the future re-development of the East Lake MARTA station (Task 9C)
- Awarded Partner of the Year by Southface Energy Institute for the City's continued efforts to promote High Performance Building Standards within the Unified Development Ordinance (Task 12B)
- Installed new LED Lighting at the Decatur Convention Center Parking Deck (Task 12F)
- Completed three mixed-use downtown projects adding $142 million in value to the city tax digest – an 82% increase over the undeveloped property valuation (Task 9A)



FY 2018-2019 New Projects, Programs, and Policies

- Install pedestrian counting sensors in downtown to collect data for pedestrian counts that may be used to promote social and economic viability to prospective businesses to locate to downtown Decatur (Task 9A)
- Implement use of electronic permitting and plan review technology to reduce vehicle trips, paper printing and archival storage related to construction permits (Task 10A)
- Begin design and improvement of the Church Street and Commerce Drive intersection for a cycle track with grant funds provided by Georgia Department of Transportation (Task 10B)
- Complete master plan activities for the Children's Home Property that identify community partnerships to assist in implementation and shared use (Task 11A and 11B)
- Complete a community-wide stormwater master plan (Task 13B)
- Acquire 3.5 acres of greenspace between Chevelle Lane and Dearborn Circle (Task 13E)

PRINCIPLE C FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
General Government	325,340
Community & Economic Development	254,930
Active Living	472,810
Children & Youth Services	37,530
Administrative Services	2,040,530
Fire	232,470
Police	359,850
E-911	20,600
Public Works	1,506,160
Design, Environment & Construction	107,380
Solid Waste	1,143,170
Storm Water	76,720
TOTAL:	**$ 6,630,360**

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
Sugar Creek Basin

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

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

The goal of Principle D is to provide a high quality life for residents of all ages by expanding housing options and programs that support health and safety as well as physical activities for all ages and abilities, especially in under-served populations. Each City department and division follows the tenets of the 2010 Strategic plan in fulfilling their mission, vision and goals for the future. Principle D encourages an environment where housing and mobility services are provided, physical activity is accessible and programs support high quality living at all stages of life.

Active and Engaged Seniors

Summer workshops for adults and seniors in Decatur include Gardening 101, flash writing and mystery field trips to the Atlanta Botanical Gardens and Fernbank Museum. Popular adult and senior programs include open yoga, flamenco dancing and lunch time board games. Celebration of National Senior Health and Fitness Day, a collaboration between the City and DeKalb County Library, took place in May 2017 with over 100 seniors in attendance. Emory University medical students partnered with the City to allow students to earn course credit while also learning how adults and seniors can live an active, healthy lifestyle through recreation and leisure.



Decatur has many community gardens within the city limits, providing access to gardening for most residents. The City is planning to transform the Scott Park garden to raised beds allowing for improved access to those with disabilities. The recent purchase of the Children's Home property could provide a much larger garden space than has been possible.

Encouraging and Supporting Lifelong Activities

Residents and visitors alike have plenty of wellness opportunities while in the City. The Glenlake annual tennis tournament averages over 100 participants and continues to be the highlight of the tennis season. The Active Living division partnered with the Boys and Girls Club and Dynamo Pool Management to offer year-round indoor public swimming, swimming lessons and aquatics classes at the recently renovated Oakhurst Pool.

The City continues to host the annual Earn-a-Bike program and Bike Rodeo. These classes teach bike safety, maintenance and rules of the road for Decatur's youth. The new 'Women and Biking' class aims to encourage women to bike more frequently and to feel comfortable biking on the road. The City's "Bike to Work" day offers coffee and doughnuts to Decatur

cyclists on their way to work during May's Bike Month. Additional bike racks and a bike repair station were installed along the new North McDonough Street cycle track. The proposed Commerce Drive cycle track, Clairemont Avenue intersection improvements, Church Street cycle track, Howard Avenue improvements and purchase of property along the Dearborn Park trail will improve bicycle and pedestrian accessibility throughout Decatur.

A Safe Space for Youth



Over 200 registered youth and teens participate in programming at Ebster Recreation Center. Free classes include science for fun, fashion and sewing, healthy cooking classes, arts and crafts and teen mentorship groups. These classes are offered in partnership with the Decatur Housing Authority to provide programs to low income families in Decatur. All nine afterschool programs offered by the Children and Youth Services (CYS) Division are accredited and serve over 600 participants. CYS will offer new summer camps in partnership with the Fire department and is preparing for expanded programs at the future City Schools of Decatur Academy School on Talley Street beginning in the 2019-2020 school year.

In collaboration with the Decatur High School football program, Active Living established the City's first ever youth tackle football program, with over 60 fourth through sixth graders participating. The new girls' basketball clinic, offered on Thursday afternoons, was created to meet the growing demand for female athletic programming in the area. As a branch of adult co-ed basketball, a league was created for women in Decatur.

Through improvements in infrastructure, increased youth and adult programming and staff wellness, the City of Decatur encourages a safe, healthy and lifelong community. Decatur residents can easily incorporate wellness into daily activities, such as walking to school, playing in sports leagues, attending an educational camp, or growing vegetables at a community garden.

A Safe Space for All

The Fire and Police departments continue to offer public education classes as a way to get to know the community that they serve and improve safety and security. In recent years, child safety courses has been the top request from community members. In late 2017, the Police department established a relationship with local non-profit Revved Up Kids and began hosting Safety & Self-Defense workshops for children and teens and co-hosted a Child Safety event during Child Abuse Prevention Month at the Decatur Recreation Center with Revved Up Kids and the Georgia Center for Child Advocacy. To date, over 500 children and teens have participated in the Revved Up Kids workshops and approximately 125 attendees have attended the four Revved Up Kids parent seminars. Parents are excited about the next opportunities. In the next year, the Fire department will provide more than 20 public education programs to the community, including community CPR, human trafficking awareness and safety talks to residents living in high rises.

At least 295 women have completed the R.A.D. (Rape Aggression Defense) Women's Self-Defense program with since 2014. There are over 190 names on the "Future Participants" list waiting for a course that works with their schedules. Women who have completed the R.A.D. course are also signing up for other programs at the Police department and the city

By the Numbers

6 outdoor tornado warning sirens in Decatur

Glennwood Elementary
Westchester Elementary
Oakhurst Elementary
Winnona Park Elementary
Children's Home
Decatur Police Station

By the Numbers

6 car share locations in the city

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

295



such as Decatur 101, the Citizen's Police Academy, educational presentations and registering their children for the Junior Police Academy. Police staff have experienced the unintended but welcomed effect of R.A.D. alumnae reaching out to us with questions and to report issues in their neighborhood. The relationships built during the course carry on and help the department and the community well after the course ends.

Both departments enjoy working with residents involved in the CAPS (Citizens Assisting Public Safety) programs. The Fire CAPS program is a six week course that trains residents in a wide variety of skills ranging from CPR and blood pressure screenings to chain saw safety. Fire and Police CAPS members have been utilized in support roles for nonemergency and emergency incidents. Members continue to assist during inclement weather: winter storms, down trees, staffing warming and cooling stations, and assisting with festivals and events.

Police and Fire staff are working to expand the Smart911 Program. This program allows first responders to access medical information needed to treat patients needing assistance. The safety profile provides critical medical history and pertinent information needed. There will be greater focus on reaching more residents as well as providing information regarding additional features such as Smart Alert and Severe Weather Alerts.

FY 2017-2018 Accomplishments

- Installed Adult fitness equipment at Scott Park (Task 16D)
- Participation in the Safe Routes to School program increased 3% overall in the current year and is up 77% at some schools (Task 14B and 16F)
- Funded the Reimagine West Howard improvements, which reduces the number of vehicular travel lanes and provides dedicated left turns and safer and more frequent pedestrian crossings (Task 14D)
- Installed new bike racks on Ponce de Leon Avenue, Trinity Place, and East Howard Avenue (Task 14C)
- Installed pedestrian hybrid flashing beacons on Clairemont Avenue near the Decatur YCMA and on S. Candler Street at E. Davis Street to designate safer pedestrian crossings (Task 14A)
- Received accreditation for all nine CYS programs (Task 16C)
- Removed sidewalk trip hazards along Adams Street, Ponce de Leon Avenue, Clairemont Avenue, Glendale Avenue, Avery Street, and Mead Road (Task 14A)

- Replaced sidewalks along the North McDonough parking loop that had been uprooted by trees (Task 14A)
- Replaced broken sidewalk and provided curb ramps along Adams Street (Task 14A)
- Designated 16 streets as Residential District Speed Zones to promote a safer environment in the neighborhoods for pedestrians (Task 14D)

FY 2018-2019 New Projects, Programs, and Policies

- Install new signage in all parks (Task 16D)
- Construct field storage units at Ebster and McKoy Parks (Task 16D)
- Implement Reimagine West Howard improvements (Task 14A)
- Install a pedestrian hybrid beacon on Scott Boulevard at Westchester Elementary (Task 14A)
- Begin the design and construction bid phase of the Atlanta Avenue crossing improvements (Task 14A)
- Open 92 affordable dwellings for senior residents at East Decatur Station (Task 15C)
- Host an Attainable Housing Summit to discuss important issues related to housing diversity and affordability (Task 15A)
- Develop and implement the Explorers program in the Police department as a way to increase interaction with the city's youth (Goal 16)
- Implement shared bikes program with Atlanta Relay Bikes (Task 14G)
- Add two crossing guard position for the Safe Routes to School program (Task 14B)
- Implement on-street video technology to collect counts of vehicles, pedestrians and cyclists in the downtown area (Task 14G)
- Create new CYS programs for CSD Academy School on Talley Street. (Task 16C)
- Conduct an East Lake Drive/2nd Avenue Corridor study for traffic calming improvements (Task 14A)
- Fund first of five year plan to repair and build sidewalks throughout the City (Task 14A)

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**

City of Decatur®

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

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

Support an innovative and creative work environment that attracts the best employees, provides them with the tools needed to perform their work and sets an expectation of exceptional public service for the community.

Principle E was created by a committee of city employees to align the internal operations of the City with the principles and goals identified by the community in the 2010 Strategic Plan. Each year as part of the budgeting process, city departments develop their annual work programs and expenditure plans in response to specific goals and tasks included in the strategic plan. A large percentage of the City's budget is allocated to personnel and equipment as well as to internal administrative activities, but many of these expenditures do not easily relate to specific strategic plan goals. Principle E was designed to clarify this linkage and reinforce the important connection between what the City does as an organization and how staff accomplish their work.

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

Principle E provides a link between the internal work program of the organization and the strategic plan. Principle E connects community members' goals and principles with the daily activities of city staff. Principle E is a key component to ensuring the city operates as a high performing organization. It supports the City's innovative and creative work environment in order to attract the best employees, provide the tools needed to perform excellent work, increase employee satisfaction and provide exceptional public service for the community.

Efficiency Through New Technology

The link between City of Decatur employees and community members became streamlined and more efficient over the course of the past year with investments in new technologies. The City of Decatur has developed a customized special event notification program providing notice to residents directly impacted by a project or event. For example, in preparation for the annual Porchfest event, the residents of Oakhurst impacted by street closings were specifically notified.

City departments are using more unique data sets to achieve targeted tasks. For instance, the City is exploring motion sensor technology in downtown Decatur to collect data counts for bicyclists, pedestrians, and vehicles to get a better understanding of how new developments and infrastructure improvements impact modes of transportation and provide critical foot

traffic counts to prospective retail businesses. In an effort to increase the City's tree canopy, staff can now calculate and analyze canopy coverage data to test the effectiveness of current policies.

City departments are investing in new software that improves efficiency in their jobs and interactions with the citizens. The City is using a new software program that allows Decatur residents to view, print, and make payments for business licenses and property taxes. The City continues to add forms to SeamlessDocs in an effort to have more paperless processes and to make information more accessible and easier to use for external and internal customers. The City will convert existing application processes to an electronic permitting system for all development, permit, and inspection requests. The system will also link to the City's existing geographical information system (GIS) to provide a visual reference for activities around the City. The City utilizes an accounting program to post daily receipts, business licenses, cash collection, tax payments, monthly reports, and deposits with ease. It also uses a mobile data services plan so that employees can work on the go.

Enhancing Tools of the Trades

Purchasing new equipment helps employees become increasingly efficient and responsive in meeting the daily requirements of their job. Staff members who are required to be in the field throughout the day are provided with iPads and laptops to improve communication and reporting. The Fire department purchased a "mini-pumper" to operate more effectively in an urban setting with narrow streets and larger buildings. Providing a safe, comfortable workplace and the tools necessary to accomplish required work have a direct impact on employee satisfaction. Over the past decade, the City has invested in renovations of all city facilities including work places and city-owned parks and recreational facilities. Most buildings include flexible work spaces and can accommodate community meetings. The City will increase office quiet zones to improve staff focus and productivity levels. The City's streetscape improvements, sidewalks, and growing network of bicycle lanes allow City staff opportunities to travel about Decatur in active and healthy ways and a growing number of staff members are taking advantage of this option.

Hiring and Retaining the Best Staff Possible.

Employees are the most important asset for achieving an organization's goals. The City is working with film producers to create recruitment videos for departments and to produce video clips to give visitors the feel of Decatur and entice them to come visit. Decatur Fire hired part time employees to fill-in on shifts to maintain minimum staffing requirements while full-time staff are on leave. This has significantly decreased overtime costs. Com-



By the Numbers

Employee wellness program participants

FY13-14
119 (out of 205)

FY14-15
98 (out of 214)

FY15-16
110 (out of 209)

FY16-17
142 (out of 197)

FY17-18
157 (out of 195)

By the Numbers

6 **Facebook pages operated by the city**

City of Decatur – Government

Decatur Active Living

Decatur Active Living – Athletics

City of Decatur Fire and Rescue

City of Decatur Police Department

City of Decatur Human Resources

City of Decatur®

By the Numbers

12,742

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

By the Numbers

14

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

10

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

munity Risk Reduction continues to enhance the safety and awareness of potential hazards, fire, health and environmental issues for people living and working in the City. Station tours for school groups, car seat installations, inspections, and the increasing positive presence on social media outlets strive to cover all types of community risks, even internet safety. The Fire department's Facebook page has grown to 1000 subscribers, and videos on YouTube have over 1.5 million views and growing. Staff is working with students and teens in the area on posters and videos for possible public service announcements.

The City is committed to retaining the best employees by providing competitive and just compensation and benefits. Annual Retirement Statements are provided to employees in order to incorporate their retirement benefits into plans to adequately prepare for retirement. Technology upgrades have made completing timesheets more efficient. Direct on-line and phone access to the new payroll clerk makes it easier for employees to get payroll questions answered.

The City conducts biennial salary surveys to assure that salary ranges are comparable to other similar local governments. This effort allows the City to offer fair and reasonable salaries and attract qualified staff throughout the organization. For example, Children and Youth Services increased part-time pay scales by up to $2/hr in order to attract and retain the best employees for part-time counselor positions. In order to minimize the financial impact to the City's general fund, CYS increased session fees for K-5 afterschool programs. This allowed funding of over-time for full-time staff, as well as the pay increase for part-time staff, through program funds instead of through taxes.

Once hired, the City invests in the personal and professional growth of employees through education and training opportunities, as well as providing robust health and wellness benefits. Several employees furthered their professional development by achieving higher education degrees, completing certification requirements and meeting continuing education requirements to maintain professional accreditation. City employees served on boards of associations and were recognized with awards for performances and projects which also benefitted the organization. These employees are instrumental in maintaining Decatur's national and international reputation as a city that values innovation and creativity. City employees attended a wide range of professional development conferences and workshops including: Aging in America, Creative Placemaking Leadership Summit; National Recreation and Parks Association meetings; Athletic Business, Georgia Recreation and Parks Association; Bike Summit; GA Walk Summit; Georgia Association of Women in Public Safety; Leadership DeKalb; National Trust for Historic Preservation; the International Downtown Association Conference; National Main Street Conference; International City and County Management Association Conference; and, Georgia City County Management Association. Staff members logged training hours and earned certifications through Crematory Monuments Training, American Public Works Association Courses, Certified Public Works Manager Courses and National Fire Protection Association Fire Inspector Certifications.

Changes in organizational work assignments also led to maintaining high standards and use of efficiency. The Engineering division combined two crews, Drainage and Streets, into one group that allows staff to cross train for knowledge and uniformity, making it easier to have one crew leader and one contact for each component of the department. Fire re-assigned community risk reduction and all fire marshal duties to the assistant chief and placed all operations under the deputy chief. A new payroll clerk position was created to meet the demands of a growing workforce. The Payroll & Benefits Coordinator position was re-titled to Heath & Wellness Coordinator, thus eliminating all payroll functions from that position and focusing on benefits and wellness.

Healthy Employees Help Reduce Costs

When employees are healthy, they show up for work and provide quality performance. Overtime and temporary staff costs are reduced and health insurance costs are lowered. The City partners with Corporate Health Partners to encourage and support better health among all employees. Corporate Health Partners assists with annual biometric screenings and health risk assessments and all employees are encouraged to participate in this wellness program. The program enables employees to keep track of their wellness journey using the on-line "Healthy Trax" program and chart their progress from year to year. This program provides incentives for participation and improving health through reduced insurance costs. The wellness program will be expanded in the next fiscal year to include spouses. The Fire department has become a smoke free department with all previous smokers successfully kicking the habit.



The City continues to offer a variety of classes and programs throughout the year to encourage a healthy lifestyle for all employees. Programs include: diabetes education seminars; anti-stress training; health lunches programs; and organized walks during the day to enhance the well-being of City employees. The City wellness program is considering adding lunch carts in the upcoming year offer healthy dining options for those who routinely "work through lunch."

Smart City

City employees have worked with the community to identify what it means for the City of Decatur to be "smart." The "smart city" concept is at risk of being a buzzword co-opted by private sector vendors selling technologies that may not address a community's unique needs. We believe that Decatur can be "smarter" by using technology and data to be more effective, efficient and strategic as we work towards achieving the community's vision. The application of new technology must be consistent with the strategic plan goals and must address identified community challenges. The City has applied for a grant to conduct a smart corridor to identify technologies that can improve mobility in and around Decatur. Predictive analytics will be applied by the Fire and Police departments and Human Resources division. The Fire and Police departments will use drone technology to assist with public safety activities. The parking industry has been transformed by technology and more innovation is anticipated with the City's parking partners. The proliferation of technology applications brings with it cybersecurity vulnerabilities. While the City has performed an independent cybersecurity assessment, additional cybersecurity measures are planned in the next fiscal year including a cybersecurity incident response plan and penetration testing.



Planning for the Future

Succession planning is a critical component of any healthy organization. The City provides internships at planning and zoning, fire, sanitation and the City Manager's Office that often lead to bringing newer, younger employees into the organization. The E5 Academy, a 9 month course offered to City employees that have been with the city at least 2 years, is designed to create engaged, effective, excellent and evolving employees. The City has had 22 employees graduate, and has begun training with another round of employees. New City employees joined citizens in the city's Decatur 101 program, an annual class designed

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
Dana Canipe
Bridget Christensen
JoeAnn Cohen
Mark Ethun*
Courtney Frisch*
Ashton Hudson
Carlos Jordan
Tim Karolyi
Portia Langley*
Catherine Lee*
Morgan Lewis
Gary Menard
Lyn Menne
Claire Miller
Vera Morrison
Dorsey Nobles
Danielle Perry
Zack Ray*
Kevin Rice
Justin Sardine
Hugh Saxon
Jeremy Storey
Angela Threadgill
Ninette Violante*
Chet Walker
Tammy Washington*

*team captain

to create informed and involved citizens and put a "face" on government. It is open to the community and employees are encouraged to take it to learn more about the different departments in the city.

FY 2017-2018 Accomplishments

- Expanded employee wellness program to include activities to combat obesity and diabetes (Goal II)
- Upgraded telephone system in city facilities (Goal III and VI)
- Purchased a training simulator for use by the Police department (Goal III)
- Implemented recommendations from cybersecurity risk assessment (Goal IV)
- Continued staff involvement on interdepartmental teams and committees including the Technology Committee, Performance Management Committee, Complete Streets Team, Wellness Committee and Story Team (Goal II)

FY 2018-2019 New Projects, Programs and Polices

- Expand employee wellness program to include activities to combat women's health issues (Goal II)
- Replace the fiber network connecting city facilities (Goal III and VI)
- Continue to implement recommendations and best practices from cybersecurity risk assessment (Goal IV)
- Develop and begin implementation of Decatur's Smart City Initiative (Goal VI)

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**

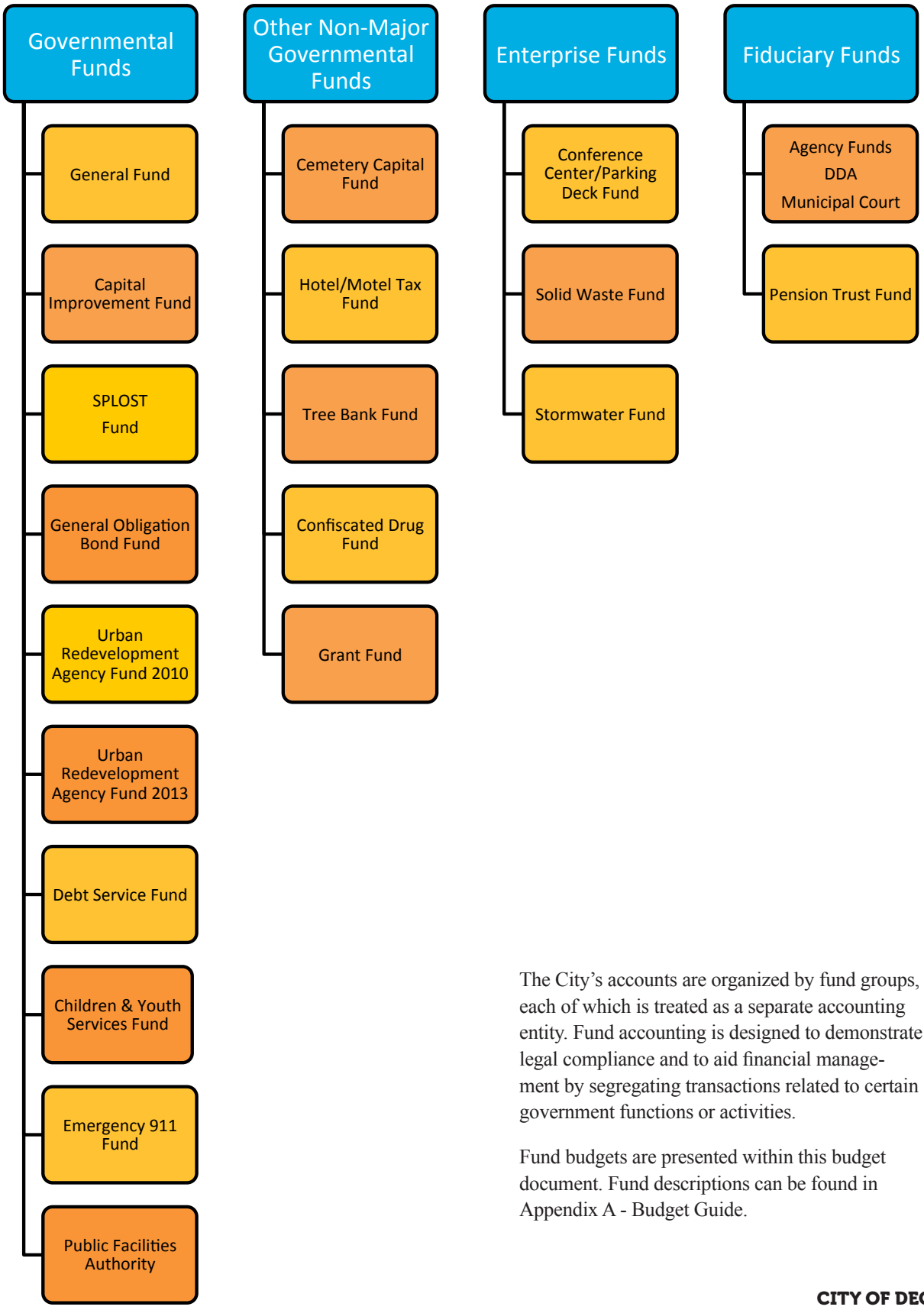


City of Decatur®

Summary of Fund Budgets

Budget FY 2018-2019

CITY OF DECATUR
Fund Organizational Chart



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

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

Fund Balance Summary - All Funds

Fund Balance, end of FY 13-14	*$5,501,604*	*$18,553,224*	*$349,059*	*$6,383,974*	*$156,069*	*$800,730*	*$5,289,992*	*$37,034,652*
Fund Balance, end of FY 14-15	*$7,209,285*	*$11,825,399*	*$327,933*	*$6,575,325*	*$174,769*	*$962,399*	*$14,995,225*	*$42,070,335*
Fund Balance, end of FY 15-16	*$8,420,470*	*$14,827,909*	*$384,187*	*$5,900,233*	*$272,801*	*$1,131,616*	*$14,719,966*	*$45,657,182*
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, beginning of year (est)	*$8,812,192*	*$10,355,543*	*$278,646*	*$3,963,779*	*$261,600*	*$1,141,149*	*$15,476,965*	*$40,289,874*

REVENUES	General Fund	Capital Project Funds	Non-Major Govt'l Funds	Debt Service Fund	E911 Fund	Children & Youth Services Fund	Enterprise Funds	Total Revenues
Taxes	20,950,000	6,761,400	850,000	5,650,000	0	0	0	$34,211,400
Licenses and permits	1,153,550	0	0	0	0	0	0	$1,153,550
Fines and forfeitures	1,106,000	0	0	0	0	0	0	$1,106,000
Interest income	2,000	0	10	500	0	0	0	$2,510
Charges for services	2,089,460	0	25,000	0	555,000	2,031,570	4,076,900	$8,777,930
Intergovernmental	530,780	4,222,730	33,300	0	0	0	0	$4,786,810
Contributions	116,000	0	0	0	0	0	0	$116,000
Sale of Assets	0	0	0	0	0	0	0	$0
Miscellaneous	10,000	135,000	25,000	0	0	0	0	$170,000
Transfers	(687,550)	0	0	0	0	0	0	($687,550)
Total Revenues	**$25,270,240**	**$11,119,130**	**$933,310**	**$5,650,500**	**$555,000**	**$2,031,570**	**$4,076,900**	**$49,636,650**
EXPENDITURES								
Personnel Services	16,860,490	0	0	0	853,300	1,718,440	1,653,030	$21,085,260
Other Services and Charges	7,005,050	1,442,300	109,300	0	134,630	400,030	1,553,890	$10,645,200
Supplies	2,885,730	464,200	0	0	31,950	303,800	300,070	$3,985,750
Capital Outlay	0	8,729,930	100,000	0	0	80,000	372,000	$9,281,930
Indirect Costs	0	0	0	0	0	0	477,450	$477,450
Debt Services	0	6,225,620	0	0	0	0	0	$6,225,620
Lease Payments	0	0	0	0	10,000	0	0	$10,000
Depreciation/Amortization	0	0	0	0	0	0	863,000	$863,000
OPEB Costs	0	0	0	0	0	0	287,000	$287,000
Bond Principal and Interest	0	0	0	5,626,750	0	0	0	$5,626,750
Cost of Asset Sale	0	0	0	0	0	0	0	$0
Transfers	0	0	0	0	0	0	0	$0
Total Expenditures	**$26,751,270**	**$16,862,050**	**$209,300**	**$5,626,750**	**$1,029,880**	**$2,502,270**	**$5,506,440**	**$58,487,960**
Excess (deficinecy) of revenues over (under) expenditures	**($1,481,030)**	**($5,742,920)**	**$724,010**	**$23,750**	**($474,880)**	**($470,700)**	**($1,429,540)**	**($8,851,310)**
Other Financing Sources (Uses)								
Proceeds from Capital Lease/Debt Issuance	0	7,077,500	0	0	0	0	372,000	$7,449,500
Transfers In	0	4,549,270	0	0	400,000	100,000	182,000	$5,231,270
Transfers Out	0	(3,520,270)	880,000	0	0	0	181,000	($4,581,270)
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**	**$8,106,500**	**880,000**	**$0**	**$400,000**	**$100,000**	**$735,500**	**$8,099,500**
Balance, end of year	**$7,331,162**	**$12,719,123**	**$122,656**	**$3,987,529**	**$186,720**	**$770,449**	**$14,420,425**	**$39,538,064**
Assigned for Health Insurance	**$226,353**	**$0**	**$0**	**$0**	**$13,956**	**$17,508**	**$25,012**	**$282,629**
Unassigned	**$7,104,809**	**$12,719,123**	**$178,656**	**$3,987,529**	**$172,964**	**$752,941**	**$14,395,413**	**$39,255,435**

CITY OF DECATUR 2018-2019 ADOPTED BUDGET

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2013-2014	ACTUAL EXPENDITURE 2014-2015	ACTUAL EXPENDITURE 2015-2016	ACTUAL EXPENDITURE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
DEPARTMENT							
GOVERNMENTAL CONTROL	188,039	207,357	141,046	144,998	187,350	222,620	211,480
GENERAL GOVERNMENT	1,398,193	1,556,835	1,772,702	1,879,187	1,931,690	2,065,550	1,301,340
COMMUNITY & ECONOMIC DEVELOPMENT	1,546,874	1,723,833	1,776,873	1,711,022	2,275,640	2,195,030	2,648,490
ADMINISTRATIVE SERVICES	2,901,724	3,019,804	3,306,769	3,479,685	4,107,210	3,811,590	4,675,070
POLICE	5,014,163	4,945,760	5,353,096	5,105,355	5,801,080	5,745,310	6,068,990
FIRE	3,461,359	3,581,509	3,634,133	3,460,409	3,538,840	3,570,890	3,607,330
PUBLIC WORKS	2,676,733	2,535,397	2,757,442	2,919,006	3,304,470	3,323,880	3,529,160
DESIGN, ENVIRONMENT & CONSTRUCTION	1,977,793	1,972,786	1,604,704	2,315,303	1,815,790	2,318,970	2,147,520
ACTIVE LIVING	1,574,018	1,762,494	1,854,743	1,996,181	2,234,520	2,242,310	2,561,890
NON-DEPARTMENT EXPENSES	0	0	0	0	0	0	0
MISCELLANEOUS & TRANSFER ACCOUNTS	0	0	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	**20,738,896**	**21,305,775**	**22,201,508**	**23,011,146**	**25,196,590**	**25,496,150**	**26,751,270**
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	3,133,134	2,378,371	2,770,126	6,993,539	8,090,450	6,296,010	10,292,420
SPLOST FUND (320)**						0	914,480
GENERAL OBLIGATION BOND FUND (310)	365,362	1,912,276	1,460,031	354,832	330,000	301,180	0
URA 2010 BONDS FUND (340)	5,074,376	1,184,302	1,182,674	1,174,428	1,169,700	1,169,700	1,162,840
URA 2013 BONDS FUND (345)	26,840,423	8,557,796	2,184,355	1,891,256	1,885,710	1,885,710	1,880,760
DEBT SERVICE FUND (410)	2,010,020	2,034,056	3,283,440	6,016,968	6,315,450	6,315,450	5,626,750
CHILDREN & YOUTH SERVICES FUND (225)	1,520,134	1,651,355	1,744,152	1,904,566	2,355,440	2,176,830	2,502,270
EMERGENCY TELEPHONE (E911) (215)	908,864	906,732	874,156	936,022	1,044,350	1,020,980	1,029,880
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	0	19,428	18,201	122,738	132,000	10,800	100,000
HOTEL MOTEL TAX FUND (275)	521,639	572,237	616,169	643,195	674,260	635,000	850,000
TREE BANK FUND (260)	6,070	28,960	30,630	37,650	55,000	120,000	75,000
CONFISCATED DRUG FUND (210)	4,836	700	0	500	1,000	570	1,000
COMMUNITY GRANTS FUND (220)	0	10,020	325,639	16,594	159,240	277,180	33,300
URA-CALLAWAY FUND (347)	212,944	88,581	119,232	5,636,148	0	0	0
PUBLIC FACILITIES AUTHORITY (344)*				0	41,692,430	42,067,010	2,611,550
CONFERENCE CTR/PARKING DECK FUND (555)	341,931	333,598	322,199	296,791	345,000	335,370	330,000
SOLID WASTE ENTERPRISE (540-4520)	2,708,419	2,257,077	2,731,833	2,976,830	2,849,230	2,975,570	3,257,400
STORMWATER UTILITY FUND (505)	2,068,353	1,044,627	1,037,798	2,360,941	1,603,620	1,914,410	1,918,040
OTHER FUNDS TOTAL EXPENDITURES	**45,716,504**	**22,980,117**	**18,700,634**	**31,362,999**	**68,702,880**	**67,501,770**	**32,585,690**
TOTAL EXPENDITURES	**66,455,400**	**44,285,892**	**40,902,143**	**54,374,145**	**93,899,470**	**92,997,920**	**59,336,960**

* 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.

CITY OF DECATUR 2018-2019 ADOPTED BUDGET

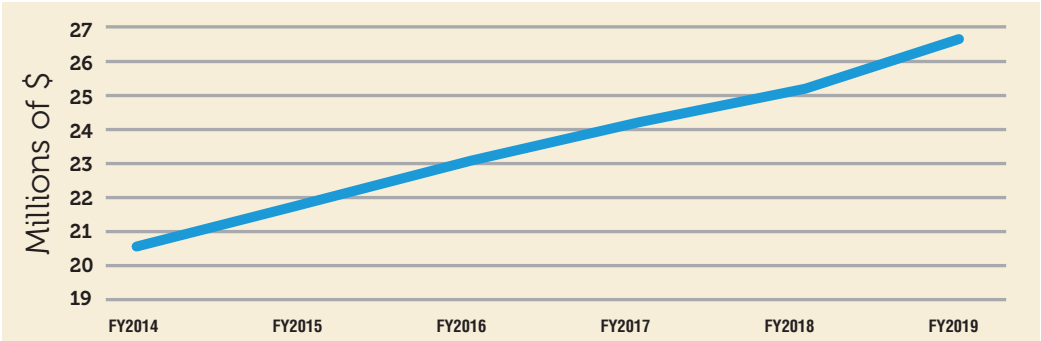
Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance: ***$8,812,192***

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ADOPTED	FY 17-18 REVISED	FY 18-19 PROPOSED
REVENUES							
Taxes	15,304,967	$17,614,545	$19,511,834	$19,413,506	$20,079,310	$20,455,820	$20,950,000
Licenses and permits	$1,482,051	$1,428,792	$653,009	$1,711,793	$1,035,400	$1,442,800	$1,153,550
Fines and forfeitures	$1,386,757	$1,582,236	$927,961	$1,003,766	$1,020,000	$909,000	$1,106,000
Interest income	$360	$0	$0	$0	$0	$2,000	$2,000
Charges for services	$1,546,406	$1,775,444	$1,959,828	$1,827,237	$1,856,660	$1,788,960	$2,089,460
Intergovernmental	$385,250	$437,420	$399,275	$408,771	$428,800	$504,430	$530,780
Contributions	$94,084	$100,214	$120,010	$125,439	$107,500	$115,500	$116,000
Miscellaneous	$21,279	$20,927	$41,635	$24,122	$10,000	$19,070	$10,000
Transfers In	($2,731,972)	$53,879	($200,859)	($207,616)	($521,110)	($645,580)	($687,550)
Current Year Revenues	$17,494,182	$23,013,457	$23,412,182	$24,307,018	$24,016,560	$24,592,000	$25,270,240
Fund balance appropriation - Use of Reserves	$3,244,714	($1,707,681)	($1,211,185)	($1,295,872)	$1,180,030	$904,150	$1,481,030
Total Revenues	**$20,738,896**	**$21,305,775**	**$22,201,508**	**$23,011,146**	**$25,196,590**	**$25,496,150**	**$26,751,270**
EXPENDITURES							
Governmental Control	$188,039	$207,357	$141,046	144,998	187,350	222,620	211,480
General Government	$1,398,193	$1,556,835	$1,772,702	1,879,187	1,931,690	2,065,550	1,301,340
Community and Economic Development	$1,546,874	$1,723,833	$1,776,873	1,711,022	2,275,640	2,195,030	2,648,490
Administrative Services	$2,901,724	$3,019,804	$3,306,769	3,479,685	4,107,210	3,811,590	4,675,070
Police	$5,014,163	$4,945,760	$5,353,096	5,105,355	5,801,080	5,745,310	6,068,990
Fire	$3,461,359	$3,581,509	$3,634,133	3,460,409	3,538,840	3,570,890	3,607,330
Public Works	$2,676,733	$2,535,397	$2,757,442	2,919,006	3,304,470	3,323,880	3,529,160
Design, Environment & Construction	$1,977,793	$1,972,786	$1,604,704	2,315,303	1,815,790	2,318,970	2,147,520
Active Living	$1,574,018	$1,762,494	$1,854,743	1,996,181	2,234,520	2,242,310	2,561,890
Non-department expenses	$0	$0	$0	$0	$0	$0	$0
Miscellaneous & transfer accounts	$0	$0	$0	$0	$0	$0	$0
Total Expenditures	**$20,738,896**	**$21,305,775**	**$22,201,508**	**$23,011,146**	**$25,196,590**	**$25,496,150**	**$26,751,270**

Estimated Ending Fund Balance: ***$7,331,162***

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 2018-2019 budget uses $1,481,030 from fund balance. This will result in a fund balance of $7,331,162 which is 27% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.

All Funds Overview

2017-2018 REVISED GENERAL FUND BUDGET ESTIMATE

The 2017-2018 Revised General Fund Budget Estimate is $299,560 more than the approved 2017-2018 Budget Estimate, a 1% increase, and totals $25,496,150. Overall personnel services expenditures decrease in the revised estimate by $78,290. 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, electricity and motor fuels. Contractual services dropped over $84,000 because the Children's Home master planning services were charged to the Capital Improvement Fund instead of the General Fund. Upon acquisition of the Children's Home property, it was determined that the amount budgeted for stormwater could be reduced. Uncertainty about the utility costs associated with the Children's Home property at this time last year resulted in a reduction in the electricity budget; but much of the savings was needed for other utilities such as water and sewer, natural gas and street lighting. Savings of over $24,000 are expected in motor fuels which reflect lower than anticipated gasoline prices throughout the year.

Overtime increases approximately $197,140 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 instituted a new part-time firefighter program in an effort to curb overtime costs while still meeting minimum staffing requirements in a safe and effective manner. In fiscal year 2016-2017, the Fire department spent over $275,000 in overtime. In the 2017-2018 revised budget, $120,000 is budgeted for Fire personnel overtime and an additional $50,000 is budgeted for part-time firefighters; a savings of over $100,000.

Professional services increase by $617,170 primarily due to increased costs associated with permitting and inspection services provided by a third party, Safebuilt. Construction activity was 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. A corresponding increase in development permit revenues is reflected in the revised budget.

Group insurance remains stable in the revised budget. As of March 2018, four participants exceeded the $85,000 specific stop loss deductible. The City is self-insured up to the spe-

cific stop loss per member and the aggregate stop loss as a whole. The current budget is able to absorb the claims, but 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 $580,000 for claims over the stop loss while the City's stop loss premium is still well below the amount paid by the insurance carrier.

Utility usage has resulted in higher than expected expenditures. In particular, the City's overall budget for water and sewer from DeKalb County is increasing by $30,000 to $160,000 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 budget for natural gas is increasing by $22,000 to $55,000. Some of this increase can be attributed to the new Children's Home property. Street lighting is increasing by $35,000 but part of the increase is due to the inclusion of a bill from the prior fiscal year.

The 2017-2018 Revised General Fund revenue estimates increase $299,560 over the approved 2017-2018 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are $699,910 or almost 3% more than the approved 2017-2018 revenue estimates. Real estate property taxes are increased by $380,400 primarily due to an increased billing after appeals were settled and balances paid in fiscal year 2017-2018. Development-related permit fees increase $399,000 due to strong commercial and residential development activity. As noted earlier, there is a corresponding expenditure increase for permitting and inspection services. There are increases in other revenue categories including an increase of $76,510 in the insurance premiums tax, $50,000 in the public utilities tax due to a settled appeal and $35,000 in reimbursements for public safety overtime which reflects an increase in special events security fees in the current fiscal year. An increase of $75,630 in revenue associated with the Downtown Development Authority (DDA) Management Service Agreement reflects reimbursements for expenditures in the general fund related to DDA activities. Decreases include $119,000 in lower revenue from penalties and interest on property taxes, a decrease of $85,000 in parking meter fees, $85,000 less in intangibles taxes and a reduction of $57,500 in the electric utility franchise. 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. We have requested reports from DeKalb County to explain the drop in the intangibles tax. According to Georgia Power, last year's mild seasons resulted in less energy usage and that translates into lower franchise fees. Most other revenue categories remain flat or change only slightly.

Other adjustments are shown for transfers between the Solid Waste Fund, the Stormwater 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 as well as fee offsets for low-income seniors that were granted on the 2018 tax bills. The transfer to the Public Facilities Authority Fund reflects the amount needed to cover the first year of debt service for the Children's Home property. It increases from $750,000 to $850,000. The anticipated revenue from the Hotel/Motel Tax Fund drops slightly by $16,800 based on current tax receipts. The transfer to the Children and Youth Services Fund was reduced by $50,000 as that operation continues to reduce its financial dependency on the General Fund. The General Fund transfer to the E911 Fund remains at $400,000.

There is a decrease in the amount needed from the fund balance. The 2017-2018 Adopted General Fund anticipated using $1,180,030 from fund balance. The 2017-2018 Revised

General Fund anticipates using $904,150 in fund balance. This will result in a fund balance of approximately $8,812,192 or 33% of the 2018-2019 Proposed General Fund budget expenditures.

2018-2019 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2018-2019 Adopted General Fund Budget Estimate of $26,751,270 is $1,554,680 or 6% more than the initial 2017-2018 Proposed General Fund Budget Estimate and $1,255,120 or 5% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases $630,790 in the 2018-2019 Adopted General Fund Budget Estimate over the 2017-2018 Revised General Fund Budget Estimate. Within that category, full-time salaries increase $536,210 and part-time salaries increase $136,450. Much of this increase is due to full funding for all authorized positions and some job reclassifications.

A comprehensive salary survey was conducted in March 2017 which resulted in a 10% shift in salary ranges in the current fiscal year as well as a 5% market rate adjustment for all full-time employees. No across-the-board changes are recommended for the pay plan or pay ranges for fiscal year 2018-2019. 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 2018-2019.

There are some reclassifications being recommended based on job duties. A Personnel Specialist to Personnel Generalist - Range 7 to Range 8; an Accounting Clerk to Accounting Specialist - Range 4 to Range 5; and, a Senior Revenue Officer to Revenue Supervisor - Range 7 to Range 9. A Crew Supervisor to Grounds Crew Worker - Range 9 to Range 1. The Parking Attendant position classification is eliminated. The Accounts Payable Officer is retitled to Accounting Specialist with no range change. Two additional part-time school crossing guards are proposed, one for the mid-block crossing on Scott Boulevard in front of Westchester Elementary School and another position to serve as needed when other guards are absent.

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 $2,533,920 or 9% of the overall budget. This is an increase of $150,650 or just over 6%. Group insurance includes health claims, prescription drug costs, specific and aggregate stop loss fees, claims handling fees, Affordable Care Act reinsurance fees, dental and vision claims and fees, life insurance and short term disability insurance, 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 2017-2018 estimates, the City's contribution towards health costs remains stable. Based on claims paid through March 2018, total health claims are estimated to be close to 99% of budgeted claims at the end of the fiscal year. The adopted budget includes an increase for health insurance coverage. The specific stop loss insurance rates for fiscal year 2018-2019 are increasing 31% or over $152,151, primarily due to four claimants exceeding the specific stop loss deductible. The specific stop loss deductible remains at $85,000 but sets the specific stop loss deductible for one plan member at $175,000, a practice referred to as "lasering." There is an increase of 1.5% in the administration fees for

Blue Cross Blue Shield of Georgia (BCBSGA). Based on current information about the Affordable Care Act, the City's reinsurance payment decreases. The adopted budget estimates claims to be around 90% of the City's maximum claims liability. To put this in perspective, the City's actual expenditures on health claims were 80% of the maximum claims liability in fiscal year 2016-2017. The City's overall group insurance expenditures were about $142,000 less than budgeted in fiscal year 2016-2017. This resulted in a cumulative amount of $457,629 as assigned fund balance for the purpose of smoothing health costs. 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 2018-2019 budget uses $75,000 in fund balance towards health costs.

