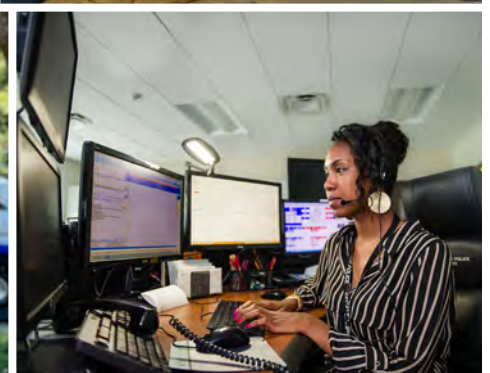


City of Decatur, Georgia

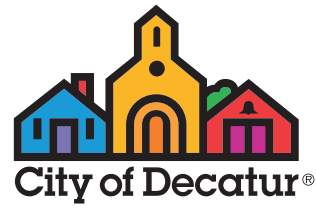
BUDGET

Fiscal Year July 1, 2020 to June 30, 2021



Patti Garrett, Mayor
Tony Powers, Mayor pro tem
George Dusenbury, Commissioner
Lesa Mayer, Commissioner
Kelly Walsh, Commissioner





BUDGET

Fiscal Year July 1, 2020 to June 30, 2021

City of Decatur, Georgia

509 North McDonough Street

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Decatur, GA 30031

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For the Fiscal Year Beginning

July 25, 2019

Christopher P. Morill

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, 2019.

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

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May 18, 2020

City Commissioners,

From the outset of the COVID-19 pandemic two months ago, the City has taken steps to keep residents and employees safe, to inform community members of constantly changing public health guidelines, to protect our most vulnerable residents and to support our small businesses. While consistently providing these essential services, City staff have also developed a conservative proposed budget that:

- 1) Maintains core City services within fiscal constraints
- 2) Reflects immediate financial impacts of the pandemic and estimates a prolonged impact of the pandemic on the community
- 3) Plans for a surge in cases and a return of the virus in the fall or winter
- 4) Prioritizes public health and safety

The 2019-2020 Revised Budget Estimates and the 2020-2021 Proposed Budget Estimates, presented here for your review, were developed using the most current economic, market, and public health data available. This is certain to change. As data are identified that may have significant impacts on the budget estimates, these budgets will likely be re-visited prior to the end of the next fiscal year. The budget message identifies key budget priorities, highlights specific projects and initiatives, discusses principal issues that impact the budget and the City organization and acknowledges the challenges we will face as a community and a public organization over the year.

These are highlights of the budget message:

- The Proposed 2020-2021 General Fund Budget Estimate is \$28,012,810, which is \$555,730 higher (+2%) than the Revised 2019-2020 General Fund Budget Estimate; the Revised 2019-2020 General Fund Budget Estimate is \$27,457,090, which is \$1,262,980 lower (-4.4%) than the Adopted 2019-2020 General Fund Budget Estimate.
- No change to the overall millage rate of 13.92 mills.
- A recommended use of fund balance from the General Fund in the amount of \$2,319,830 for the Revised 2019-2020 General Fund Budget, including \$1,290,000 for storm drainage repairs, and a use of fund balance in the amount of \$2,289,200 for the Proposed 2020-2021 General Fund Budget.
- An increase in the 2020 real property tax digest estimated at 5%.
- An increase of more than \$350,000 (+12%) in health insurance costs over the 2019-2020 Adopted Budget.
- No salary increases or pay adjustments for City employees.
- Funding of planning efforts including the 2020 Strategic Plan, a Downtown Master Plan, and a Facilities and Greenspace Master Plan.
- Funding earmarked for small business relief and affordable housing assistance.