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 7%. The surcharge for spouses that have access to coverage with another employer was added in the current fiscal year and remains in place. There are 34 employees paying the surcharge. Plan changes include an emergency room copay of $500 if not admitted to the hospital, an increase in the out of pocket maximum from $3,000 to $3,500, a $100 prescription drug deductible (excluding generics), maximum allowable costs (MAC) for prescription drugs, and an increase in specialty pharmacy coinsurance from $200 to $300. Many of the plan changes attempt to address the increasing costs associated with specialty or non-formulary prescription drugs.

Employees have the opportunity to reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 7th 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 25% of the claims. The cost of the wellness premium discount plus the health coaching program is estimated to be around $207,000. Studies consistently show that investment in employee wellness pays off with healthier, more productive employees.

The City's contribution to the City of Decatur Employees' Retirement System remains at 8% of payroll, the same rate as FY 2017-2018. The current contribution will fund 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 $2,561,690 in the adopted budget, a decrease of $390,100. The majority of the decrease is due to an anticipated decrease in the permitting and inspections services provided by Safebuilt. Other professional services include legal services, IT support services, accounting services and services from other professional and technical fields. Legal fees are budgeted lower in the 2018-2019 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, phase two of an impact fee study, an assessment and related services for a shared parking deck, and an economic development marketing and communications plans. Some of these fees will be reimbursed by the Downtown Development Authority. Contractual services total $2,210,840, an increase of $641,540. Included in this increase are a number of non-

recurring projects including updates to the community transportation plan, kickoff of the 2020 strategic plan, a new information technology strategic plan, an update to the historic resources survey and a retail analysis study. A proposal to contract for parking enforcement increases contractual services by $166,250 and there is a decrease of $36,930 in personnel services and an increase in anticipated revenue of $275,000 dependent upon expanded enforcement hours and a $1 increase in parking fees. The contractual services budget related to the City's pool services increases $212,870 mostly due to the addition of a year-round, indoor pool.

Other new or increased expenditures include increased costs for additional operations at the Children's Home property, new permitting software, applicant assessment software, data visualization projects, Police Explorer's program for middle and high school students, pedestrian and bicycle metrics technology, 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 community members, 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 CAPS program, support of social equity and inclusion efforts, and continued emphasis on pedestrian and bicycle safety and environmental initiatives.

2018-2019 ADOPTED GENERAL FUND BUDGET REVENUES

The 2018-2019 Adopted General Fund revenue estimates are $1,255,120 or 5% higher than the revised 2017-2018 General Fund revenue estimates.

The 2018-2019 Adopted General Fund real property tax estimate is $480,600 higher than revised 2017-2018 based on an estimated 6% increase in the real property digest for 2018 and keeping the general fund millage rate at 9.24 mills. The total estimate for real property tax revenue is $16,066,000 which is 60% of total anticipated revenues.

After real property taxes, the largest revenue category is franchise taxes which is expected to produce $1,620,500 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 with the exception of the energy excise tax that started in fiscal year 2013-2014. The energy excise tax is a tax on the energy used in manufacturing. The insurance premiums tax is expected to generate $1,350,000. Construction permits reflect strong development activity in the City. The revised 2017-2018 development-related fees are budgeted at just over $1.3 million; a slight decrease from the $1,597,979 received in fiscal year 2016-2017. The estimate for fiscal year 2018-2019 is a bit more conservative at $1,035,500. Additional permitting is anticipated for the Avondale MARTA project, the Callaway project and the new downtown hotel. Fines and forfeitures are expected to be close to $1,000,000, an increase of $197,000. 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 $975,000, an increase of $275,000 if expanded enforcement hours and fees are approved.

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 2016-2017, the actual transfer to the school system was close to $330,000. The same amount is estimated for fiscal year 2018-2019 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 stormwater activities. The Solid Waste and Stormwater funds are credited by the General Fund for the cost of the fee offset granted to low-income seniors in 2018.

A transfer from the Hotel/Motel Tax Fund is budgeted to be $330,000 or $57,800 greater than the revised 2017-2018 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 2018-2019 Adopted General Fund estimate shows a $400,000 transfer to the E-911 Fund, which is the same as the 2017-2018 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 2017-2018 budget estimate of $150,000 is reduced to $100,000 in the revised budget due to lower expenditures. For 2018-2019, there is a transfer from the General Fund to the Children and Youth Services Fund of $100,000.

A transfer of $850,000 is budgeted from the revised 2017-2018 General Fund to the Public Facilities Authority Fund to cover debt service costs for the purchase of the Children's Home property. A transfer of $1,000,000 is budgeted from the adopted 2018-2019 General Fund to the Public Facilities Authority Fund to cover a portion of debt service for the Children's Home property. The balance of the debt service obligation will be covered by a transfer from the Capital Improvements Fund which will require a millage rate increase.

ENTERPRISE FUNDS

The City Commission will also be asked to adopt 2017-2018 Revised and 2018-2019 Proposed Budgets for three Enterprise Funds. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges.

Conference Center/Parking Deck

The City has entered into a long-term lease with the Decatur Downtown Development Authority (DDA) for operation and management of the conference center and parking deck. The DDA entered into a sub-lease with the Noble Investment Group for management and operation of the conference center. Hotel/motel tax collections for the upkeep and maintenance of the conference center 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 2017-2018 Revised Budget includes a transfer of $181,000 from the Hotel/Motel Tax Fund to cover maintenance costs. The 2017-2018 Revised Budget includes $5,370 in expenditures.

The 2018-2019 Adopted Budget revenues include a transfer of $170,000 from the Hotel/Motel Tax Fund for the capital maintenance reserve account. The City's cash from prior years' service fees will likely be depleted at the end of fiscal year 2017-2018 so there will be no expenditures in this fund for fiscal year 2018-2019. 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 $112,730 will be made from the 2017-2018 Revised Solid Waste Fund to the 2017-2018 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown litter containers, a credit for services provided but not billed to the City and to the City Schools of Decatur and a credit for the cost of the fee offset granted in 2018 to low-income seniors.

An estimated transfer of $146,000 will be made from the 2018-2019 Adopted Solid Waste Fund to the 2018-2019 Adopted General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown street cans, a credit for services provided but not billed to the City and to the City Schools of Decatur and a credit for the cost of the fee offset granted in 2018 to low-income seniors.

Using an estimate of total solid waste costs included in the 2018-2019 Adopted Budget, the 2018 recommended user fees for various sanitation services were calculated earlier this year and the City Commission adopted the following schedule of fees:

- Increased the annual assessment from $278 to $290 for residential properties.
- Increased the per cubic yard charge for dumpster service from $4.05 to $4.25.
- Increased the annual assessment from $760 to $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.
- Increased the annual assessment from $1,140 to $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.
- The City contracts with Latham Home Sanitation for residential recycling services. The recently adopted residential service fee should cover the increase in the fiscal year 2018-2019 recycling contract which increases based on trends in the recycling market and the City's requirement for separate glass collection.
- Total revenues for 2018-2019 are estimated to be $2,776,900 and expenses prior to non-operating expenses like depreciation are estimated to be $2,700,900.
- Capital expenditures in fiscal year 2018-2019 for solid waste operations include a front loader ($248,000) to replace a 2006 front loader.
- A new Sanitation Equipment Operator I position is requested in order to meet the ongoing demand for regularly scheduled street sweeping services. The cost of the additional position was included in the fee calculation for the 2018 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 2017-2018 Revised Storm Water Utility is $1,328,600. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be $1,814,410. Revenue from fees for the 2018-2019 Adopted Stormwater Utility is $1,300,000 and expenses are estimated to be $1,918,040. In the revised budget, $500,000 is budgeted for Lockwood Terrace and for the final expenses for extending the downtown main storm sewer system to Barry Street. In the 2018-2019 Adopted Stormwater Utility Fund, $450,000 is budgeted to cover the majority of the cost of a stormwater master plan, $24,000 for a replacement vehicle for the Project Civil Engineer and $100,000 for capital repairs. 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.

A transfer of $314,490 will be made from the 2017-2018 Revised Stormwater Utility Fund to the 2017-2018 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management plus a credit for the fee offset granted in 2018 to low-income seniors. A transfer of $331,450 will be made from the 2018-2019 Stormwater Fund to the 2018-2019 Adopted General Fund Budget to cover the indirect costs including a credit for the fee offset granted in 2018 to low-income seniors.

OTHER FUNDS

The City Commission will also be asked to adopt 2017-2018 Revised and 2018-2019 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 2017-2018 Revised Capital Improvement Fund budget includes $1,957,500 in tax revenue and $1,882,100 in intergovernmental revenue. The intergovernmental revenue is Livable Centers Initiative (LCI) and MARTA funding for design and right-of-way acquisition for the Clairemont/Commerce and Church/Commerce intersection improvements, 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. In 2017-2018, the City received $4,762,120 from HOST, which is included in the 2017-2018 Revised Capital Improvement Fund budget.

Examples of capital outlay projects in the 2017-2018 Revised Capital Improvement Fund Budget Estimate include:

- Automated Parking Pay Stations
- Playground Equipment
- Recreation Facilities Improvements
- Zero-turn Mower

- Police Taser Equipment
- Rapid Flashing Beacon Traffic Devices
- Part-time Firefighter Equipment
- Sidewalk Construction & Repair
- Street patching, repair and paving
- Public Works and Public Safety Vehicles

The 2017-2018 Revised Capital Improvement Fund budget includes expenditures of $559,260 for debt service to cover payments for previously purchased equipment. In the 2017-2018 Revised Capital Improvement Fund budget, HOST funds are designated for projects including the Boys & Girls Club Pool renovations ($360,000), McDonough & Candler Railroad Crossings ($733,760), North McDonough Streetscapes IV ($403,160), Commerce Drive Bike Track ($25,000), Public Art ($10,000), West Howard Avenue Redesign Services ($60,000), Property Purchase ($60,000), Children's Home Master Planning ($150,000), sidewalk construction and repair ($175,000) and a grant match for a HAWK pedestrian signal on Scott Boulevard ($55,000) and transfers of $487,730 and $1,476,110 to the 2010 URA and 2013 URA Funds, respectively.

The 2018-2019 Adopted Capital Improvement Fund budget includes $3,361,400 in tax revenue and $2,532,000 in intergovernmental revenue. The intergovernmental revenue is Livable Centers Initiative (LCI) 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 cycle track and from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program.

HOST proceeds are budgeted to be $1,000,000. Fiscal year 2018-2019 is the last year that the City will receive 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.

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

- Skatepark Equipment
- Automated Parking Pay Stations
- E-permitting Software
- Fiber Network Upgrade
- Sidewalk Construction & Repair
- Quint Fire Engine
- Website Replacement
- Street patching, repair and paving
- Commerce Drive cycle track
- Children's Home Improvements
- Public Works and Public Safety Vehicles
- North Decatur Road Repair

The 2018-2019 Capital Improvement Fund Budget Estimate funds the first of a five-year plan to address sidewalk repairs and install new sidewalks throughout the City. The Capital Improvement Fund allocates $450,000 per year for five years by dedicating $250,000 per year from non-HOST tax revenues and $200,000 per year from HOST and HOST fund balance. 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 2018-2019 Adopted Capital Improvement Fund budget includes expenditures of $744,990 for debt service to cover payments for previously purchased equipment. HOST funded projects include construction of storage buildings at Ebster and McKoy fields ($95,000), Clairemont/Church/Commerce Bike & Pedestrian Improvements ($194,000), Commerce Drive Cycle track ($775,000), Sidewalk Construction and Repair ($200,000), balance of the Master Planning effort for the Children's Home property ($50,000), Public Art ($10,000), Avondale MARTA match ($300,000), West Howard Avenue Redesign ($190,000), and Building B Buildout & Shelving ($235,000).

The debt service associated with the purchase of the Children's Home 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 will be provided in fiscal year 2018-2019 from the General Fund's fund balance. A millage rate increase will be needed to fund the remaining balance. An increase of .49 mill will generate an additional $1.3 million which will be transferred to the Public Facilities Authority Fund. In fiscal year 2019-2020, the Capital Improvement Fund will need to budget a transfer for the full amount of debt service due from the Public Facilities Authority since the General Fund transfer is not meant to be a recurring expenditure. This will likely require another millage rate increase in fiscal year 2019-2020.

It is recommended that the levy for capital improvement purposes increase from 1.06 mills to 1.55 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. The fund will receive approximately $20,529,000 over the six-year period of the tax. 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 $5,900,000 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 five-year sidewalk maintenance and construction program will be funded at $200,000 per year or $1,000,000 for five years.

The 2017-2018 SPLOST Fund estimates $825,000 in revenues and no expenditures.

The 2018-2019 Adopted SPLOST Fund budget estimates $3,400,000 in tax revenue. Transfers of $752,090 and $1,479,180 will be made to the 2010 URA and 2013 URA Funds, respectively. There is $200,000 dedicated to the five-year sidewalk maintenance and construction program. The adopted budget assumes borrowing $4,800,000 for the Atlanta Avenue intersection project and using the SPLOST proceeds to pay the debt service over six years.

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 will be closed.

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 2017-2018 Revised 2010 URA Fund budget includes a federal rebate of $297,000 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 2017-2018 Revised 2010 URA Fund budget accounts for the debt service on the bond proceeds. HOST proceeds are budgeted as a transfer from the Capital Improvement Fund for the debt service ($487,730). Accumulated fund balance of $263,376 is applied to reduce the amount of the transfer from the Capital Improvement Fund.

The 2018-2019 Adopted URA Fund budget includes revenue of $289,150 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 2018-2019 Adopted URA Fund budget include debt service payments in the amount of $1,162,840 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 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 2017-2018 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.

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

The 2018-2019 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 2017-2018 Revised Cemetery Capital Improvement Fund reflects revenue of $25,000 that is mainly revenue from sales of lots. Expenditures are estimated at $10,800 for routine cemetery operations and maintenance.

The 2018-2019 Adopted Budget includes $25,000 in revenues from lot sales which reflects the limited supply of available grave sites. Adopted expenditures total $100,000 and include landscaping & signage at the entrances, 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 2017-2018 and FY 2018-2019 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 2018-2019 the ending fund balance is expected to be $51,783.

Debt Service Fund

The 2017-2018 Revised Debt Service Fund Budget shows $1,721,000 in tax revenue to retire debt on the 2007 general obligation bond issue. There is a $1,048,000 interest payment and a $820,000 principal payment for the bonded debt. At June 30, 2018 it is estimated that there will be approximately $844,460 in fund balance for the City's 2007 general obligation bonds.

The 2018-2019 Adopted Debt Service Fund Budget shows $1,830,000 in tax revenue to retire debt on the 2007 bond issue. There is a $1,031,000 interest payment and an $865,000 principal payment for bonded debt included in the 2018-2019 Proposed Debt Service Fund Budget. At June 30, 2018 it is estimated that there will be approximately $778,470 in fund balance for the City's general obligation bonds.

In December 2012, the City issued $5,400,000 in general obligation sales tax notes on behalf of the City Schools of Decatur. The City Schools of Decatur funds repayment of the notes with special purpose local option sales tax revenues. The principal and interest payments are reflected in the Debt Service Fund budget. In fiscal year 2017-2018, the school system will make the last principal and interest payments on the 2012 sales tax notes.

In February 2016, the City issued $75,000,000 in general obligation bonds for the City Schools of Decatur capital projects. The 2017-2018 Revised Debt Service Fund Budget shows $4,000,000 in tax revenue for debt service on the 2016 school general obligation bonds. At June 30, 2018 it is estimated that there will be approximately $3,119,530 in the 2016 school general obligation bonds fund balance.

The 2018-2019 Adopted Debt Service Fund Budget shows revenues of $3,820,000 in tax revenue for debt service on the 2016 school general obligation bonds. A $2,565,750 interest payment and a principal payment of $1,165,000 for bonded debt are included in the 2018-2019 Adopted Debt Service Fund Budget for debt service on the 2016 school general obligation bonds. At June 30, 2019 it is estimated that there will be approximately $3,208,780 in fund balance for the 2016 school general obligation bonds.

It is recommended that the levy for the 2016 school general obligation bonds remain at 1.91 mills and that the levy for the 2007 general obligation bonds remain at .90 mill for a total debt service levy of 2.81 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 2017-2018 Revised Tree Bank Fund Budget shows $25,000 in revenues and $120,000 in expenditures. The balance in the tree bank as of June 30, 2017 was $194,194. At the end of fiscal year 2017-2018, the Tree Bank Account balance is estimated to be $99,194.

The 2018-2019 Adopted Tree Bank Fund Budget shows tree bank contributions of $25,000. There are expenditures of $75,000 for tree plantings and downtown tree maintenance. The balance in the tree bank as of June 30, 2019 is estimated to be $49,194.

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.

Revenues for the 2017-2018 Revised Emergency Telephone System Fund total $545,000 and expenditures are estimated to be $1,020,980. Revenues for the 2018-2019 Proposed Emergency Telephone System Fund total $555,000 and expenditures are estimated to be $1,029,880. The 2017-2018 revised budget includes the last annual lease payment of $28,600 for the E911 call handling system. The 2018-2019 adopted budget includes a lease payment of $10,000 for the E911 call recording system.

A transfer of $400,000 will be made to the 2017-2018 Revised Emergency Telephone System Fund from the 2017-2018 Revised General Fund Budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of $400,000 is estimated from the 2018-2019 Adopted General Fund Budget to the 2018-2019 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.

Two new classifications are being recommended for the E-911 division without changing the number of positions. Communications Team Leaders will be responsible for oversight of the two day shift and two night shift teams. Two existing employees would be eligible for promotion into this classification. A Communications Officer II classification will be created for employees that meet specific training and certification requirements including the designation as a terminal agency coordinator (TAC).

House Bill 751 was approved in the 2017-2018 Georgia General Assembly session and was signed by the Governor on May 7, 2018. It establishes the Georgia Emergency Communications Authority (GECA), housed within the Georgia Emergency Management and Home-

land 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.

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.

Revenue for the 2017-2018 Revised Children and Youth Services Fund is anticipated to be $2,024,760 and expenditures are estimated to be $2,176,830. A transfer of $100,000 will be made from the 2017-2018 Revised General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. This is $50,000 less than the original 2017-2018 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of approximately $1,141,149.

Revenue for the 2018-2019 Adopted Children and Youth Services Fund is expected to be $2,031,570 and expenditures are estimated to be $2,502,270. The adopted budget includes a new Program Supervisor. Currently, there is one Program Supervisor who oversees nine Site Directors. An additional Program Supervisor will provide better support to the Site Directors and each after-school program as well as prepare for the addition of a tenth site with the opening of the new 3-5 academy in the fall of 2019. The budget includes a three-tiered structure for the Site Director role to allow for career development and advancement opportunities. The division will pursue after-school re-accreditation for all nine programs within the next two fiscal years. Costs associated with accreditation are included in the budget proposal. A one-time capital outlay request of $80,000 is included for furniture for fourteen offices. The Children and Youth Services employees have moved into the administration building at the Children's Home property and need furniture for the new work spaces. A transfer of $100,000 is budgeted from the 2018-2019 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 $770,449.

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 2017-2018 Revised Confiscated Drug Fund Budget shows revenues of $4,080 and expenditures of $570. It is estimated that the fund balance at June 30, 2018 will be $15,603. The 2018-2019 Adopted Confiscated Drug Fund Budget Estimate shows revenues of $10 and expenditures of $1,000. It is estimated that the fund balance at June 30, 2019 will be $14,613.

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 2017-2018 Revised Hotel/Motel Tax Fund Budget shows revenues of $635,000 and expenditures of $181,400 for the support of the Decatur Tourism Bureau; a transfer of $181,400 to the Conference Center Fund; and a $272,200 transfer to the General Fund.

The 2018-2019 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of $850,000. Expenditures include $350,000 for the support of the Decatur Tourism Bureau; a $170,000 transfer to the Conference Center Fund; and a transfer of $330,000 to the General Fund.

The 2018-2019 Adopted Hotel/Motel Tax Fund Budget Estimate assumes an increase in the hotel/motel tax from 7% to 8% starting in the fall of 2018. In the 2017-2018 session, the Georgia General Assembly passed enabling local legislation to increase the rate from 7% to 8%. The next steps require the City Commission to amend the City's hotel/motel tax ordinance and then the rate change will be effective no sooner than the first day of the second month after adoption of the City's ordinance. Under the new 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 estimated revenue conservatively assumes that the Hampton Inn will be in operation by January 2019.

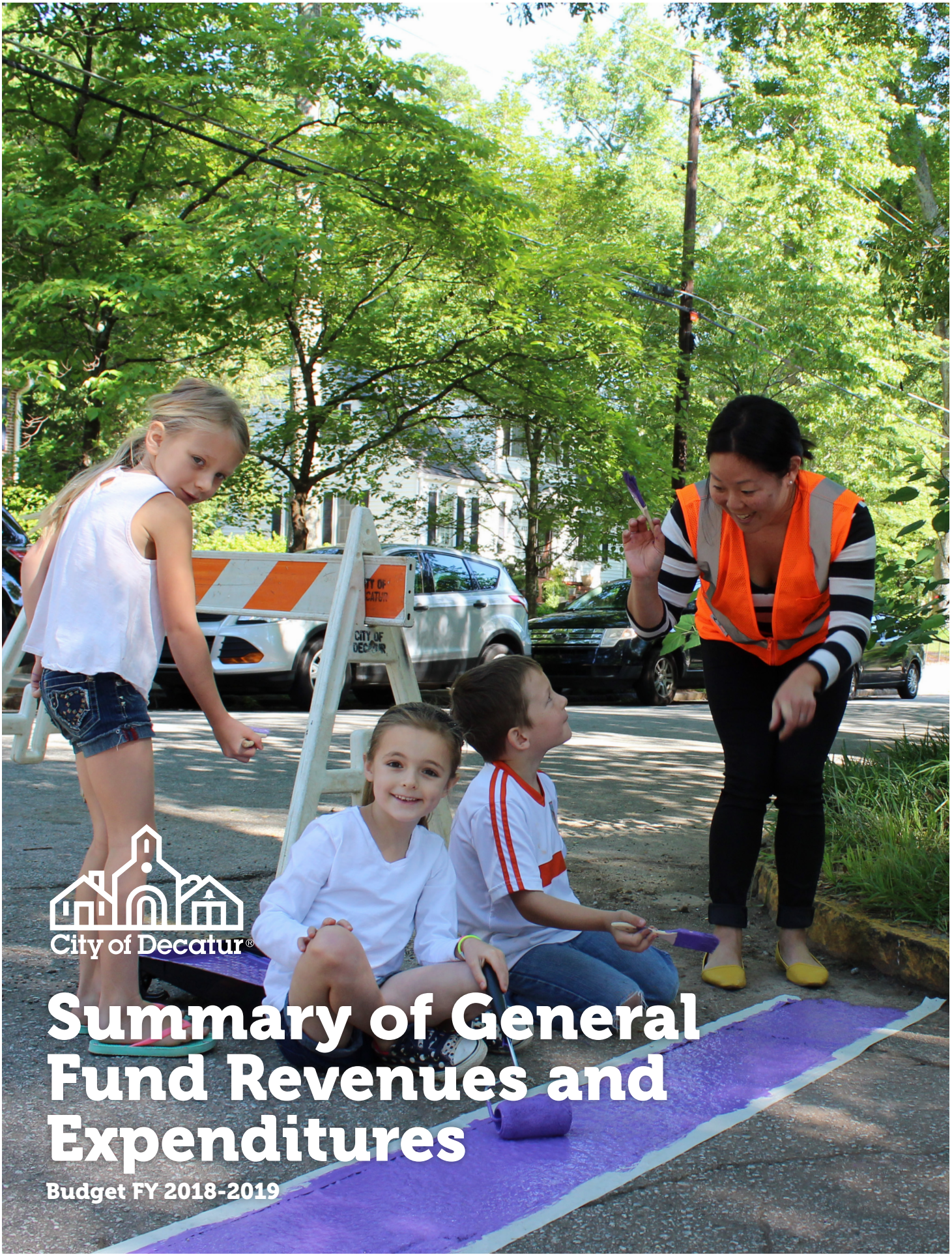
Public Facilities Authority Fund

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 will be determined through a community-wide master planning process which commenced in early 2018.

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 Children's Home 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 2017-2018, the Capital Account will end with a fund balance of approximately $459,640 restricted for property improvements and the Operating Account will end with a fund balance of approximately $849,230, of which $800,000 is restricted for conservation area improvements and $49,230 is restricted for future debt service.

The fiscal year 2018-2019 Adopted Public Facilities Authority Fund Budget Estimate anticipates spending most of the funds in the Capital Account for property improvements. The fiscal year 2018-2019 Adopted Public Facilities Authority Fund Budget Estimate for the Operating Account reflects $13,400 in revenue from rent and $80,000 in expenditures towards improvements in the conservation area. Debt service payments will total $2,072,550 which include $878,820 in principal and $1,193,730 in interest payments. 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. As stated previously, this will require an increase in the Capital Improvement Fund millage. At the end of fiscal year 2018-2019, the Operating Account is anticipated to end with a fund balance of $1,010,080, of which $720,000 is restricted for conservation area improvements and $290,080 is restricted for future debt service.



City of Decatur®

Summary of General Fund Revenues and Expenditures

Budget FY 2018-2019

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 $20,950,000 or 81% 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. 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 86% and 14%, respectively. The 2016 collection rate for real property taxes was 99.9% by October 2017. The 2017 real property digest increased about 8% over the 2016 digest. In the absence of any data from DeKalb County, the proposed budget estimates a 6% increase in the digest. This increase is consistent with the City's data about new construction, redevelopment and property sales over the past year. An increase in the millage rate is recommended for the capital improvement fund from 1.06 to 1.55 mills to cover a portion of the debt service due from the Public Facilities Authority for the seventy-acre Children's Home property that was purchased in August 2017. It is recommended that all other millage rates remain unchanged.

New and expanded homestead exemptions were approved by referendum in November 2016 and became effective in the 2017 first installment billing. The negative impact of the new and expanded homestead exemptions in the 2018 1st installment billing on general fund tax revenue was approximately $420,000.

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. 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 $1.5 million in franchise taxes from electric, natural gas, cable and telephone utilities.

Insurance Premiums Tax

One of the largest single revenue categories for the city is the insurance premiums tax. The tax generated $1,350,000 in fiscal year 2018. 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 $1,300,000 for fiscal year 2018. Construction permits are anticipated to decrease slightly in fiscal year 2019 dependent upon the timing of several development projects. Permitting activity continues for the Callaway project, a downtown hotel and the Avondale MARTA project. Additional commercial redevelopment and mixed use developments are anticipated in fiscal year 2019. 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 $700,000 from code violation fines in fiscal year 2016 and just over $800,000 in fiscal year 2017. The city expects to collect $1,000,000 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. In addition to the updated parking meters, the City partners with a vendor to collect delinquent parking fees. Meter fees are expected to generate approximately $975,000 and parking violations may generate another $65,000. The increase in parking fees is attributed to a proposal to extend the hours of enforcement from 6 p.m. to 9 p.m. and increasing the hourly rate for parking from $2 to $3.

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 $690,000 during the next fiscal year plus another $110,000 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 city currently receives around $450,000 annually from the ad valorem tax or about 2% of general operating revenues. The legislation is designed to make local governments whole for ad valorem collections through the end of the fiscal year. This revenue source will not increase in future years. Because the funding formula depends on income from the title fee, there is also the possibility that revenue will decrease. 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 over 90% since fiscal year 2006 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 $330,000 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 $120,000 in revenues from penalties and interest.

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. Occupation taxes have increased steadily since fiscal year 2009. The fiscal year 2018 revised occupation tax revenues are expected to increase $25,000 over the original budget. The majority of this increase is due to increases in the occupation taxes paid by financial institutions which are calculated on the bank's gross receipts. The City anticipates revenue of $584,000 from occupation taxes in fiscal year 2018.

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 $850,000 in fiscal year 2019 which is an increase of about $200,000 over fiscal year 2017. 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 should go into effect in the fall of 2018. The second factor is the construction of a new downtown hotel which should be operational in January 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 2018, the single-family residential fee increased from $278 to $290 per unit. The primary driver for the fee increase is the additional cost associated with the separate glass recycling collection process as well as volatility in the recycling market. Commercial rates were also increased in 2018. The rate for 95 gallon carts increased from $760 to $800 per cart for weekly service, a 5.2% increase. The annual charge for 3 cubic yard containers was increased from $1,140 to $1,200, also a 5.2% increase. The per cubic yard fee for dumpsters increased from $4.05 to $4.25, an increase of 5%. 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 2016 is 99.5%.

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.

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.



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CITY OF DECATUR 2018-2019 ADOPTED BUDGET

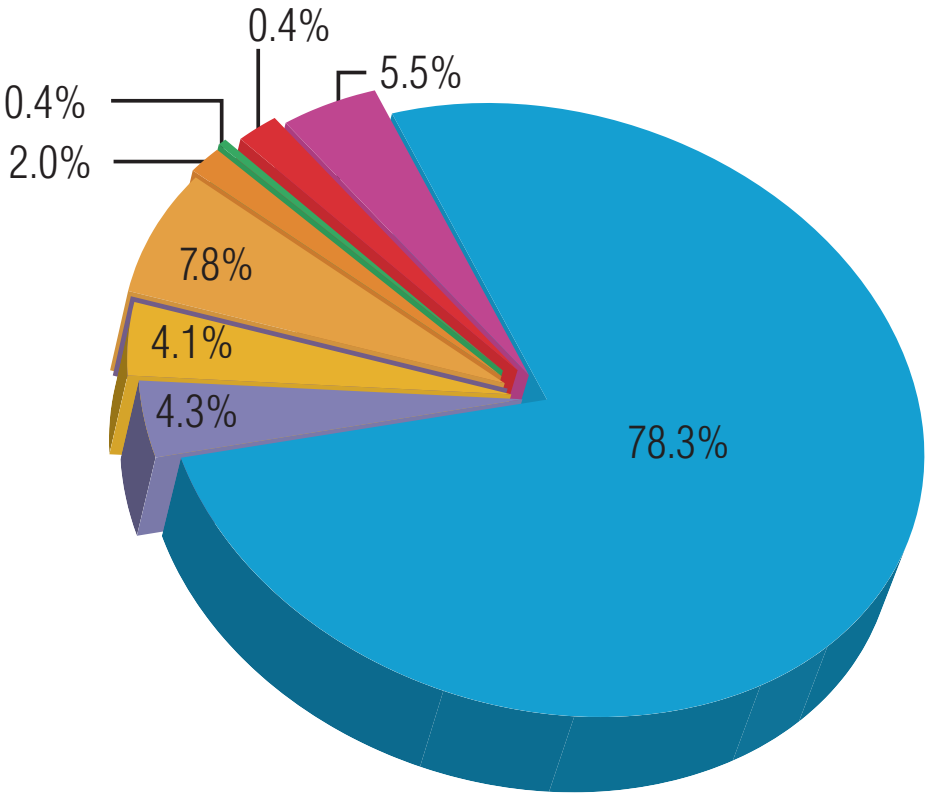
General Fund — Summary of Revenues

		REVENUE ACTUAL 2013-2014	REVENUE ACTUAL 2014-2015	REVENUE ACTUAL 2015-2016	REVENUE ACTUAL 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
311110	PUBLIC UTILITY TAXES	136,258	175,520	152,253	142,715	140,000	190,000	150,000
311190	PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES	10,665,948	12,723,088	14,492,254	14,512,635	15,205,000	15,585,400	16,066,000
311300	MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	549,562	547,908	511,037	454,580	432,000	422,000	392,000
311400	BUSINESS PERSONAL PROPERTY TAXES	225,698	218,214	206,898	209,448	214,000	211,600	210,000
311600	OTHER TAXES	248,249	263,243	300,838	296,460	296,000	215,000	255,000
311700	FRANCHISE TAXES	1,451,343	1,563,926	1,623,456	1,703,646	1,690,000	1,620,500	1,620,500
314000	SALES & EXCISE TAXES	473,358	502,121	489,262	257,063	254,000	262,500	262,500
316100	OCCUPATIONAL TAXES	502,174	514,353	561,801	554,141	560,000	584,000	584,000
316200	OTHER TAXES - INSURANCE	997,376	1,046,173	1,114,034	1,222,818	1,228,310	1,304,820	1,350,000
319100	PENALTY & INTEREST	218,343	245,095	221,279	198,873	225,000	106,000	106,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS	184,156	160,231	(112,742)	113,815	108,900	117,300	118,050
322100	CONSTRUCTION PERMITS & FEES	1,297,894	1,268,561	765,752	1,597,979	926,500	1,325,500	1,035,500
330000	GRANT REVENUE - INTERGOVERNMENTAL	385,250	437,420	399,275	408,771	428,800	504,430	530,780
351000	PENALTIES & FINES	1,168,414	1,337,140	706,682	804,893	795,000	803,000	1,000,000
361000	INTEREST	360	0	0	0	0	2,000	2,000
341000	MISCELLANEOUS FEES	181,195	245,492	113,886	58,532	77,500	70,500	74,500
342000	PUBLIC SAFETY FEES & CHARGES	140,811	230,206	254,999	227,270	220,960	251,360	262,860
343000	STREETS AND SIDEWALKS FEES & CHARGES	528,330	577,459	801,053	765,443	785,000	700,000	975,000
347000	RECREATION FEES	594,926	628,798	677,878	705,031	692,000	692,100	702,000
349000	CHARGES FOR OTHER SERVICES	101,144	93,490	112,012	70,960	81,200	75,000	75,100
371000	GIFTS & CONTRIBUTIONS	14,647	10,019	2,050	3,050	5,000	0	2,500
381000	USE OF PROPERTY	79,438	90,196	117,960	122,389	102,500	115,500	113,500
389000	MISCELLANEOUS REVENUES	21,279	20,927	41,635	24,122	10,000	19,070	10,000
	GENERAL FUND CURRENT REVENUE	**20,226,159**	**22,959,577**	**23,613,552**	**24,514,634**	**24,537,670**	**25,237,580**	**25,957,790**
	FIXED ASSETS	8,246	9,195	0	1,662	10,000	5,000	5,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	236,450	104,510	57,010	154,390	172,150	112,730	146,000
	Operating Transfer from Storm Water Utility Fund	268,430	207,571	236,000	297,750	307,740	314,490	331,450
	Operating Transfer from (To) Capital Improvement Fund	0	0	(180,000)	(385,000)	0	0	0
	Transfer from (to) Public Facilities Authority Fund	0	0	0	0	(750,000)	(850,000)	(1,000,000)
	Transfer from (to) Urban Redevelopment Agency Fund	(3,000,000)	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(260,000)	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
	Transfer (to) from Hotel/Motel Tax Fund	214,902	236,578	261,926	273,582	289,000	272,200	330,000
	Transfer (to) from Children & Youth Services Fund	(200,000)	(150,000)	(150,000)	(150,000)	(150,000)	(100,000)	(100,000)
	Transfer (to) from Community Grants Fund	0	(3,975)	0	0	0	0	0
	Transfer (to) from Tree Bank Fund	0	0	(25,795)	0	0	0	0
	TOTAL OTHER	(2,731,972)	53,879	(200,859)	(207,616)	(521,110)	(645,580)	(687,550)
	From (To) Fund Balance	3,244,714	(1,707,681)	(1,211,185)	(1,295,872)	1,180,030	904,150	1,481,030
	GENERAL FUND OTHER REVENUE (TOTAL	**512,742**	**(1,653,802)**	**(1,412,044)**	**(1,503,488)**	**658,920**	**258,570**	**793,480**
	GENERAL FUND TOTAL REVENUES	**20,738,896**	**21,305,775**	**22,201,508**	**23,011,146**	**25,196,590**	**25,496,150**	**26,751,270**

General Fund Revenues

FY 18-19 Adopted Budget

"Where the Money Comes From"



SOURCE	AMOUNT	%
Taxes	20,950,000	78.3%
Licenses, Permits & Inspections	1,153,550	4.3%
Penalties, Fines & Forfeitures	1,106,000	4.1%
Interest	2,000	0.0%
Charges for Current Services	2,089,460	7.8%
Intergovernmental Revenues	530,780	2.0%
Miscellaneous Revenue	116,000	0.4%
Operating Transfers	(687,550)	(2.6%)
Appropriation From (To) Fund Balance	1,481,030	5.5%
TOTAL REVENUES	**$26,751,270**	**100.0%**

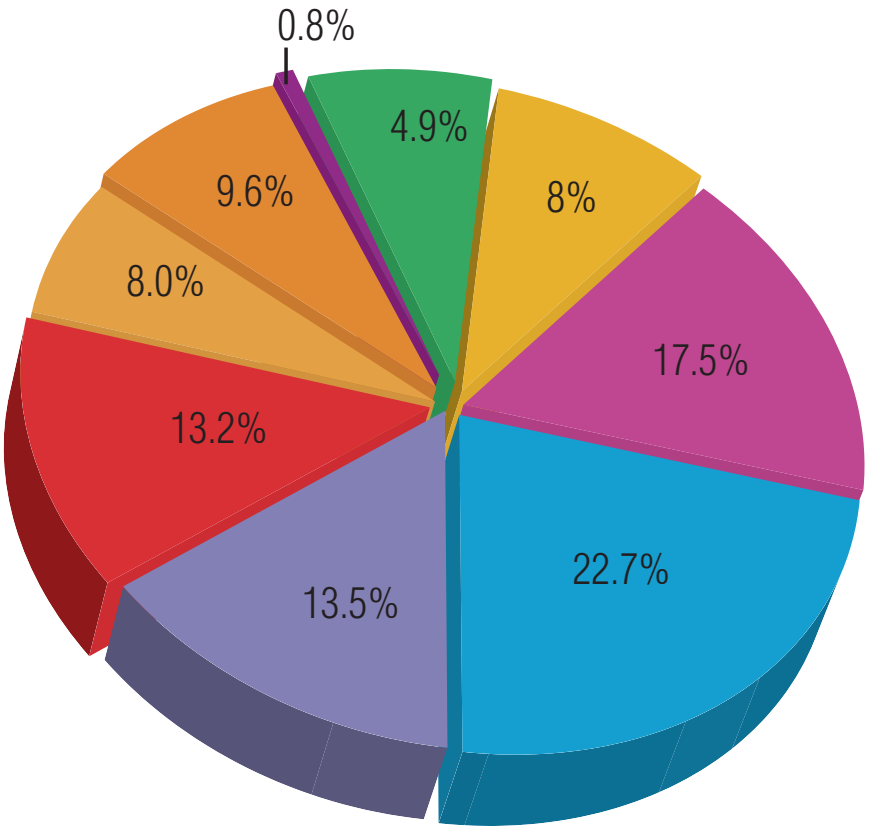
General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2013-2014	ACTUAL EXPENDITURE 2014-2015	ACTUAL EXPENDITURE 2015-2016	ACTUAL EXPENDITURE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
DEPARTMENT							
GOVERNMENTAL CONTROL	188,039	207,357	141,046	144,998	187,350	222,620	211,480
GENERAL GOVERNMENT	1,398,193	1,556,835	1,772,702	1,879,187	1,931,690	2,065,550	1,301,340
COMMUNITY & ECONOMIC DEVELOPMENT	1,546,874	1,723,833	1,776,873	1,711,022	2,275,640	2,195,030	2,648,490
ADMINISTRATIVE SERVICES	2,901,724	3,019,804	3,306,769	3,479,685	4,107,210	3,811,590	4,675,070
POLICE	5,014,163	4,945,760	5,353,096	5,105,355	5,801,080	5,745,310	6,068,990
FIRE	3,461,359	3,581,509	3,634,133	3,460,409	3,538,840	3,570,890	3,607,330
PUBLIC WORKS	2,676,733	2,535,397	2,757,442	2,919,006	3,304,470	3,323,880	3,529,160
DESIGN, ENVIRONMENT & CONSTRUCTION	1,977,793	1,972,786	1,604,704	2,315,303	1,815,790	2,318,970	2,147,520
ACTIVE LIVING	1,574,018	1,762,494	1,854,743	1,996,181	2,234,520	2,242,310	2,561,890
GENERAL FUND TOTAL EXPENDITURES	**20,738,896**	**21,305,775**	**22,201,508**	**23,011,146**	**25,196,590**	**25,496,150**	**26,751,270**

Departmental Expenditures

FY 18-19 Adopted Budget

"Where the Money Goes"



DEPARTMENT	AMOUNT	%
POLICE	6,068,990	22.7%
ADMINISTRATIVE SERVICES	4,675,070	17.5%
FIRE	3,607,330	13.5%
PUBLIC WORKS	3,529,160	13.2%
COMMUNITY & ECONOMIC DEVELOPMENT	2,648,490	9.9%
ACTIVE LIVING	2,561,890	9.6%
DESIGN, ENVIRONMENT & CONSTRUCTION	2,147,520	8.0%
GENERAL GOVERNMENT	1,301,340	4.9%
GOVERNMENTAL CONTROL	211,480	0.8%
TOTAL EXPENDITURES	**26,751,270**	**100%**

CITY OF DECATUR 2018-2019 ADOPTED BUDGET

Personnel Position Summary

	FY 2015-2016	FY 2016-2017	FY 2017-2018	mid-year changes	REV FY 2017-2018	FY 18-19 Changes	FY 2018-2019
Governmental Control							
City Manager's Office (1320)	5	5	5	(1.00)	4		4
CMO:	5	5	5	(1.00)	4		4
Community & Economic Development							
Administration (7510)	3	2	2		2		2
Economic Development (7550)	2	2	3		3		3
Planning (7410)	3	3	3		3		3
Marketing/PR (1570)	2	4	4		4		4
Parking Management (3230)	2	1	1		1	(1.00)	0
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	9	10	11		11		11
Children & Youth Services (6135)	12	13	13		13	1.00	14
CED:	33	35	37		37	0.00	37
Administrative Services							
Administration (1510)	5	5	5		5	1.00	6
Accounting (1512)	3	3	3	(1.00)	2	1.00	3
Revenue Collections (1514)	4	4	4		4	(1.00)	3
Municipal Court (2650)	3	3	3		3		3
ASD:	15	15	15	(1.00)	14	1.00	15
Public Works Services							
Administration (4510)	3	3	3		3		3
Solid Waste (540-4520)	14	14	14		14	1.00	15
Facilities Maintenance (1565, 1566)	20	20	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	67	69		69	1.00	70
Public Safety							
Fire & Rescue (3500)	39	39	39		39		39
Police (3210, 3223, 3221, 215-3800)	60	60	60		60		60
PS:	99	99	99		99		99
TOTAL FULL-TIME POSITIONS	**219**	**221**	**225**	**(2.00)**	**223**	**2.00**	**225**



City of Decatur®

General Fund Revenue Estimate Detail

Budget FY 2018-2019

General Fund — Revenue Estimate Detail

		ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	136,258	175,520	152,253	142,715	140,000	190,000	150,000
	PUBLIC UTILITY TAXES	136,258	175,520	152,253	142,715	140,000	190,000	150,000
311190	PAYMENT IN LIEU OF TAXES							
311191	Philips Towers	23,500	23,500	23,500	23,500	23,500	23,500	23,500
311192	Clairemont Oaks	36,500	36,500	36,500	36,500	36,500	36,500	36,500
	PAYMENT IN LIEU OF TAXES - TOTAL	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200	REAL PROPERTY TAXES							
311209	2009 Taxes	315	0	511	0	0	0	0
311210	2010 Taxes	87	0	206	0	0	0	0
311211	2011 Taxes	409	0	224	0	0	0	0
311202	2012 Taxes	50,543	203	565	0	0	0	0
311203	2013 Taxes	5,554,594	35,287	5,896	0	0	0	0
311204	2014 Taxes	5,059,999	6,873,778	90,175	0	0	0	0
311205	2015 Taxes	0	5,813,820	7,761,876	119,425	0	0	0
311206	2016 Taxes	0	0	6,632,802	7,726,776	150,000	75,000	0
311207	2017 Taxes	0	0	0	6,666,433	7,890,000	8,340,000	125,000
311208	2018 Taxes	0	0	0	0	7,165,000	7,170,400	8,294,000
311209	2019 Taxes	0	0	0	0	0	0	7,647,000
	PROPERTY TAXES - TOTAL	10,665,948	12,723,088	14,492,259	14,512,635	15,205,000	15,585,400	16,066,000
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	547,550	543,661	508,865	452,412	430,000	420,000	390,000
311350	Railroad Equipment Tax	2,012	4,246	2,173	2,168	2,000	2,000	2,000
	MOTOR VEHICLE TAXES - TOTAL	549,562	547,908	511,037	454,580	432,000	422,000	392,000
311400	BUSINESS PERSONAL PROPERTY TAXES							
311410	2010 Taxes & Prior Years	2,256	283	105	0	0	0	0
311411	2011 Taxes	158	193	81	0	0	0	0
311402	2012 Taxes	1,855	1,010	81	0	0	0	0
311403	2013 Taxes	221,429	3,592	535	116	0	0	0
311404	2014 Taxes	0	213,137	282	115	0	0	0
311405	2015 Taxes	0	0	205,814	4,192	0	0	0
311406	2016 Taxes	0	0	0	205,026	4,000	6,600	0
311407	2017 Taxes	0	0	0	0	210,000	205,000	5,000
	2018 Taxes	0	0	0	0	0	0	205,000
	BUSINESS PERSONAL PROPERTY - TOTAL	225,698	218,214	206,898	209,448	214,000	211,600	210,000
311600	OTHER TAXES							
311600	Intangibles Tax	188,877	197,938	211,878	229,867	235,000	150,000	190,000
311601	Property Transfer Tax	59,373	65,304	88,960	66,593	61,000	65,000	65,000
	OTHER TAXES - TOTAL	248,249	263,243	300,838	296,460	296,000	215,000	255,000

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General Fund — Revenue Estimate Detail *continued*

City of Decatur®

		ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
311700	FRANCHISE TAXES							
311710	Electric Franchise	893,236	990,088	1,014,443	1,008,071	1,008,000	950,500	950,500
311730	Natural Gas Franchise	140,535	142,545	139,572	137,847	137,000	135,000	135,000
311740	Video Service Franchise	154,503	159,727	130,871	126,722	130,000	125,000	125,000
311750	Cable Franchise	175,868	192,813	234,806	247,943	240,000	240,000	240,000
311760	Telephone Franchise	76,144	63,558	71,606	57,184	60,000	55,000	55,000
311790	Energy Excise Tax	11,057	15,195	32,159	125,879	115,000	115,000	115,000
	FRANCHISE TAXES - TOTAL	1,451,343	1,563,926	1,623,456	1,703,646	1,690,000	1,620,500	1,620,500
	TOTAL TAXES GENERAL PURPOSE							
314000	SALES & EXCISE TAXES							
314200	Beer & Wine Sales	226,420	203,116	204,545	102,028	105,000	105,000	105,000
314300	Liquor Sales	246,938	299,005	284,717	155,035	149,000	157,500	157,500
	SALES & EXCISE TAXES - TOTAL	473,358	502,121	489,262	257,063	254,000	262,500	262,500
316100	OCCUPATIONAL TAXES							
316100	Business & Occ. Licenses	299,754	264,811	375,903	373,406	375,000	400,000	400,000
316101	Professional Taxes	159,027	197,602	138,994	138,073	140,000	140,000	140,000
316102	Insurance Occupation Taxes	43,393	51,940	46,904	42,661	45,000	44,000	44,000
	OCCUPATIONAL TAXES - TOTAL	502,174	514,353	561,801	554,141	560,000	584,000	584,000
316200	OTHER TAXES - INSURANCE							
316200	Insurance Premiums Tax	997,376	1,046,173	1,114,034	1,222,818	1,228,310	1,304,820	1,350,000
	OTHER TAXES - TOTAL	997,376	1,046,173	1,114,034	1,222,818	1,228,310	1,304,820	1,350,000
319100	PENALTY & INTEREST							
319110	Penalty & Interest - Real Property	210,498	239,590	220,081	193,079	220,000	100,000	100,000
319120	Penalty & Interest - Personal Property	7,846	5,505	1,198	5,794	5,000	6,000	6,000
	PENALTY & INTEREST - TOTAL	218,343	245,095	221,279	198,873	225,000	106,000	106,000
321000	ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110	Beer Licenses	53,213	58,163	56,674	32,760	32,000	31,000	32,000
321120	Wine Licenses	12,638	13,503	10,225	5,951	5,900	6,300	6,300
321130	Liquor Licenses	87,050	69,000	94,250	47,933	47,000	53,500	53,500
321135	Server Permits	22,855	8,475	30,080	13,183	13,000	10,500	10,500
321139	School Portion of Excise Tax	0	0	(319,786)	0	0	0	0
321140	Corking Licenses	0	1,188	0	0	0	750	750
321500	Film Permits	7,601	9,203	14,415	12,150	10,000	14,000	14,000
322000	Non Business License	800	700	1,400	1,838	1,000	1,250	1,000
	ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	184,156	160,231	(112,742)	113,815	108,900	117,300	118,050

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		ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	893,358	867,828	536,989	1,274,889	655,000	900,000	700,000
322130	Plumbing Inspection Fees	78,630	97,081	51,353	56,472	55,000	90,000	70,000
322140	Electrical Inspection Fees	121,918	154,267	87,746	97,418	88,000	185,000	140,000
322160	HVAC Inspection Fees	69,039	113,669	65,639	98,271	85,000	118,000	92,000
322190	ROW Permit	13,710	(21,225)	(4,860)	25,172	0	0	0
322210	Zoning & Land Use Application Fees	119,057	55,411	25,273	42,122	40,000	30,000	30,000
322230	Sign Permits	1,374	1,530	2,262	1,710	2,000	1,000	2,000
322240	Special Events Permit Fee	50	0	850	1,425	1,000	1,000	1,000
322250	Logo Licensing Fees	750	0	500	500	500	500	500
	CONSTRUCTION PERMITS & FEES - TOTAL	1,297,894	1,268,561	765,752	1,597,979	926,500	1,325,500	1,035,500
330000	INTERGOVERNMENTAL							
331100	Federal Grants	0	9,400	0	0	0	0	0
336000	State Grants	0	0	2,780	0	0	0	0
337200	DDA Management Services Agreement	385,250	428,020	371,495	408,771	428,800	504,430	530,780
	INTERGOVERNMENTAL - TOTAL	385,250	437,420	374,275	408,771	428,800	504,430	530,780
341000	MISCELLANEOUS FEES							
341322	TreePlan Review Fees	12,667	27,625	33,191	4,778	25,000	18,000	20,000
341400	Copying Charges	2,231	2,199	1,815	1,367	1,500	1,000	1,500
341920	Advertising Fee	0	0	1,050	0	0	0	0
341930	Maps & Publications Charges	7,215	15,199	6,250	9,532	7,500	6,000	7,500
341940	Reimbursement for Capital Construction Management	153,421	191,056	19,630	0	0	0	0
341941	Reimbursement from Decatur Tourism Bureau	0	0	35,600	37,058	38,500	38,500	40,500
341990	Other Fees	5,661	9,413	16,350	5,798	5,000	7,000	5,000
	MISCELLANEOUS FEES - TOTAL	181,195	245,492	113,886	58,532	77,500	70,500	74,500
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	12,349	12,528	14,032	16,510	13,000	15,000	15,000
342150	CPR-Non-Resident Fee	108	348	56	150	150	50	50
342200	Fire Alarm Fees	3,035	2,092	3,408	5,250	3,500	6,500	3,500
342215	Other Revenues - Fire	400	0	845	29	0	0	0
342220	Fire Report Copies	75	10	65	1,110	100	300	100
342900	Other Public Safety Fees	1,812	6,533	1,778	400	500	800	500
342905	Public Safety OT Reimbursements	74,573	130,794	116,180	89,181	85,000	120,000	125,000
342910	Recycling Income - Fire Station #1	0	0	480	0	0	0	0
342915	CSOD Resource Officer	30,714	68,973	108,264	105,314	110,000	100,000	110,000
342920	School Crossing Guard	17,745	8,929	9,893	9,326	8,710	8,710	8,710
	PUBLIC SAFETY FEES & CHARGES	140,811	230,206	254,999	227,270	220,960	251,360	262,860

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General Fund — Revenue Estimate Detail *continued*

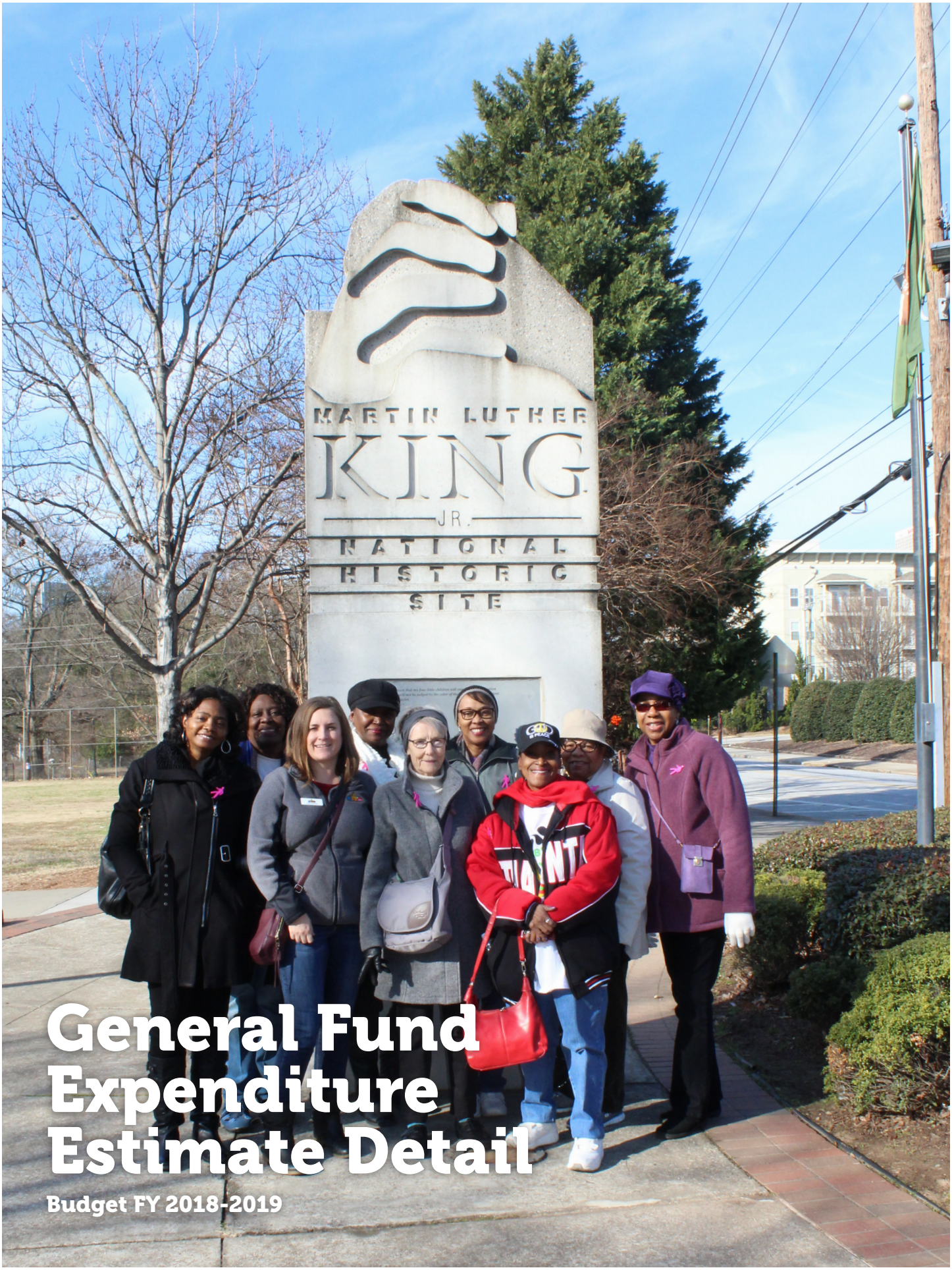
		ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
343000	STREETS & SIDEWALKS FEES & CHARGES							
343910	Parking Meter Fees	528,330	577,459	801,053	765,443	785,000	700,000	975,000
	STREETS & SIDEWALKS FEES & CHARGES	528,330	577,459	801,053	765,443	785,000	700,000	975,000
347000	RECREATION FEES							
347200	Recreation Service Fees	571,673	617,316	663,395	692,587	680,000	680,000	690,000
347500	Recreation Sale of Goods	12,260	11,482	14,483	12,444	12,000	12,000	12,000
347900	Other Recreation	10,993	0	0	0	0	100	0
	RECREATION FEES - TOTAL	594,926	628,798	677,878	705,031	692,000	692,100	702,000
349000	CHARGES FOR OTHER SERVICES							
349100	Cemetery Service Fees	101,733	93,420	111,587	70,885	81,000	75,000	75,000
349300	Return Check Fees	(589)	70	425	75	200	0	100
	CHARGES FOR OTHER SERVICES - TOTAL	101,144	93,490	112,012	70,960	81,200	75,000	75,100
351000	PENALTIES & FINES							
351170	Fines from Code Viol.	1,000,198	1,099,238	583,477	672,210	650,000	665,000	850,000
351171	School Bus Stop Arm Violations	0	60,544	23,388	56,596	60,000	65,000	65,000
351400	Court Hearing Reschedule Fees	95,562	94,493	20,626	9,065	20,000	18,000	20,000
351930	Parking Violations	72,655	82,865	79,192	67,023	65,000	55,000	65,000
	PENALTIES & FINES - TOTAL	1,168,414	1,337,140	706,682	804,893	795,000	803,000	1,000,000
361000	INTEREST							
361000	Interest on Investments	360	0	0	0	0	2,000	2,000
	INTEREST - TOTAL	360	0	0	0	0	2,000	2,000
371000	GRANT REVENUE							
371500	Private Grants	0	0	25,000	0	0	0	0
	GRANT REVENUE - TOTAL	385,250	437,421	399,275	408,771	428,800	504,430	530,780
371000	GIFTS & CONTRIBUTIONS							
371200	Gifts & Contributions	14,647	10,019	2,050	3,050	5,000	0	2,500
	GIFTS & CONTRIBUTIONS - TOTAL	14,647	10,019	2,050	3,050	5,000	0	2,500
381000	USE OF PROPERTY							
381010	Bandstand Rentals	1,000	1,900	2,875	3,125	2,500	5,500	3,500
381020	Recreation Facilities Rentals	78,438	88,296	115,085	119,264	100,000	110,000	110,000
	USE OF MONEY & PROPERTY - TOTAL	79,438	90,196	117,960	122,389	102,500	115,500	113,500

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		ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	23,933	12,505	14,005	13,225	0	9,070	0
389000	Misc. Revenues	(2,604)	8,422	27,630	10,897	10,000	10,000	10,000
	MISCELLANEOUS REVENUES - TOTAL	21,279	20,927	41,635	24,122	10,000	19,070	10,000
	GENERAL FUND CURRENT REVENUE	20,226,154	22,959,577	23,613,552	24,514,634	24,537,670	25,237,580	25,957,790
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	8,246	9,195	0	1,662	10,000	5,000	5,000
	FIXED ASSETS - TOTAL	8,246	9,195	0	1,662	10,000	5,000	5,000
	TRANSFERS & OTHER							
	Sale of Fixed Assets							
	Operating Transfer From D'town Dev. Auth. Fund							
	Operating Transfer from Solid Waste Fund	236,450	104,510	57,010	154,390	172,150	112,730	146,000
	Operating Transfer from Storm Water Utility Fund	268,430	207,571	236,000	297,750	307,740	314,490	331,450
	Transfer (to) from Capital Improvement Fund	0	0	(180,000)	(385,000)	0	0	0
	Transfer (to) from Public Facilities Authority Fund	0	0	0	0	(750,000)	(850,000)	(1,000,000)
	Transfer (to) from Hotel/Motel Tax Fund	214,902	236,578	261,926	273,582	289,000	272,200	330,000
	Transfer (to) from Urban Redevelopment Agency Fund	(3,000,000)	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(260,000)	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
	Transfer (to) Children/Youth Services Fund	(200,000)	(150,000)	(150,000)	(150,000)	(150,000)	(100,000)	(100,000)
	Transfer (to) Community Grants Fund	0	(3,975)	0	0	0	0	0
	Transfer (to) Tree Bank Fund	0	0	(25,795)	0	0	0	0
	TOTAL OTHER	(2,731,972)	53,879	(200,859)	(207,616)	(521,110)	(645,580)	(687,550)
	From (To) Fund Balance	3,244,714	(1,707,681)	(1,211,185)	(1,295,872)	1,180,030	904,150	1,481,030
	GENERAL FUND OTHER REVENUE - TOTAL	**512,742**	**(1,653,802)**	**(1,412,044)**	**(1,503,488)**	**658,920**	**258,570**	**793,480**
	GENERAL FUND TOTAL REVENUES	**20,738,896**	**21,305,775**	**22,201,508**	**23,011,146**	**25,196,590**	**25,496,150**	**26,751,270**



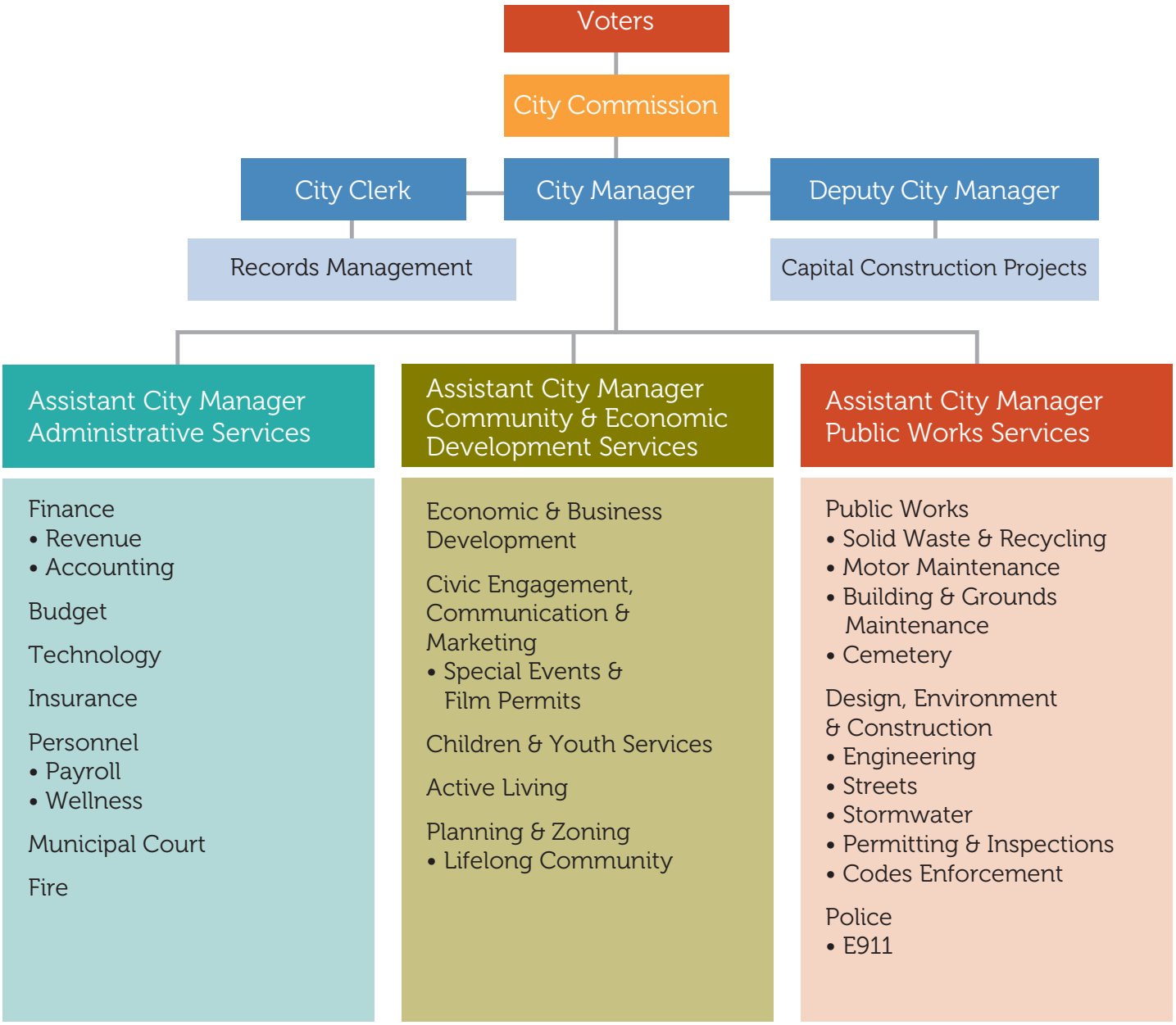
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General Fund Expenditure Estimate Detail

Budget FY 2018-2019

City Organization



Department Directory

GOVERNMENTAL CONTROL

1110 City Commission

GENERAL GOVERNMENT DEPARTMENT

1320 City Manager
1400 City Elections
1530 City Attorney
1580 Records Management

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

FIRE DEPARTMENT

3500 Fire & Rescue Services

PUBLIC WORKS DEPARTMENT

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

SOLID WASTE DIVISION

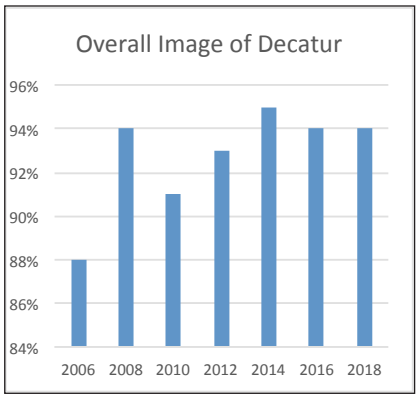
540-4520 Solid Waste Fund

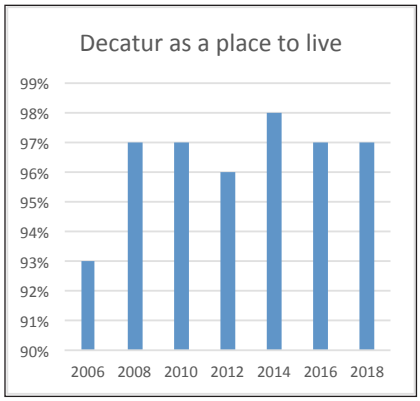
DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION

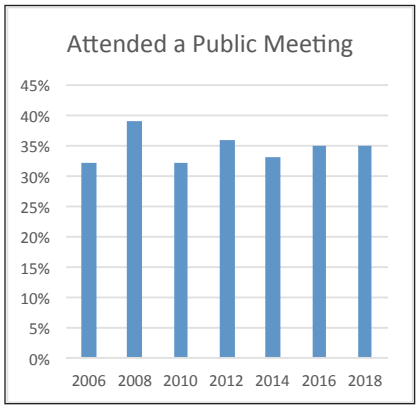
7340 DEC Administration
4220 Streets
7200 Permits & Inspections
7450 Codes Enforcement
505-4320 Stormwater Utility Fund

POLICE DEPARTMENT

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







GOVERNMENTAL CONTROL DEPARTMENT

ADOPTED 2018-2019 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

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

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 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
2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2018-2019	REVISED BUDGET ESTIMATE 2017-2018	BUDGET ESTIMATE 2017-2018	AUDIT 2016-2017
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	0	0	0	0
511200	Temp Salaries and Wages	63,000	47,250	27,300	24,030
512200	Social Security (FICA)	3,910	2,930	1,700	1,490
512300	Medicare	920	700	400	348
512600	Unemployment Insurance	0	2,930	0	0
512700	Workers Compensation	2,600	2,500	2,400	2,600
	TOTAL PERSONNEL SERVICES	**70,430**	**56,310**	**31,800**	**28,469**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	26,000	38,000	40,000	26,576
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0
522321	Auto Allowance	0	0	0	0
522500	Other Contractual Services	50,000	60,000	50,000	36,492
523202	Telephone	0	0	0	0
523300	Advertising	4,400	6,000	4,600	3,004
523400	Printing and Binding	0	5,000	5,000	3,526
523450	Signs	0	500	500	0
523600	Dues and Fees	27,000	30,000	30,000	25,776
523700	Education and Training	22,000	14,000	14,000	16,994
523701	Business Meetings	4,200	4,200	4,200	265
	TOTAL OTHER SERVICES AND CHARGES	**133,600**	**157,700**	**148,300**	**112,633**
	SUPPLIES				
531102	Supplies-Janitorial	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0
531105	Supplies-Office	250	200	250	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0
531107	Supplies-Specialized Dept	1,500	1,000	1,500	278
531108	Supplies-Tires and Batteries	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0
531111	Computer Equipment	0	1,600	1,000	460
531270	Gasoline	0	0	0	0
531300	Food-Subsistence and Support	5,700	5,500	4,500	3,158
531400	Books and Periodicals	0	310	0	0
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	0	0	0	0
531700	Uniforms and Protective Equipment	0	0	0	0
	TOTAL SUPPLIES	**7,450**	**8,610**	**7,250**	**3,897**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**211,480**	**222,620**	**187,350**	**144,998**

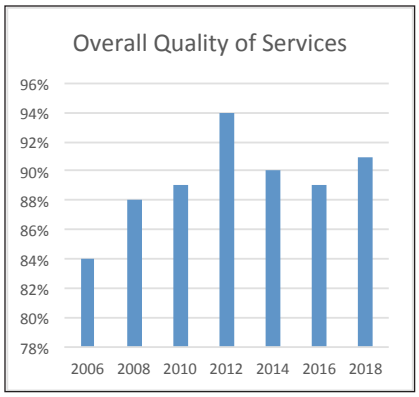
GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2018-2019 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 2018-2019:

- 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
- Publish the Strategic Plan public dashboard on the City's website

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

Average years of municipal service by employees

FY 2014: 11.37
FY 2015: 10
FY 2016: 10
FY 2017: 10

Number of employees participating in wellness program

FY 2014: 98
FY 2015: 110
FY 2016: 142
FY 2017: 157

National Citizen Survey Response Rate

2008: 40%
2010: 46%
2012: 40%
2014: 40%
2016: 41%
2018: 37%

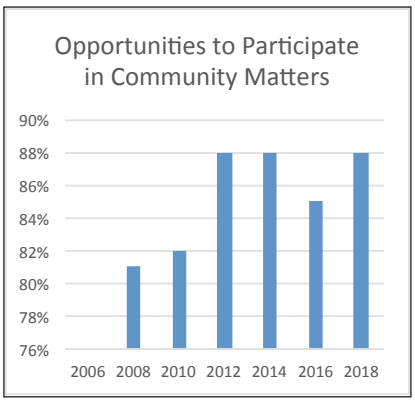
GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

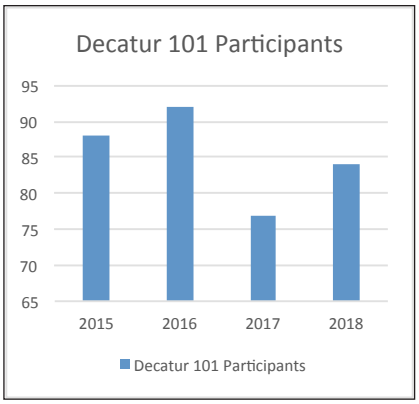
	CITY MANAGER'S OFFICE 1320	CITY ATTORNEY 1530	RECORDS 1580	TOTAL 2018-2019	TOTAL 2017 2018	TOTAL 2016-2017
REGULAR JOB CLASSES						
City Manager	1	0	0	1	1	1
Deputy City Manager	1	0	0	1	1	1
City Clerk	1	0	0	1	0	0
Budget & Performance Measurement Director	0	0	0	0	1	1
Office Manager	1	0	0	1	1	1
TOTAL REGULAR 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	0
Graduate Intern	1	0	0	1	1	1
TOTAL OTHER CLASSES	**1**	**1**	**1**	**3**	**3**	**2**

GENERAL GOVERNMENT DEPARTMENT
2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2018-2019	1320 CITY MANAGER	1400 CITY ELECTION	1530 CITY ATTORNEY	1580 RECORDS MGMT	REVISED ESTIMATE 2017-2018*	BUDGET ESTIMATE 2017-2018*	AUDIT 2016-2017*
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	303,330	303,330	0	0	0	646,600	676,510	660,231
511200	Temp Salaries and Wages	216,810	193,150	0	0	23,660	207,500	218,050	177,510
511300	Overtime Wages	3,500	3,500	0	0	0	3,500	6,960	3,014
512100	Employer Group Insurance	70,810	70,810	0	0	0	146,150	145,950	134,247
512200	Social Security (FICA)	28,970	27,500	0	0	1,470	51,950	50,220	46,613
512300	Medicare	8,350	8,000	0	0	350	14,000	12,830	12,530
512400	Retirement Contributions	9,550	9,550	0	0	0	44,750	39,070	36,259
512401	Retirement Contributions-ICMA	39,600	39,600	0	0	0	48,890	48,400	44,570
512600	Unemployment Insurance	490	420	0	0	70	980	700	553
512700	Workers Compensation	5,100	4,500	0	0	600	8,500	15,700	16,858
	TOTAL PERSONNEL SERVICES	**686,510**	**660,360**	**0**	**0**	**26,150**	**1,172,820**	**1,214,390**	**1,132,385**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	444,100	50,600	0	350,000	43,500	663,000	480,200	543,712
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	50	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	200	200	0	0	0	1,190	200	1,335
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	200	289
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	20	0	0
522321	Auto Allowance	15,700	15,700	0	0	0	13,100	3,700	3,529
522500	Other Contractual Services	58,000	1,000	0	0	57,000	103,000	109,500	107,447
523101	Insurance-Awards	0	0	0	0	0	0	0	32
523201	Postage	0	0	0	0	0	30	0	0
523202	Telephone	0	0	0	0	0	0	0	0
523300	Advertising	200	200	0	0	0	700	200	404
523400	Printing and Binding	3,500	3,500	0	0	0	1,400	1,000	1,297
523600	Dues and Fees	14,420	14,000	0	0	420	18,500	18,500	10,391
523700	Education and Training	34,060	32,000	0	0	2,060	54,100	56,400	48,297
523701	Business Meetings	20,000	20,000	0	0	0	20,000	27,550	11,157
523800	Licenses	0	0	0	0	0	20	0	0
523911	Bank Charges	0	0	0	0	0	0	0	4
	TOTAL OTHER SERVICES AND CHARGES	**590,180**	**137,200**	**0**	**350,000**	**102,980**	**875,060**	**697,500**	**727,893**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	0	100	100	0
531102	Supplies-Janitorial	200	200	0	0	0	200	300	145
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	9,500	4,000	0	0	5,500	5,800	5,000	5,896
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	1,000	1,000	0	0	0	1,300	2,000	1,161
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	200	0
531109	Supplies-Vehicles and Equipment	250	250	0	0	0	50	500	37
531111	Computer Equipment	1,200	1,200	0	0	0	3,050	3,600	1,333
531112	Computer Software	7,200	0	7,200	0	0	60	0	1,235
531113	Office Equipment and Furniture	1,500	1,500	0	0	0	2,000	2,000	112
531115	Supplies- Batteries	0	0	0	0	0	0	0	31
531270	Gasoline	0	0	0	0	0	200	1,000	4,367
531300	Food-Subsistence and Support	2,600	2,500	0	0	100	2,500	3,000	3,541
531400	Books and Periodicals	900	750	0	0	150	1,500	1,000	650
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	10	0	0
531700	Uniforms and Protective Equipment	200	100	0	0	100	900	1,100	400
	TOTAL SUPPLIES	**24,650**	**11,600**	**7,200**	**0**	**5,850**	**17,670**	**19,800**	**18,908**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**1,301,340**	**809,160**	**7,200**	**350,000**	**134,980**	**2,065,550**	**1,931,690**	**1,879,187**

** includes 1510*





Priorities for FY 2018-2019:

- Kick off a robust civic engagement process for the 2020 Strategic Plan in conjunction with the Governmental Control and General Government departments
- Complete a redesign of the City's website
- Complete the Cottage Court Pilot Project and launch a marketing campaign to expand Decatur's image as an office location option

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2018-2019 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
2014: 26,945
2015: 64,095
2016: 57,554
2017: 41,003

Number of MLK, Jr. Service Day Volunteers
Calendar 2015: 1,300
Calendar 2016: 1,300
Calendar 2017: 1,330
Calendar 2018: 930

Number of Decatur 101 participants
Spring 2015: 88
Spring 2016: 92
Spring 2017: 77
Spring 2018: 84

COMMUNITY AND ECONOMIC DEVELOPMENT

2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2018-2019	7510 ADMINI-STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMT	3230 PARKING MGMT	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2017-2018	AUDIT 2016-2017
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	727,600	164,330	65,440	208,080	282,050	7,700	702,900	662,350	662,988
511200	Temp Salaries and Wages	155,130	2,500	113,250	12,600	9,000	17,780	141,000	209,840	142,027
511300	Overtime Wages	1,000	1,000	0	0	0	0	1,500	1,500	3,612
512100	Employer Group Insurance	171,600	28,510	42,470	42,600	56,820	1,200	172,610	172,610	146,734
512200	Social Security (FICA)	54,860	10,100	11,080	13,650	18,450	1,580	51,000	54,240	47,597
512300	Medicare	12,910	2,400	2,590	3,200	4,320	400	12,450	12,740	11,419
512400	Retirement Contributions	44,310	13,150	5,240	16,650	8,650	620	57,270	57,800	51,620
512401	Retirement Contributions-ICMA	26,040	9,810	9,050	0	7,180	0	30,380	30,380	29,570
512600	Unemployment Insurance	5,980	140	210	280	350	5,000	980	980	0
512700	Workers Compensation	13,500	3,000	3,000	3,000	3,500	1,000	12,500	15,000	16,230
	TOTAL PERSONNEL SERVICES	**1,212,930**	**234,940**	**252,330**	**300,060**	**390,320**	**35,280**	**1,182,590**	**1,217,440**	**1,111,797**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	456,500	40,000	138,400	171,600	96,500	10,000	285,050	295,050	152,387
522200	Repairs and Maintenance	1,500	0	0	0	0	1,500	1,500	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	0	0	0	0	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	500	0	0	0	0	500	500	500	0
522310	Rental of Land & Buildings	41,400	24,000	0	0	0	17,400	41,700	40,400	37,914
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0	0	0
522321	Auto Allowance	7,200	7,200	0	0	0	0	7,200	7,200	6,213
522500	Other Contractual Services	729,550	6,500	147,800	205,000	157,000	213,250	483,800	533,800	297,089
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	30,770	30,750	18,710
523202	Telephone	750	500	0	250	0	0	500	0	49
523300	Advertising	18,390	0	7,500	890	10,000	0	18,850	18,850	7,648
523400	Printing and Binding	12,200	1,200	2,500	3,000	4,000	1,500	10,500	11,000	6,771
523450	Signs	6,400	150	1,000	0	250	5,000	2,350	6,350	3,013
523600	Dues and Fees	25,100	2,500	3,000	15,000	4,000	600	23,100	23,100	5,551
523700	Education and Training	37,400	4,250	7,500	7,650	17,500	500	30,900	31,150	22,228
523701	Business Meetings	8,700	500	1,000	3,200	4,000	0	8,250	8,250	7,256
523800	Licenses	4,200	0	0	3,000	1,200	0	4,700	4,700	3,452
523911	Bank Charges	0	0	0	0	0	0	500	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,381,290**	**86,800**	**308,700**	**409,590**	**325,950**	**250,250**	**950,170**	**1,012,600**	**568,282**
	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	1,380	600	727
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	7,000	6,000	0	500	0	500	6,450	6,300	5,593
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	22
531107	Supplies-Specialized Dept	34,000	2,000	7,500	0	15,500	9,000	29,250	32,250	22,471
531108	Supplies-Tires and Batteries	200	0	0	0	0	200	200	200	82
531109	Supplies-Vehicles and Equipment	200	0	0	0	0	200	300	0	59
531111	Computer Equipment	0	0	0	0	0	0	4,590	1,300	0
531112	Computer Software	2,220	0	440	1,040	440	300	0	300	0
531113	Supplies - Office Equipment	0	0	0	0	0	0	300	1,800	0
531114	Furniture and Fixtures	1,500	1,500	0	0	0	0	17,000	0	0
531115	Supplies-Batteries	0	0	0	0	0	0	0	0	104
531230	Electricity	0	0	0	0	0	0	0	0	0
531270	Gasoline	900	0	0	0	0	900	850	500	461
531300	Food-Subsistence and Support	250	0	0	0	0	250	1,000	350	23
531400	Books and Periodicals	800	0	0	500	300	0	0	800	739
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	3,400	0	0	0	3,000	400	50	400	191
531700	Uniforms and Protective Equipment	2,600	100	0	1,000	0	1,500	900	800	471
	TOTAL SUPPLIES	**54,270**	**10,200**	**7,940**	**3,040**	**19,240**	**13,850**	**62,270**	**45,600**	**30,943**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**2,648,490**	**331,940**	**568,970**	**712,690**	**735,510**	**299,380**	**2,195,030**	**2,275,640**	**1,711,022**

City of Decatur®

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMM 1570	PARKING MGMT. 3230	TOTAL 2018-2019	TOTAL 2017-2018	TOTAL 2016-2017
REGULAR JOB CLASSES								
Assistant City Manager	1	0	0	0	0	1	1	1
Chief, Division of Community, Education & Civic Engagement	0	0	0	1	0	1	1	1
Planning Director	0	0	1	0	0	1	1	1
Planner	0	0	1	0	0	1	1	1
Downtown Development Manager	0	1	0	0	0	1	1	1
Lifelong Community Program Coordinator	0	0	1	0	0	1	1	1
Special Events Coordinator	0	0	0	1	0	1	1	1
Communications Specialist	0	0	0	1	0	1	1	1
Community Information Services & Volunteer Coordinator	0	0	0	1	0	1	1	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	1	0	0	0	1	1	1
Parking Attendant	0	0	0	0	0	0	1	1
TOTAL REGULAR CLASSES	**2**	**3**	**3**	**4**	**0**	**12**	**12**	**12**
OTHER JOB CLASSES								
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	1	1
TOTAL OTHER CLASSES	**1**	**0**	**1**	**0**	**4**	**6**	**3**	**3**

ACTIVE LIVING DIVISION

ADOPTED 2018-2019 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 2014: 35,934
Residents – 60.1%

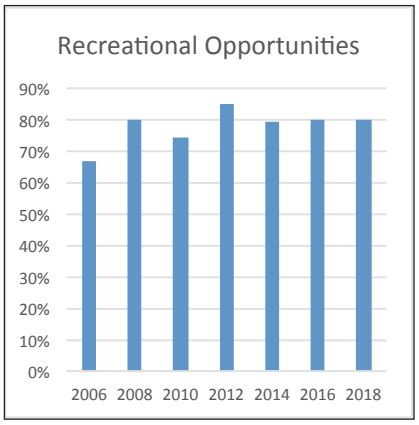
Summer 2015: 39,404
Residents – 56.6%

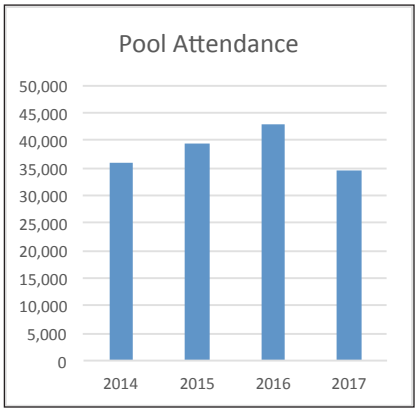
Summer 2016: 42,987
Residents – 55.5%

Summer 2018: 34,659
Residents – 55.3%

Safe Routes to School Participation

FY 2014: 3,698 students and parents
FY 2015: 3,515 students and parents
FY 2016: 4,208 students and parents
FY 2017: 3,929 students and parents





Priorities for FY 2018-2019:

- Support staff by providing training opportunities
- Play an active role in the master planning process for the Children's Home.
- 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
2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2018-2019	6110 ADMINIS-TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	652,040	163,680	136,510	287,230	0
511200	Temp Salaries and Wages	449,380	50,400	52,980	146,200	70,850
511300	Overtime Wages	12,750	5,000	7,000	500	0
512100	Employer Group Insurance	155,730	28,510	42,300	70,740	0
512200	Social Security (FICA)	67,240	13,270	11,590	26,860	4,080
512300	Medicare	15,730	3,090	2,720	6,270	960
512400	Retirement Contributions	52,170	13,100	10,920	22,980	0
512600	Unemployment Insurance	770	140	210	350	0
512700	Workers Compensation	23,500	3,000	3,500	6,000	5,500
	TOTAL PERSONNEL SERVICES	**1,429,310**	**280,190**	**267,730**	**567,130**	**81,390**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	84,330	9,800	240	5,690	0
521301	Instructor Fees	36,980	0	0	36,980	0
521302	Official Fees	400	0	0	0	400
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	46,680	0	0	45,180	1,500
522202	Repair and Maint-Communication Equip	300	0	0	0	0
522203	Repair and Maint-Landscape	71,000	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	700	0
522500	Other Contractual Services	513,270	300	22,400	45,000	438,870
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	21,100	11,800	3,500	5,200	0
523450	Signs	2,800	300	0	200	750
523600	Dues and Fees	11,950	400	2,000	1,750	7,200
523700	Education and Training	7,150	4,000	1,400	550	0
523701	Business Meetings	31,780	5,000	8,000	15,980	0
523911	Bank Charges	18,000	18,000	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**863,720**	**64,200**	**38,020**	**157,230**	**448,720**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	30,020	15,510	0	14,510	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	93,980	2,000	32,680	29,850	9,500
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	2,900	0	0	0	0
531112	Computer Software	3,600	0	0	0	3,500
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	0	0	0	0	0
531115	Batteries	0	0	0	0	0
531270	Gasoline	3,470	0	0	0	0
531300	Food-Subsistence & Support	14,910	1,600	960	10,450	500
531400	Books and Periodicals	600	100	100	400	0
531500	Supplies-Purchased for Resale	4,000	0	0	0	0
531600	Small Equipment	3,850	100	500	1,350	400
531700	Uniforms and Protective Equipment	86,310	750	66,470	11,590	5,500
	TOTAL SUPPLIES	**268,860**	**29,060**	**100,710**	**76,850**	**20,000**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	DIVISION TOTAL	**2,561,890**	**373,450**	**406,460**	**801,210**	**550,110**