A Vision for the Future

The current fiscal year saw the kickoff of the much anticipated ten-year, 2020 Strategic Plan. The 2010 strategic plan has guided all aspects of City operations and policy making for the past decade. The community engagement process for the 2020 plan was interrupted by the pandemic and the planning team is considering options for the best way to move forward. We recognize that the impact of the outbreak on community engagement may be long lasting. We will seek safe and innovative ways to bring people together to share ideas that will ultimately develop guiding principles and specific goals and objectives to shape the future of our City for the next 10 years. The strategic planning process requires a significant financial investment in addition to staff time and energy. Our experience over the past 20 years, since the 2000 Strategic Plan, is that the plan and the City's commitment to it have resulted in the achievement of important community goals and in millions of dollars of public and private investment.

While the strategic planning process will be prominent over the next year, other planning efforts will be wrapping up as others get started. The Affordable Housing Task Force presented its report to the City Commission in February 2020. The storm water master plan will be finalized soon. Planning will be initiated for a downtown master plan, a facilities and greenspace master plan, a communications audit and plan, and a waste characterization study. The City is a model in listening to the community, crafting plans based on community engagement and remaining focused on implementation.

Supporting Our Most Important Resource: Our Employees

Over the past two months, over 36 million Americans have filed for unemployment. This is a staggering number and on a scale not seen since the Great Depression. Our employees have been affected by the economic impacts of the pandemic. In May, over 20 part-time employees, mostly from the Active Living division, were placed on furlough. Once it is determined that certain Active Living programs can be offered again, then we should be able to call back employees from furlough.

The future of our City and our ability to provide the high level of services our citizens expect are directly related to our ability to attract and retain quality employees. Competitive salaries are one of many tools that make it possible for the City to recruit and retain the most qualified talent. In the 2019-2020 Adopted Budget, pay ranges were increased 5% to be more competitive with the Atlanta market and to get the City closer to offering a "living wage" to all full-time employees. The adopted pay plan established the base hourly wage for a full-time City employee at \$14.81.

Due to the known financial impact of the pandemic on the City's revenues as well as the uncertainty about the future impact, the 2020-2021 Proposed Budget Estimate does not include a recommendation for a salary increase or pay adjustment for City employees. Considering that our employees are at the core of our ability to provide a high level of service to our residents and businesses, we risk jeopardizing that critical feature of our community. However, a decision to reinstate employee pay increases is too risky financially to consider at this point in the budget process. I recommend that we re-evaluate our financial position in six months to include the 2019-2020 fiscal year-end outcome and make a determination at that time about possible salary increases or one-time pay adjustments.

The City also recognizes that due to the uncertainty of the duration, severity, and overall impact of the pandemic, it would not be financially responsible to offer additional pay to employees that have been deemed "essential" during the pandemic and who have reported to work on a regular schedule. Ideally, federal funding would be available for such expenses during a public health emergency, but so far communities under 500,000 do not

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qualify for such funding. The federal funding received by DeKalb County, which qualified based on its population including municipalities, could be a potential revenue source. We are also pursuing State funding and direct federal funding to replace some of the revenue loss from the COVID-19 outbreak.

In most years, multiple positions are reclassified based on salary survey data and changes in job duties. In an effort to control costs, no requests for new positions or reclassifications were accepted. The only recommended personnel changes are the addition of two school crossing guards (one at the crossing in front of Westchester Elementary School on Scott Boulevard and one in front of Decatur High School on North McDonough Street), a reclassification of the City's graduate Fellow from its full-time, temporary status to a full-time, permanent Operations Analyst position and the addition of a two-year (Affordable Housing) Fellow dedicated to the City's affordable housing initiatives. The number of full-time positions in the General Fund budget remains unchanged.

In addition to competitive salaries, the City offers health insurance coverage to all full-time employees. Details about health insurance costs can be found in the All Funds Summary. Claims are expected to be lower in the current fiscal year, resulting in lower costs. However, an increase in claims is anticipated next fiscal year as plan participants pursue non-emergency care and other routine medical services. This will result in an overall health insurance increase of 12% over the current fiscal year. In response to this cost increase, the City is increasing the employee contribution to the plan by 6%. The City continues to pay 80% of the overall premium equivalent rates while employees contribute 20%. In addition to providing health insurance, the City encourages participation in its wellness program based on the belief that healthy and active employees will be present and productive.