6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2017-2018	AUDIT 2016-2017
64,620	0	628,600	609,300	612,140
128,950	0	494,370	495,370	392,064
250	0	14,400	10,000	3,236
14,180	0	145,640	145,640	119,109
11,440	0	56,590	71,280	61,208
2,690	0	13,420	16,700	14,324
5,170	0	52,380	48,790	47,446
70	0	770	770	0
5,500	0	21,000	19,330	20,983
232,870	**0**	**1,427,170**	**1,417,180**	**1,270,510**
800	67,800	83,690	88,520	65,204
0	0	16,800	14,000	31,514
0	0	3,100	3,100	299
0	0	0	0	0
0	0	37,110	38,610	36,781
0	300	1,800	300	0
0	71,000	65,000	65,000	59,234
0	0	0	0	0
0	0	0	0	0
0	0	0	0	2,624
0	0	0	0	0
0	0	10,000	14,400	9,819
200	0	2,320	4,450	730
3,860	2,840	272,770	267,570	263,069
0	2,000	1,000	1,000	85
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
600	0	19,300	22,200	22,905
1,550	0	1,750	2,800	809
600	0	12,440	9,050	8,570
1,200	0	5,220	6,930	4,376
2,800	0	27,300	27,280	15,722
0	0	15,000	15,000	11,863
11,610	**143,940**	**574,600**	**580,210**	**533,605**
0	0	1,000	1,000	0
300	0	900	1,250	742
200	0	2,450	6,450	1,954
0	0	0	0	0
0	0	9,050	7,000	8,007
0	0	0	0	7
19,650	300	101,070	95,070	78,044
0	1,840	1,840	1,840	0
0	3,000	3,000	3,000	5,825
0	1,580	1,730	1,730	0
0	2,900	2,900	2,900	1,261
0	100	0	100	0
0	0	3,600	0	0
0	0	3,470	6,970	11,328
0	0	100	100	146
0	3,470	50	500	2,220
1,300	100	11,260	14,260	11,733
0	0	600	600	43
4,000	0	4,000	4,000	3,158
1,500	0	4,490	4,290	2,159
2,000	0	89,030	86,070	60,972
28,950	**13,290**	**240,540**	**237,130**	**187,600**
0	**0**	**0**	**0**	**0**
273,430	**157,230**	**2,242,310**	**2,234,520**	**1,996,181**

City of Decatur®

ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	TOTAL 2018-2019	TOTAL 2017-2018	TOTAL 2016-2017
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	2
Administrative Assistant	1	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	**2**	**4**	**4**	**0**	**1**	**11**	**11**	**10**
OTHER JOB CLASSES								
Aquatics Director	0	0	0	1	0	1	1	1
Program Leader P/T	0	2	6	0	7	15	16	15
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**	**2**	**24**	**26**	**14**	**69**	**70**	**69**

CHILDREN AND YOUTH SERVICES DIVISION

ADOPTED 2018-2019 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

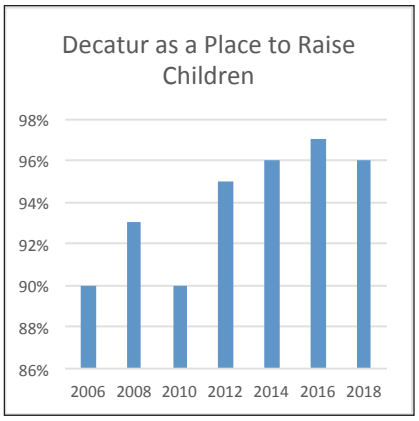
FY 2014: 919
FY 2015: 1,228
FY 2016: 1,256
FY 2017: 1,279

Homeless children provided with care

FY 2014: 24
FY 2015: 13
FY 2016: 6
FY 2017: 16

Percentage of subsidized summer camp spots

FY 2014: 13%
FY 2015: 19%
FY 2016: 9%
FY 2017: 18%



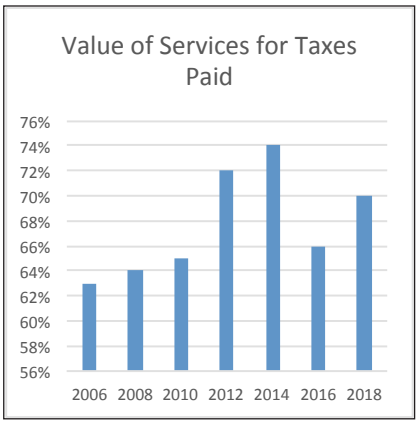
Priorities for FY 2018-2019:

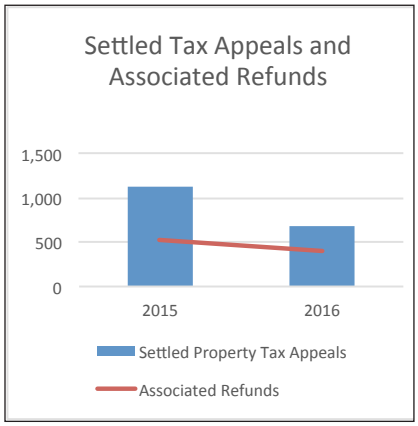
- Prepare for 2019-20 changes/ expansion into K-2nd/3rd-5th structure and new school
- Accreditation Process for 3 afterschool sites: Oakhurst, Clairemont and Ebster
- Review and revise CYS goals and outcomes through a stakeholder input process

** For budget estimate detail, see page 136*

CHILDREN & YOUTH SERVICES PERSONNEL SUMMARY

	CHILDREN & YOUTH SERVICES 6133/6135	TOTAL 2018-2019	TOTAL 2017-2018	TOTAL 2016-2017
Children & Youth Services Director	1	1	1	1
Assistant CYS Director	1	1	1	1
Program Supervisor	2	2	1	1
Site Director	9	9	9	9
Administrative Assistant	1	1	1	1
TOTAL REGULAR CLASSES	**14**	**14**	**13**	**13**
OTHER JOB CLASSES				
Academic Building Coordinators	0	0	0	7
Academic Tutors	0	0	0	18
Afterschool Counselor	53	53	51	51
Family Liaison	0	0	1	1
Instructor	34	34	34	34
Junior Counselor	3	3	3	3
Lead Counselor	4	4	4	5
Summer Camp Counselor	14	14	14	14
Tech Support Staff	1	1	1	1
Technology Lead Instructor	6	6	3	0
Technology Instructor	3	3	3	8
Technology Coordinator	1	1	1	1
TOTAL OTHER CLASSES	**119**	**119**	**115**	**143**





Priorities for FY 2018-2019:

- Develop cybersecurity incident response plan
- Update the City's IT Strategic Plan
- Host a health and wellness expo for the community and staff

ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2018-2019 BUDGET ESTIMATE

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

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

Citizen Satisfaction Survey responses:

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

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

Most adjudicated cases in Municipal Court
FY 2013: Speeding – 1,325
FY 2014: Speeding – 2,426
FY 2015: Speeding – 1,017
FY 2016: Speeding – 826

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ADMIN SERVICES 1510	ACCTG 1512	REVENUE COLLECTIONS 1514	MUNICIPAL COURT 2650	TOTAL 2018-2019	TOTAL 2017-2018	TOTAL 2016-2017
REGULAR JOB CLASSES							
Assistant City Manager	1	0	0	0	1	1	1
Personnel Director	1	0	0	0	1	1	1
Personnel Generalist	1	0	0	0	1	1	1
Payroll & Benefits Coordinator	0	0	0	0	0	0	1
Health & Wellness Coordinator	1	0	0	0	1	1	0
Administrative Services Assistant	1	0	0	0	1	1	1
Accountant	0	1	0	0	1	0	0
Accounting Specialist	0	2	0	0	2	0	0
Accounting Clerk	0	0	0	0	0	1	1
Accounts Payable Officer	0	0	0	0	0	1	1
Finance Director	1	0	0	0	1	0	0
Revenue & Technology Director	0	0	0	0	0	1	1
Revenue Supervisor	0	0	1	0	1	0	0
Sr. Revenue Officer	0	0	0	0	0	1	1
Revenue Officer	0	0	2	0	2	2	2
Chief Court Clerk	0	0	0	1	1	1	1
Court Clerk	0	0	0	2	2	2	2
TOTAL REGULAR CLASSES	**6**	**3**	**3**	**3**	**15**	**14**	**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**

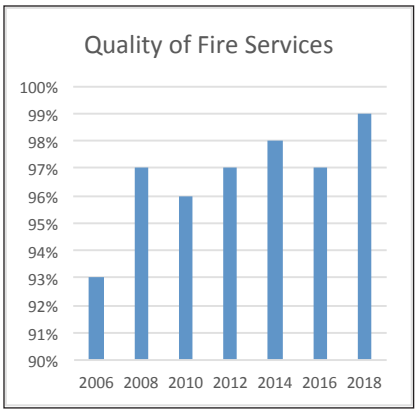
ADMINISTRATIVE SERVICES DEPARTMENT

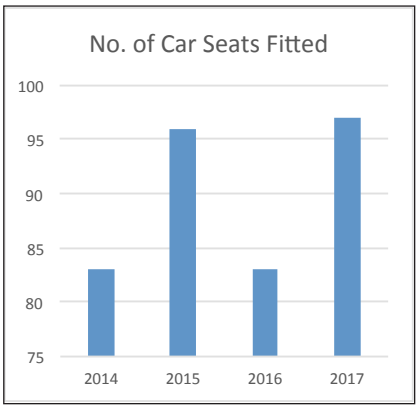
2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2018-2019	1510 ADMIN SERVICES	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1535 INFORMATION TECHNOLOGY	1555 GENERAL INSURANCE
	PERSONNEL SERVICES						
511100	Regular Salaries & Wages	882,240	420,570	160,460	139,250	0	0
511200	Temp Salaries and Wages	234,820	34,980	0	0	0	0
511300	Overtime Wages	50,300	3,500	4,800	12,000	0	0
512100	Employer Group Insurance	212,320	85,220	42,400	42,300	0	0
512200	Social Security (FICA)	66,170	27,000	9,950	9,000	0	0
512300	Medicare	15,500	6,300	2,350	2,100	0	0
512400	Retirement Contributions	70,660	33,650	12,850	11,200	0	0
512401	Retirement Contributions-ICMA	9,810	9,810	0	0	0	0
512600	Unemployment Insurance	2,210	1,020	280	210	0	0
512700	Workers Compensation	14,500	5,000	3,000	3,000	0	0
	TOTAL PERSONNEL SERVICES	**1,558,530**	**627,050**	**236,090**	**219,060**	**0**	**0**
	OTHER SERVICES AND CHARGES						
521200	Professional Services	491,160	80,000	195,450	35,110	90,500	7,500
521303	Misc Personal Service Fees	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	50	0	0	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	2,640	990	600	250	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	30,000	0	0	0	0	0
522321	Auto Allowance	3,500	0	0	0	0	0
522500	Other Contractual Services	455,720	113,270	17,980	55,780	268,130	0
523101	Insurance-Awards	10,000	0	0	0	0	10,000
523102	Insurance-Legal Liability	68,700		0	0	0	68,700
523104	Insurance-Property	71,000	0	0	0	0	71,000
523105	Insurance-Vehicles	120,700	0	0	0	0	120,700
523106	Insurance-Performance Bond	200	0	0	0	0	200
523107	Insurance-Commercial Excess Liability	24,250	0	0	0	0	24,250
523201	Postage	21,340	100	0	7,740	0	0
523202	Telephone	262,650	0	350	400	0	0
523300	Advertising	2,500	500	0	2,000	0	0
523400	Printing and Binding	12,820	400	1,000	10,420	0	0
523600	Dues and Fees	11,470	7,860	1,250	510	1,000	0
523700	Education and Training	75,100	26,600	7,500	11,000	15,000	0
523701	Business Meetings	11,050	7,550	2,000	700	300	0
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	56,000	0	53,000	3,000	0	0
	TOTAL OTHER SVCS. AND CHARGES	**1,730,850**	**237,270**	**279,130**	**126,960**	**374,930**	**302,350**
	SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	460	0	100	160	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	25,410	1,500	5,310	14,100	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,650	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	6,300	3,300	0	500	1,000	0
531112	Computer Software	65,500	12,440	0	2,480	42,680	0
531113	Supplies-Office Equipment and Furniture	3,500	1,500	0	0	0	0
531115	Supplies-Batteries	50	0	50	0	0	0
531210	Water and Sewer	160,000	0	0	0	0	0
531215	Stormwater Utility	286,400	0	0	0	0	0
531220	Natural Gas	55,000	0	0	0	0	0
531230	Electricity	480,000	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	3,380	500	500	880	0	0
531400	Books and Periodicals	1,690	500	660	130	0	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	1,560	0	0	1,560	0	0
531700	Uniforms and Protective Equipment	5,070	1,000	650	800	1,120	0
	TOTAL SUPPLIES	**1,385,690**	**21,740**	**7,270**	**21,480**	**44,800**	**0**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**4,675,070**	**886,060**	**522,490**	**367,500**	**419,730**	**302,350**

1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2017-2018*	BUDGET ESTIMATE 2017-2018*	AUDIT 2016-2017*
0	161,960	492,000	512,850	500,299
0	199,840	208,660	218,410	164,698
0	30,000	46,000	58,500	38,686
0	42,400	132,270	132,270	119,824
0	20,220	37,400	44,610	42,358
0	4,750	10,650	10,440	9,906
0	12,960	39,050	41,050	39,048
0	0	0	0	0
0	700	1,330	1,330	0
0	3,500	8,600	8,400	9,057
0	**476,330**	**975,960**	**1,027,860**	**923,877**
0	82,600	464,970	483,400	278,849
0	0	0	0	0
0	0	50	50	0
0	0	0	0	0
0	0	0	0	0
500	300	1,400	1,650	1,690
0	0	0	0	0
27,000	3,000	28,500	30,240	24,456
0	3,500	3,500	3,500	1,890
560	0	282,470	339,170	437,462
0	0	10,000	10,000	5,999
0	0	74,000	80,400	67,036
0	0	67,600	83,900	63,680
0	0	115,000	109,000	103,466
0	0	200	200	200
0	0	23,100	25,400	24,117
13,500	0	23,370	15,000	13,482
261,900	0	253,850	260,950	248,958
0	0	1,260	4,400	2,450
0	1,000	10,420	11,320	12,166
0	850	3,670	3,780	2,126
0	15,000	33,930	35,060	22,552
0	500	3,150	3,600	740
0	0	0	0	0
0	0	52,900	52,900	44,483
303,460	**106,750**	**1,453,340**	**1,553,920**	**1,355,801**
0	0	0	0	0
0	200	460	460	83
0	0	0	0	0
2,000	2,500	28,330	24,630	14,350
0	0	0	0	0
0	1,500	1,690	1,650	173
0	0	0	0	0
0	0	0	0	0
0	1,500	7,920	18,500	8,257
0	7,900	67,340	69,880	77,879
0	2,000	3,110	3,000	603
0	0	50	50	10
160,000	0	160,000	130,000	130,500
286,400	0	260,000	368,900	319,875
55,000	0	55,000	33,000	29,176
480,000	0	475,000	587,000	368,728
288,000	0	315,000	280,000	243,128
0	0	720	720	500
0	1,500	2,880	2,980	1,697
0	400	1,170	1,160	75
0	0	0	0	0
0	0	0	0	5
0	1,500	3,620	3,500	2,042
1,271,400	**19,000**	**1,382,290**	**1,525,430**	**1,197,082**
0	**0**	**0**	**0**	**0**
1,574,860	**602,080**	**3,811,590**	**4,107,210**	**3,479,685**

** includes 1400 and 1580*





Priorities for FY 2018-2019:

- Decrease overtime budget
- Standardize training for fire personnel and purchase fire simulator
- Update all AED 's for city building and implement Mobilize Rescue program

FIRE AND RESCUE DEPARTMENT

ADOPTED 2018-2019 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 2014: 3,645
FY 2015: 4,822
FY 2016: 3,366
FY 2017: 3,653

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

Number of car seats fit-checked by firefighters
FY 2014: 83
FY 2015: 96
FY 2016: 83
FY 2017: 97

FIRE DEPARTMENT PERSONNEL SUMMARY	FIRE 3500	TOTAL 2018-2019	TOTAL 2017-2018	TOTAL 2016-2017
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

FIRE AND RESCUE DEPARTMENT
2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	3500 TOTAL BUDGET ESTIMATE 2018-2019	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2017-2018	AUDIT 2016-2017
	PERSONNEL SERVICES				
511100	Regular Salaries & Wages	2,220,470	2,210,900	2,155,550	2,121,420
511200	Temp Salaries and Wages	75,000	50,000	100,000	0
511300	Overtime Wages	50,000	120,000	100,000	275,430
511400	Special Events Overtime	0	0	0	2,163
512100	Employer Group Insurance	551,700	503,000	503,000	435,980
512200	Social Security (FICA)	6,200	2,250	0	0
512300	Medicare	40,000	32,850	31,300	33,578
512400	Retirement Contributions	177,650	176,000	172,500	164,945
512600	Unemployment Insurance	2,660	2,730	2,730	0
512700	Workers Compensation	56,000	52,000	53,200	57,389
	TOTAL PERSONNEL SERVICES	**3,179,680**	**3,149,730**	**3,118,280**	**3,090,906**
	OTHER SERVICES AND CHARGES				
521200	Professional Services	94,350	97,750	97,750	100,283
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	3,000	6,000	3,000	8,497
522202	Repair and Maint-Communication Equip	10,500	9,000	12,000	9,995
522204	Repair and Maint-Machines and Tools	8,300	8,300	8,300	5,678
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	28,000	36,000	28,000	44,619
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	6,580	6,100	6,100	5,075
522321	Auto Allowance	500	300	500	45
522500	Other Contractual Services	1,000	1,000	1,000	895
523101	Insurance-Awards	1,000	0	1,000	0
523102	Insurance-Legal Liability	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0
523201	Postage	300	300	300	72
523202	Telephone	0	0	0	125
523300	Advertising	150	1,150	150	0
523400	Printing and Binding	1,900	2,900	1,900	1,854
523600	Dues and Fees	4,620	4,750	4,750	3,625
523700	Education and Training	45,540	31,200	36,200	28,392
523701	Business Meetings	10,000	10,000	8,000	8,377
523800	Licenses	0	800	0	721
523911	Bank Charges	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**215,740**	**215,550**	**208,950**	**218,253**
	SUPPLIES				
531101	Supplies-Bldg & Fixed Equip	2,500	2,500	2,500	0
531102	Supplies-Janitorial	6,000	9,000	6,000	5,124
531103	Supplies-Landscape Maintenance	1,000	1,000	1,000	156
531104	Supplies-Misc. Maintenance	6,450	5,800	5,800	6,040
531105	Supplies-Office	3,000	4,500	2,500	2,480
531106	Supplies-Pesticides and Herbicides	0	0	0	7
531107	Supplies-Specialized Dept	48,330	50,900	50,900	44,471
531108	Supplies-Tires and Batteries	4,200	5,800	4,200	4,767
531109	Supplies-Vehicles and Equipment	20,100	12,300	20,300	18,196
531110	Communications Equipment	0	0	0	0
531111	Computer Equipment	3,200	3,600	3,600	2,842
531112	Computer Software	1,000	0	1,000	0
531113	Office Equipment and Furniture	0	0	0	0
531115	Supplies - Batteries	4,220	2,620	4,220	4,758
531270	Gasoline	31,500	31,200	36,200	20,521
531300	Food-Subsistence & Support	6,500	9,000	6,000	6,254
531400	Books and Periodicals	7,540	7,840	7,840	5,291
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	11,270	3,800	3,800	1,499
531700	Uniforms and Protective Equipment	55,100	55,750	55,750	28,843
	TOTAL SUPPLIES	**211,910**	**205,610**	**211,610**	**151,250**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,607,330**	**3,570,890**	**3,538,840**	**3,460,409**

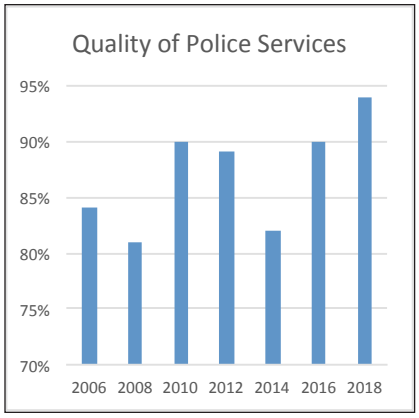
POLICE DEPARTMENT

ADOPTED 2018-2019 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 2018-2019:

- Continue recruiting efforts in order to become fully staffed.
- Expand the types of community education classes offered to residents.
- Implement year two 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 2014: 42
Calendar Year 2015: 58
Calendar Year 2016: 94
Calendar Year 2017: 75

DUI arrests

FY 2014: 135
FY 2015: 110
FY 2016: 59
FY 2017: 76

911 calls received

FY 2014: 52,407
FY 2015: 74,515
FY 2016: 69,101
FY 2017: 72,398

POLICE DEPARTMENT PERSONNEL SUMMARY

	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID-3221	TOTAL 2018-2019	TOTAL 2017-2018	TOTAL 2016-2017
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	4	4	4	4
Community Education & Information Manager	1	0	0	0	1	1	1
Police Officer, MPO, SRO††	0	0	26	0	26	26	26
Support Services Technician	1	0	0	0	1	1	1
Administrative Assistant	1	0	0	0	1	1	1
Communications 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	34	0	34	32	30
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**	**35**	**1**	**37**	**35**	**33**

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

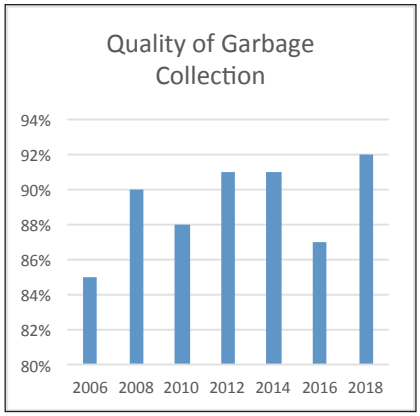
†† Two School Resource Officers (SRO) are included per the request of the City Schools of Decatur.

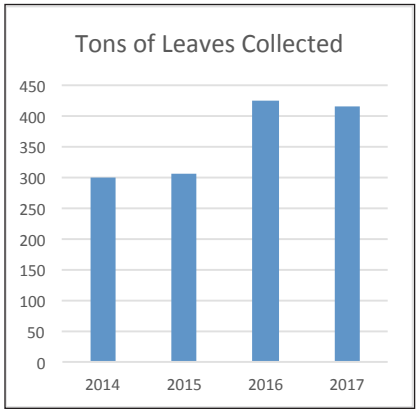
†††The Police Department currently is allocated 33 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 34.

* For E911budget detail, refer to page 138

POLICE DEPARTMENT
2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2018-2019	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2017-18	AUDIT 2016-2017
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	3,014,210	748,510	329,050	1,936,650	2,754,000	2,954,020	2,680,914
511200	Temp Salaries and Wages	445,300	49,000	31,200	365,100	391,100	430,330	323,907
511300	Overtime Wages	283,000	60,000	23,000	200,000	434,000	283,000	323,478
511400	Special Events Overtime	133,000	9,000	15,000	109,000	133,000	133,000	94,805
512100	Employer Group Insurance	694,190	128,350	70,920	494,920	649,900	649,900	591,224
512200	Social Security (FICA)	26,280	7,300	2,000	16,980	40,300	25,650	24,922
512300	Medicare	49,550	11,500	5,800	32,250	52,250	47,880	47,785
512400	Retirement Contributions	239,090	59,880	23,330	155,880	220,750	238,290	202,024
512600	Unemployment Insurance	5,600	700	420	4,480	11,900	5,600	5,332
512700	Workers Compensation	57,500	7,500	7,000	43,000	53,000	60,700	65,280
	TOTAL PERSONNEL SERVICES	**4,947,720**	**1,081,740**	**507,720**	**3,358,260**	**4,740,200**	**4,828,370**	**4,359,671**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	238,350	221,350	3,000	14,000	241,150	238,350	204,975
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	22,900	19,900	1,000	2,000	20,050	20,200	11,948
522202	Repair and Maint-Communication Equip	19,500	3,500	3,000	13,000	16,500	19,500	12,252
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	2,500	2,950	0
522206	Repair and Maint-Vehicles-Outside Labor	46,000	3,500	10,000	32,500	45,000	43,000	32,720
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	32,700	21,700	2,000	9,000	22,000	22,700	19,371
522321	Auto Allowance	2,000	1,000	0	1,000	1,500	2,000	0
522500	Other Contractual Services	113,900	82,000	11,100	20,800	83,760	83,760	65,881
523101	Insurance-Awards	10,000	5,000	2,500	2,500	5,000	0	0
523102	Insurance-Legal Liability	27,120	4,880	2,710	19,530	25,830	0	22,926
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	1,100	400	200	500	1,000	1,100	191
523202	Telephone	500	500	0	0	300	500	0
523300	Advertising	5,000	0	0	5,000	9,000	12,000	3,238
523400	Printing and Binding	14,600	10,500	600	3,500	3,470	4,100	2,553
523600	Dues and Fees	3,050	1,600	500	950	2,750	3,050	2,230
523700	Education and Training	88,000	31,000	15,000	42,000	98,800	88,000	81,971
523701	Business Meetings	6,000	4,000	500	1,500	5,300	6,000	898
523800	Licenses	1,100	300	0	800	900	1,100	405
523911	Bank Charges	0	0	0	0	0	0	515
	TOTAL OTHER SVCS. AND CHARGES	**634,770**	**412,330**	**53,110**	**169,330**	**584,810**	**548,310**	**462,074**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	3,300	0	200	3,100	6,200	6,200	3,391
531102	Supplies-Janitorial	2,850	2,000	100	750	2,750	2,850	2,466
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	900	1,000	110
531105	Supplies-Office	17,500	17,500	0	0	15,500	17,500	13,419
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	114
531107	Supplies-Specialized Dept	82,300	12,000	15,300	55,000	74,500	74,500	52,756
531108	Supplies-Tires and Batteries	23,000	3,500	4,500	15,000	23,000	23,000	11,076
531109	Supplies-Vehicles and Equipment	50,000	3,500	10,000	36,500	50,000	50,000	32,632
531110	Communications Equipment	0	0	0	0	0	0	594
531111	Computer Equipment	53,800	26,700	2,900	24,200	27,100	28,100	13,733
531112	Computer Software	27,000	3,500	900	22,600	18,000	23,500	7,744
531113	Office Equipment and Furniture	4,000	2,000	1,000	1,000	3,800	4,000	194
531114	Outdoor Equipment and Furniture	22,000	22,000	0	0	0	0	0
531115	Supplies- Batteries	1,500	0	500	1,000	1,500	1,500	1,872
531270	Gasoline	116,700	10,000	16,700	90,000	118,700	116,700	65,494
531300	Food-Subsistence & Support	15,400	13,000	400	2,000	15,400	15,400	14,973
531400	Books and Periodicals	6,100	3,500	600	2,000	3,900	6,100	1,723
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	700	700	3
531700	Uniforms and Protective Equipment	59,250	8,000	10,550	40,700	58,250	53,250	38,821
	TOTAL SUPPLIES	**486,500**	**127,200**	**64,350**	**294,950**	**420,300**	**424,400**	**261,116**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	0	0	0	0	0	0	22,495
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**22,495**
	TOTAL DIVISION EXPENDITURES	**6,068,990**	**1,621,270**	**625,180**	**3,822,540**	**5,745,310**	**5,801,080**	**5,105,355**





Priorities for FY 2018-2019:

- Increase awareness of street cleaning schedule
- Continue to improve pedestrian safety through our ongoing sidewalk improvement program
- Continue to support goals and tasks in Principle C

PUBLIC WORKS DEPARTMENT

ADOPTED 2018-2019 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
2016: 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
2016: 92% rated as excellent/good

Performance Measures:

Tons of leaves collected during street sweeping
FY 2014: 298
FY 2015: 307
FY 2016: 423
FY 2017: 414

Total tons of glass recycled since separation
FY 2014: N/A
FY 2015: N/A
FY 2016: 293
FY 2017: 456

Tons of yard leaves collected by street sweepers
FY 2014: 298
FY 2015: 307
FY 2016: 423
FY 2017: 414

PUBLIC WORKS DEPARTMENT PERSONNEL SUMMARY

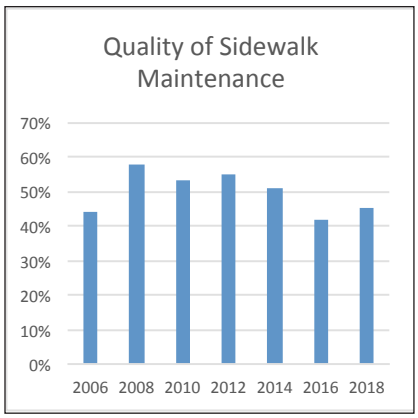
	ADMIN 4510	SOLID WASTE 540*	BLDG MAINT 1565	GROUNDS MAINT 1566	CEMETERY 4950	MOTOR MAINT 4900	CENTRAL SUPPPLY 4910	TOTAL 2018-2019	TOTAL 2017-2018	TOTAL 2016-2017
EGULAR JOB CLASSES										
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
Sanitation Services Superintendent	0	1	0	0	0	0	0	1	1	1
Facilities 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 Lead	0	0	4	0	0	0	0	4	4	2
Auto Mechanic	0	0	0	0	0	1	0	1	1	1
Automotive Mechanic	0	0	0	0	0	2	0	2	2	2
Administrative Assistant	0	0	0	0	0	0	0	0	0	1
Office Manager	1	0	0	0	0	0	0	1	1	0
Sanitation Equipment Operator II	0	5	0	0	0	0	0	5	5	5
Sanitation Equipment Operator I	0	8	0	0	0	0	0	8	7	7
Facilities Security & Procurement Officer	0	0	0	0	0	0	1	1	1	0
Supply Clerk	0	0	0	0	0	0	0	0	0	1
Cemetery Specialist	0	0	0	0	1	0	0	1	1	1
TOTAL REGULAR CLASSES	**3**	**15**	**13**	**9**	**6**	**3**	**1**	**50**	**49**	**47**
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	7	7
Seasonal Laborer	0	0	1	4	2	0	0	7	4	4
TOTAL OTHER CLASSES	**0**	**1**	**3**	**6**	**2**	**0**	**0**	**12**	**14**	**14**

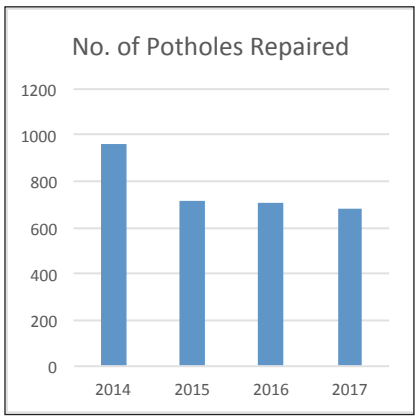
** For solid waste budget detail, refer to page 140*

PUBLIC WORKS DEPARTMENT
2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2018-2019	4510 ADMINI-STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT	4900 MOTOR MAINT & SUPPLY
	PERSONNEL SERVICES					
511100	Regular Salaries & Wages	1,632,610	241,100	558,300	395,720	147,650
511200	Temp Salaries and Wages	86,500	1,000	42,000	37,000	0
511300	Overtime Wages	82,300	500	18,000	14,000	25,000
512100	Employer Group Insurance	493,570	42,740	169,220	140,710	42,340
512200	Social Security (FICA)	107,090	15,130	37,000	27,000	9,200
512300	Medicare	25,350	3,570	8,800	6,300	2,200
512400	Retirement Contributions	130,630	19,300	44,660	31,660	11,810
512401	Retirement Contributions-ICMA	9,810	9,810	0	0	0
512600	Unemployment Insurance	2,800	280	1,050	700	210
512700	Workers Compensation	31,000	4,500	7,000	6,500	5,500
	TOTAL PERSONNEL SERVICES	**2,601,660**	**337,930**	**886,030**	**659,590**	**243,910**
	OTHER SERVICES AND CHARGES					
521200	Professional Services	51,700	18,000	6,700	3,900	10,000
522110	Solid Waste Disposal	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	61,600	0	55,000	0	1,100
522202	Repair and Maint-Communication Equip	4,750	3,900	400	150	200
522203	Repair and Maint-Landcape	202,000	0	0	190,000	0
522204	Repair and Maint-Machines and Tools	4,200	0	500	2,500	700
522205	Repair and Maint-Office Equipment	600	200	100	0	0
522206	Repair and Maint-Vehicles-Outside Labor	11,600	500	3,000	4,300	1,000
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	10,400	3,000	1,400	4,000	1,400
522321	Auto Allowance	0	0	0	0	0
522322	Other Rentals	2,600	2,000	0	0	600
522500	Other Contractual Services	232,400	3,900	200,000	16,000	5,000
523101	Insurance-Awards	10,000	0	2,500	2,500	2,500
523102	Insurance-Legal Liability	0	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	300	0	200	100	0
523300	Advertising	800	0	200	100	0
523400	Printing and Binding	1,800	700	400	0	500
523600	Dues and Fees	4,100	3,500	600	0	0
523700	Education and Training	26,400	8,000	3,600	3,100	6,000
523701	Business Meetings	4,100	1,500	2,500	0	100
523800	Licenses	100	0	0	0	100
	TOTAL OTHER SVCS. AND CHARGES	**629,450**	**45,200**	**277,100**	**226,650**	**29,200**
	SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	25,000	0	25,000	0	0
531102	Supplies-Janitorial	48,450	250	32,000	15,000	400
531103	Supplies-Landscape	48,800	0	0	47,000	0
531104	Supplies-Misc. Maintenance	200	0	0	0	200
531105	Supplies-Office	5,300	4,300	0	0	200
531106	Supplies-Pesticides and Herbicides	2,750	100	250	2,000	0
531107	Supplies-Specialized Dept	28,100	2,400	7,000	3,000	8,700
531108	Supplies-Tires and Batteries	8,100	1,200	2,400	1,700	500
531109	Supplies-Vehicles and Equipment	17,800	1,000	3,000	9,000	1,200
531110	Communications Equipment	1,100	1,000	0	0	100
531111	Computer Equipment	6,300	2,000	0	0	1,500
531112	Computer Software	500	0	0	0	500
531113	Supplies - Office Equip & Furniture	0	0	0	0	0
531114	Supplies - Outdoor Furniture	2,500	2,500	0	0	0
531115	Supplies-Batteries	1,250	200	0	500	350
531270	Gasoline	61,900	4,000	20,000	22,000	5,000
531300	Food-Subsistence and Support	5,750	4,500	0	250	200
531400	Books and Periodicals	200	100	100	0	0
531500	Supplies-Purchased for Resale	0	0	0	0	0
531600	Small Equipment	14,300	0	2,500	5,000	4,800
531700	Uniforms and Protective Equipment	19,750	650	7,000	6,700	2,000
	TOTAL SUPPLIES	**298,050**	**24,200**	**99,250**	**112,150**	**25,650**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION EXPENDITURES	**3,529,160**	**407,330**	**1,262,380**	**998,390**	**298,760**

4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	4911 CENTRAL SUPPLY INVENTORY	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2017-2018	AUDIT 2016-2017
229,230	60,610	0	1,528,100	1,522,210	1,394,564
6,500	0	0	78,300	85,500	63,412
24,000	800	0	103,300	76,300	90,238
84,400	14,160	0	461,610	461,610	397,001
15,000	3,760	0	104,350	99,830	90,924
3,600	880	0	24,600	23,520	21,385
18,350	4,850	0	124,530	105,570	107,667
0	0	0	9,990	9,500	9,228
490	70	0	2,730	2,730	0
6,000	1,500	0	28,500	35,800	38,558
387,570	**86,630**	**0**	**2,466,010**	**2,422,570**	**2,212,977**
8,100	5,000	0	48,200	51,200	39,760
0	0	0	0	0	0
0	0	0	0	0	0
3,500	2,000	0	64,600	51,600	49,952
100	0	0	2,450	4,650	60
12,000	0	0	200,500	190,500	199,375
500	0	0	5,700	4,700	2,234
200	100	0	600	600	100
2,000	800	0	10,500	10,600	2,282
0	0	0	0	0	0
600	0	0	5,000	10,400	1,792
0	0	0	0	0	0
0	0	0	1,600	2,600	2,466
2,500	5,000	0	212,700	216,700	144,454
2,500	0	0	7,500	10,000	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	300	300	0
0	500	0	850	800	0
100	100	0	750	1,600	307
0	0	0	4,150	4,100	1,785
4,500	1,200	0	19,600	23,000	13,556
0	0	0	3,100	4,100	1,035
0	0	0	100	100	120
36,600	**14,700**	**0**	**588,200**	**587,550**	**459,279**
0	0	0	25,000	25,000	29,269
500	300	0	45,450	47,450	39,117
1,800	0	0	47,800	48,800	28,303
0	0	0	200	200	0
800	0	0	7,800	5,300	2,981
400	0	0	2,670	2,650	1,512
6,000	1,000	0	35,700	27,700	19,901
1,800	500	0	8,100	8,100	25,072
2,600	1,000	0	15,400	17,600	21,010
0	0	0	1,100	1,100	401
0	2,800	0	3,700	6,300	294
0	0	0	0	500	0
0	0	0	0	0	0
0	0	0	0	2,500	0
200	0	0	1,350	1,050	1,427
10,000	900	0	43,900	61,900	47,414
800	0	0	5,650	5,550	6,240
0	0	0	100	200	30
0	0	0	0	0	0
2,000	0	0	10,700	13,400	3,105
2,900	500	0	15,050	19,050	17,316
29,800	**7,000**	**0**	**269,670**	**294,350**	**243,392**
0	**0**	**0**	**0**	**0**	**0**
453,970	**108,330**	**0**	**3,323,880**	**3,304,470**	**2,919,006**





Priorities for FY 2018-2019:

- 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 2018-2019 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 2014: 502 linear feet
FY 2015: 186 linear feet
FY 2016: 300 linear feet
FY 2017: 275 linear feet

Number of potholes repaired
FY 2014: 30
FY 2015: 43
FY 2016: 35
FY 2017: 30

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

DESIGN, ENVIRONMENT AND CONSTRUCTION DIVISION

2018-2019 ADOPTED BUDGET

	EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2018-2019	7340 DEC ADMIN	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2017-2018	AUDIT 2016-2017
	PERSONNEL SERVICES								
511100	Regular Salaries & Wages	766,510	235,000	272,020	201,660	57,830	699,700	711,220	681,043
511200	Temp Salaries and Wages	62,260	57,760	4,500	0	0	33,570	8,320	1,521
511300	Overtime Wages	16,000	500	15,000	500	0	20,700	10,000	13,255
512100	Employer Group Insurance	184,000	42,720	84,560	42,570	14,150	172,090	172,090	155,160
512200	Social Security (FICA)	53,050	19,800	17,150	12,500	3,600	45,450	44,780	41,327
512300	Medicare	12,440	4,650	4,010	2,930	850	10,650	10,460	9,665
512400	Retirement Contributions	61,340	18,800	21,760	16,130	4,650	60,560	56,910	52,819
512600	Unemployment Insurance	1,120	350	490	210	70	1,190	1,120	0
512700	Workers Compensation	17,000	4,000	6,500	4,500	2,000	15,000	15,200	16,320
	TOTAL PERSONNEL SERVICES	**1,173,720**	**383,580**	**425,990**	**281,000**	**83,150**	**1,058,910**	**1,030,100**	**971,110**
	OTHER SERVICES AND CHARGES								
521200	Professional Services	675,200	31,000	63,000	577,700	3,500	1,029,980	560,150	1,168,216
522200	Repairs and Maintenance	0	0	0	0	0	0	0	100
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	400	0	400	0	0	0	400	400
522205	Repair and Maint-Office Equipment	0	0	0	0	0	0	0	391
522206	Repair and Maint-Vehicles-Outside Labor	9,500	800	5,200	2,500	1,000	8,800	8,800	11,329
522210	Repair and Maint-Infrastructure	0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	11,000	10,000	1,000	0	0	9,000	11,000	11,588
522321	Auto Allowance	0	0	0	0	0	0	0	0
522500	Other Contractual Services	57,000	2,000	55,000	0	0	69,800	52,000	49,955
523101	Insurance-Awards	2,500	0	0	2,500	0	5,200	2,500	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	718
523201	Postage	50	0	50	0	0	50	50	0
523202	Telephone	0	0	0	0	0	0	0	0
523300	Advertising	850	450	200	0	200	450	450	410
523400	Printing and Binding	2,000	1,500	0	500	0	1,300	700	599
523450	Signs	41,500	250	41,000	250	0	23,100	23,100	23,084
523600	Dues and Fees	5,650	3,100	1,000	1,500	50	3,050	3,690	1,684
523700	Education and Training	19,800	9,300	5,000	3,500	2,000	13,750	16,500	19,200
523701	Business Meetings	0	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	150	0	150
	TOTAL OTHER SVCS. AND CHARGES	**825,450**	**58,400**	**171,850**	**588,450**	**6,750**	**1,164,630**	**679,340**	**1,287,824**
	SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	4,500	4,500	0	0	0	0	0	0
531102	Supplies-Janitorial	400	100	200	100	0	400	400	323
531103	Supplies-Landscape Maintenance	200	0	200	0	0	350	200	106
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,750	5,000	0	600	150	3,950	5,450	5,506
531106	Supplies-Pesticides and Herbicides	100	0	100	0	0	100	100	0
531107	Supplies-Specialized Dept	26,700	800	25,000	900	0	29,100	31,100	16,087
531108	Supplies-Tires and Batteries	7,300	500	4,000	2,000	800	5,900	6,900	3,125
531109	Supplies-Vehicles and Equipment	7,000	1,000	6,000	0	0	9,100	8,000	12,170
531110	Communications Equipment	8,450	0	750	7,700	0	900	750	0
531111	Computer Equipment	10,700	4,400	3,300	1,900	1,100	2,400	1,900	2,660
531112	Computer Software	41,000	0	0	41,000	0	15,230	15,000	0
531113	Office Equipment and Furniture	0	0	0	0	0	0	0	0
531115	Supplies - Batteries	650	0	650	0	0	1,000	300	622
531270	Gasoline	17,900	4,000	10,200	2,000	1,700	14,550	17,600	8,896
531300	Food - Subsistence and Support	3,500	3,200	300	0	0	3,350	3,200	1,770
531400	Books and Periodicals	450	150	0	300	0	1,550	1,550	45
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	9,600	100	9,500	0	0	3,100	9,600	1,836
531700	Uniforms and Protective Equipment	4,150	150	3,000	500	500	4,450	4,300	3,223
	TOTAL SUPPLIES	**148,350**	**23,900**	**63,200**	**57,000**	**4,250**	**95,430**	**106,350**	**56,369**
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL DIVISION	**2,147,520**	**465,880**	**661,040**	**926,450**	**94,150**	**2,318,970**	**1,815,790**	**2,315,303**

City of Decatur®

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION PERSONNEL SUMMARY

	ADMIN 7340	STREETS 4220	STORM WATER 505*	LICENSE & INSP 7200	CODE ENF 7450	TOTAL 2018-2019	TOTAL 2017-2018	TOTAL 2016-2017
RREGULAR 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 142*



City of Decatur®

Capital Projects

Budget FY 2018-2019

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 and invested in upgrades to all city parks. 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.

The Children's Home

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 and other sources. Annexation of the property into the City of Decatur is expected to take place in the near future. A comprehensive master planning process for the property is underway and should be completed by August, 2018.

In Planning

Commerce Drive Cycle Track

The PATH Foundation of Atlanta and Kaizen Collaborative have completed design of a new "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 protected bicycle lanes on North McDonough Street and Church Street, 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 $3 million has been established for design and construction. Construction is expected to begin in the summer of 2018.

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 the elements of Decatur's 2007 Community Transportation Plan. 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. A design team led by Development Planning and Engineering, Inc. of Buford and including Alta Planning and Design of Charlotte is designing the improvements.

Under Construction

Railroad Crossing Improvements

Construction of the Railroad Crossing Improvements at Candler and McDonough Streets is almost 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 will allow 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 (formerly URS Corporation) of Atlanta.

Recently Completed

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 has a budget of $2.9 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 reduce North McDonough to two vehicle lanes, widen 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 (formerly URS Corporation) and Sprinkle Consulting, a nationally recognized design firm that specializes in bicycle and pedestrian planning.

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 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 was the general contractor.

Work was completed in 2014 on the first phase of the downtown Decatur's storm drainage improvements, replacing one of the oldest storm water systems in DeKalb County. The first phase improvements started on North McDonough Street in front of the Decatur High School Gym, ran under East Maple Street and through the properties at 215 Church Street and 231 East Trinity Place. This part of the system terminates in front of Decatur Fire Station No. 1. An additional storm line starts in the 300 block of Church Street and runs south to East Howard Avenue. The southern part of this line replaced an old storm drainage system that runs under several properties on the east side of Church Street. The general contractor was Reeves Contracting Company of Sugar Hill.

The project is funded by the City's Storm Water Utility and was designed by Atkins North America (formerly PBS&J) 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 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 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 network will be extended along West Trinity Place with a similar investment by Cousins Properties and AMLI Residential.