Competitive pay and benefits are important, but they are not the primary reasons that people remain committed to an organization. Decatur employees have opportunities to serve on cross-departmental teams, take part in professional development activities, participate in the E5 leadership academy, and influence the day to day operations of their work. Key to the success of any organization is its sustained commitment to diversity, equity, and inclusion. Having a diverse workforce is not enough. Decatur has started down the path to a better understanding of issues such as institutional racism and identifying bias that may be built into our organization. Training has been and will continue to be held with organizations such as the Racial Equity Institute and the Anti-Defamation League to help us understand and address racism and inequity. In 2020, an employee equity and inclusion team was developed and charged with promoting racial equity training, hosting conversations about race and racism, and identifying and addressing systemic bias within the organization. It is anticipated that this will be a long, challenging but rewarding process.

Supporting Our Community

In February 2020 the Affordable Housing Task Force (AHTF) presented "A Report on the Findings and Recommendations for Decatur's Future Affordability and Inclusivity." It may be assumed that housing affordability has been further exacerbated across the nation by the impacts of the COVID-19 outbreak. At the same time, the pandemic is having a negative impact on the City's revenues available for policy priorities. Nonetheless, the proposed budget addresses many of the recommendations from the AHTF report. The only new position that is recommended in the budget is for a two-year Affordable Housing Fellow that will be dedicated to researching recommendations from the report, developing proposals, and, in some cases, implementing such proposals. Work has already started on a mandatory inclusionary zoning ordinance. Through the recently awarded Community Development Assistance Program grant from the Atlanta Regional Commission, we will work to define and develop the logistics of the recommended "MLK Every Day" program that would extend the current weekend-long effort to provide home repairs to low and moderate income seniors. The impact fee implementation study is underway and we anticipate starting research on the tax abatement recommendations for preserving naturally occurring affordable housing in the next fiscal year. Finally, a transfer of \$100,000 is being recommended to the housing trust fund,

which could be used for a project like an emergency rental assistance program. This program has been recommended by the AHTF and such a program is timely due to job losses and income reductions caused by the COVID-19 outbreak.

The City of Decatur is home to dozens of small, local restaurants, retail and service establishments. These have been among the most severely affected during the COVID-19 outbreak, with social distancing, limited restaurant activity and sheltering in place requirements necessary to protect the health of residents, business owners and employees, and visitors. The 2019-2020 Revised Budget Estimates include a transfer of \$400,000 to the Emergency Small Business Relief Fund that is being administered through the Decatur Development Authorities (DDA) and an appointed oversight committee. In addition to the City's contribution, the DDA has contributed \$100,000 to the fund, while over \$25,000 has been raised from the community through the local non-profit, Legacy Decatur, Inc. to assist small businesses. In addition to the opportunity to qualify for a loan through the small business loan program, the City has been a resource for information for businesses including guides on how to safely operate during a pandemic, information about other loan and grant opportunities, and COVID-19 related webinars. Staff developed a creative, online marketing campaign that highlights the services and goods being offered by Decatur businesses during the pandemic. All of these efforts have been received positively by the business community.

Capital Investments

The City's past investment in capital infrastructure has been impressive and is described in detail in the Capital Projects Narrative. In order to remain within the limited revenue generated by the levy for the capital improvements funds, our recommendation is to defer many capital needs for the present.

However, there are investments in capital infrastructure to benefit current residents as well as future generations. During the public health emergency, community members have taken advantage of access to sidewalks, bike lanes, parks, and open space, including the 77 acres at Decatur Legacy Park. Employees, full-time and part-time, have continued to maintain the parks. Additional artificial turf was installed on the Square near the bandstand creating a more attractive, park-like setting in downtown Decatur. The Commerce Drive cycle track has been connected to the North McDonough Cycle track, and more protected bike lanes are included in the proposed budget. Oakhurst Park tennis courts are budgeted to be re-built along with the installation of new lighting. Vehicles and other capital equipment purchases are being deferred so limited funds may be focused on parks and recreation improvements, new sidewalk construction and streets improvements.