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.

Park Pavilions and Concession 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.

Ongoing Investments:

Greenspace Acquisition and Improvement

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

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





Sidewalk Improvement Program

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

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. Recent sidewalk and traffic calming efforts include sidewalk improvements on Clairemont Avenue, Kirk Road, Maxwell Street and Westchester Drive. A new system of medians, roundabouts and similar traffic calming features were implemented in the Ponce de Leon Terrace and Decatur Heights neighborhoods and a new pedestrian bridge was completed over Shoal Creek in the Winnona Park neighborhood.

On-going sidewalk and pedestrian improvements completed in 2016-17 include the Olympic Place pedestrian trail, a sidewalk extension on Harold Byrd Drive and new decorative crosswalks in downtown Decatur.

Decatur Cemetery

Work was completed in 2012 on Phase 1 of the Decatur Cemetery Improvements. The Decatur Cemetery is the City's largest publicly owned open space and is adjacent to Glenlake Park, the City's largest public park. The City Commission approved a master plan for the Decatur Cemetery in September 2008, after a comprehensive public planning effort. The master plan included a landscape improvement and tree replacement program; improvements to the storm water system; new walkways, drives and other infrastructure elements with an emphasis on pedestrian amenities; a "pond side" park; repairs to the historic Old Cemetery; a maintenance plan to address erosion and stream restoration; and, development of a more dignified and park-like entrance at Church and Bell Streets. Trees Atlanta is continuing a multi-year restoration program of the woodland section on the eastern side of the Cemetery. The master plan was prepared by the firm of Edward L. Daugherty, FASLA. Ed Castro Landscape, Inc. of Atlanta was the general contractor for the Phase 1 improvements.



Work was completed in 2010 on restoration of the Cemetery Office building using sustainable construction methods. Improvements to the Cemetery Office building were designed by Brian Randall, Architect, of Decatur. The general contractor was Ward General Contractors of Kennesaw.

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

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 2019-2023 Capital Improvement Program

The FY 2019-2023 capital improvement program totals $34,914,570. A summary of the plan is as follows:

	FY 2019 Adopted	FY 2020 Proposed	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	Total
Capital Improvements Fund	5,610,900	4,023,810	2,525,810	2,086,000	2,611,500	16,858,020
HOST projects	2,049,000	790,000	200,000	200,000	200,000	3,439,000
SPLOST Fund	914,480	3,457,980	2,559,950	1,828,130	1,126,880	9,887,420
PFA Fund	489,000	80,000	80,000	80,000	80,000	809,000
Cemetery Capital Improvements Fund	100,000	87,000	15,000	15,000	15,000	232,000
Solid Waste Fund	268,330	257,230	207,430	157,120	118,320	1,008,430
Stormwater Fund	601,700	353,000	412,000	504,000	454,000	2,324,700
E911 Fund	10,000	0	82,000	82,000	82,000	256,000
Children & Youth Services Fund	80,000	0	0	10,000	10,000	100,000
Totals	**10,123,410**	**9,049,120**	**6,091,990**	**4,962,250**	**4,697,700**	**34,914,570**

The projects included in the Proposed FY 2019-2023 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 17-18 Revised Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 18-19 TO FY 22-23
CITYWIDE							
Telephone System Upgrade	55,000					250,000	250,000
UPS Batteries	11,500						
Fiber Network Installation		100,000	100,000	100,000	100,000	100,000	500,000
Network Upgrade			40,000		40,000		80,000
Police/City Hall Servers	30,000						
Wireless Network Upgrade/Refresh		50,000	50,000	50,000	75,000	75,000	300,000
North McDonough Streetscapes - Phase IV	686,640						
McDonough & Candler Railroad Crossings	950,640						
CCC Ped Safety & Bike Lane Improvements	60,000	247,000	1,360,000	315,000			1,922,000
Norris Street Property Purchase & Demolition	15,000						
Commerce Drive bicycle track		2,100,000					2,100,000
Outdoor Tornado Siren System	26,000	26,000	26,000	26,000	26,000	26,000	130,000
CITYWIDE:	**$1,782,780**	**$2,523,000**	**$1,576,000**	**$491,000**	**$241,000**	**$451,000**	**$5,282,000**
FACILITIES MAINTENANCE UPKEEP							
Bandstand Painting and Repair				15,000		15,000	30,000
City Hall Interior and Exterior Painting	10,000						
City Hall Carpet	35,000						
City Hall Bathroom Upgrade	2,000	18,000					18,000
City Hall Commission Room Technology				50,000			50,000
City Hall Parking Lot Sealing and Restriping			5,000				5,000
Cemetery Office Interior Painting				8,000			8,000
Decatur Recreation Center Movement Studio Window Shade Modification		10,000					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				15,000
Decatur Recreation Center & Fire Station 1 Concrete Floor Re-finish			5,000			7,000	12,000
Fire Station 2 Interior Painting			45,000				45,000
Fire Station 1 Interior Painting					80,000		80,000
Facilities Security Upgrades	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Landscaping Improvements on Decatur Square							
Public Works Facility Exterior Painting						30,000	30,000
Children's Home Painting		15,000					15,000
Children's Home Flooring		72,000					72,000
FACILITIES UPKEEP:	**$57,000**	**$125,000**	**$95,000**	**$213,000**	**$90,000**	**$192,000**	**$715,000**
CITY MANAGER'S OFFICE							
General Government Vehicle	15,000						
City Hall Generator			140,000				140,000
CMO:	**$15,000**	**$0**	**$140,000**	**$0**	**$0**	**$0**	**$140,000**
COMMUNITY & ECONOMIC DEV							
Streaming Video Cameras & Equipment						50,000	50,000
Smart Parking Meters System	70,000						

CED continued ►

Capital Improvements Fund Capital *continued*

Description	FY 17-18 Revised Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 18-19 TO FY 22-23
Additional pay stations	48,000	24,000		20,000			44,000
PALS Vehicle				10,000	10,000	10,000	30,000
Website upgrade		150,000					150,000
CED:	**$118,000**	**$174,000**	**$0**	**$30,000**	**$10,000**	**$60,000**	**$274,000**
ACTIVE LIVING							
Athletic Field Lighting	82,000						
McKoy Pool Shell Resurfacing	22,000						
Playground Equipment	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Skatepark Equipment		50,000					50,000
Recreation Services Van		13,400	13,400	13,400	13,400	13,400	67,000
Active Living Pickup Truck			5,000	5,000	5,000	50,000	65,000
Ebster Recreation Center SUV		8,250	8,250	8,250			24,750
Scott Park Tennis Court Painting			5,000				5,000
Active Living F150					5,000	5,000	10,000
Arbors for Scott Park Garden, McKoy Park and Oakhurst Park	5,000	45,000					45,000
Park Signage Upgrade	25,000	25,000					25,000
Oakhurst Tennis Courts Resurfacing & Lighting Replacement			225,000				225,000
Glenlake Pool Shade Panels	18,500						
Oakhurst Pool Maintenance	35,000						
Ebster Recreation Center Window Tinting	7,380						
Basketball Court Resurfacing	12,750						
AL:	**$232,630**	**$166,650**	**$281,650**	**$51,650**	**$48,400**	**$93,400**	**$641,750**
ADMINISTRATIVE SERVICES							
Records Management Enterprise Software			50,000				50,000
AS:	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$50,000**
FIRE							
Quint Fire Truck		157,500	157,500	157,500	157,500	157,500	787,500
Fire Admin vehicle	10,000	10,000	10,000	10,500	10,500	10,500	51,500
Fire Admin/Inspections Vehicle	5,300	5,300	6,000	6,000	6,000	6,000	29,300
Fire Engine/Pumper	144,000						
HazMat Truck (2008)			67,500				67,500
Portable Radio Replacement (18)	15,300	15,300	15,500	15,500	15,500	15,500	77,300
Self-Contained Breathing Apparatus						250,000	250,000
Fitness Equipment			12,500	12,500	12,500		37,500
Station 1 Furniture				15,000	15,000		30,000
Station 2 Furniture		9,000					9,000
Station 2 Appliances				15,000			15,000
Station Interior Painting		15,000					15,000
Extrication Equipment			30,000				30,000
Misting Trailer		16,700					16,700
Station 2 Roof					60,000		60,000
Mini Fire Pumper #1		38,000	38,000	38,000	38,000	38,000	190,000
Mini Fire Pumper #2 (with lights)		55,000	55,000	55,000	55,000	55,000	275,000
AED Replacement		37,200					37,200
Mobile Rescue Units (3)		7,500					7,500
Apparatus Back-up Guidance System	26,500						
PT Firefighter Equipment	60,000						
Combi rescue tool for Rescue truck		10,500					10,500
FIRE:	**$261,100**	**$377,000**	**$392,000**	**$325,000**	**$370,000**	**$532,500**	**$1,996,500**

Capital Improvements Fund Capital *continued*

Description	FY 17-18 Revised Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 18-19 TO FY 22-23
POLICE							
2014 Admin Vehicle	7,200						
2015 Admin Vehicle	8,500	8,500					8,500
2016 Admin Vehicle	6,400	6,400	6,400				12,800
2017 Admin Vehicle		6,400	6,400	6,400			19,200
2018 CID Vehicle		9,130	9,130	9,130			27,390
2018 Admin Vehicle			9,400	9,400	9,400		28,200
2019 Admin Vehicle				9,600	9,600	9,600	28,800
2020 CID Vehicle				9,800	9,800	9,800	29,400
2020 Admin Vehicle					10,000	10,000	20,000
2021 Admin Vehicle						10,000	10,000
Patrol Vehicles	122,500	106,800	110,000	114,000	117,000	120,000	567,800
Prisoner Transport Van with Insert	9,100	9,100	9,100	9,100	9,100		36,400
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
Heavy duty Truck to Tow Command Center		11,830	11,830	11,830			35,490
License Plate Reader system	6,600		6,750	6,750	6,750		20,250
Fitness Equipment; Bookshelves, chair arms; bunks; art; lectern; TVs			10,000	10,000	10,000		30,000
Vehicle technology upgrades and Police worn body cameras	61,270	61,270					61,270
Body worn cameras storage server		48,600					48,600
Digital Radio Upgrade (65 portable radio replacement)	59,000	59,000	59,000				118,000
Patrol Rifles	14,700	14,700	14,700				29,400
Tasers	81,300						
Taser Assurance Program		11,000	11,000	11,000			33,000
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	68,500
CALEA Certification			10,000				10,000
POLICE:	**$376,570**	**$366,430**	**$349,910**	**$233,410**	**$217,850**	**$178,100**	**$1,345,700**
PUBLIC WORKS							
Floor Scrubber for Decatur Recreation Center			8,500				8,500
VHF Radio System				35,000			35,000
Fuel System Vehicle Kits	25,000						
Cemetery Dump Truck	6,100	6,100					6,100
Cemetery Loader Backhoe			22,000	22,000	22,000	22,000	88,000
Buildings Pickup	7,100	7,100					7,100
Buildings Pickup		10,000	10,000	10,000			30,000
Buildings Pickup				8,000	8,000	8,000	24,000
Admin Vehicle			12,000	12,000	12,000		36,000
Grounds Zero Turn Mower				12,000			12,000
Cemetery Kubota RTV	9,000	9,000					9,000
Cemetery Zero Turn Mower	10,500		13,000				13,000
Grounds Supervisor Pickup			10,000	10,000	10,000		30,000
Grounds Crew Pickup	10,460	10,460					10,460
Grounds Pickup		10,000	10,000	10,000	10,000	10,000	50,000
Grounds Tractor			6,250	6,250	6,250		18,750
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

PW continued ►

Capital Improvements Fund Capital *continued*

Description	FY 17-18 Revised Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 18-19 TO FY 22-23
Grounds Grapple Truck		30,000	30,000	30,000	30,000	30,000	150,000
Fuel System Dispensers		20,000					20,000
Furniture and Wellness Equipment						25,000	25,000
Water Tower Painting		5,000					5,000
PW:	**$68,160**	**$120,660**	**$144,750**	**$178,250**	**$121,250**	**$108,000**	**672,910**
DESIGN, ENVIRONMENT & CONSTRUCTION							
2014 Ford Escape Admin Vehicle	4,600					7,500	7,500
2016 Ford Ranger Building Official Vehicle	4,600						
2018 Arborist Vehicle		8,000	8,000	8,000			24,000
2017 Ford Ranger Engineering Inspector	7,800	7,800	8,500	8,500	8,500	10,000	43,300
F250 Regular Cab		8,000	8,000	8,000			24,000
2014 Ford F250 Streets Crew Supervisor Pickup Truck				9,000	9,000	9,000	27,000
F750 Dump Truck		20,000	20,000	20,000	20,000	20,000	100,000
Streets Pickup Truck Replacement 2005 F250	11,740	11,740					11,740
Roadway Patching, Repair & Repaving	485,000	615,000	625,000	625,000	625,000	625,000	3,115,000
Sidewalk Installation & Repair		250,000	175,000	175,000	175,000	175,000	950,000
Traffic Calming Improvements	100,000	150,000	150,000	150,000	150,000	150,000	750,000
Asphalt Roller	6,600	6,600					6,600
Backhoe Replacement 2001	18,500	18,500					18,500
Streets Bobcat Replacement 1996/Skid Steer Loader	8,520	8,520					8,520
e-Permitting software		110,000					110,000
Spreader and brine apparatus attachment plus storage rack	41,000						
Rapid Flashing Beacon Upgrades	44,000	44,000					44,000
Full Road replacement - N. Decatur Rd		500,000					500,000
DEC:	**$732,360**	**$1,758,160**	**$994,500**	**$1,003,500**	**$987,500**	**$996,500**	**$5,740,160**
CAPITAL IMPROVEMENT FUND TOTAL:	**$3,643,600**	**$5,610,900**	**$4,023,810**	**$2,525,810**	**$2,086,000**	**$2,5611,500**	**$16,858,020**
HOST Funded Capital:							
Public Works Building B Buildout and Shelving		235,000					235,000
Boys & Girls Club Indoor Pool	360,000						
McKoy Field Storage Building	2,500	47,500					47,500
Ebster Field Storage Building	2,500	47,500					47,500
Public Art	10,000	10,000	10,000				20,000
Pedestrian Hybrid Beacon Signal Grant Match	55,000						
McDonough & Candler RR Crossings	733,760						
CCC Pedestrian/Bike Improvements	2,000	194,000	580,000				774,000
Commerce Drive bicycle track	25,000	775,000					775,000
N. McDonough Streetscapes-Phase IV	403,160						
Sidewalk Construction and Repair	175,000	200,000	200,000	200,000	200,000	200,000	1,000,000
West Howard Avenue Redesign	60,000	190,000					190,000
Avondale MARTA Match		300,000					300,000
Children's Home Master Planning	150,000	50,000					50,000
Chevelle Lane Purchase	60,000						
HOST:	**$2,038,920**	**$2,049,000**	**$790,000**	**$200,000**	**$200,000**	**$200,000**	**$3,439,000**
SPLOST Fund Capital:							
URA Debt Service		$364,480	$932,980	$934,950	$928,130	$926,880	$4,087,420
Atlanta Avenue redesign		$350,000	$2,325,000	$1,425,000	$700,000		$4,800,000
Other community transportation projects		$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
SPLOST:	**$0**	**$914,480**	**$3,457,980**	**$2,559,950**	**$1,828,130**	**$1,126,880**	**$9,887,420**

Capital Improvements Fund Capital *continued*

Description	FY 17-18 Revised Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 18-19 TO FY 22-23
Public Facilities Authority Fund Capital:							
PFA FUND							
Children's Home Purchase and Upkeep	$40,000,000	$9,000					$9,000
Children's Home Trail Design and Installation	20,900	480,000	80,000	80,000	80,000	80,000	$800,000
PFA:	**$40,020,900**	**$489,000**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**$809,000**
Cemetery Capital Improvements Fund Capital							
Cemetery Marker and Wall Restoration		12,000	12,000	15,000	15,000	15,000	69,000
Cemetery Entrance Improvements		55,000					55,000
Cemetery Water System Improvements			50,000				50,000
Driveway restoration in Historic section		20,000					20,000
Mausoleum construction design			25,000				25,000
Miscellaneous repairs		13,000					13,000
CEMETERY:	**$0**	**$100,000**	**$87,000**	**$15,000**	**$15,000**	**$15,000**	**$232,000**
Solid Waste Fund Capital							
2016 Ford F150	8,800	8,800	8,800				17,600
2016 6 cubic yard rear loader (Downtown collection vehicle)	19,510	19,510	19,510	19,510			58,530
2007 Peterbilt Appliance/Compost Collection			25,000	25,000	25,000	25,000	100,000
2012 Front Loader	38,000						
2013 Rear Loader	36,100	36,100					36,100
2017 Rear Loader	38,800	38,800	38,800	38,800	38,800		155,200
2019 Front Loader		49,600	49,600	49,600	49,600	49,600	248,000
5 Kubota Residential Collection Vehicle Replacement	30,800	30,800	30,800	30,800			92,400
Street Sweeper		43,720	43,720	43,720	43,720	43,720	218,600
SOLID WASTE:	**$172,010**	**$268,330**	**$257,230**	**$207,430**	**$157,120**	**$118,320**	**$1,008,430**
Stormwater Fund Capital							
Vacuum Jetter						50,000	50,000
2015 F250 Drainage Pickup Truck Replacement	8,770			9,000	9,000	9,000	27,000
Backhoe Replacement 2001	11,000	11,000					11,000
2015 F250 Drainage Pickup Truck Replacement	12,700	12,700					12,700
2017 F750 Drainage Dump Truck Replacement		20,000	20,000	20,000	20,000	20,000	100,000
2018 Inspector SUV		8,000	8,000	8,000			24,000
Stormwater Master Plan	60,000	450,000					450,000
Infrastructure Improvements			100,000	250,000	250,000	250,000	850,000
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	500,000
STORMWATER:	**$92,470**	**$601,700**	**$353,000**	**$412,000**	**$504,000**	**$454,000**	**$2,324,700**
Emergency Telephone (E911) System Fund Capital:							
E911 FUND							
Dictaphone Recording System/NICE Recording System	10,000	10,000		12,000	12,000	12,000	46,000
E911 Emergency Call Handling System (VIPER)	28,600			35,000	35,000	35,000	105,000
Console Replacement				35,000	35,000	35,000	105,000
E911:	**$38,600**	**$10,000**	**$0**	**$82,000**	**$82,000**	**$82,000**	**$256,000**
Children & Youth Services Fund Capital:							
Furniture		80,000					80,000
Activity Bus					10,000	10,000	20,000
CYS:	**$0**	**$80,000**	**$0**	**$0**	**$10,000**	**$10,000**	**$100,000**

CAPITAL IMPROVEMENT FUND (350)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		CIP ACTUAL 2013-14	CIP ACTUAL 2014-15	CIP ACTUAL 2015-16	ICIP ACTUAL 2016-17	CIP ESTIMATE 2017-18	CIP REVISED 2017-18	CIP ESTIMATE 2018-19
	BEGINNING FUND BALANCE	*7,578,160*	*4,437,864*	*5,977,128*	*7,711,039*	*6,119,769*	*7,190,198*	*8,221,658*
	REVENUES							
311200	General Taxes	1,165,845	1,350,084	1,634,667	1,715,631	1,871,700	1,957,500	3,361,400
313300	Homestead Option Sales Tax (HOST)	3,968,584	4,620,717	3,899,722	4,363,860	3,500,000	4,762,120	1,000,000
361000	Interest	13,550	11,382	10,302	8,344	0	0	0
334100	Intergovernmental	300,819	185,384	144,434	2,686,765	2,297,300	1,697,280	2,347,000
334300	Intergovernmental-LMIG	0	0	0	0	0	184,820	185,000
371200	Gifts & Contributions	5,000	0	0	0	0	0	0
381000	Use of Property/Rent	0	0	0	0	95,100	0	0
389000	Miscellaneous	3,000	1,985	2,035	0	0	0	0
393150	Bond Expense Reimbursement	62,854	23,001	0	0	332,000	0	0
383010	Insurance Claims/Losses	0	44,555	4,880	0	0	0	0
	Total Revenue	**5,519,651**	**6,237,108**	**5,696,040**	**8,774,600**	**8,096,100**	**8,601,720**	**6,893,400**
	EXPENDITURES							
	CONTRACTUAL SERVICES							
521200	Professional Services	68,071	128,073	128,361	171,936	245,000	275,000	115,000
522200	Repairs & Mnt.	9,750	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	8,539	25,680	14,250	115,000	90,000	127,000
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522203	R&M Landscape	0	0	12,183	33,892	0	0	0
522206	R&M Vehicles	0	9,650	0	2,775	0	0	16,700
522210	R&M Infrastructure	262,380	673,146	331,727	428,080	485,000	485,000	625,000
522310	Rental of Land/Bldgs	268,142	67,350	8,660	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	0	0	0
522500	Other Contractual Services	10,645	70,000	10,000	10,000	335,000	25,000	508,600
523103	Insurance - Misc	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	0	290	120	0	0	0
523400	Printing & Binding	0	0	0	0	0	0	0
523450	Signs	0	0	0	0	0	0	0
523600	Dues & Fees	68	1,800	0	2,820	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	0	0	0	0
	Total Services	**619,055**	**958,558**	**516,901**	**663,873**	**1,180,000**	**875,000**	**1,392,300**
	SUPPLIES							
531101	Bldg. & Fixed Equipment	0	0	5,053	45,283	34,000	34,000	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	13,288	0	31,667	69,730	176,000	155,000	75,700
531110	Communications Equipment	0	0	0	0	65,000	55,000	0
531111	Computer Equipment	0	3,692	0	14,722	242,500	41,500	200,000
531112	Computer Software	16,194	20,000	0	0	0	0	0
531113	Off Eqp Furnishings	0	26,908	66,306	9,753	0	0	9,000
531114	Outdoor Furn and Equipment	8,024	32,903	40,227	17,391	289,250	156,250	169,000
531300	Food-Subsistence & Support	0	0	0	0	0	0	0
531400	Books & Periodicals	0	0	0	0	0	0	0
531600	Small Equipment	7,998	5,837	0	0	0	0	10,500
	Supplies	**45,504**	**89,341**	**143,253**	**156,879**	**806,750**	**441,750**	**464,200**

		CIP ACTUAL 2013-14	CIP ACTUAL 2014-15	CIP ACTUAL 2015-16	CIP ACTUAL 2016-17	CIP ESTIMATE 2017-18	CIP REVISED 2017-18	CIP ESTIMATE 2018-19
	CAPITAL OUTLAY							
541100	Sites	0	0	23,396	4,000	0	60,000	0
541101	Right of Way	(22,903)	5,705	0	0	0	0	0
541200	Site Improvements	1,015	8,985	0	33,351	240,000	360,000	0
541300	Buildings	0	14,927	82,482	382,642	100,000	5,000	95,000
541301	Building Improvements	0	0	16,514	1,155,011	170,000	2,000	253,000
541400	Infrastructure	481,926	106,196	117,826	3,825,888	3,734,000	3,161,200	5,281,000
542100	Machines, Motors & Power Tools	146,756	25,920	8,199	9,239	12,000	10,500	65,000
542101	Communications Equipment	100,837	323,487	173,477	0	0	0	0
542102	Office Machines/Equipment	0	55,736	0	0	0	0	0
542200	Vehicles	882,021	248,672	189,388	198,566	552,300	525,000	1,842,930
542301	Outdoor Furniture & Equipment	328,346	0	3,486	0	152,000	174,000	44,000
542401	Computer Systems Software	0	0	0	0	0	0	110,000
542500	Miscellaneous Equipment	9,999	0	0	19,200	41,000	122,300	0
	Land Other Than ROW	0	0	0	0	0	0	0
	Total Capital Outlay	**1,927,998**	**789,627**	**614,768**	**5,627,897**	**5,001,300**	**4,420,000**	**7,690,930**
	DEBT SERVICES							
581100	Principal-Bonds	125,000	130,000	130,000	135,000	145,000	145,000	150,000
581200	Principal-Capital Leases	322,335	309,706	315,366	338,617	878,500	346,000	513,500
582100	Interest-Bonds	79,373	74,486	48,863	42,770	39,260	39,260	35,490
582200	Interest-Capital Leases	13,869	25,654	21,962	26,803	39,640	29,000	46,000
584000	Cost of Issuance Long Term Debt	0	1,000	979,013	1,700	0	0	0
	Total Non-operating	**540,577**	**540,845**	**1,495,204**	**544,890**	**1,102,400**	**559,260**	**744,990**
	Total Expenditures	**3,133,134**	**2,378,371**	**2,770,126**	**6,993,539**	**8,090,450**	**6,296,010**	**10,292,420**
	OTHER USES							
611100	Transfer (to) from General Fund	0	0	180,000	385,000	0	0	0
611344	Transfer (to) from Public Facilities Auth.	0	0	0	0	(705,100)	0	(1,300,000)
611340	Transfer (to) from URA 2010 Debt Service	(874,973)	(872,960)	(875,000)	(448,885)	(751,900)	(487,730)	0
611340	Transfer (to) from URA 2010 Project	(1,894,123)	0	0	0	0	0	0
611345	Transfer (to) from URA 2013 Debt Service	(707,883)	(1,475,514)	(1,479,230)	(1,481,330)	(1,482,980)	(1,476,110)	0
611345	Transfer (to) from URA 2013 Project	(3,090,017)	0	0	0	0	0	0
391310	Transfer (to) from GO Bond Fund	0	0	0	0	0	265,590	0
391505	Transfer (to) from Stormwater Utility	0	11,000	11,000	(714,000)	11,000	11,000	11,000
	Transfer (to) from Conference Center Fund	0	0	0	0	0	0	0
391355	Transfer (to) from Cemetery Cap'l Imprvmt Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
392100	Sale of Fixed Assets	0	0	30,264	0	0	0	0
393501	Proceeds from Capital Leases	1,022,184	0	173,477	0	1,537,180	450,000	2,277,500
393100	Issuance of Long-term Debt	0	0	75,979,013	0	0	0	0
611220	Transfer (to) from Grant Fund	0	0	0	(12,125)	(55,000)	(55,000)	0
611286	Transfer (to) from Downtown Development Authority	0	0	(229,528)	(48,560)	0	0	0
620000	Transfer Bond Proceeds (to) from City Schools of Decatur	0	0	(75,000,000)	0	0	0	0
	Total Other Uses	**(5,526,812)**	**(2,319,473)**	**(1,192,004)**	**(2,301,900)**	**(1,428,800)**	**(1,274,250)**	**1,006,500**
	ENDING FUND BALANCE	4,437,864	5,977,128	7,711,039	7,190,198	4,696,619	8,221,658	5,829,138
	Restricted-HOST	2,230,290	4,299,348	5,685,484	0	3,567,194	6,501,810	5,477,810
	Restricted-Other	494,571	265,353	227,058	0	227,058	193,410	193,410
	Nonspendable	526,196	363,213	1,088,350	0	504,590	0	0
	For Capital Bond Projects	0						
	To (From) Assigned Fund Balance	(530,449)	137,593	(339,067)	1,504,714	(603,370)	1,317,087	(1,368,520)
	ENDING ASSIGNED FUND BALANCE	**1,186,807**	**1,049,214**	**710,146**	**7,190,198**	**397,777**	**1,526,438**	**157,918**

FY 2017-18 CAPITAL ITEMS	Impact on operating budget
Active Living: Athletic Field Lights-McKoy and Oakhurst (6th of 6 Payments) ($82,000)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Arbors in Scott Park Garden, Oakhurst & McKoy Parks ($5,000) (531114)	One-time cost – nominal impact on operating budget
Active Living: Basketball Courts Resurfacing-Oakhurst & McKoy ($12,750) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Ebster Recreation Gym Window Tinting ($7,380) (531101)	One-time cost – nominal impact on operating budget
Active Living: Glenlake Pool Shade Panels ($18,500) (531114)	One-time cost – nominal impact on operating budget
Active Living: McKoy Pool Resurfacing ($22,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
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: Boys & Girls Club Pool Repair ($35,000) (522201)	One-time cost – nominal impact on operating budget
Buildings Maintenance: Replacement Vehicle (2nd of 3 Lease Payments) ($7,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Kubota RTV (2nd of 3 Lease Payments) ($9,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Replacement Dump Truck (4th of 5 Lease Payments) ($6,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Zero Turn Mower ($10,500) (542100)	Ongoing program – decrease in annual maintenance associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($10,000) (541400) MARTA	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($50,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($686,640) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: McDonough & Candler Railroad Crossings ($950,640) (541400) TE	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Engineering Inspector Vehicle (2nd of 3 Lease Payments) ($7,800)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Spreader Attachment and Storage Rack ($41,000) (542500)	One-time cost – nominal impact on operating budget
DEC: Streets Replacement Vehicle (2nd of 3 Lease Payments) ($11,740)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Backhoe (4th of 5 Lease Payments) ($18,500)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Asphalt Roller (4th of 5 Lease Payments) ($6,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Skid Steer Loader (4th of 5 Lease Payments) ($8,520)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Building Official Vehicle (5th of 5 Lease Payments) ($4,600)	Ongoing program – decrease in annual maintenance associated with older equipment

FY 2017-18 CAPITAL ITEMS *continued*	**Impact on operating budget**
DEC: DEC Director, Vehicle (5th of 5 Lease Payments) ($4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Traffic Calming Improvements ($100,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Patching, Repair and Resurfacing ($485,000) (522210)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Rapid Flashing Beacon Upgrades at E. College and S. 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) (4th of 5 Lease Payments) ($15,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Inspection Replacement Vehicle (4th of 5 Lease Payments) ($5,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Engine Replacement (5th of 5 Lease Payments) ($144,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Replacement Administrative Vehicle (1st of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Back-In Guidance System ($26,500) (531101)	One-time cost – increase staff safety
Fire: Part-time Firefighter Equipment ($60,000) (531107)	One-time cost – reduce overtime expenditures
*Fire: Authorization to prepare specifications and order replacement Fire Apparatus Vehicle in an amount not to exceed $1,100,000.	
General Government: City Hall Carpet Replacement ($35,000) (522201)	One-time cost – nominal impact on operating budget
General Government: City Hall Exterior Painting & Repair ($10,000) (522201)	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 ($2,000) (541301)	One-time cost – increase staff wellness
General Government: Shared Administrative Vehicle ($15,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
General Government: Telephone System Upgrade ($55,000) (531110)	One-time cost – increase staff efficiencies
Grounds Maintenance: Replacement Crew Cab Truck (2nd of 3 Lease Payments) ($10,460)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Automated Parking Stations ($48,000) (531114)	One-time cost – increase automated parking options
Parking: Smart Parking Meter System (5th of 5 Lease Payments) ($70,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($7,200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: In-Car Productivity Technology Tool/Police Body Cameras (2nd of 3 Lease Payments) ($61,270)	Ongoing program – increase staff safety and decrease liability costs

FY 2017-18 CAPITAL ITEMS *continued*	Impact on operating budget
Police: License Plate Reader System (3rd of 3 Lease Payments) ($6,600)	Ongoing program – increase staff efficiencies
Police: Patrol Rifles (1st of 3 Lease Payments) ($14,700)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Police Portable Radios (65) (3rd of 5 Lease Payments) ($59,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Prisoner Transport Van (1st of 5 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Patrol Vehicles (3) ($122,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Police Taser Equipment ($81,300) (542500)	One-time cost – increase staff safety and decrease liability costs
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 2017-18 HOST ITEMS	Impact on operating budget
Active Living: Ebster & McKoy Fields Storage Buildings ($5,000) (541300)	One-time cost – eliminate need for storage building rental
Active Living: Boys & Girls Club Renovation ($360,000) (541200)	One-time cost
Citywide: McDonough & Candler Railroad Crossings ($733,760) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: N. McDonough Streetscapes IV ($403,160) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements ($2,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Dr Bike Track ($25,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Chevelle Lane purchase ($60,000) (541400)	One-time cost – increase greenspace for public use
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
Community & Economic Development: Children's Home Master Planning ($150,000) (521200)	One-time cost
DEC: Sidewalk Construction and Repair ($175,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: West Howard Avenue Redesign ($60,000) (521200)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Public Works: HAWK Signal grant match ($55,000) (611220)	One-time cost
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 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: Replacement Vehicle (1st of 3 Lease Payments) ($8,250) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Active Living: Shuttle Bus (1st of 5 Lease Payments) ($13,400) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Active Living: Skatepark Replacement ($50,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Movement Studio Window Shade Modification ($10,000) (522201)	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 associated with older equipment
Buildings Maintenance: Replacement Vehicle (1st of 3 Lease Payments) ($10,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Buildings Maintenance: Children's Home Painting ($15,000) (522201)	One-time cost – nominal impact on operating budget
Buildings Maintenance: Children's Home Flooring ($72,000) (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 associated with older equipment
Cemetery: Replacement Dump Truck (5th of 5 Lease Payments) ($6,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($41,000) (541400) MARTA	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements ($206,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Drive Cycle Track ($2,100,000) (541400) PATH	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 associated with older equipment
DEC: Streets Replacement Vehicle (3rd of 3 Lease Payments) ($11,740)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: F750 Dump Truck (1st of 5 Lease Payments) ($20,000)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Streets F250 Regular Cab Vehicle (1st of 3 Lease Payments) ($8,000)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Backhoe (5th of 5 Lease Payments) ($18,500)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Asphalt Roller (5th of 5 Lease Payments) ($6,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Skid Steer Loader (5th of 5 Lease Payments) ($8,520)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Arborist Replacement Vehicle (1st of 3 Lease Payments) ($8,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment

FY 2018-19 CAPITAL ITEMS *continued*	Impact on operating budget
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
DEC: Complete Streets Improvements ($150,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Patching, Repair and Resurfacing ($615,000) (522210)	Ongoing program – decrease in annual maintenance 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: North Decatur Road Full Depth Replacement ($500,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
Fire: Fire Replacement Portable Radios (18) (5th of 5 Lease Payments) ($15,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Inspection Replacement Vehicle (5th of 5 Lease Payments) ($5,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Replacement Administrative Vehicle (2nd of 3 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Mini-Pumper (1st of 5 Lease Payments) ($38,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Mini-Pumper (1st of 5 Lease Payments) ($55,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Citywide AED Replacement ($37,200) (531107)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Mobile Rescue Units (3) ($7,500) (531107)	Ongoing program – decrease in annual maintenance 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: Replacement Quint Fire Engine (1st of 7 Lease Payments) ($157,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Combi rescue tool ($10,500) (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 Tornado 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 associated with older equipment
Grounds Maintenance: Pickup with Dump Body (1st of 5 Lease Payments) ($10,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Brush Chipper (1st of 5 Lease Payments) ($13,000) (542100)	Ongoing program – decrease in annual maintenance associated with older equipment

FY 2018-19 CAPITAL ITEMS *continued*	**Impact on operating budget**
Grounds Maintenance: Replacement Grapple/Knuckle Boom Loader Truck (1st of 5 Lease Payments) ($30,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Automated Parking Stations ($24,000) (531114)	One-time cost – increase automated parking options
Police: Admin Vehicle (1st of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) ($6,400)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) ($8,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) ($9,130) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Replacement F250 for Mobile Command Center (1st of 3 Lease Payments) ($11,830) (542200)	Ongoing program – decrease in annual maintenance 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 associated with older equipment
Police: Police Portable Radios (65) (4th of 5 Lease Payments) ($59,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Prisoner Transport Van (2nd of 5 Lease Payments) ($9,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Patrol Vehicles (3) ($106,800) (5422200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Taser Assurance Program ($11,000) (531107)	Ongoing program – decrease in annual maintenance 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
Public Works: Water Tower Logo Painting ($5,000) (522201)	One-time cost – nominal impact on operating budget
Public Works: Fuel System Dispenser ($20,000) (531107)	One-time cost – increase staff and equipment efficiencies
Technology: Website Replacement ($150,000) (522500)	One-time cost – increase staff and community efficiencies
Technology: Wireless Network Upgrade (1st of 4 Lease Payments) ($50,000) (531111)	Ongoing program – decrease in annual maintenance associated with older equipment
Technology: Fiber Network Replacement (1st of 7 Lease Payments) ($100,000) (541400)	Ongoing program – decrease in annual maintenance associated with older equipment

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 ($194,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Drive Cycle Track ($775,000) (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
Community & Economic Development: Children's Home Master Planning ($50,000) (521200)	One-time cost
Community & Economic Development: Public Art ($10,000) (522500)	Ongoing program – nominal impact on operating budget
General Government: Avondale MARTA match ($300,000) (522500)	One-time cost
DEC: West Howard Avenue Redesign ($190,000) (541400)	One-time cost
Public Works: Building B Buildout & Shelving ($235,000) (541301)	One-time cost – eliminate need for storage building rental

SPLOST FUND (320)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		SPLOST FUND ESTIMATE 2017-18	SPLOST FUND REVISED 2017-18	SPLOST FUND ESTIMATE 2018-19
	BEGINNING FUND BALANCE	*0*	*0*	*825,000*
	REVENUES			
313200	Special Purpose Local Option Sales Tax	0	825,000	3,400,000
334100	Intergovernmental	0	0	0
361000	Interest	0	0	0
389000	Miscellaneous	0	0	0
	Total Revenue	**0**	**825,000**	**3,400,000**
	EXPENDITURES			
521200	Professional Services	0	0	0
522500	Other Contractual Services	0	0	0
523600	Dues & Fees	0	0	0
	Total Services	**0**	**0**	**0**
	SUPPLIES			
531101	Bldg. & Fixed Eqp	0	0	0
531300	Food-Subsistence & Support	0	0	0
	Total Supplies	**0**	**0**	**0**
	CAPITAL OUTLAY			
541100	Sites	0	0	0
541200	Site Improvements	0	0	200,000
541300	Buildings	0	0	0
541301	Building Improvements	0	0	0
541400	Infrastructure	0	0	350,000
542100	Machines, Motors & Power Tools	0	0	0
542101	Communications Equipment	0	0	0
542102	Office Machines/Equipment	0	0	0
542200	Vehicles	0	0	0
542300	Furniture & Fixtures	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0
542401	Computer Systems Software	0	0	0
542500	Miscellaneous Equipment	0	0	0
	Total Capital Outlay	**0**	**0**	**550,000**
	DEBT SERVICE			
581100	Principal	0	0	0
582100	Interest	0	0	164,480
584000	Cost of Issuance Long Term Debt	0	0	200,000
	Total Non-operating	**0**	**0**	**364,480**
	Total Expenditures	**0**	**0**	**914,480**
	OTHER USES			
611340	Transfer (to) from Urban Red. Auth. 2010 Debt Service	0	0	(752,090)
611345	Transfer (to) from Urban Red. Auth. 2013 Debt Service	0	0	(1,479,180)
393100	Proceeds from debt issuance	0	0	4,800,000
	Total Other Uses	**0**	**0**	**2,568,730**
	Ending Fund Balance	**0**	**825,000**	**5,879,250**

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

	CEMETERY CAP. IMP. FUND ACTUAL 2013-14	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 ESTIMATE 2017-18	CEMETERY CAP. IMP. FUND REVISED 2017-18	CEMETERY CAP. IMP. FUND ESTIMATE 2018-2019
BEGINNING FUND BALANCE	*77,551*	*151,151*	*166,673*	*202,671*	*170,671*	*172,583*	*156,783*
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	90,400	64,950	84,200	122,650	55,000	25,000	25,000
State Grants	10,900	0	0	0	0	0	0
Loss Reimbursement	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Gifts and Contributions	2,300	0	0	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	100	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	0	19,428	18,101	122,738	132,000	6,000	100,000
Claims, Losses	0	0	0	0	0	4,800	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**0**	**19,428**	**18,201**	**122,738**	**132,000**	**10,800**	**100,000**
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 GO Bond Fund							
To (From) Fund Balance	73,600	15,522	35,999	(30,088)	(107,000)	(15,800)	(105,000)
ENDING FUND BALANCE	**151,151**	**166,673**	**202,671**	**172,583**	**63,671**	**156,783**	**51,783**

FY 2018-2019 CAPITAL ITEMS:
Cemetery: Wall repair ($12,000)
Cemetery: Entrance improvements ($55,000)
Cemetery: Section 6 path construction ($20,000)
Cemetery: Miscellaneous repairs ($13,000)

GENERAL OBLIGATION BOND FUND (310)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		GENERAL OBLIGATION BOND FUND ACTUAL 2013-14	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 ESTIMATE 2017-18	GENERAL OBLIGATION BOND FUND REVISED 2017-18	GENERAL OBLIGATION BOND FUND ESTIMATE 2018-2019
	BEGINNING FUND BALANCE	*2,627,100*	*2,212,919*	*808,787*	*442,974*	*330,024*	*566,073*	*3*
	REVENUES							
	Taxes	0						
361000	Interest	3,009	2,734	1,497	1,731	0	700	0
334100	Intergovernmental	0	680,290	984,106	476,200	0	0	0
389000	Miscellaneous	0	0	128,246	0	0	0	0
	Total Revenue	**3,009**	**683,024**	**1,113,848**	**477,931**	**0**	**700**	**0**
	EXPENDITURES							
521200	Professional Services	(1,692)	0	0	0	0	0	0
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0	0	0
522310	Rental of Land/Bldgs	13,979	10,367	0	0	0	0	0
	Total Services	**12,287**	**10,367**	**0**	**0**	**0**	**0**	**0**
	SUPPLIES							
531101	Bldg. & Fixed Eqp	0	0	0	0	0	0	0
531103	Landscape Supplies	0	0	0	0	0	0	0
531105	Office Supplies	0	0	0	0	0	0	0
531107	Specialized Departmental Supplies	0	0	0	0	0	0	0
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	0	0	0	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
	Total Supplies	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY							
541100	Sites	6,180	0	0	0	0	0	0
541200	Site Improvements	33,465	2,471	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	313,431	1,899,438	1,460,031	354,832	330,000	301,180	0
	Total Capital Outlay	**353,076**	**1,901,909**	**1,460,031**	**354,832**	**330,000**	**301,180**	**0**
	Total Expenditures	**365,362**	**1,912,276**	**1,460,031**	**354,832**	**330,000**	**301,180**	**0**
	DEBT SERVICE							
582110	Interest		1	0	0	0	0	0
585000	Advance Refunding Escrow		31,623,796	0	0	0	0	0
584000	Issuance Costs		608,169	0	0	0	0	0
	Total Debt Service		**32,231,965**	**0**	**0**	**0**	**0**	**0**
	OTHER FINANCING SOURCES							
392100	Sale of General Fixed Assets		16,176	0	0	0	0	0
393300	Refunding Bonds Issued		29,895,000	0	0	0	0	0
393400	Premium on Bond Issuance		2,336,966	0	0	0	0	0
	Total Other Financing Sources		**32,248,141**	**0**	**0**	**0**	**0**	**0**
	OTHER USES							
	Transfer (to) General Fund	(51,828)	(191,056)	(19,630)	0	0	0	0
	Transfer from Capital Improvements Fund	0	0	0	0	0	0	0
	Transfer (to) Capital Improvements Fund	0	0	0	0	0	(265,590)	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 Cap. Imp. Fund	0	0	0	0	0	0	0
	Total Other Uses	**(51,828)**	**(191,056)**	**(19,630)**	**0**	**0**	**(265,590)**	**0**
	Ending Fund Balance	**2,212,919**	**808,787**	**442,974**	**566,073**	**24**	**3**	**3**

2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		URA 2010 BONDS FUND ACTUAL 2013-14	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 ESTIMATE 2017-18	URA 2010 BONDS FUND REVISED 2017-18	URA 2010 BONDS FUND ESTIMATE 2018-19
	BEGINNING FUND BALANCE	*2,093,495*	*1,218*	*1,821*	*1,901*	*61*	*263,376*	*6*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	1,298	0	0	0	0	0	0
392200	Property Sale	0	0	0	562,550	0	0	0
393200	Federal Subsidy	313,297	311,945	307,754	302,864	296,200	297,000	289,150
389000	Miscellaneous	0	0	0	121,605	121,600	121,600	121,600
	Total Revenue	**314,594**	**311,945**	**307,754**	**987,019**	**417,800**	**418,600**	**410,750**
	EXPENDITURES							
521200	Professional Services	0	0	0	0	0	0	0
522200	Repairs & Mnt.	0	0	0	0	0	0	0
522201	R&M Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202	R&M Communications Equipment	0	0	0	0	0	0	0
522210	R&M Infrastructure	0	0	0	0	0	0	0
522310	Rental of Land/Bldgs	34,445	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	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0	0
523103	Insurance - Misc	0	0	0	0	0	0	0
523104	Insurance - Property	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0
523300	Advertising	0	0	0	0	0	0	0
523400	Printing & Binding	0	0	0	0	0	0	0
	Total Services	**34,445**	**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	3,851,682	0	0	0	0	0	0
541400	Infrastructure							
	Total Capital Outlay	**3,851,682**	**0**	**0**	**0**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-RZEDB Series A	355,000	380,133	370,000	375,000	385,000	385,000	395,000
582100	Interest-RZEDB Series A	756,344	804,169	735,770	722,524	707,790	707,790	690,930
581100	Principal-Series B	18,994	0	21,341	22,622	23,980	23,980	25,420
582100	Interest-Series B	57,911	0	55,563	54,283	52,930	52,930	51,490
584000	Cost of Issuance Long Term Debt	0	0	0		0		
	Total Non-operating	**1,188,248**	**1,184,302**	**1,182,674**	**1,174,428**	**1,169,700**	**1,169,700**	**1,162,840**
	Total Expenditures	**5,074,376**	**1,184,302**	**1,182,674**	**1,174,428**	**1,169,700**	**1,169,700**	**1,162,840**
	OTHER USES							
	Transfer from (to) General Fund	(101,593)	0	0	0	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0	0	0
	Transfer from Capital Improvements Fund	2,769,096	872,960	875,000	448,885	751,900	487,730	0
	Transfer from SPLOST Fund	0	0	0	0	0	0	752,090
	Total Other Uses	**2,667,503**	**872,960**	**875,000**	**448,885**	**751,900**	**487,730**	**752,090**
	Ending Fund Balance	**1,218**	**1,821**	**1,901**	**263,376**	**61**	**6**	**6**

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		URA 2013 BONDS FUND ACTUAL 2013-2014	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 ESTIMATE 2017-18	URA 2013 BONDS FUND REVISED 2017-18	URA 2013 BONDS FUND ESTIMATE 2018-19
	BEGINNING FUND BALANCE	*26,849,188*	*6,830,406*	*-244,574*	*12,984*	*4*	*6,876*	*6*
	REVENUES							
	Taxes	0	0	0	0	0	0	0
361000	Interest	23,741	7,303	2,149	0	0	0	0
334100	Intergovernmental	0	0	960,533	403,725	402,730	402,730	401,580
389000	Miscellaneous	0	0	0	93	0	0	0
	Total Revenue	**23,741**	**7,303**	**962,682**	**403,818**	**402,730**	**402,730**	**401,580**
	EXPENDITURES							
521200	Professional Services	0	0	0	6,206	0	0	0
522500	Other Contractual Services	0	0	0	0	0	0	0
523600	Dues & Fees	0	0	0	0	0	0	0
	Total Services	**0**	**0**	**0**	**6,206**	**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	7,499,558	759,279	104,831	0	0	0	0
541300	Buildings	18,474,978	5,066,370	195,724	0	0	0	0
541301	Building Improvements	0	0	0	0	0	0	0
541400	Infrastructure	0	0	0	0	0	0	0
542100	Machines, Motors & Power Tools	0	0	0	0	0	0	0
542101	Communications Equipment	0	0	0	0	0	0	0
542102	Office Machines/Equipment	0	0	0	0	0	0	0
542200	Vehicles	0	0	0	0	0	0	0
542300	Furniture & Fixtures	0	0	0	0	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0	0	0	0	0
542401	Computer Systems Software	0	0	0	0	0	0	0
542500	Miscellaneous Equipment	15,417	836,759	0	0	0	0	0
	Land Other Than ROW	0		0	0	0	0	0
	Total Capital Outlay	**25,989,953**	**6,662,407**	**300,555**	**0**	**0**	**0**	**0**
	DEBT SERVICE							
581100	Principal-Series 2013A	0	420,000	430,000	445,000	460,000	460,000	470,000
582100	Interest-Series 2013A	707,883	1,061,814	1,049,225	1,036,330	1,022,980	1,022,980	1,009,180
581100	Principal-Series 2013B	0	200,000	195,000	200,000	205,000	205,000	210,000
582100	Interest-Series 2013B	142,383	213,575	209,575	203,720	197,730	197,730	191,580
584000	Cost of Issuance Long Term Debt	204						
	Total Non-operating	**850,470**	**1,895,389**	**1,883,800**	**1,885,050**	**1,885,710**	**1,885,710**	**1,880,760**
	Total Expenditures	**26,840,423**	**8,557,796**	**2,184,355**	**1,891,256**	**1,885,710**	**1,885,710**	**1,880,760**
	OTHER USES							
	Transfer from General Fund	3,000,000	0	0	0	0	0	0
	Transfer from Stormwater Utility	0	0	0	0	0	0	0
	Transfer from (to) Capital Improvements Fund	707,890	1,475,513	1,479,230	1,481,330	1,482,980	1,476,110	0
	Transfer from SPLOST Fund	0	0	0	0	0	0	1,479,180
	Transfer from Host Proceeds	3,090,010	0	0	0	0	0	0
	Total Other Uses	**6,797,900**	**1,475,513**	**1,479,230**	**1,481,330**	**1,482,980**	**1,476,110**	**1,479,180**
	Ending Fund Balance	**6,830,406**	**-244,574**	**12,984**	**6,876**	**4**	**6**	**6**

Public Facilities Authority Fund (344)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		PFA 2017 BONDS FUND ESTIMATE 2017-18	PFA FUND CAPITAL ACCOUNT REVISED 2017-18	PFA FUND OPERATING ACCOUNT REVISED 2017-18
	BEGINNING FUND BALANCE	0	0	0
	REVENUES			
	Taxes	0	0	0
361000	Interest	0	19,000	300
334100	Intergovernmental	0	0	800,000
381000	Use of Property/Rent	0	0	193,000
389000	Miscellaneous	0	2,090	0
	Total Revenue	**0**	**21,090**	**993,300**
	EXPENDITURES			
521200	Professional Services	0	400,000	0
522500	Other Contractual Services	0	40	0
523600	Dues & Fees	0	0	0
523911	Bank Charges	0	0	200
	Total Services	**0**	**400,040**	**200**
	SUPPLIES			
531101	Bldg. & Fixed Eqp	0	0	0
531300	Food-Subsistence & Support	0	0	0
	Total Supplies	**0**	**0**	**0**
	CAPITAL OUTLAY			
541100	Sites	40,000,000	40,000,000	0
541200	Site Improvements	500,000	20,900	0
541300	Buildings	0	0	0
541301	Building Improvements	0	0	0
541400	Infrastructure	0	0	0
542100	Machines, Motors & Power Tools	0	0	0
542101	Communications Equipment	0	0	0
542102	Office Machines/Equipment	0	0	0
542200	Vehicles	0	0	0
542300	Furniture & Fixtures	0	0	0
542301	Outdoor Furniture & Equipment	0	0	0
542401	Computer Systems Software	0	0	0
542500	Miscellaneous Equipment	0	0	0
	Land Other Than ROW	0	0	0
	Total Capital Outlay	**40,500,000**	**40,020,900**	**0**
	DEBT SERVICE			
581100	Principal-Series 2017	0	0	211,980
582100	Interest-Series 2017	692,430	0	667,370
584000	Cost of Issuance Long Term Debt	500,000	652,000	114,520
	Total Non-operating	**1,192,430**	**652,000**	**993,870**
	Total Expenditures	**41,692,430**	**41,072,940**	**994,070**
	OTHER USES			
Transfer from General Fund		750,000	0	850,000
	Transfer from (to) Capital Improvements Fund	705,100	0	0
	Transfer from Host Proceeds	0	0	0
393100	Loan Proceeds	41,000,000	41,077,000	0
393400	Premium on Note	0	434,490	0
	Total Other Uses	**42,455,100**	**41,511,490**	**850,000**
	Ending Fund Balance	**762,670**	**459,640**	**849,230**
	Restricted-Grant	0	0	800,000
	Restricted-Other	0	459,640	49,230
	Ending Assigned Fund Balance		**0**	**0**

PFA FUND 2017 BONDS FUND REVISED ESTIMATE 2017-18	PFA FUND CAPITAL ACCOUNT ESTIMATE 2018-19	PFA FUND OPERATING ACCOUNT ESTIMATE 2018-19	PFA FUND BUDGET ESTIMATE 2018-19
0	459,640	849,230	1,308,870
0	0	0	0
19,300	0	0	0
800,000	0	0	0
193,000	0	13,400	13,400
2,090	0	0	0
1,014,390	**0**	**13,400**	**13,400**
400,000	50,000	0	50,000
40	0	0	0
0	0	0	0
200	0	0	0
400,240	**50,000**	**0**	**50,000**
0	0	0	0
0	0	0	0
0	**0**	**0**	**0**
40,000,000	0	0	0
20,900	400,000	80,000	480,000
0	0	0	0
0	9,000	0	9,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
40,020,900	**409,000**	**80,000**	**489,000**
211,980	0	878,820	878,820
667,370	0	1,193,730	1,193,730
766,520	0	0	0
1,645,870	**0**	**2,072,550**	**2,072,550**
42,067,010	**459,000**	**2,152,550**	**2,611,550**
850,000	0	1,000,000	1,000,000
0	0	1,300,000	1,300,000
0	0	0	0
41,077,000	0	0	0
434,490	0	0	0
42,361,490	**0**	**2,300,000**	**2,300,000**
1,308,870	**640**	**1,010,080**	**1,010,720**
800,000	0	720,000	720,000
508,870	640	290,080	290,720
0	**0**	**0**	**0**

FISCAL YEAR 2018-2019

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 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, 2017

General Obligation debt	$107,553,000
Revenue Bonds	$42,311,000
Capital Leases	$425,000
Notes Payable	$1,852,000
Certificates of Participation	$2,830,000
Total direct debt	$154,971,000

As of June 30, 2017, the City had just over $154,970,000 in debt outstanding. This is a reduction from the prior year's outstanding debt of approximately $164,800,000. This includes $107,553,000 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. Revenue from property rentals are expected to cover the debt service payments. 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.

Other debt includes Certificates of Participation in the amount of $3,254,853 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, 2017, the City's general obligation debt equaled 5.6% 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 2018-2019 is provided below:

2018-2019 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	35,490	150,000	1,215,000	2026
General Obligation Bonds (2007) (Debt Service Fund)	1,030,681	865,000	28,210,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,565,744	1,165,000	68,590,000	2042
Scottish Rite (DDA)	72,220	85,000	1,485,000	2030
Urban Redevelopment Agency Revenue Bonds (2010 URA Fund)	742,410	420,418	11,352,690	2038
Urban Redevelopment Agency Revenue Bonds (2013 URA Fund)	1,200,750	680,000	26,055,000	2044
Public Facilities Authority GEFA Loan (PFA Fund)	188,759	298,819	10,941,207	2047
Public Facilities Authority Revenue Bonds (PFA Fund)	1,004,969	580,000	29,045,000	2047

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)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

	DEBT SERVICE FUND ACTUAL 2013-14	DEBT SERVICE FUND ACTUAL 2014-15	DEBT SERVICE FUND ACTUAL 2015-16	DEBT SERVICE FUND ACTUAL 2016-17	DEBT SERVICE FUND ESTIMATE 2017-18	DEBT SERVICE FUND REVISED 2017-18	DEBT SERVICE FUND ESTIMATE 2018-19
BEGINNING FUND BALANCE	*6,455,271*	*6,383,974*	*6,575,325*	*5,900,233*	*4,518,093*	*4,539,829*	*3,963,779*
REVENUES							
Taxes-Conference Center	0	0	0				
Taxes-GO Bond (2007/2015)	1,829,850	2,117,107	1,289,217	1,698,032	1,715,000	1,721,000	1,830,000
Taxes-School GO Bond (2016)	0	0	1,228,531	2,903,682	3,936,000	4,000,000	3,820,000
Interest	573	0	0	0	500	0	500
Miscellaneous-School	108,300	108,300	90,600	54,850	18,400	18,400	0
EXPENDITURES							
GO Bond Principal (2007/2015)	520,000	565,000	610,000	660,000	820,000	820,000	865,000
School Sales Tax Bond Principal (2012)	0	0	1,770,000	1,805,000	1,840,000	1,840,000	0
School GO Bond Principal (2016)	0	0	0		0		1,165,000
GO Bond Interest (2007/2015)	1,381,544	1,360,736	812,840	1,073,485	1,048,000	1,048,000	1,031,000
School Sales Tax Bond Interest (2012)	108,300	108,300	90,600	54,850	18,400	18,400	0
School GO Bond Interest (2016)	0	0	0	2,423,633	2,589,050	2,589,050	2,565,750
Loan Fees-School Board	0	0	0	0	0	0	0
General Services	0	0	0	0	0	0	0
Bank Charges	176	20	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	**2,010,020**	**2,034,056**	**3,283,440**	**6,016,968**	**6,315,450**	**6,315,450**	**5,626,750**
To Fund Balance	**(71,297)**	**191,351**	**(675,092)**	**(1,360,404)**	**(645,550)**	**(576,050)**	**23,750**
ENDING FUND BALANCE	**6,383,974**	**6,575,325**	**5,900,233**	**4,539,829**	**3,872,543**	**3,963,779**	**3,987,529**
School Sales Tax Reserve	**5,414,780**	**5,414,780**	**3,644,780**	**1,839,780**	**(220)**	**(220)**	**(220)**
City GO Debt Service Reserve	**969,194**	**1,160,545**	**1,026,923**	**991,469**	**830,422**	**844,469**	**778,469**
School GO Debt Service Reserve	**0**	**0**	**1,228,531**	**1,708,580**	**3,041,841**	**3,119,530**	**3,208,780**



City of Decatur®

Other Funds

Budget FY 2018-2019

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 2017-2018 and ADOPTED 2018-2019 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)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2013-14	CYS FUND ACTUAL 2014-15	CYS FUND ACTUAL 2015-2016	CYS FUND ACTUAL 2016-2017	CYS FUND ESTIMATE 2017-2018	CYS FUND REVISED 2017-2018	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2018-2019
	BEGINNING FUND BALANCE	*748,412*	*800,730*	*962,399*	*1,131,616*	*944,406*	*1,193,219*			*1,141,149*
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	3,114	2,219	1,347	535	0	0	0	0	0
347200	Recreation Service Fees	1,256,151	1,548,805	1,649,906	1,815,633	1,923,770	2,024,760	0	2,031,570	2,031,570
347500	Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900	Other Recreation	16	0	0	0	0	0	0	0	0
361000	Interest Income	0	0	0	0	0	0	0	0	0
371200	Gifts & Contributions	113,172	112,000	112,116	0	0	0	0	0	0
381020	Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,372,453**	**1,663,024**	**1,763,369**	**1,816,168**	**1,923,770**	**2,024,760**	**0**	**2,031,570**	**2,031,570**
	PERSONNEL SERVICES									
511100	Regular Salaries & Wages	425,252	473,687	494,029	559,320	561,230	555,900	305,310	332,150	637,460
511200	Temp Salaries and Wages	456,454	519,567	527,551	527,640	707,200	636,850	0	667,970	667,970
511300	Overtime Wages	4,260	2,859	2,660	3,702	30,860	18,330	0	29,040	29,040
512100	Employer Group Insurance	128,007	102,900	151,475	150,142	171,430	171,430	70,820	126,530	197,350
512200	Social Security (FICA)	53,738	60,039	61,752	65,976	80,570	57,700	18,930	63,810	82,740
512300	Medicare	12,568	14,042	14,442	15,418	18,840	14,200	4,450	14,930	19,380
512400	Retirement Contributions	39,132	42,680	44,222	43,024	44,900	46,300	18,950	26,570	45,520
512600	Unemployment Insurance	0	968	1,120	0	910	910	3,350	630	3,980
512700	Workers Compensation	15,103	26,707	26,681	37,213	34,600	32,000	8,000	27,000	35,000
	TOTAL PERSONNEL SERVICES	**1,134,515**	**1,243,448**	**1,323,932**	**1,402,434**	**1,650,540**	**1,533,620**	**429,810**	**1,288,630**	**1,718,440**
	OTHER SERVICES AND CHARGES									
521200	Professional Services	29,503	37,239	36,368	40,792	64,940	60,400	15,490	52,270	67,760
521301	Instructor Fees	59,358	37,398	39,134	47,213	50,890	52,790	0	55,420	55,420
521302	Official Fees	0	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	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	195	430	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	7,442	6,850	3,362	3,771	7,560	2,540	0	0	0
522320	Rental of Equipment and Vehicles	1,402	62	16	47	3,800	3,800	7,600	0	7,600
522321	Auto Allowance	774	816	948	842	3,810	3,950	2,800	1,890	4,690
522500	Other Contractual Services	57,986	51,101	52,753	108,283	123,130	127,740	37,000	79,670	116,670
523101	Insurance-Awards	209	0	0	0	0	0	0	0	0
523201	Postage	23	18	18	9	320	0	250	0	250
523202	Telephone	7,295	9,169	9,911	10,394	11,110	320	12,000	0	12,000
523300	Advertising	0	0	0	0	0	11,110	0	0	0
523400	Printing and Binding	1,555	3,415	795	873	9,850	0	8,850	250	9,100
523450	Signs	0	0	0	57	300	9,850	300	0	300
523600	Dues and Fees	310	456	1,797	504	1,050	1,050	1,970	1,800	3,770
523700	Education and Training	21,593	27,954	23,299	24,049	58,940	36,400	26,600	32,740	59,340
523701	Business Meetings	1,637	6,837	179	80	900	900	900	0	900
523800	Licenses	6,905	4,242	19,870	3,639	950	8,910	0	7,800	7,800
523911	Bank Charges	22,630	30,856	36,455	48,090	40,000	50,620	52,000	0	52,000
	TOTAL OTHER SVCS. AND CHARGES	**218,817**	**216,607**	**225,099**	**288,838**	**379,980**	**373,110**	**168,190**	**231,840**	**400,030**

CHILDREN AND YOUTH SERVICES FUND (225) continued ►

CHILDREN AND YOUTH SERVICES FUND (225) *CONTINUED*

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

	EXPENDITURE OBJECTS	CYS FUND ACTUAL 2013-14	CYS FUND ACTUAL 2014-15	CYS FUND ACTUAL 2015-2016	CYS FUND ACTUAL 2016-2017	CYS FUND ESTIMATE 2017-2018	CYS FUND REVISED 2017-2018	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2018-2019
SUPPLIES										
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	0	0	0	117	960	960	300	760	1,060
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,121	6,542	5,708	6,433	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	34,967	44,645	47,070	48,686	96,680	75,740	2,960	80,880	83,840
531108	Supplies-Tires and Batteries	0	476	276	0	1,800	1,800	1,800	0	1,800
531109	Supplies-Vehicles and Equipment	0	374	10	16	1,500	1,500	1,500	0	1,500
531110	Communication Equipment	0	0	0	0	0	0	0	0	0
531111	Computer Equipment	24,953	16,540	28,594	26,215	31,960	25,860	4,080	17,800	21,880
531112	Computer Software	874	600	3,275	99	3,100	4,000	0	3,100	3,100
531113	Office Furniture and Equipment	0	0	0	0	4,800	7,700	4,800	0	4,800
531114	Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115	Supplies - Batteries	0	0	0	0	200	200	200	0	200
531270	Gasoline	525	382	93	74	2,200	2,200	2,200	0	2,200
531300	Food-Subsistence & Support	80,346	96,470	89,398	105,461	127,420	109,680	5,580	126,530	132,110
531400	Books and Periodicals	1,342	3,836	2,102	758	4,670	4,670	0	3,710	3,710
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600	Small Equipment	3,692	4,708	1,784	5,703	17,180	6,420	100	16,610	16,710
531700	Uniforms and Protective Equipment	14,981	16,728	16,813	19,732	26,450	23,370	1,000	23,890	24,890
	TOTAL SUPPLIES	**166,802**	**191,300**	**195,122**	**213,293**	**324,920**	**270,100**	**30,520**	**273,280**	**303,800**
	CAPITAL OUTLAY									
542300	Furniture and Fixtures	0	0	0	0	0	0	80,000	0	80,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**80,000**	**0**	**80,000**
	NON-OPERATING EXPENDITURES									
581200	Principal-Capital Leases	0	0	0	0	0	0	0	0	0
582200	Interest-Capital Leases	0	0	0	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**1,520,134**	**1,651,355**	**1,744,152**	**1,904,566**	**2,355,440**	**2,176,830**	**708,520**	**1,793,750**	**2,502,270**
	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	(147,681)	11,669	19,217	(88,397)	(431,670)	(152,070)			(470,700)
	To(From) Prior Years Transfer Reserve	0	0	0	0	0	0			0
391100	Transfers In from General Fund	200,000	150,000	150,000	150,000	150,000	100,000			100,000
	Final (Cost)/Gain	52,319	161,669	169,217	61,603	(281,670)	(52,070)			(370,700)
	Ending Reserved Fund Balance	**800,732**	**962,399**	**1,131,616**	**1,193,219**	**662,736**	**1,141,149**			**770,449**

FY 2018-19 CAPITAL ITEMS:
542300: Office Furniture ($80,000)

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		E-911 FUND ACTUAL 2013-14	E-911 FUND ACTUAL 2014-15	E-911 FUND ACTUAL 2015-16	E-911 FUND ACTUAL 2016-17	E-911 FUND ESTIMATE 2017-18	E-911 FUND REVISED 2017-18	E-911 FUND ESTIMATE 2018-2019
	BEGINNING FUND ALANCE	*269,098*	*156,069*	*174,768*	*272,801*	*226,821*	*337,580*	*261,600*
	REVENUES							
342500	E911 Phone Line Fees	250,970	281,601	279,518	270,204	250,000	250,000	250,000
342550	E911 Wireless Fees	276,846	259,419	258,129	291,282	275,000	265,000	275,000
342560	E911 Wireless Reserve	0	0	0	0	0	0	0
313900	E911 Prepaid Wireless Distribution	0	34,411	34,542	39,315	39,300	30,000	30,000
	TOTAL REVENUES	**527,816**	**575,431**	**572,189**	**600,801**	**564,300**	**545,000**	**555,000**
	PERSONNEL SERVICES							
511100	Regular Salaries & Wages	485,098	479,091	448,717	482,109	498,610	480,000	501,710
511200	Temp Salaries and Wages	0	2,897	0	0	0	0	0
511300	Overtime Wages	45,609	60,878	63,825	91,844	95,000	95,000	95,000
511400	Special Events Overtime	0	0	0	0	0	0	0
512100	Employer Group Insurance	128,015	94,069	133,950	135,030	145,150	145,150	155,050
512200	Social Security (FICA)	31,337	32,035	30,161	34,178	38,990	32,500	36,770
512300	Medicare	7,329	7,492	7,052	7,993	9,120	7,700	8,600
512400	Retirement Contributions	42,801	40,600	38,096	38,135	39,900	41,250	39,900
512600	Unemployment Insurance	0	0	0	0	770	770	770
512700	Workers Compensation	7,602	12,173	12,682	16,230	15,500	15,000	15,500
	TOTAL PERSONNEL SERVICES	**747,791**	**729,236**	**734,484**	**805,520**	**843,040**	**817,370**	**853,300**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	40,093	49,022	47,015	50,247	53,300	62,300	53,900
521310	Wireless Collection Fees	21,400	23,339	22,965	9,126	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	300	400
522202	Repair and Maint-Communication Equip	26,192	26,829	22,340	18,606	37,100	37,100	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	0	0	400
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321	Auto Allowance	0	0	0	0	300	300	300
522500	Other Contractual Services	0	0	0	0	0	0	0
523101	Insurance-Awards	0	0	0	0	0	0	0
523102	Insurance-Legal Liability	0	0	0	0	0	0	4,000
523105	Insurance-Vehicle	0	0	0	0	0	0	0
523201	Postage	65	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	400	500
523600	Dues and Fees	1,385	720	0	0	1,380	980	1,380
523700	Education and Training	7,199	3,498	3,044	3,993	10,000	9,300	10,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**96,335**	**103,407**	**95,364**	**81,971**	**128,730**	**136,330**	**134,630**

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

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

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		E-911 FUND ACTUAL 2013-14	E-911 FUND ACTUAL 2014-15	E-911 FUND ACTUAL 2015-16	E-911 FUND ACTUAL 2016-17	E-911 FUND ESTIMATE 2017-18	E-911 FUND REVISED 2017-18	E-911 FUND ESTIMATE 2018-2019
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	102	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	113	454	307	0	500	500	500
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	0
531110	Communications Equipment	87	531	0	1,352	1,500	1,500	1,500
531111	Computer Equipment	0	267	3,956	1,041	3,800	3,800	3,800
531112	Computer Software	15,578	12,181	9,000	14,723	18,000	18,000	18,000
531113	Office Equipment and Furniture	832	0	359	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	0	103	5,750	750	5,750
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	200	200	200
531700	Uniforms and Protective Equipment	0	0	0	0	0	0	0
	TOTAL SUPPLIES	**16,611**	**13,434**	**13,621**	**17,321**	**31,950**	**26,650**	**31,950**
	CAPITAL OUTLAY							
542101	Capital Outlay-Communications Equipment	8,017	29,930	0	410	0	0	0
542401	Capital Outlay-Computer Software	9,805	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**17,822**	**29,930**	**0**	**410**	**0**	**0**	**0**
581200	Lease Payment	25,721	27,041	28,117	29,237	40,630	40,630	10,000
582200	Interest	4,584	3,684	2,569	1,563	0	0	0
	TOTAL DIVISION EXPENDITURES	**908,864**	**906,732**	**874,156**	**936,022**	**1,044,350**	**1,020,980**	**1,029,880**
	Proceeds from Capital Leases							
393501	Capital Lease Proceeds	8,017	0	0	0	0	0	0
391100	Transfers in	260,000	350,000	400,000	400,000	400,000	400,000	400,000
	From Wireless Reserve							
	Excess (deficiency) of revenues	(113,032)	18,699	98,033	64,779	(80,050)	(75,980)	(74,880)
	ENDING FUND BALANCE	**156,066**	**174,768**	**272,801**	**337,580**	**146,771**	**261,600**	**186,720**

FY 2017-18 CAPITAL ITEMS:
542101: Call Recording System (2nd of 3 Year Lease) ($10,000)
581200: Positron E911 Telephone System (5th of 5 Year Lease) ($28,600)

FY 2018-19 CAPITAL ITEMS:
542101: Call Recording System (3rd of 3 Year Lease) ($10,000)

SOLID WASTE ENTERPRISE FUND (540-4520)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2013-14	SOLID WASTE FUND ACTUAL 2014-15	SOLID WASTE FUND ACTUAL 2015-16	SOLID WASTE FUND ACTUAL 2016-17	SOLID WASTE FUND ESTIMATE 2017-18	SOLID WASTE FUND REVISED 2017-18	SOLID WASTE FUND ESTIMATE 2018-19
	Beginning Fund Balance	*(39,731)*	*(427,242)*	*(396,800)*	*(540,039)*	*(324,879)*	*(581,031)*	*(565,371)*
	REVENUES							
311193	Payment in Lieu of Taxes	42,507	43,598	37,536	25,095	37,500	45,000	45,000
313010	General Sales and Use Tax	53	0	24	0	0	0	0
319110	Penalty & Interest	0	0	0	0	0	0	0
344115	2005 and Prior Years Fees	357	2	0	0	0	0	0
344116	2006 Sanitation Service Fees	0	0	0	0	0	0	0
344117	2007 Sanitation Service Fees	0	0	0	0	0	0	0
344118	2008 Sanitation Service Fees	0	0	0	0	0	0	0
344119	2009 Sanitation Service Fees	(450)	0	0	0	0	0	0
344120	2010 Sanitation Fees	0	0	0	0	0	0	0
344121	2011 Sanitation Fees	0	331	0	0	0	0	0
344122	2012 Sanitation Fees	2,104	0	0	0	0	0	0
344123	2013 Sanitation Fees	73,038	2,671	237	0	0	0	0
344124	2014 Sanitation Fees	1,834,810	64,926	3,807	0	0	0	0
344125	2015 Sanitation Fees	0	1,783,910	68,082	50,145	0	200	0
344126	2016 Sanitation Fees	0	0	1,813,878	223,231	5,000	2,500	0
344127	2017 Sanitation Fees	0	0	0	1,972,490	65,000	66,000	5,500
344128	2018 Sanitation Fees	0	0	0	0	2,115,000	2,200,000	66,000
344129	2019 Sanitation Fees		0	0	0	0	0	2,200,000
	Total Fee Revenue	**1,952,418**	**1,895,439**	**1,923,565**	**2,270,961**	**2,222,500**	**2,313,700**	**2,316,500**
344130	Scrap Metal Sales	0	0	0	0	0	0	0
344150-344157	Solid Waste Bag Sales	353,536	373,299	404,713	391,248	395,000	455,000	455,000
344160	Recycling Income-Sanitation	20,127	18,088	8,863	14,845	13,000	2,300	5,000
344161	Recycling-OCG	0	0	0	0	0	0	0
344190	Other Revenues-Sanitation	1,080	400	285	550	300	300	400
383010	Insurance Reimbursement	0	0	0	37,888	0	0	0
389000	Miscellaneous	0	293	0	0	0	0	0
392100	Sale of Fixed Assets	8,060	0	0	525	0	0	0
	Adjustment for Bad Debt	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,335,221**	**2,287,519**	**2,337,426**	**2,716,017**	**2,630,800**	**2,771,300**	**2,776,900**
	EXPENDITURES							
511100	Regular Salaries & Wages	651,675	670,165	675,721	714,040	700,350	701,200	756,210
511200	Temp Salaries and Wages	22,228	22,452	22,937	23,090	20,000	20,000	20,000
511300	Overtime Wages	96,767	91,432	82,762	90,413	75,000	95,000	75,000
512100	Employer Group Insurance	165,919	157,026	187,565	172,412	181,480	181,480	206,400
512200	Social Security (FICA)	44,744	45,222	45,878	48,600	49,310	58,500	48,130
512300	Medicare	10,464	10,576	10,730	11,366	11,530	13,650	11,250
512400	Retirement Contributions	56,857	34,403	101,885	55,529	56,030	58,800	60,500
512401	GASB 68 Pension Expense		0	0	67,353	0	68,000	70,000
512600	Unemployment Insurance	0	0	0	0	980	980	1,050
512700	Workers Compensation	10,643	18,084	17,463	24,749	24,000	22,000	24,000
	TOTAL PERSONNEL SERVICES	**1,059,298**	**1,049,359**	**1,144,941**	**1,207,553**	**1,118,680**	**1,219,610**	**1,272,540**
	OTHER SERVICES AND CHARGES							
521200	Professional Services	4,902	5,677	5,433	5,694	7,000	7,000	7,000
522110	Solid Waste Disposal	359,238	276,094	445,874	371,368	380,000	360,000	380,000
522115	Recycling Services	180,326	240,554	273,738	346,052	360,000	360,000	485,760
522201	R&M-Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202	R&M-Communication Equip	0	0	0	0	400	400	400
522205	R&M-Office Equipment	0	0	0	0	100	100	100
522206	R&M-Vehicles-Outside Labor	17,482	47,779	48,714	63,713	50,000	50,000	50,000
522310	Rental of Land & Buildings	13,800	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	4,076	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	0	850	4,485	1,500	4,500	1,500
523101	Insurance-Awards	3,124	0	590	2,464	2,500	2,500	2,500
523102	Insurance-Legal Liability	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0
523201	Postage	0	0	1,751	0	0	0	0
523202	Telephone	1,309	1,180	1,284	2,525	2,400	2,400	2,600

SOLID WASTE ENTERPRISE FUND (540-4520) continued ►

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

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2013-14	SOLID WASTE FUND ACTUAL 2014-15	SOLID WASTE FUND ACTUAL 2015-16	SOLID WASTE FUND ACTUAL 2016-17	SOLID WASTE FUND ESTIMATE 2017-18	SOLID WASTE FUND REVISED 2017-18	SOLID WASTE FUND ESTIMATE 2018-19
523300	Advertising	80	0	60	50	100	100	100
523400	Printing and Binding	1,659	968	2,544	2,434	4,000	4,000	4,000
523600	Dues and Fees	61	195	165	987	1,300	1,300	1,300
523700	Education and Training	3,844	2,293	6,442	5,113	5,000	7,000	6,000
523701	Business Meetings	0	61	162	27	2,700	2,700	2,700
523800	Licenses	10	0	900	1,008	200	700	200
523911	Bank Charges	0	0	0	0	0	0	0
	TOTAL OTHER SVCS. AND CHARGES	**589,910**	**574,800**	**788,506**	**805,919**	**817,600**	**803,100**	**944,560**
	SUPPLIES							
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	6,348	12,950	3,601	963	6,000	4,000	6,000
531106	Supplies-Pesticides and Herbicides	0	169	1	0	200	200	200
531107	Supplies-Specialized Dept	13,686	15,476	7,564	15,419	11,000	7,500	11,000
531108	Supplies-Tires and Batteries	27,012	41,300	17,254	18,148	44,000	44,000	44,000
531109	Supplies-Vehicles and Equipment	56,077	74,687	74,215	81,259	40,000	40,000	40,000
531110	Communications Equipment	0	173	75	514	100	100	100
531111	Computer Equipment	0	0	0	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531115	Supplies - Batteries	750	1,065	1,476	1,024	1,500	1,500	1,500
531270	Gasoline	65,551	59,613	37,268	45,915	55,000	55,000	55,000
531300	Food-Subsistence and Support	1,786	2,012	1,305	1,856	2,000	2,000	2,000
531400	Books and Periodicals	0	0	0	15	0	20	100
531501	8 Gallon Refuse Bags	33,791	21,662	12,316	11,601	17,050	17,050	17,050
531502	15 Gallon Refuse Bags	75,044	41,886	38,804	34,461	42,000	42,000	42,000
531503	33 Gallon Refuse Bags	74,552	32,205	28,714	27,767	34,650	34,650	34,650
531600	Small Equipment	346	315	39	39	500	480	500
531700	Uniforms and Protective Equipment	6,278	10,175	32,752	4,878	7,200	7,200	7,200
	TOTAL SUPPLIES	**361,222**	**313,686**	**255,383**	**243,859**	**261,200**	**255,700**	**261,300**
	CAPITAL OUTLAY							
542200	Capital Outlay-Vehicles	181,434	0	251,168	219,821	218,600	219,930	222,500
	TOTAL CAPITAL OUTLAY	**181,434**	**0**	**251,168**	**219,821**	**218,600**	**219,930**	**222,500**
	TOTAL OPERATING EXPENSES	**2,191,864**	**1,937,845**	**2,439,998**	**2,477,152**	**2,416,080**	**2,498,340**	**2,700,900**
	NON-OPERATING EXPENSES							
561000	Depreciation	157,454	143,475	126,913	146,776	150,000	160,000	160,000
512850	Annual OPEB Cost	122,651	77,564	101,003	185,929	111,000	204,500	225,000
551540	Indirect Costs	236,450	104,510	57,010	154,390	172,150	112,730	146,000
574000	Bad Debt Expense	0	-6,318	6,909	12,584	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	0
582200	Interest-Capital Leases	0	0	0	0	0	0	0
982500	GMA Reclassification	0	0	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	**516,555**	**319,231**	**291,835**	**499,679**	**433,150**	**477,230**	**531,000**
	TOTAL EXPENSES	**2,708,419**	**2,257,077**	**2,731,833**	**2,976,830**	**2,849,230**	**2,975,570**	**3,231,900**
	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	180,500	0	251,168	219,821	218,600	219,930	222,500
	TOTAL NON-OPERATING REVENUE	**180,500**	**0**	**251,168**	**219,821**	**218,600**	**219,930**	**222,500**
	TOTAL DIVISION	**2,527,919**	**2,257,077**	**2,480,665**	**2,757,009**	**2,630,630**	**2,755,640**	**3,009,400**
	Retained Earnings	(71,501)	30,442	(143,239)	(40,992)	170	15,660	(232,500)
	Accumulated Retained Earnings	(111,232)	(396,800)	(540,039)	(581,031)	(324,709)	(565,371)	(797,871)

FY 2017-2018 CAPITAL ITEMS:

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

Solid Waste: 2013 Rear Loader for Residential Solid Waste Collection (4th of 5 Lease Payments) ($36,100)

Solid Waste: Kubota Residential Collection Vehicles (5) (2nd of 5 Lease Payments) ($30,800)

Solid Waste: 2016 6yd Rear Loader (2nd of 5 Lease Payments) ($19,510)

Solid Waste: 2016 Ford F150 for Crew Supervisor (1st of 3 Lease Payments) ($8,800)

Solid Waste: 2017 Rear Loader for Residential Solid Waste Collection (1st of 5 Lease Payments) ($38,800)

FY 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)

Solid Waste: 2019 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (1st of 5 Lease Payments) ($49,600) (542200)

STORMWATER UTILITY FUND (505)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2013-14	STORMWATER UTILITY FUND ACTUAL 2014-15	STORMWATER UTILITY FUND ACTUAL 2015-16	STORMWATER UTILITY FUND ACTUAL 2016-17	STORMWATER UTILITY FUND ESTIMATE 2017-18	STORMWATER UTILITY FUND REVISED 2017-18	STORMWATER UTILITY FUND ESTIMATE 2018-19
	BEGINNING FUND BALANCE	*4,183,590*	*3,900,017*	*13,903,365*	*14,093,544*	*15,582,784*	*15,593,846*	*15,508,036*
	REVENUES							
344142	Stormwater Utility Fees-2012	2,163	0	0	267	0	0	0
344143	Stormwater Utility Fees-2013	55,237	4,883	48	0	0	0	0
344144	Stormwater Utility Fees-2014	917,093	94,092	1,175	225	0	0	0
344145	Stormwater Utility Fees-2015	0	869,561	43,843	101,232	0	4,600	0
344146	Stormwater Utility Fees-2016	0	0	919,054	365,022	5,000	9,000	0
344147	Stormwater Utility Fees-2017	0	0	0	1,077,055	60,000	80,000	5,000
344148	Stormwater Utility Fees-2018	0	0	0	0	1,240,000	1,235,000	60,000
344149	Stormwater Utility Fees-2019	0	0	0	0	0	0	1,235,000
344166	Regional Stormwater Facility Fees	0	107,660	159,026	564,081	0	0	0
	TOTAL REVENUES	**974,492**	**1,076,196**	**1,123,146**	**2,107,882**	**1,305,000**	**1,328,600**	**1,300,000**
	EXPENDITURES							
511100	Regular Salaries & Wages	185,192	198,548	203,105	214,786	215,980	187,850	228,870
511200	Temp Salaries and Wages	2,762	2,565	2,066	3,116	4,200	4,200	4,200
511300	Overtime Wages	3,833	3,155	2,478	3,538	5,000	6,600	5,000
512100	Employer Group Insurance	69,333	51,335	58,735	58,794	65,940	65,940	70,490
512200	Social Security (FICA)	11,318	12,118	12,566	13,433	13,400	12,000	14,800
512300	Medicare	2,647	2,834	2,939	3,142	3,130	2,800	3,470
512400	Retirement Contributions	16,151	10,301	32,569	16,690	17,280	17,280	18,310
512401	GASB 68 Pension Expense	0	0	0	18,865	0	21,000	23,000
512600	Unemployment Insurance	0	0	0	0	350	350	350
512700	Workers Compensation	5,068	9,520	9,296	12,554	12,000	10,000	12,000
	TOTAL PERSONNEL SERVICES	**296,304**	**290,378**	**323,754**	**344,917**	**337,280**	**328,020**	**380,490**
521200	Professional Services	355,673	58,671	95,044	114,409	260,000	60,000	460,000
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	59	4,793	147	1,827	2,000	2,000	2,000
522205	R&M-Office Equipment	0	0	0	0	0	0	0
522206	R&M-Vehicles	1,736	315	0	7,938	2,000	2,000	2,000
522210	R&M - Infrastructure	60,261	168,607	63,609	63,476	150,000	150,000	125,000
522310	Rental of Land and Building	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	1,386	1,669	630	1,568	3,000	3,000	3,000
522500	Contractual Services	20,206	10,850	1,540	6,250	10,000	10,000	10,000
523101	Insurance Awards	0	897	0	0	0	0	0
523201	Postage	0	52	0	38	30	30	30
523202	Telephone	1,341	1,214	1,216	1,168	1,400	1,400	1,400
523300	Advertising	0	0	0	100	200	200	200
523400	Printing	489	0	176	232	500	500	500
523450	Signs	264	0	0	598	500	500	500
523600	Dues and Fees	297	576	450	155	500	500	500
523700	Education and Training	1,412	2,704	2,277	1,322	4,000	6,000	4,000
523701	Business Meetings	0	0	0	0	0	0	0
523800	Licenses	0	21	100	50	200	200	200
	TOTAL OTHER SVCS. AND CHARGES	**443,124**	**250,368**	**165,190**	**199,132**	**434,330**	**236,330**	**609,330**
531102	Janitorial & Cleaning Supplies	145	124	89	41	150	150	150
531103	Landscape Maintenance Supplies	0	40	112	49	100	100	100
531104	Miscellaneous Maintenance Supplies	0	0	0	45	0	0	0
531105	Office Supplies	230	408	43	13	250	250	250
531106	Pesticides, Herbicides, Chemicals	52	59	423	11	250	250	250
531107	Specialized Dept Supplies	7,484	3,282	5,122	2,458	15,000	15,000	15,000
531108	Tires and Batteries	1,887	878	749	710	2,000	2,000	2,000
531109	Vehicle and Eqpt Maint Supplies	2,651	4,793	2,085	2,623	4,000	3,950	4,000
531110	Communications Equipment	0	0	0	0	0	0	0
531111	Computer Equipment	0	0	0	0	0	0	1,100
531112	Computer Software	0	0	0	0	0	0	0

STORMWATER UTILITY FUND (505) continued ►

STORMWATER UTILITY FUND (505) *CONTINUED*

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		STORMWATER UTILITY FUND ACTUAL 2013-14	STORMWATER UTILITY FUND ACTUAL 2014-15	STORMWATER UTILITY FUND ACTUAL 2015-16	STORMWATER UTILITY FUND ACTUAL 2016-17	STORMWATER UTILITY FUND ESTIMATE 2017-18	STORMWATER UTILITY FUND REVISED 2017-18	STORMWATER UTILITY FUND ESTIMATE 2018-19
531113	Office Equipment and Furniture	1,095	0	0	0	3,500	3,500	100
531115	Batteries	0	96	292	111	200	250	200
531270	Gasoline	14,878	8,638	8,367	8,508	10,000	10,000	10,000
531300	Food-Subsistence and Support	122	6	0	13	200	200	200
531400	Books and Periodicals	0	0	0	15	20	20	20
531600	Small Equipment	1,941	663	3,532	775	3,000	3,000	3,000
531700	Uniforms and Protective Equipment	3,051	2,572	2,943	1,696	2,400	2,400	2,400
	TOTAL SUPPLIES	**33,536**	**21,560**	**23,756**	**17,067**	**41,070**	**41,070**	**38,770**
541100	Capital Outlay-Sites	0	0	0	0	0	0	0
541400	Capital Outlay-Infrastructure	903,076	0	0	1,753,362	100,000	500,000	100,000
542200	Capital Outlay-Vehicles	125	26,288	0	0	100,000	100,000	24,000
	TOTAL CAPITAL OUTLAY	**903,201**	**26,288**	**0**	**1,753,362**	**200,000**	**600,000**	**124,000**
	DIVISION TOTAL	**1,676,165**	**588,595**	**512,700**	**2,314,478**	**1,012,680**	**1,205,420**	**1,152,590**
	Transfer to Capital Imp. Fund	0	11,000	11,000	11,000	11,000	11,000	11,000
	Transfer from Capital Imp. Fund	0	0	0	(725,000)	0	0	0
	Transfer from Cemetery Cap'l Imp. Fund	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
	Indirect Costs	268,430	207,571	236,000	297,750	307,740	314,490	331,450
	Depreciation	107,155	249,461	249,566	424,130	250,000	339,000	373,000
	Annual OPEB Cost	28,603	0	30,966	51,410	34,200	56,500	62,000
	Bad Debt Expense	0	0	9,566	-826	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	0
582200	Interest-Capital Leases	0	0	0	0	0	0	0
	TOTAL EXPENSES	**2,068,353**	**1,044,627**	**1,037,798**	**2,360,941**	**1,603,620**	**1,914,410**	**1,918,040**
	NON-OPERATING REVENUE							
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
	Capital to Balance Sheet	903,076	9,971,779	104,831	1,753,362	200,000	500,000	124,000
	TOTAL NON-OPERATING REVENUE	**903,076**	**9,971,779**	**104,831**	**1,753,362**	**200,000**	**500,000**	**124,000**
	TOTAL DIVISION	**1,165,277**	**(8,927,152)**	**932,967**	**607,580**	**1,403,620**	**1,414,410**	**1,794,040**
	Retained Earnings	(190,785)	10,003,348	190,179	1,500,302	(98,620)	(85,810)	(494,040)
	ENDING FUND BALANCE	**3,992,805**	**13,903,365**	**14,093,544**	**15,593,846**	**15,484,164**	**15,508,036**	**15,013,996**

FY 2017-2018 CAPITAL ITEMS:
Crew Truck (3rd of 3 Lease Payments) ($12,700) (542200)
Crew Supervisor Truck (3rd of 3 Lease Payments) ($8,770) (542200)
Backhoe and Trailer (5th of 5 Lease Payments) ($11,000) (542200) (Transfer to Capital Improvements Fund)

FY 2018-2019 CAPITAL ITEMS:
Crew Truck (3rd of 3 Lease Payments) ($12,700) (542200)
Backhoe and Trailer (5th of 5 Lease Payments) ($11,000) (542200) (Transfer to Capital Improvements Fund)
Drainage Dump Truck Replacement (1st of 5 Lease Payments) ($20,000) (542200)
Project Civil Engineer Vehicle Replacement (1st of 3 Lease Payments) ($8,000) (542200)

CONFERENCE CENTER/PARKING DECK FUND (555)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

	CONF CTR/ DECK FUND ACTUAL 2013-14	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 ESTIMATE 2017-18	CONF CTR/ DECK FUND REVISED 2017-18	CONF CTR/ DECK FUND ESTIMATE 2018-19
REVENUES							
Taxes	0	5,040	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	**0**	**5,040**	**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	42,142	33,809	21,691	0	15,000	5,370	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	299,789	300,508	296,791	330,000	330,000	330,000
Bond Principal	0	0	0	0	0	0	0
Bond Interest	0	0	0	0	0	0	0
Note Payable	0	0	0	0	0	0	0
Note Interest	0	0	0	0	0	0	0
Bond Fees	0	0	0	0	0	0	0
Total	**341,931**	**333,598**	**322,199**	**296,791**	**345,000**	**335,370**	**330,000**
OTHER USES							
Transfer to (from)							
Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(143,368)	(157,829)	(174,740)	(182,516)	(192,630)	(181,400)	(170,000)
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	143,368	157,829	174,740	182,516	192,630	181,400	170,000
Sale of General Fixed Assets							
Total Net Assets	**1,817,217**	**1,488,660**	**1,166,461**	**869,670**	**471,461**	**534,300**	**204,300**

HOTEL/MOTEL TAX FUND (275)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2013-14	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 ESTIMATE 2017-18	HOTEL/MOTEL TAX FUND REVISED 2017-18	HOTEL/MOTEL TAX FUND ESTIMATE 2018-19
BEGINNING FUND BALANCE	*44,564*	*24,564*	*4,563*	*0*	*0*	*0*	*0*
REVENUES							
Taxes	501,638	552,237	611,605	643,195	674,260	635,000	850,000
Other	0	0	0	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Decatur Tourism Bureau	163,368	177,829	179,502	187,097	192,630	181,400	350,000
Transfer to Conference Center/TPD	143,368	157,829	174,740	182,516	192,630	181,400	170,000
Transfer to General Fund	214,902	236,578	261,926	273,582	289,000	272,200	330,000
To Fund Balance	(20,001)	(20,001)	(4,563)	0	0	0	0
ENDING FUND BALANCE	**24,564**	**4,563**	**0**	**0**	**0**	**0**	**0**

TREE BANK FUND (260)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2013-14	TREE BANK FUND ACTUAL 2014-15	TREE BANK FUND ACTUAL 2015-16	TREE BANK FUND ACTUAL 2016-17	TREE BANK FUND ESTIMATE 2017-18	TREE BANK FUND REVISED 2017-18	TREE BANK FUND ESTIMATE 2018-19
BEGINNING FUND BALANCE	*50,726*	*163,686*	*142,930*	*167,745*	*194,745*	*194,194*	*99,194*
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	119,030	14,860	29,650	64,099	25,000	25,000	25,000
Misc. Revenues	0	(6,655)	0	0	0	0	0
Private Grants	0	0	0	0	0	0	0
EXPENDITURES							
Cont. Services	0	1,350	1,350	1,350	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	1,350	0	29,280	36,300	55,000	120,000	75,000
Other Contractual Services	4,720	0	0	0	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Supplies - Landscape Mnt.	0	27,610	0	0	0	0	0
Supplies-Outdoor Furniture	0	0	0	0	0	0	0
TOTAL EXPENDITURES	**6,070**	**28,960**	**30,630**	**37,650**	**55,000**	**120,000**	**75,000**
Reserve for Tree Plantings	164,726	142,931	141,950	194,194	164,745	99,194	49,194
Transfer to GO Bond Fund	0	0	0	0	0	0	0
Transfer from General Fund	0	0	25,795	0	0	0	0
To (From) Unreserved Fund Balance	(4,720)	0	0	0	0	0	0
To (From) Reserved Fund Balance	112,960	(21,797)	8,019	36,264	(30,000)	(95,000)	(50,000)
ENDING FUND BALANCE	**163,686**	**142,930**	**167,745**	**194,194**	**164,745**	**99,194**	**49,194**

CONFISCATED DRUG FUND (210)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2013-14	CONFISCATED DRUG FUND ACTUAL 2014-15	CONFISCATED DRUG FUND ACTUAL 2015-16	CONFISCATED DRUG FUND ACTUAL 2016-17	CONFISCATED DRUG FUND ESTIMATE 2017-18	CONFISCATED DRUG FUND REVISED 2017-18	CONFISCATED DRUG FUND ESTIMATE 2018-19
BEGINNING FUND BALANCE	*12,004*	*9,397*	*12,075*	*12,079*	*11,589*	*12,083*	*15,603*
REVENUES							
Interest	4	4	5	4	10	10	10
Confiscated Currency	2,225	3,373	0	0	0	4,080	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	4,836	0	0	500	1,000	570	1,000
Other Contractual Services	0	700	0	0	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
To Fund Balance	(2,607)	2,678	5	4	(990)	3,520	(990)
ENDING FUND BALANCE	**9,397**	**12,075**	**12,079**	**12,083**	**10,599**	**15,603**	**14,613**

COMMUNITY GRANTS FUND (220)

2017-2018 Revised and 2018-2019 Adopted Budget Estimates

		GRANT FUND ACTUAL 2013-14	GRANT FUND ACTUAL 2014-15	GRANT FUND ACTUAL 2015-16	GRANT FUND ACTUAL 2016-17	GRANT FUND ESTIMATE 2017-18	GRANT FUND REVISED 2017-18	GRANT FUND ESTIMATE 2018-19
	BEGINNING FUND BALANCE	*12,746*	*13,437*	*6,917*	*1,692*	*18,932*	*31,495*	*7,065*
	REVENUES							
	Intergovernmental	691	3,500	325,639	17,037	87,000	189,450	33,300
	Interest	0	0	0	0	0	0	0
	Misc. Revenues	0	0	0	0	0	0	0
	21-C Program Fees	0	0	0	17,235	0	0	0
	REVENUE TOTAL	**691**	**3,500**	**325,639**	**34,272**	**87,000**	**189,450**	**33,300**
	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	0	9,575	16,594	0	0	0
521300	Technical Services	0	0	0	0	0	0	0
522206	R & M Vehicles - Outside Labor	0	2,069	0	0	0	0	0
522500	Other Contractual Services	0	0	0	0	17,240	112,610	33,300
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	**0**	**2,069**	**9,575**	**16,594**	**17,240**	**112,610**	**33,300**
	SUPPLIES							
531107	Specialized Departmental Supplies	0	3,975	0	0	142,000	142,000	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	0	0	15,750	0
531112	Supplies - Computer Software	0	0	0	0	0	0	0
531114	Outdoor Furniture & Equipment	0	0	0	0	0	6,820	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	**0**	**3,975**	**0**	**0**	**142,000**	**164,570**	**0**
	CAPITAL OUTLAY							
542200	Vehicles	0	0	0	0	0	0	0
542400	Computers	0	0	0	0	0	0	0
541100	Sites	0	0	316,064	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**316,064**	**0**	**0**	**0**	**0**
	EXPENDITURE TOTAL	**0**	**10,020**	**325,639**	**16,594**	**159,240**	**277,180**	**33,300**
	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	0	3,975	0	0	0	0	0
	Transfer from Capital Improvement Fund	0	0	0	12,125	55,000	63,300	0
	Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
	OTHER USES TOTAL	**0**	**3,975**	**0**	**12,125**	**55,000**	**63,300**	**0**
	To (From) Fund Balance	691	(6,520)	0	29,803	(17,240)	(24,430)	0
	Ending Fund Balance	**13,437**	**6,917**	**1,692**	**31,495**	**1,692**	**7,065**	**7,065**
	Reserved 21 C Sustainment Fund Balance							
	UNRESERVED FUND BALANCE	13,437	6,917	1,692	31,495	1,692	7,065	7,065



City of Decatur®

Appendix A
Budget Guide

Budget FY 2018-2019

FISCAL YEAR 2018-2019

Budget Guide

The city's charter requires the City Manager to prepare an annual budget on the basis of estimates submitted by the directors of departments and approved by the City Commission. The budget document is the result of months of planning. The budget allocates the city's limited financial resources to provide services based on organizational and community priorities. The resulting document becomes the plan that guides departments' operations throughout the fiscal year.

The budget period is the city's fiscal year which begins on July 1 and ends on June 30. While budgeting is an ongoing process, departments officially submit budget requests to the City Manager, or her designee, in February. The budget is scheduled for adoption by the City Commission on the third Monday in June. A detailed budget schedule is attached.

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

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

Process

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

Departments use prior and current year expenditure information to determine the resources necessary to maintain the current level of service. Based on City Commission and community priorities, estimates may be developed for a change in service level. While departments use past expenditures to develop their budgets, the budget process is a form of zero based budgeting because departments must justify each account request annually (i.e. a budget allocation in one year does not guarantee a continued allocation in the following year.)

Department budget requests are submitted to the City Manager, Assistant City Manager and Budget Manager for review in late February. All department heads meet as a group with budget staff to present their work plans and discuss their budget requests for the next year. This meeting is held in March. In April, department heads present their final budget requests to the City Manager. During this time, vision-based budgeting teams are convened to prepare the narratives and document the resources being allocated towards each strategic plan principle.

Proposed and revised budget documents are presented to the City Commission at the second commission meeting in May. Work sessions are held with the City Commission and public hearings are held prior to the final adoption of the budget in June. Additional public forums occur during March, April and May to provide opportunities for the public to participate in the budgeting process.

Budgetary Funds

The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Annual operating budgets are approved for the following funds:

General Fund: The general operating fund of the city. It accounts for resources traditionally associated with government that are not required to be accounted for in another fund.

Capital Improvement Fund: Established to account for the receipt and expenditures of money from major capital projects. This fund is general in nature and may be used to finance any capital project that the City Commission designates.

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.

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

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

Tree Bank Fund: Established for 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. Dept. 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.

Basis of Budgeting

All fund budgets described above, with the exception of the stormwater, solid waste and conference/parking deck funds, are prepared on a modified accrual basis meaning that expenditures are budgeted if the obligation will be incurred that fiscal year and revenues are budgeted if they are measurable and available. For example, an outstanding purchase order is an example of an incurred expenditure. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the budgeted fiscal period or soon enough thereafter to pay liabilities of that fiscal period. For example, real property tax bills that are billed in April and due in June are budgeted as revenue in the billing year.

The remaining funds are enterprise funds which are budgeted on a full accrual basis. Expenditures are recognized when a commitment is made and revenues are recognized when they are obligated to the city (i.e. stormwater fee bill is generated).

The basis of accounting refers to the time at which revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In the city, the basis of budgeting and the basis of accounting are the same with the exception that the budget does not reflect depreciation expenses or compensated absences. The city's comprehensive annual financial report (CAFR), which is prepared in conformity with generally accepted accounting principles (GAAP), provides the specific information for depreciation and compensated absences.

Fund Balance

The accounting definition of fund balance is the difference between assets and liabilities on the balance sheet. If revenues exceed expenditures at the end of the fiscal year, the remainder is identified as 'fund balance'. The practice of conservative revenue estimates and carefully monitored expenditures may result in a fund balance. The city's financial policies recommend an unassigned, formerly 'unreserved', fund balance between twenty and thirty percent of the operating budget. The city does not budget for contingencies and therefore, must rely on the fund balance for emergency expenditures. In some years, the city may budget to use fund balance for one-time, non-recurring expenditures while remaining within the acceptable level for fund balance.

In June 2011, the City Commission amended the city's financial policies to reflect new fund balance requirements under the Governmental Accounting Standards Board (GASB) Statement 54. The five classifications of fund balance can be found in the financial policies in Appendix C.

In the fiscal year ending June 30, 2017, the general fund balance totaled $9,716,342 or 38% of the 2017-2018 revised operating budget. This was an increase of $1,295,872 from the previous year's fund balance. In the Revised 2017-2018 budget estimates, the city has budgeted to use $904,150 of fund balance. In the FY 2018-2019 budget estimates, the city has budgeted to use $1,481,030 of fund balance. The City has identified expenditures totaling just over $1,482,000 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 Public Facilities Authority fund to be used for debt service. Fund balance is estimated to be $7,331,162 at the end of FY 18-19 or 27% of the adopted operating budget.

Budget Revisions

Since the legal level of budgetary control is at the departmental level, each department head has the authority to recommend budget transfers within the department budget to the City Manager for approval. State law prohibits transfers within the 'salaries' line-items without approval of the governing body.

Concurrent with the budget process for the next fiscal year, revisions to the current year's budget are developed. The current year revised budget is adopted with the next year's proposed budget. In the case that unanticipated budget revisions are necessary before the end of the fiscal year, the budget may be amended with the approval of the City Commission.

Performance Measures

The city incorporates performance measures and objectives into the budget document. For each department, there are at least three years of actual performance data. The city will continue to improve upon the performance measurement program and make it a substantive part of the budget development process.

Strategic Planning

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

A. Manage Growth While Retaining Character

B. Encourage Community Interaction

C. Provide Quality Services Within Fiscal Limits

In the spring and summer of 2010, the process was repeated with 1,500 stakeholders and the 2010 Strategic Plan was adopted in March 2011. The three core principles from the 2000 plan were updated and a fourth was added. For internal purposes, city staff developed a fifth principle that recognizes the need for a city organization to support and achieve the other strategic plan principles.

A. Manage Growth While Retaining Character

B. Encourage a Diverse and Engaged Community

C. Serve as Good Stewards of the Environment and Community Resources

D. Support a Safe, Healthy, Lifelong Community

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

The plan identifies goals and specific tasks for each principle. The plan is reviewed annually in conjunction with the budget to ensure the budget supports the plan's principles and tasks and incorporates community input into the budget process.

Community Engagement

Each budget season, the city invites interested citizens to participate in discussions of the budget process. These community budget gatherings were first held in 2002. Because of the success and contribution of these meetings to the budget process, the city continues to invite active citizen participation in the budget process through these community gatherings. The goal of the community budget gatherings is to provide relevant budget and financial information in an informal environment so that participants can better understand the city's budget process including how revenue and expenditure recommendations are made.

Starting in 2013, the city has held an annual Budget Expo or 'Touch a Budget' event. At this event, structured much like a science fair or vendor expo, city staff set up stations representing each strategic plan principle and display equipment, documents and other materials that are in the proposed budget and support each strategic plan principle. The public is invited to attend and visit each principle area to learn more about the budget requests and how they support the city's overall strategic vision. This offers an informal setting for citizens to meet employees from all departments and engage in a dialogue about City services and programs.

Budget Reporting

State law requires that the budget be posted on the Tax and Expenditure Data (TED) website maintained by the Carl Vinson Institute of Government. In addition to complying with that State law, the city also posts the budget on the city website and makes hard copies available at multiple locations within the city.

Budget Schedule Fiscal Year 2018-2019

January 27	Budget Memo and Schedule to Departments
February 21	Monthly Staff Meeting
February 23	Department Proposed Budget Requests and BVE Worksheets due by 5 pm
March 2	CIP Requests and VBB-Strategic Plan Principles due
March 7	Budget Review Meeting-Department Heads
March 14	Strategic Plan Principles Narrative Teams begin working
March 19	City Commission Adopts Billing Ordinance
March 20	Budget Expo
March 21	Monthly Staff Meeting
March 23	Personnel Estimates Due
March 30	Revised Budget Requests and BVE Worksheets due by 5 pm
April 1	Tax Bill Mailing Deadline
April 3	Revenue Projections Due
April 3	Prepare Notice for Decatur Focus
April 11	Budget Request Follow-up and 10-Year Capital Plan Drafting
April 12	Strategic Plan Principles Narratives Due
April 18	Monthly Staff Meeting
April 20	Draft Proposal to City Manager (tentative)
April 27	Preliminary Budget Complete
May 9	Monthly Staff Meeting
May 10	Public Hearing Announcements to Legal Organ
May 16	Budget delivered in City Commission packet
May 15	Presentation of Budget to Commission and Adoption of Tentative 2018 Millage Rates
May 17, 24, 31	Public Hearing Ads Published in Legal Organ
June 4	Work Session and Public Hearing on Budget and Millage Rate
June 11	Public Hearing on Budget and Millage Rate (if necessary)
June 18	Public Hearing on Budget and Millage Rate, Adoption of FY 2018-2019 Budget and Revised 2017-2018 Budget, and Adoption of Final 2018 Millage Rates



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Appendix B
Glossary

Budget FY 2018-2019

Glossary

The following is an abbreviated list of the specialized governmental budgeting and accounting terms used in this budget:

ACCOUNT NUMBER – A line item code defining an appropriation.

ACCOUNTS PAYABLE – A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE – An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

AD VALOREM TAXES – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

AMORTIZATION – The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNUAL BUDGET – A budget applicable to a single fiscal year.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSETS – Resources owned or held by a government which have monetary value.

BALANCED BUDGET – A budget in which planned revenues available equals planned expenditures.

BASIS OF ACCOUNTING – A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The City uses the modified accrual method.

BASIS OF BUDGETING – A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The City uses the modified accrual method.

BOND – A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

BONDED DEBT – That portion of indebtedness represented by outstanding bonds.

BUDGET – A service plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

AAAG
ACRONYMS AT A GLANCE:

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

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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Appendix C
Financial Policies

Budget FY 2018-2019

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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double-page layouts



City of Decatur®

Appendix D
Position Classification Plan

Budget FY 2018-2019

ASSIGNMENT OF CLASSES TO SALARY RANGES

EFFECTIVE JULY 3, 2017; AMENDED JULY 2, 2018

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
01	29,328	48,048	Crew Worker Sanitation Equipment Operator I
02	30,805	50,482	----------
03	32,365	53,040	Administrative Services Assistant Asst. Active Living Program Supervisor Building Maintenance Specialist Equipment Operator Parking Attendant Site Director I
04	34,008	55,723	Communications Officer I Sanitation Equipment Operator II Support Services Technician
05	35,734	58,552	Accounting Specialist Administrative Assistant Automotive Mechanic Communications Officer II Court Clerk Revenue Officer Site Director II
06	37,544	61,506	Firefighter I Lead Automotive Mechanic Communications Team Leader
07	39,437	64,626	Cemetery Specialist Codes Enforcement Officer Firefighter II Office Manager Health & Wellness Coordinator Permit & Zoning Technician Senior Site Director
08	41,434	67,912	Personnel Generalist
09	43,534	71,365	Active Living Program Supervisor Chief Court Clerk Children & Youth Services Program Supervisor Crew Supervisor Fire Apparatus Operator Police Officer Revenue Supervisor
10	45,739	74,984	Arborist Building Inspector Communications Specialist Engineering Inspector Fire Inspector Information Coordinator Master Police Officer Operations Analyst Planner Police Investigator Security Planner & Procurement Administrator Special Events Coordinator

continued ►

City of Decatur®

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
11	48,048	78,770	----------
12	50,482	82,763	Fire Sergeant Lifelong Community Program Manager Parking Manager Police Sergeant
13	53,040	86,944	Fire Lieutenant Police Lieutenant
14	55,723	91,354	Community Education & Information Manager Downtown Development Manager Project Civil Engineer Project Manager
15	58,552	95,992	Assistant Active Living Director Assistant Children & Youth Services Director
16	61,506	100,838	Accountant City Clerk Facilities Superintendent Fire Captain Personnel Director Police Captain Sanitation Services Superintendent
17	64,626	105,934	Assistant Fire Chief Building Official Senior Engineer
18	67,912	111,301	Active Living Director Children And Youth Services Director Deputy Fire Chief Deputy Police Chief Design, Environment & Construction Director Finance Director Planning Director
19	71,365	116,938	----------
20	74,984	122,866	----------
21	78,770	129,085	Chief-Civic Engagement, Education & Communication Fire Chief Police Chief
22	82,762	135,616	----------
23	86,944	142,480	Assistant City Manager

CITY OF DECATUR SALARY RATE TABLE

Effective July 3, 2017; Amended July 2, 2018

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	29,328	30,056	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048
WEEKLY	564.00	578.00	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00
HRLY	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10
MTHLY	2,444	2,505	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004
RANGE: 02 Position Titles: None																					
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: 03 Position Titles: Admin. Services Asst., Asst. Active Living Program Supervisor, Building Maintenance Specialist, Equipment Operator, Site Director I																					
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: 04 Position Titles: Communications Officer I, Sanitation Equipment Operator II, Support Services Technician																					
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: 05 Position Titles: Accounting Specialist, Administrative Asst, Automotive Mechanic, Communications Officer II, Court Clerk, Revenue Officer, Site Director II																					
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: 06 Position Titles: Communications Team Leader, Lead Automotive Mechanic																					
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: 07 Position Titles: Cemetery Specialist, Codes Enforcement Officer, Health & Wellness Coordinator, Office Manager, Permit & Zoning Tech, Senior Site Director																					
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

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: Personnel Generalist																					
ANNUAL	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912
WEEKLY	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00
HRLY	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65
MTHLY	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659
RANGE: 09 Position Titles: Active Living Program Supervisor, Chief Court Clerk, Children & Youth Services Program Supervisor, Crew Supervisor, Police Officer, Revenue Supervisor																					
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	5,9477
RANGE: 10 Position Titles: Arborist, Building Inspector, Communications Specialist, Engineering Inspector, Information Coordinator, Master Police Officer, Operations Analyst, Planner, Police Investigator, Security Planner & Procurement Administrator, Special Events Coordinator																					
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: 11 Position Titles: None																					
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: 12 Position Titles: Lifelong Community Program Manager, Parking Manager, Police Sergeant																					
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: 13 Position Titles: Police Lieutenant																					
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: 14 Position Titles: Community Education & Information Mgr., Downtown Development Mgr., Project Civil Engineer, Project Mgr.																					
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: 15 Position Titles: Asst Active Living Dir, Asst Children & Youth Services Dir																					
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

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: Accountant, City Clerk, Facilities Superintendent, Personnel Director, Police Captain, Sanitation Services Superintendent**																				
ANNUAL	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838
WEEKLY	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20
HRLY	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48
MTHLY	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403
RANGE 17	**Position Titles: Assistant Fire Chief, Building Official, Senior Engineer**																				
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 18	**Position Titles: Active Living Director, Children & Youth Services Director, Deputy Fire Chief, Deputy Police Chief, Design, Environment & Construction Director, Finance Director, Planning Director**																				
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 19	**Position Titles: None**																				
ANNUAL	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938
WEEKLY	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80
HRLY	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22
MTHLY	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745
RANGE 20	**Position Titles: None**																				
ANNUAL	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866
WEEKLY	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80
HRLY	36.05	36.95	37.87	38.82	39.79	40.78	41.8	42.85	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07
MTHLY	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239
RANGE 21	**Position Titles: Chief-Civic Engagement, Education & Communication, Fire Chief, Police Chief**																				
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 22	**Position Titles: None**																				
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 23	**Position Titles: Assistant City Manager**																				
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

AUTHORIZED PERSONNEL

CITY OF DECATUR 2018-2019 ADOPTED BUDGET

	FY 16-17		FY 17-18		FY 18-19	
	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	
Budget & Performance Measurement Director	1		1		-	
Facilities Security Coordinator	1		1		-	
Office Manager	1		1		1	
City Attorney		1				1
Graduate Intern		1				1
Records Specialist	-		-			1
	5	2	5	2	4	3
ADMINISTRATIVE SERVICES						
Assistant City Manager	1		1		1	
City Clerk	1		1		-	
Personnel Director	1		1		1	
Personnel Generalist	1		1		1	
Payroll & Benefits Coordinator	1		-		-	
Health & Wellness Coordinator	-		1		1	
Administrative Services Assistant	1		1		1	
Finance Director	-		-		1	
Revenue & Technology Director	1		1		-	
Revenue Supervisor	1		-		1	
Senior Revenue Officer	-		1		-	
Revenue Officer	2		2		2	
Accountant	-		-		1	
Accounting Specialist	-		-		2	
Accounts Payable Officer	1		1		-	
Accounting Clerk	1		1		-	
Chief Court Clerk	1		1		1	
Court Clerk	2		2		2	
Graduate Intern		1		1		1
Payroll Clerk		-		1		1
Records Specialist		1		1		-
Customer Service Clerk		2		2		2
Intern		1		1		2
Chief Judge		1		1		1

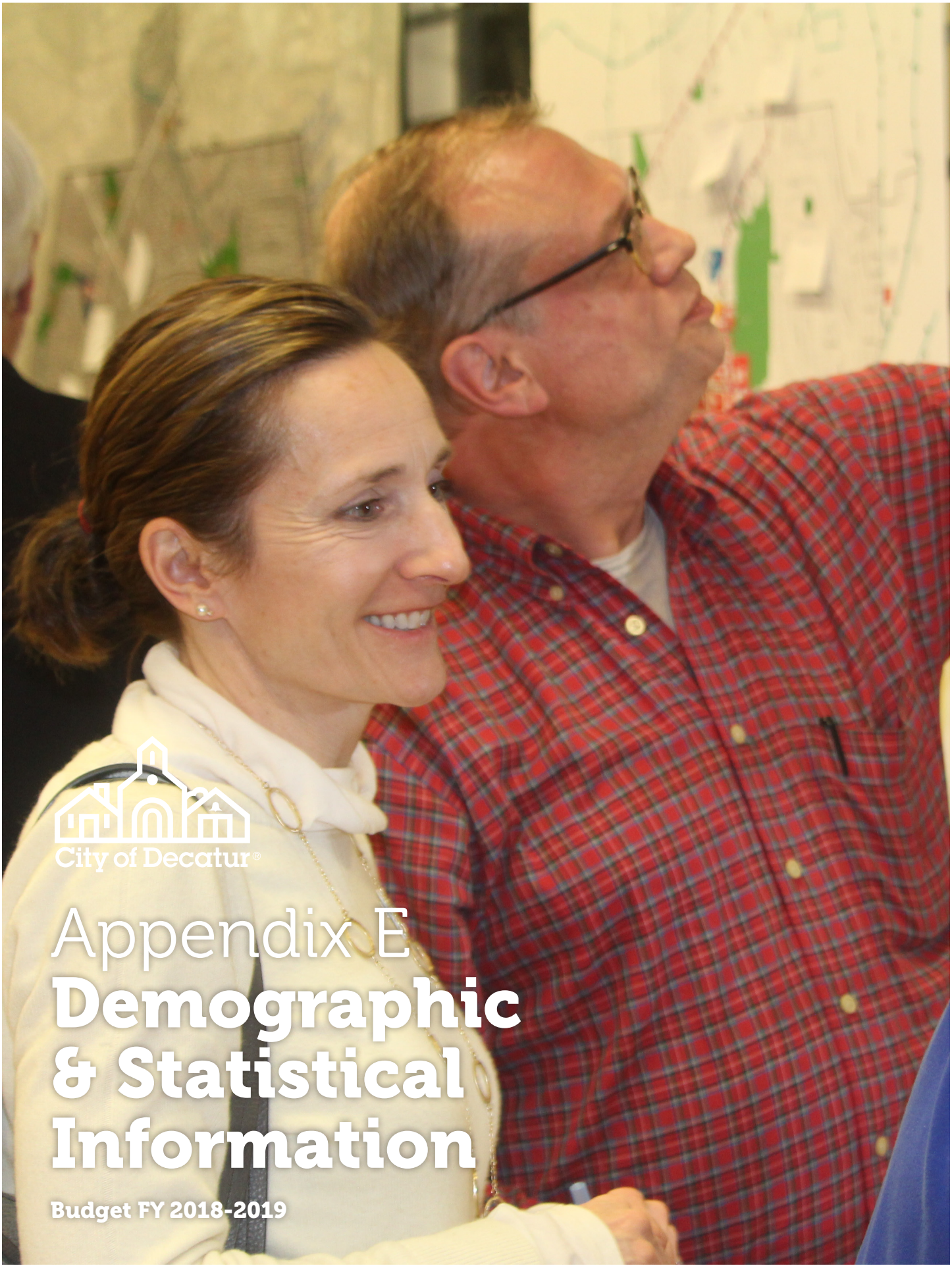
	FY 16-17		FY 17-18		FY 18-19	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
ADMINISTRATIVE SERVICES *CONTINUED*						
Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1	1	1
Solicitor		1		1		1
Public Defender		1		1		1
	15	14	15	15	15	15
FIRE & RESCUE						
Fire Chief	1		1		1	
Deputy Fire Chief	1		1		1	
Assistant Fire Chief	-		1		1	
Station Captain	4		3		3	
Fire Lieutenant	3		3		3	
Fire Sergeant	3		3		3	
Fire Inspector	3		3		3	
Firefighter-Driver	12		12		12	
Firefighter	12		12	15	12	15
	39		39	15	39	15
COMMUNITY & ECONOMIC DEVELOPMENT						
Assistant City Manager	1		1		1	
Chief, Division of Civic Engagement, Education & Communication	1		1		1	
Downtown Development Manager	1		1		1	
Planning Director	1		1		1	
Planner	1		1		1	
Lifelong Community Program Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Communications Specialist	1		1		1	
Information Coordinator	1		1		1	
Office Manager	1		-		-	
Operations Analyst	-		1		1	
Administrative Services Assistant	-		1		1	
Parking Manager	1		1		1	
Parking Attendant	1	1	1	1	-	4
Special Events Coordinator		1		1		1
Planning Intern		1		1		1
	12	3	13	3	12	6

City of Decatur®

	FY 16-17		FY 17-18		FY 18-19	
	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	1		2		2	
Administrative Assistant	2		2		2	
Aquatics Director		1		1		1
Program Leader		12		15		15
Specialized Instructor		32		40		40
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	10	58	11	69	11	69
CHILDREN & YOUTH SERVICES						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		1		2	
Site Director	9		9		9	
Administrative Assistant	1		1		1	
Academic Building Coordinator		7		-		-
Academic Tutor		18		-		-
After-School Counselor		51		51		53
Family Liaison		1		1		-
Instructor		34		34		34
Junior Counselor		3		3		3
Lead Counselor		5		4		4
Summer Camp Counselor		14		14		14
Technology Support Staff		1		1		1
Technology Instructor		8		6		9
Technology Coordinator		1		1		1
	13	143	13	115	14	119
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
Project Manager	1		1		1	
Crew Supervisor	4		5		4	
Crew Worker	14		15		15	
Equipment Operator	4		4		4	
Building Specialist	3		3		4	

	FY 16-17		FY 17-18		FY 18-19	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PUBLIC WORKS *CONTINUED*						
Lead Automotive Mechanic	1		1		1	
Automotive Mechanic	2		2		2	
Administrative Assistant	1		-		-	
Office Manager	-		1		1	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	7		7		8	
Facilities Security & Procurement Officer	-		-		1	
Supply Clerk	1		1		-	
Cemetery Specialist	1		1		1	
Facility Monitor		2		2		2
Crew Worker		7		7		3
Seasonal Laborer		4		4		7
	47	13	49	13	50	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		2		1	
Crew Leader	-		-		2	
Crew Worker	5		5		4	
Equipment Operator	3		3		3	
Codes Enforcement Officer	1		1		1	
Administrative Assistant	1		1		1	
Plan Reviewer		-		-		1
Seasonal Laborer		2		2		3
	20	2	20	2	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	

	FY 16-17		FY 17-18		FY 18-19	
	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		30		32		34
	60	33	60	35	60	37
TOTAL	**221**	**268**	**225**	**269**	**225**	**280**



City of Decatur®

Appendix E
Demographic & Statistical Information

Budget FY 2018-2019

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 2011-2015 American Community Survey

Total Estimated Population:	21,210	
Population Composition:	White	69.1%
	Black	21.1%
	Hispanic	3.8%
	Other	6.0%
Population by Age:	Under 19	6,992
	20 to 24	1,019
	25 to 34	2,520
	35 to 54	6,297
	55 to 64	1,952
	65 & over	2,430
Median Age:	35.2	
Educational Attainment:	Less than 9th grade	2.2%
	High school, no diploma	3.2%
	High school graduate	8.7%
	Some college, no degree	10.2%
	Associate's degree	3.3%
	Bachelor's degree	34.7%
	Graduate degree	37.7%
Median household income:	$81,598	
Mean household income:	$113,914	
Per capita income:	$44,347	
Population below povery level:	15.2%	
Occupations:	Management	71.8%
	Service	8.5%
	Sales	14.3%
	Construction & Maintenance	1.5%
	Production & Transportation	3.9%

From the City's Comprehensive Annual Financial Report (FY Ended June 30, 2017)

2016 assessed valuation:	$1,885,143,000
Net Bonded Debt per capita:	$4,596
Ratio of Net Bonded Debt to Assessed Value:	5.56%
City Bond Rating:	Aa2/AA+

Major Employers:	1. DeKalb County Government	1,000
	2. Emory Healthcare	822
	3. City Schools of Decatur	804
	4. Agnes Scott College	274
	5. US Postal Service	200
	6. City of Decatur	200
	7. DeKalb Medical – Decatur Hospital	150
	8. DeVry University	120
	9. Task Force for Global Health	118
	10. Columbia Theological Seminary	75

FROM CITY STAFF

Number of Full-Time Employees: 224

Fire Protection

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

Police Protection

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

Municipal Sanitation Service

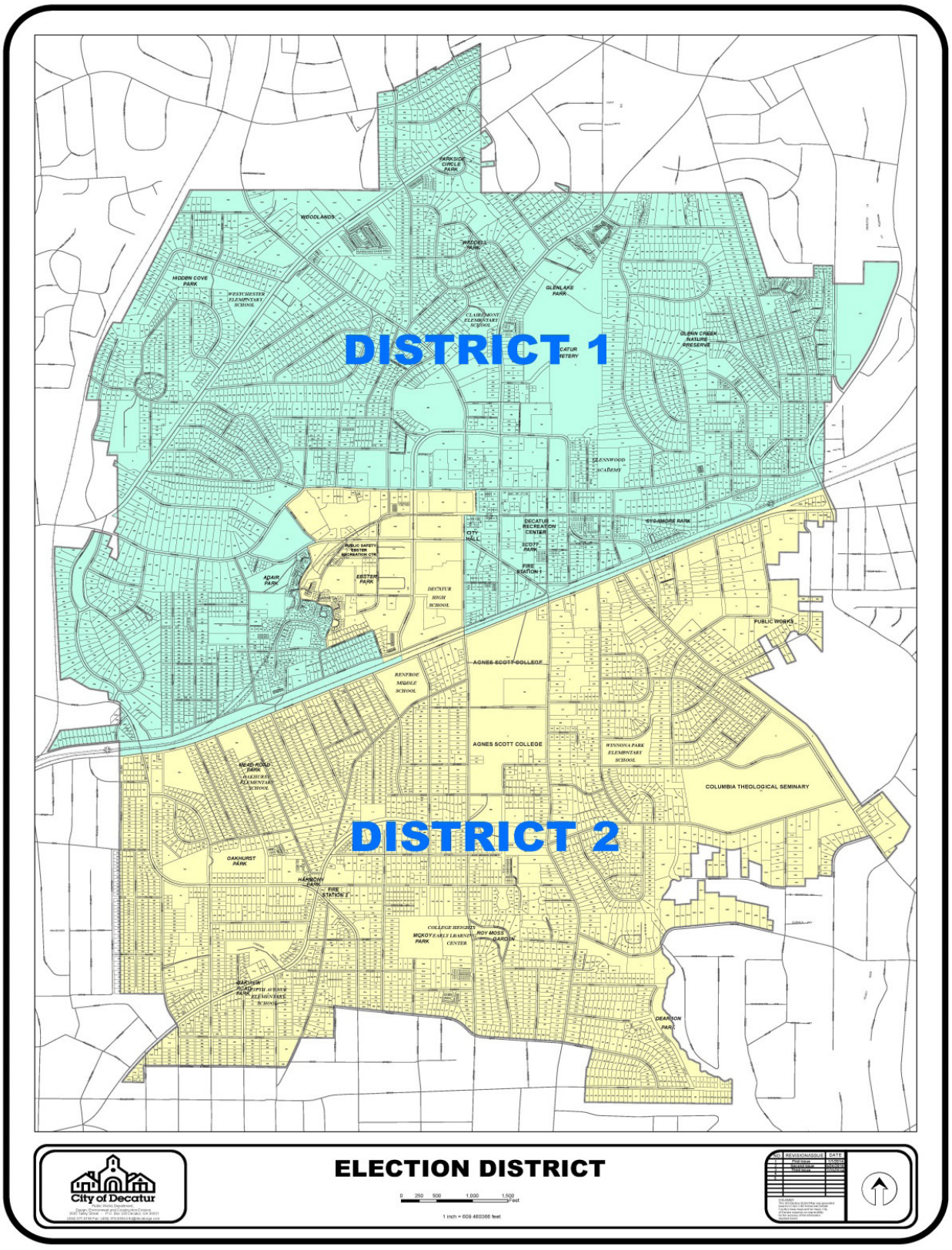
Number of Residential Consumers:	7,002	Number of Employees:	15
Number of Commercial Consumers:	210	Number of Vehicles:	12

Active Living

Number of Parks & Playgrounds:	31	Number of Tennis Courts:	9
Acreage in Parks & Playgrounds:	116	Number of Athletic Fields:	8
Number of Swimming Pools:	5	Number of Recreation Buildings:	4

Miles of Streets, Sidewalks

Streets paved:	75
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/ 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
DEARBORN PARK
0 250 500 1,000 1,500 Feet
1 inch = 609.460366 feet
NO. REVISION/ISSUE DATE
Post Issue 10/29/20
Pre-Issue 10/19/20



City of Decatur®

Appendix F
2018 Citizen Survey Results

Budget FY 2018-2019

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
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Participation 7
Special Topics 9
Conclusions 12

Charter Members
AAPOR Transparency Initiative
AMERICAN ASSOCIATION FOR PUBLIC OPINION RESEARCH

The National Citizen Survey™
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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

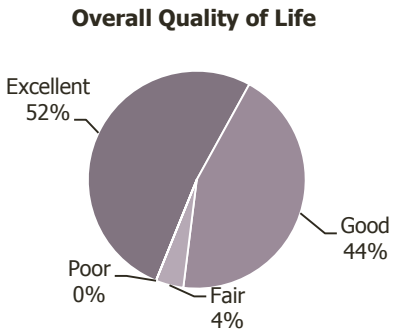
The National Citizen Survey™ (The NCS) report is about the "livability" of Decatur. The phrase "livable community" is used here to evoke a place that is not simply habitable, but that is desirable. It is not only where people do live, but where they want to live.

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

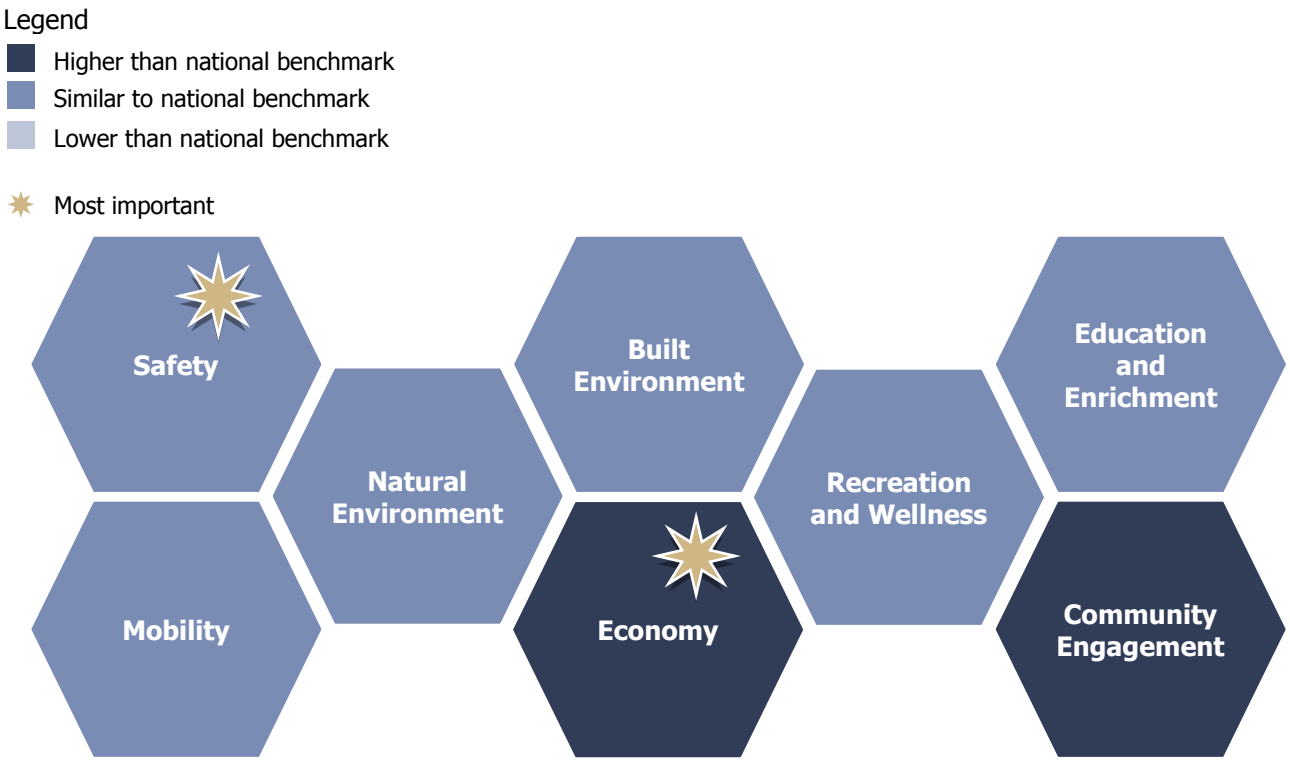


Almost all residents rated the quality of life in Decatur as excellent or good. This rating was higher than the national benchmark (see Appendix B of the *Technical Appendices* provided under separate cover).

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.



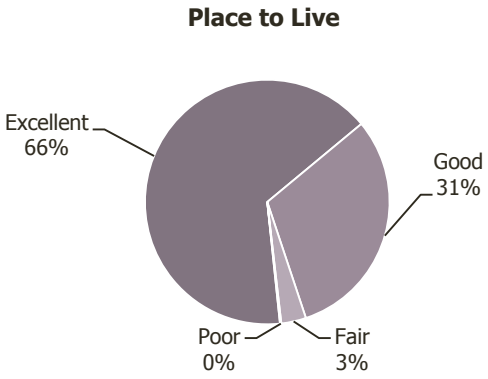
Community Characteristics

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.

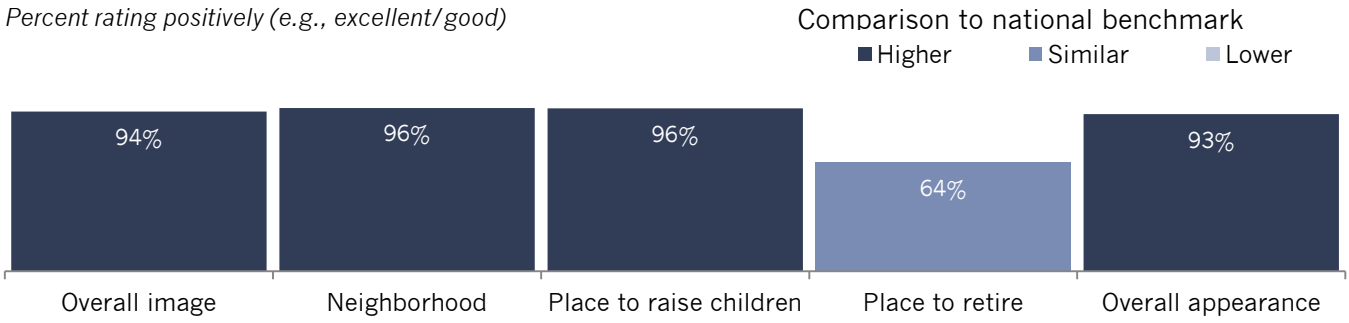
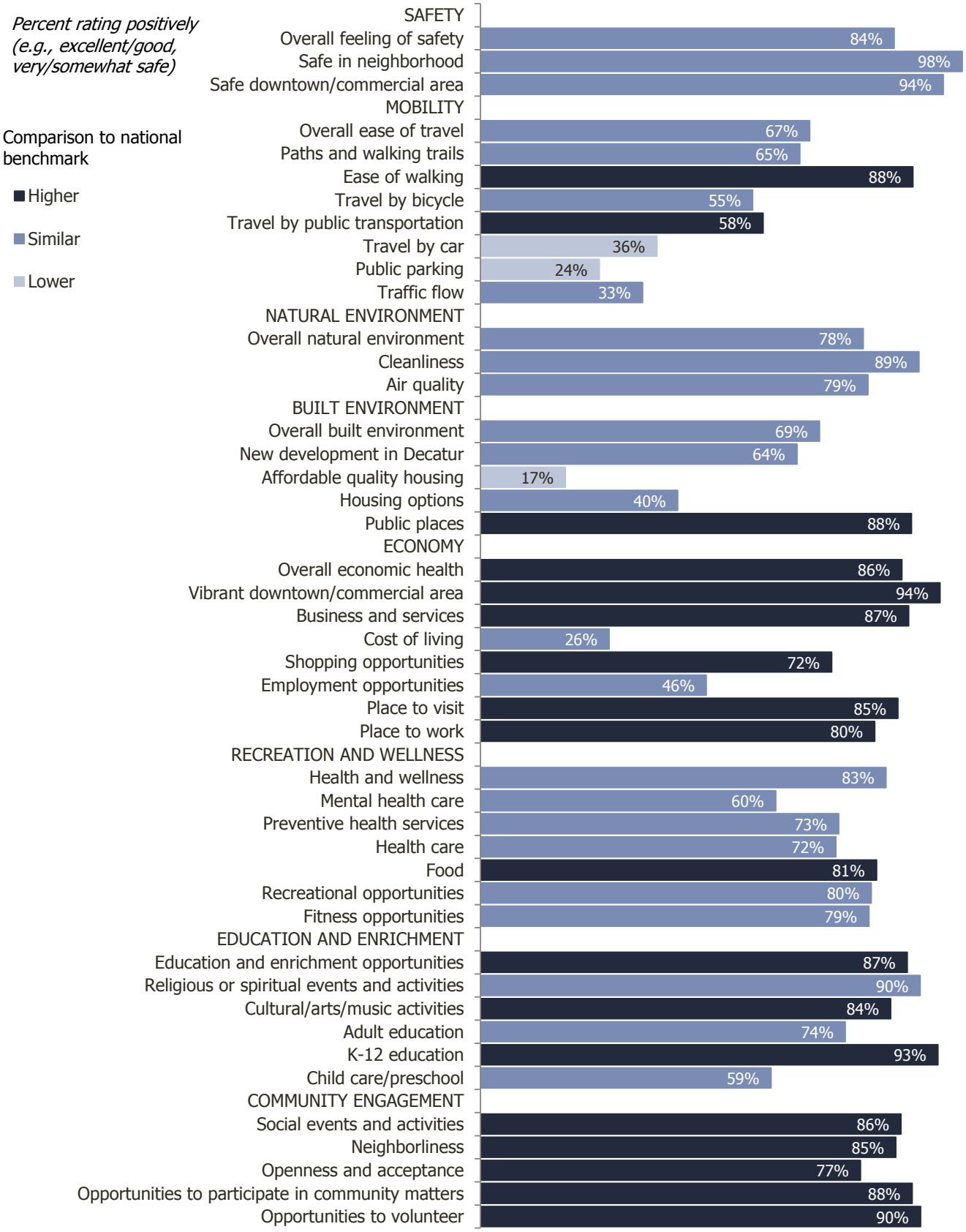


Figure 1: Aspects of Community Characteristics



Governance

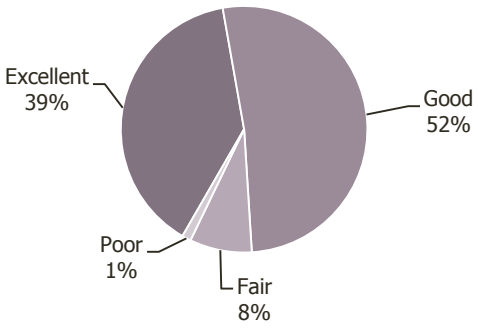
How well does the government of Decatur meet the needs and expectations of its residents?

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.

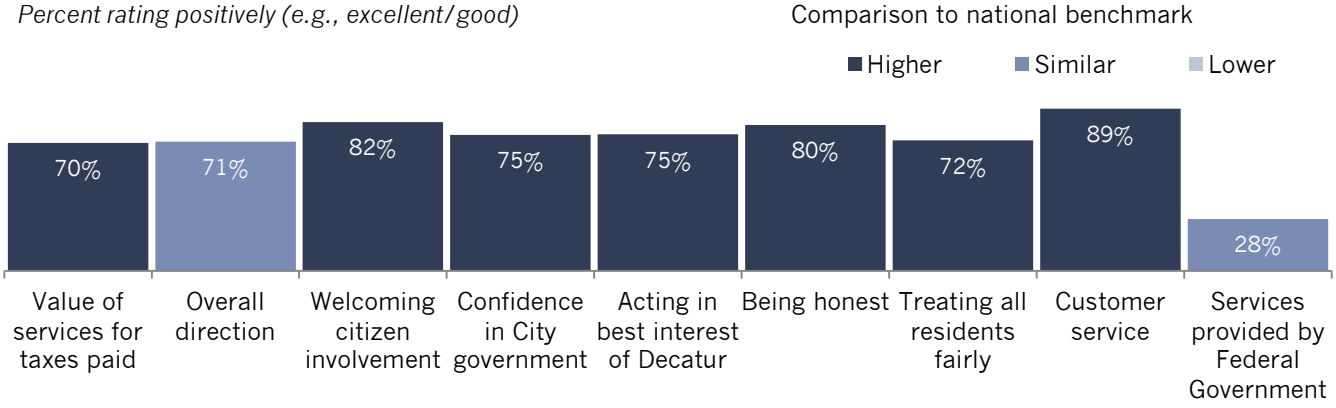
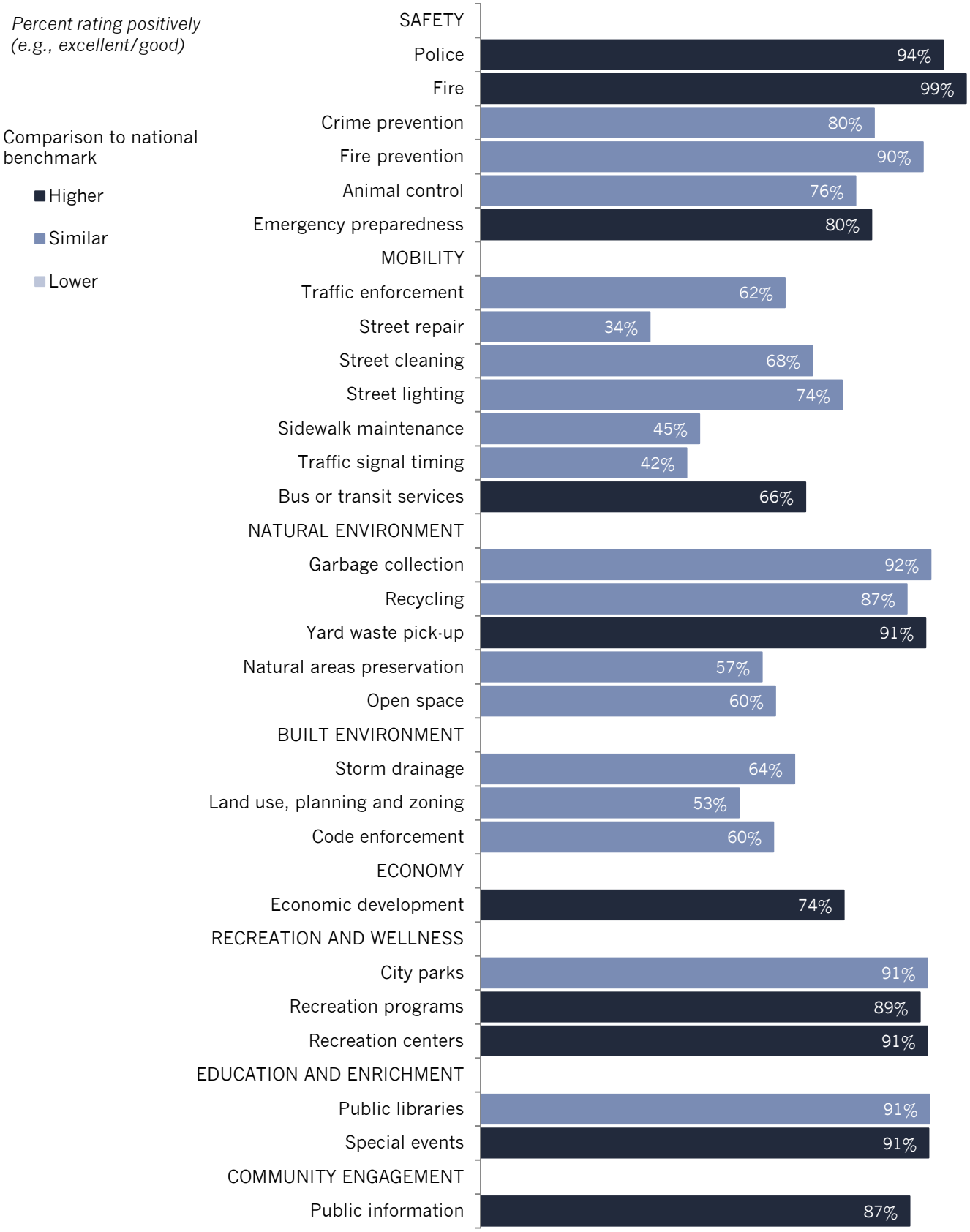


Figure 2: Aspects of Governance



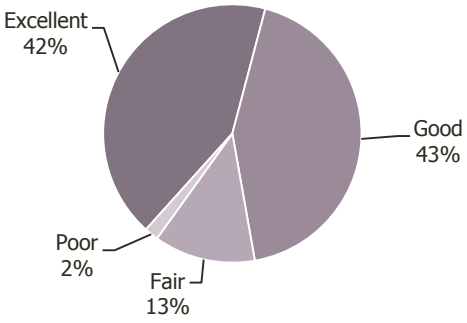
Participation

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

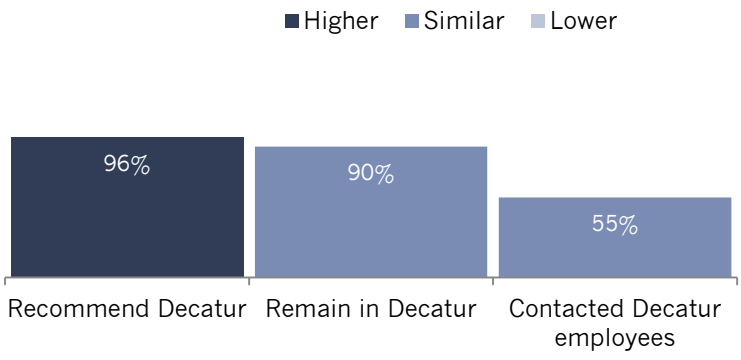
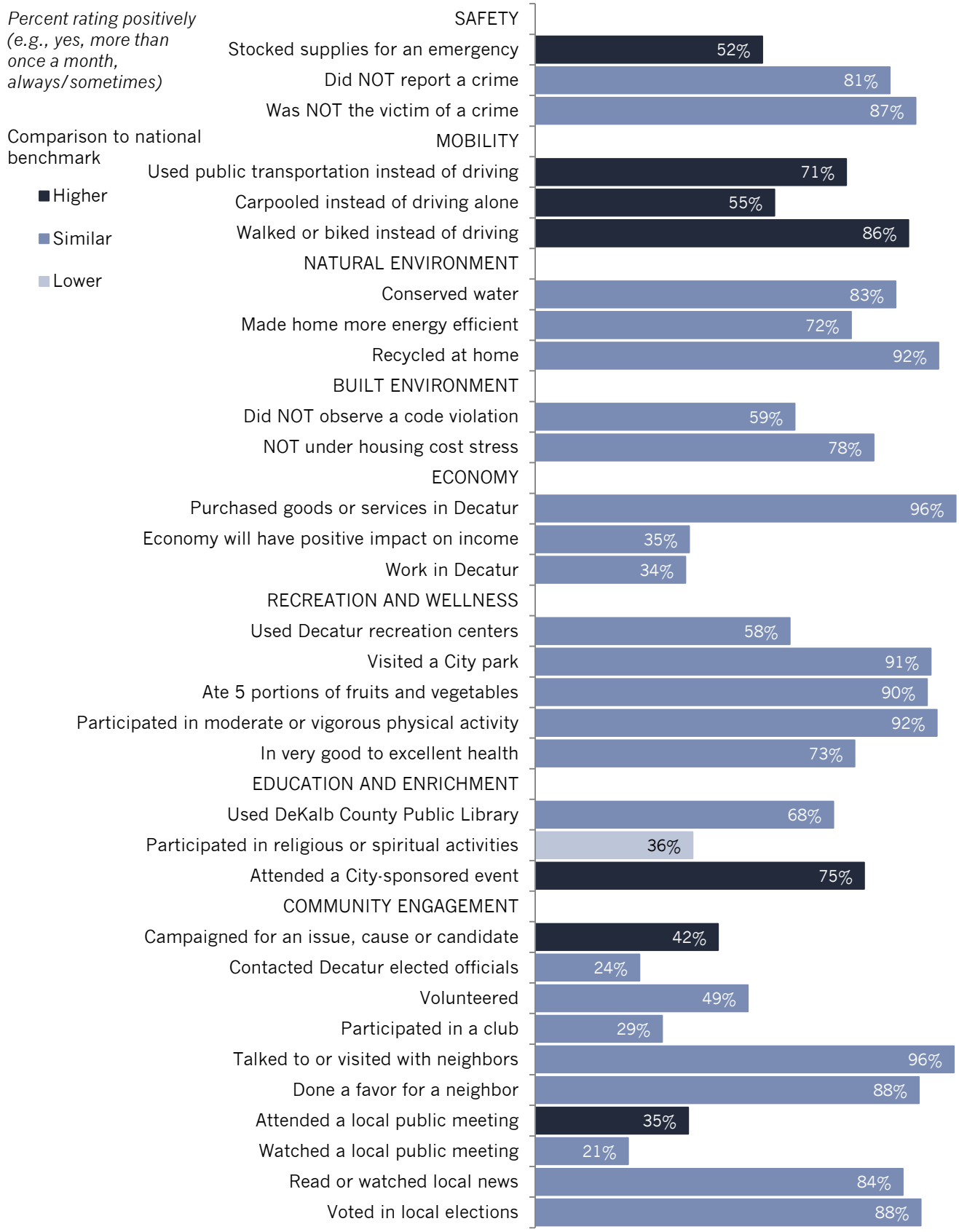


Figure 3: Aspects of Participation

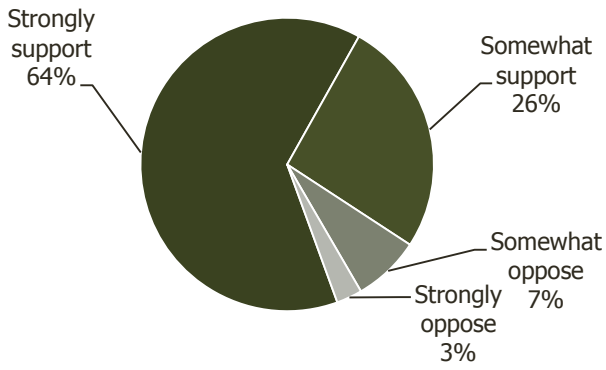


Special Topics

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

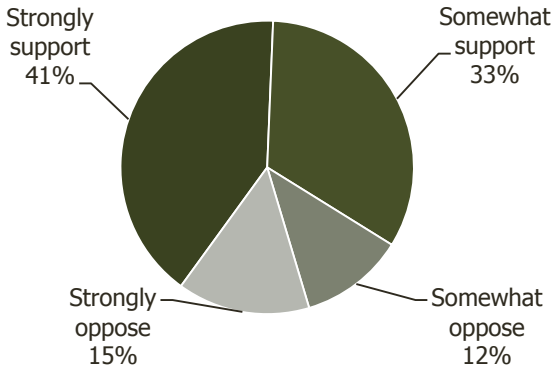
The City of Decatur now has a "Complete Streets" policy that requires most streets to have bicycle and pedestrian safety features. These involve the use of lower speed limits, narrower vehicle lanes, fewer "right-on- red" opportunities, more mid-block crosswalks and similar techniques. To what extent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

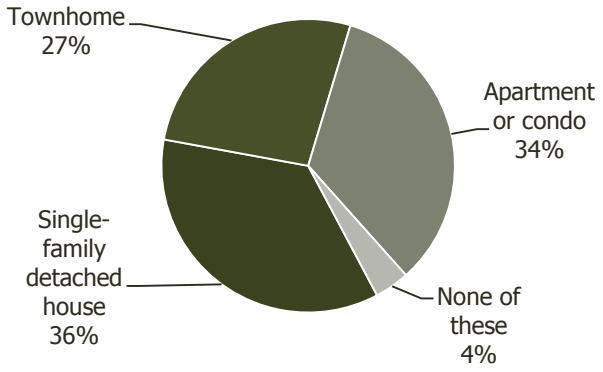


Figure 7: Number of Bedrooms Needed in Affordable Dwellings

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

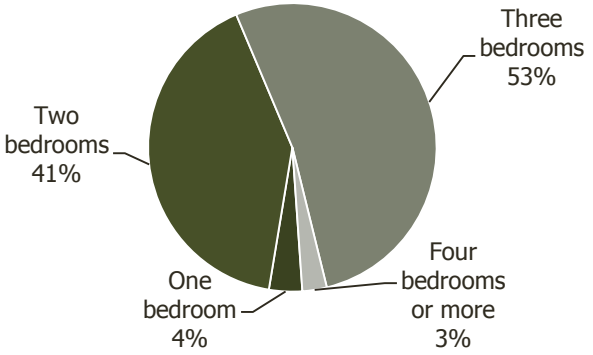
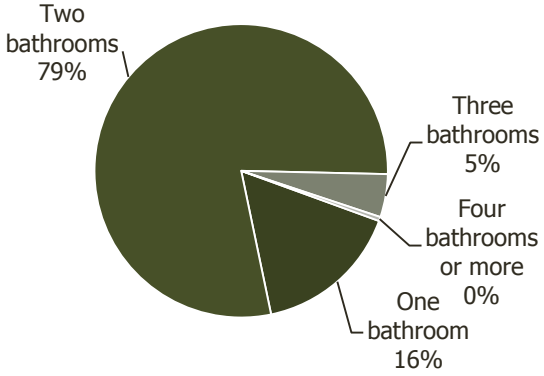


Figure 8: Number of Bathrooms Needed in Affordable Dwellings

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)?

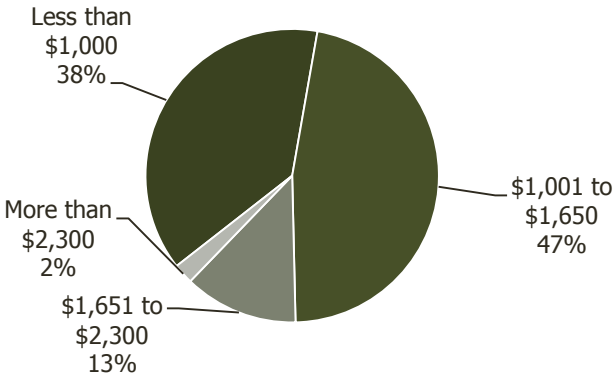
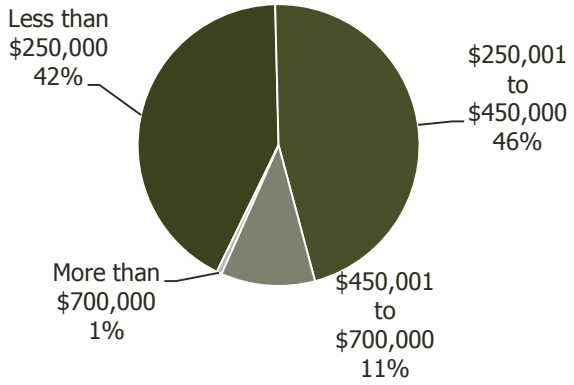


Figure 10: Cost to Purchase an Affordable Dwelling in Decatur

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.



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Appendix G
MUNICIPAL BENCHMARK REPORT

Budget FY 2018-2019

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.

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 2016-2017.

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 35,000 people, our residents do not share the same amount of living space or even the same make-up. However, each of the nin 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.

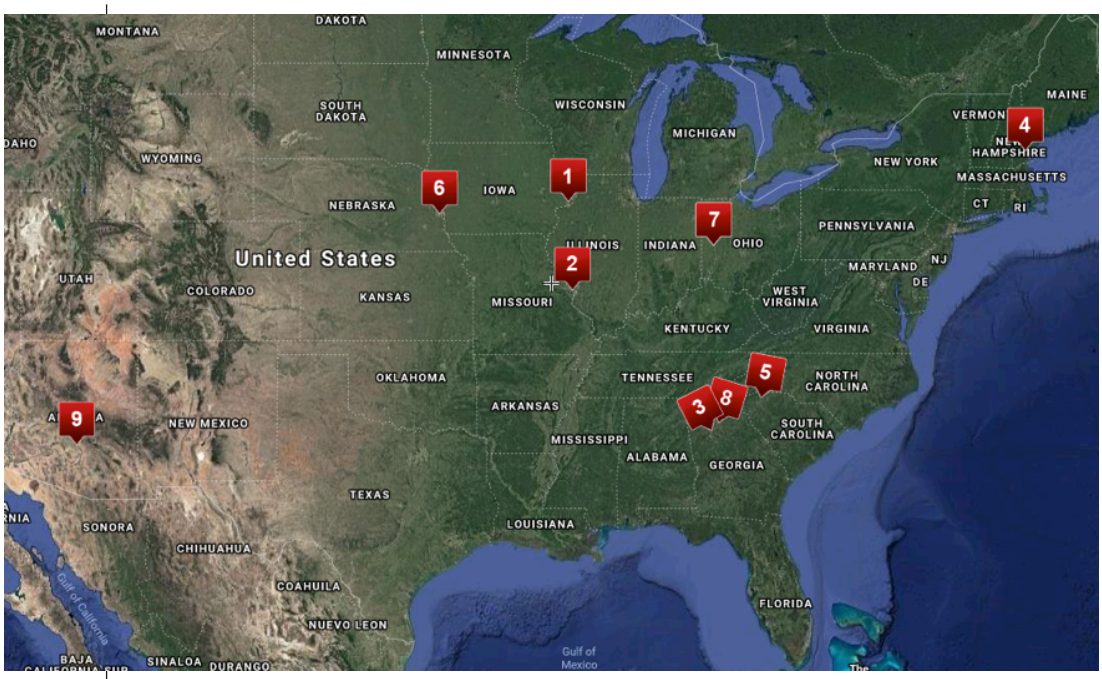
Citizen Education: All of the cities offer at least one citizen education course. Most of the courses are multi-session and touch a number of municipal departments. The average number of courses offered is 57 and the median is 30. Five out of nine cities broadcast public meetings via live streaming for an average of 37 showings a year. Suwanee more than doubles the number of citizen education classes than that of next closest city with a notable 211 classes.

Communications: All of the cities surveyed believe in utilizing social media to reach out to their residents. Eight out of nine cities have a Facebook page, all are tweeting, and six have an Instagram page. Nextdoor, a social networking service for neighborhoods, has

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

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1. Bettendorf, Iowa
2. Clayton, Missouri
3. Decatur, Georgia
4. Dover, New Hampshire
5. Greer, South Carolina
6. La Vista, Nebraska
7. Piqua, Ohio
9. Queen Creek, Arizona
8. Suwanee, Georgia



exploded in popularity with five cities creating accounts. Four cities have even braved the world of YouTube! Therefore, it is no surprise that the majority of city communications now originate online with an average percentage rate of online based communications at 61%.

Welcome to the digital age! Each city reported that they offer at least four services via the web. The types of services offered are varied and include citizen request reporting portals, bill payment, business license renewals, court fine payment and recreation program registration. The average number of online services offered is 16 and the median is 15.

Planning: Quality cities do not happen on their own, they require strategic planning. This is something every city surveyed understands and each one has adopted a strategic plan. Greenspace is also an important component for cities. The Exceptional Eight have recognized this importance by averaging 366.58 acres of greenspace. Bettendorf really likes to show off its natural beauty by maintaining 730 acres of green space.

Recycling Services: Seven of the 9 cities reported on the collection of recycling materials. The average amount is 2,162 tons of commingled materials. Queen Creek tops the average by collecting 3,545 tons of recycling in 2017. The way each city handles recycling of glass is diverse with some places requiring separation before the reaching a recycling center, putting in landfills or recycling through a private contractor.

Personnel: Each city appears to be staffed by seasoned and well-trained employees. The average years of service is 10 years and the median is 10.67 years, while the average amount spent on employee training is almost $123,000 with a median of about $62,250. Eight out of the 9 cities also have an employee wellness program with an average participation rate of 46%. The City of Greer takes the crown again this year with an almost perfect participation rate of 94% of their employees taking advantage of the city-sponsored wellness program!

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 5 minutes and 14 seconds for Police calls and 5 minutes and 20 seconds for Fire calls in FY16-17, the staff in the Police and Fire departments are doing a great job of taking care of business.

Special Events: From the Decatur Arts Festival to Queen Creek's S'more Sweets Festival to Clayton's Centennial, our residents are never far from something fun to do. The group averaged a whopping 47 special events in 2017 and Greer had 80!

Taxes: Great services and fun festivals are not free. On average, 62% of the tax base is residential and 34% is commercial tax base. The average value of tax exempt properties is over $102 million with a median of $66,629,736.

City	Region	Metro Area	Area (Sq Mi)	Population	Population Under 18	Population 65+
Bettendorf, IA	Midwest	Davenport-Moline	21.22	35,813	25.5%	15.8%
Clayton, MO	Midwest	St. Louis	2.48	16,805	14.9%	13.6%
Decatur, GA	Southeast	Atlanta	4.27	23,832	29.6%	11.5%
Dover, NH	Northeast	Portsmouth-Rochester	26.72	31,398	19.5%	14.3%
Greer, SC	Southeast	Greenville	20.64	30,899	26.3%	11.5%
La Vista, NE	Midwest	Omaha	4.28	17,116	26.6%	9.4%
Queen Creek, AZ	West	Phoenix	25.8	39,184	38.4%	7.0%
Piqua, OH	Midwest	Dayton-Springfield	11.62	20,987	24.4%	17.0%
Suwanee, GA	Southeast	Atlanta	10.88	19,549	27.6%	8.5%

City	2017 Gen'l Fund Expenditures	Central Bus. District	County Seat	College or University	Independent School System	Bachelors Degree or Higher
Bettendorf, IA	$ 29,788,314	Y	N	Y	Y	49.1%
Clayton, MO	$24,818,5199	Y	Y	Y	Y	78.7%
Decatur, GA	$23,011,146,	Y	Y	Y	Y	72.3%
Dover, NH	$107,805,3655	Y	Y	N	N	42.6%
Greer, SC	$24,309,531	Y	N	N	N	32.6%
La Vista, NE	$14,736,299	N	N	N	Y	32.6%
Queen Creek, AZ	$23,484,408	N	N	Y	Y	39.8%
Piqua, OH	$10,400,000	Y	Y	N	Y	11.4%
Suwanee, GA	$11,916,700	N	N	N	N	51.1%

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	18	88.5%	3.4%	.3%	5.2%	4.0%	51.2%
Clayton, MO	16.6	76.7%	8.4	.1%	11.8%	3.5%	49.6%
Decatur, GA	25.8	69.1%	21.1%	0.64%	4.5%	3.8%	58.2%
Dover, NH	23.6	90.9%	1.3%	1.8%	4.4%	2.2%	51.5%
Greer, SC	21.8	71.6%	18.2%	0.3%	5.0%	14.9%	52.5%
La Vista, NE	18.5	87.0%	5.2%	0.5%	2.7%	8.0%	50.0%
Piqua, OH	18.0	90.6%	3.2%	0.7%	1.0%	1.4%	51.7%
Queen Creek, AZ	32.0	87.8	2.6%	5.8%	2.5%	16.4%	49.2%
Suwanee, GA	31.6	67.0%	10.5%	2.1%	17.8%	12.5%	51.1%

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Subject Area	Benchmarking Metric	Bettendorf	Clayton	Dover	Greer
Citizen Education	How many citizen education classes did your city host in 2017?	39	95	17	4
Communications	How many online services does your city offer?	5	17	38	4
	Do you broadcast your public meetings using live streaming?	No	No	Yes	No
	If yes, how many meetings did you stream in 2017?	—	—	128	—
	Types of social media platforms utilized?*	FB, TW, YT, YG	FB, TW, YT, IG, ND	FB, TW, TU, IG, YT, PT, VM, SC, G+	FB, TW
	What percentage of your communications is paper based?		22%		65%
	What percentage of your communications is online based?		88%		35%
Planning	Do you have a citywide strategic plan?	Yes	Yes	Yes	Yes
	If yes, what year was the plan adopted?	2017	2012	2017	2014
	How many acres of greenspace do you maintain in your city?	730	99.82	181	96.69
Recycling Services	How many tons of recyclable materials did you collect in 2017?	2,680	1,463	2,634	757
	Do you collect co-mingled materials?	Yes	Yes	Yes	Yes
	If yes, how is glass handled?	Separated and crushed	Recycled through MRF	Separated at facility	No glass allowed
Personnel	How much did you spend on employee training in FY16-17?	$270,622.00	—	—	$196,057.00
	Do you have an employee wellness program?	Yes	No	Yes	Yes
	If yes, what is your participation rate?	38%	N/A	31%	94%
	What is the average years of service for your full-time employees?	15	—	12	7.89
	What percentage of your organization is female?	30%	—	34%	25%
	What percentage of your organization is minority?	—	—	2%	12%

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

La Vista	Piqua	Queen Creek	Suwanee	Decatur	Median	Average
10	4	30	211	103	30.00	57.00
4	5	30	22	15	15.00	15.56
Yes	No	Yes	No	Yes		
2	0	29	—	27	27.00	37.20
FB, TW, IG, ND	ND, TW	FB, TW, IG, ND, YT, PT	FB, IG, TW	FB, TW, Blog, IG, ND		
20%	60%	25%	40%	50%	40%	40%
80%	40%	75%	60%	50%	60%	61%
Yes	Yes	Yes	Yes	Yes		
2018	2017	2008	2012	2010		
221	668.1	564	372	141	296.5	366.58
N/A	1,464	3,545	N/A	2,591	2,591.00	2,162.00
N/A	Yes	Yes	N/A	Yes		
N/A	Glass in Co-Mingled	MRF Ground Cover	N/A	Separate Container		
$62,160.74	—	$25,000.00	$62,250.00	$ 293,139.71	$129,153.50	$151,538.24
Yes	Yes	Yes	Yes	Yes		
30%		50%	32%	71%	35%	46%
12	9.34	6	8	10	9.34	10.03
	20%	31%	38%	48%	31%	30%
	5%	28%	32%	69%	12%	16%

continued ►

City of Decatur®

Subject Area	Benchmarking Metric	Bettendorf	Clayton	Dover	Greer
Public Safety	What was your average response time for Police calls in FY16-17?	—	2:32	4:40	6:50
	What was your average response time for Fire calls in FY16-17?	—	4:44	4:20	5:09
	What percentage of your Public Safety staff is female?	4%	15%	10%	11%
	What percentage of your Public Safety staff is minority?	—	7%	1%	12%
Special Events	How many special events did your city host in 2017?	—	—	35	80
	How many of those special events were organized by the city?	5	—	4	48
	How many total hours did volunteers work during special events?	—	—	—	603
Taxes	What percentage of your tax base is residential?	86%	—	74%	36%
	What percentage of your tax base is commercial?	14%	—	24%	49%
	What is the overall value of tax-exempt properties in your city?	—	—	$346,651,570.00	$1,325,230.00
Transportation	How many lane miles of street did you maintain in 2017?	443	98.72	268	244
	What is the percentage of streets with a least one side of sidewalk?	—	90%	30%	53.45%
	How many lane miles of bicycle lanes did you maintain in 2017?	25	2.19	2	0
	How many traffic calming projects did you undertake in 2017?	—	1	5	10

La Vista	Piquah	Queen Creek	Suwanee	Decatur	Median	Average
—	—	8:29	7:10	1:42	5:45	5:14
—	—	6:22		6:20	5:09	5:20
14%	6%	5%	11%	19%	10.30%	9.51%
10%	1%	13%	8%	47%	8%	7%
46	54	39	44	36	44	47.71
46	1	9	21	5	7	17.375
368	120	1542	8933	6362	1,072.25	2,987.92
49%	—	77%	51%	84.3%	63%	62%
51%	—	16%	49%	15.7%	36%	34%
$10,774,468.00	—	$66,629,736.00	$86,200,000	$209,668,445	$66,629,736.00	$102,316,200.80
211	6.1	456	126.9	62	211	212.86
97%	70%	85%	—	82%	82%	72%
0	15	63.9	1.9	2.6	2.19	12.51
0	1	14	0	5	3	4.5

City of Decatur®







Bettendorf, Iowa

Population: 30,000+
Area: 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. Connected to Moline Illinois in part of the Twin Bridges pictured above at left. Bettendorf is home to the largest hotel in Iowa – The Isle Casino & Hotel (pictured below lefft). Along with 500 rooms, The Isle boasts 4 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.

Metric	Decatur	Bettendorf
Number of acres of green space maintained	141	730
Number of online services offered	15	5
Employee wellness program participation rate	71%	38%
Percentage of female employees	48%	30%

Clayton, Missouri

Population: 16,000+
Area: 2.48 sq. miles
Incorporated: 1913

The county seat of St. Louis County, Clayton, Missouri is just 8.1 miles from St. Louis. While 81% of Clayton's land is dedicated to residential or park use, the City's central business district combines 7,000,000 square feet of office space (with a 90% occupancy rate) with 1,000,000 square feet of retail space. The City's public school district is one of the nation's best, with 95% of its high school graduates going on to college.

Sixty-nine percent of Clayton residents hold a bachelor's degree or higher. The City's per capita income is $55,033 and the median property value is $577,300. The City has the following departments: Parks & Recreation; Economic Development; Public Works; Planning & Development; Fire and Police. 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
Lane miles of streets maintained in 2017	62	98.7
Tons of recyclable materials collected in 2017	2,591	1,463
Number of citizen education classes hosted in 2017	103	95
Percentage of online based communications	50%	88%









City of Decatur®







Decatur, Georgia

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

Decatur, Georgia, 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's easy to get here. Just step off the train at one of three stations located inside the City.

Decatur is home to Agnes Scott College, a small liberal arts college for women, and Columbia Seminary. Seventy-two percent of residents hold a bachelor's degree or higher. The City's per capita income is $44,572 and the median property value is $365,900. The City has 220 full-time employees and 260 part-time employees.

Metric	Decatur
Number of hours volunteers worked during special events	6,362
Number of traffic calming projects in 2017	5
Average response time for Police calls in FY16-17	1 Minute 42 seconds
Employee wellness program participation rate	71%

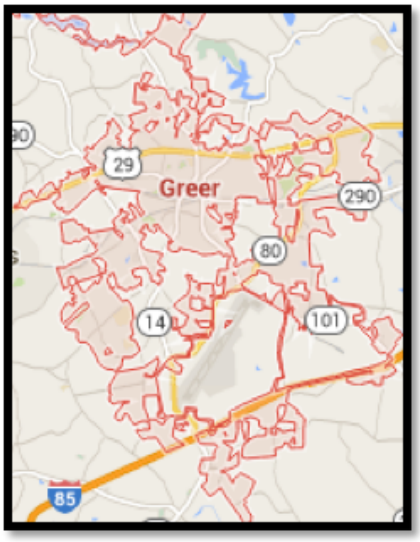
Dover, New Hampshire

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

Dover is located in the seacoast area of New Hampshire, and is only a one hour drive to Boston, Massachusetts; Portland, Maine and the New Hampshire Lakes Region and White Mountains. Dover is the oldest permanent settlement in New Hampshire and the 7th oldest in the US. It is a suburban community that strives "to be a city with an emerging urban vibrancy guided by a small town sense of community." The restored and updated Cochecho Falls Millworks (pictured under the map at right), a focal point since the early 19th century, hums with 900 office workers and their computers rather than rows of whirring machinery.

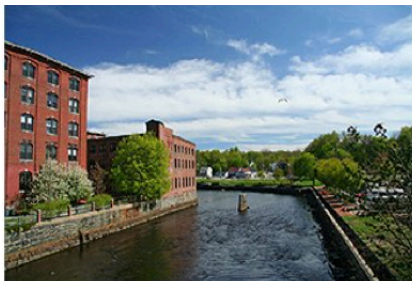
Forty-two percent of Dover residents hold a bachelor's degree or higher. The City's per capita income is $33,637 and the median property value is $238,100. The City has the following departments: Schools; Finance; Planning & Economic Development; Police, Fire & Rescue; Community Services; Public Library; Public Welfare and Recreation.

Metric	Decatur	Dover
Number of acres of green space maintained	141	181
Year City strategic plan was adopted	2010	2017
Number of traffic calming projects in 2017	5	5
Average response time for Police calls in FY16-17	1:42	4:40









City of Decatur®







Greer, South Carolina

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

One of South Carolina's fastest-growing cities, Greer is located in the foothills of the Blue Ridge Mountains. 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.

Over 32% of Greer residents hold a bachelor's degree or higher. The City's median household income is $47,933 and the median property value is $149,400. 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
Employee wellness program participation rate	71%	94%
Tons of recyclable materials did you collect in 2017	2,591	757.1
Percentage of organization is female	48%	25%
Number of traffic calming projects in 2017	5	10

La Vista, Nebraska



Population: 17,000+
Area: 10 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. The City's median household income is $59,401 and the median property value is $141,600. The City is the youngest city in Nebraska.



Metric	Decatur	La Vista
Citizen education classes in 2017	103	10
Percentage of your Public Safety staff is female	19%	14%
Percentage of your Public Safety staff is minority	47%	10%
Overall value of tax-exempt properties	$209,668,445	$10,774,468

City of Decatur®







Piqua, Ohio

Population: 20,522
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 directly above, 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.

Eleven percent of Piqua residents hold a bachelor's degree or higher. The City's median household income is $55,322 and the median property value $85,800. The City has the following departments: Administration; Development; Information Technology; Human Resources; Fire; Law; Health; Police; Utilities; Power and Engineering.

Metric	Decatur	Piqua
Percentage of female staff	48%	20%
Special events hosted by city	36	54
Number of online services offered	15	5
Traffic calming projects in 2017	5	1

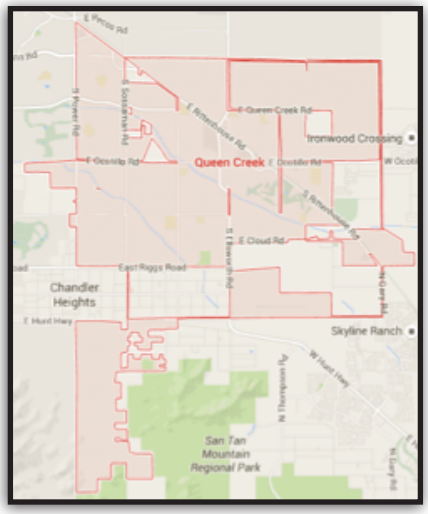
Queen Creek, Arizona

Population: 26,361
Area: 25.8 sq. miles
Incorporated: 1989

Queen Creek is one of the larger cities in the Exceptional Eight, but it likes to keep a small town feel. The "QC" describes itself as a "first name" community, where a person serving you isn't an uncaring stranger, but someone who will know you by name. There are plenty of options for those who are more active. From the Horseshoe Park & Equestrian Centre to the many parks and community centers to the golf courses. The Queen Creek Marketplace is one of Arizona's newest malls and has a variety of shopping options including retail and dining. Agritainment, farm-based entertainment, is a specialty of this town.

Thirty-four percent of Queen Creek residents hold a bachelor's degree or higher. The City's per capita income is $27,595 and the median property value is $190,200. The city has about 330 days of sunshine annually.

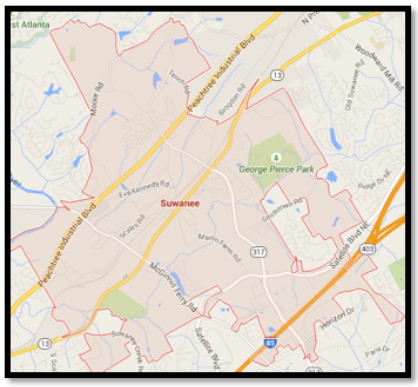
Metric	Decatur	Queen Creek
Percentage of streets with a least one side of sidewalk	82%	85%
Percentage of residential tax base	84.3%	77%
Average years of service for full-time employees	10	6
Number of acres of green space maintained	141	564







City of Decatur®







Suwanee, Georgia

Population: 18,000+
Area: 10 sq. miles
Incorporated: 1838

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

Fifty-one percent of Suwanee residents hold a bachelor's degree or higher. The City's per capita income is $33,713 and the median property value is $251,300. The local transit system in Suwanee is the Gwinnett County Transit system. The City has the following departments: Administrative Services; Economic Development; Financial Services; Planning and Public Works.

Metric	Decatur	Suwanee
Number of citizen education classes hosted in 2017	103	211
Number of hours volunteers worked during special events	6,329	8,933
Percentage of commercial tax base	15.7%	49%
Average response time for Police calls in FY16-17	1:42	7:10

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