In addition to the funds generated by the Capital Improvement Fund tax, the Special Purpose Local Option Sales Tax (SPLOST) approved by the voters in November 2017 is earmarked for existing debt service, the Atlanta Avenue railroad crossing improvement and other transportation-related improvements such as sidewalks, multi-use trails and traffic safety. Initial revenue projections of SPLOST proceeds were estimated at \$20,530,000 over six years. Based on current receipts, the total may be closer to \$18,900,000 and the long term impact of the COVID-19 outbreak is unknown. Current estimates will only cover outstanding debt service and the Atlanta Avenue intersection project. If there are funds remaining after those obligations are met, that revenue will be spent on improvements that benefit pedestrians and bicyclists.

Strong Financial Foundation

The priorities described above and in the subsequent Budget Narrative and other summaries are achievable because of the City's strong financial position even in the face of a global pandemic on a scale never seen in our lifetime. The City takes a conservative approach to budgeting which includes such practices as fully funding all positions

as though they will be filled throughout the whole fiscal year and using realistic collection rates when estimating property tax collections. Lower collection rates have been applied to property tax estimates for the revised and proposed budgets due to the outbreak. Historically, this conservative budgeting approach has resulted in a healthy fund balance which has enabled the City to weather economic downturns, be prepared for unanticipated expenditures and have funds available for unique non-budgeted opportunities consistent with strategic plan goals but not included in the budget.

The City's financial policies recommend maintaining a fund balance equal to twenty to thirty percent of operating expenses. In light of current economic uncertainty and a likely recession, substantial use of fund balance is recommended in this budget. At the end of 2018-2019, the fund balance for the General Fund totaled \$10,696,463 which is 39% of the 2019-2020 Revised Budget Estimate. The 2019-2020 Revised Budget anticipates using \$2,319,830 in fund balance. This is just \$3,000 more than the amount originally estimated in the 2019-2020 adopted budget and will reduce fund balance to \$8,376,633 or 31% of the 2019-2020 Revised Budget Estimate. The 2020-2021 Proposed General Fund budget anticipates using \$2,289,200 of fund balance. This total use of fund balance will result in a fund balance of \$6,087,433 or 22% of the 2020-2021 Proposed General Fund budget.

The fund balance policy expressly allows the City to budget the use of fund balance for one-time expenditures. In addition to a storm drainage repair, other one-time expenditures funded by the use of fund balance include the 2020 Strategic Plan, communications audit, support for the small business loan program, and funding for affordable housing initiatives.

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

The property tax digest is the value of all taxable property within the City. The preliminary digest report from DeKalb County shows a 7% increase in the digest. Budgeted property tax revenue assumes a 5% increase in the tax digest. These increases reflect a robust real estate market in which home sales remain strong and new development and investment in commercial property continues.

A .15 mill reduction is recommended for the General Fund and a corresponding increase of .15 mill is recommended for the Capital Improvement Fund, resulting in no overall change to the combined tax rate of 13.92 mills.

In addition to the positive financial indicators described above, the City maintains an AA+ bond rating from Standard & Poor's and Aa1 from Moody's. The proposed budget includes payments of all annual debt service and is described in detail in the Debt Service Summary. Additionally, a potential for refunding an outstanding debt obligation is being explored. The City's low commercial vacancy rates in the metro area are certain to be threatened by the pandemic but it will be months before the full impact is known.

Future of Cities

At this stage of the pandemic, anxiety and fear abound about the future of our city and the future of cities in general. Cities have experienced the devastating impacts of disease for centuries, including plague, cholera, smallpox, tuberculosis, and influenza. Those cities responded, learned from crisis, and recovered to be more prepared. That resilience looks like the essential services now provided by cities: garbage collection and disposal prevents the spread of disease; medical first responders, firefighters and police officers all play a role in the community's public health; codes enforcement and planning and zoning ensure that we can live safely in densely-developed communities; thoughtful public investments offer multiple transportation alternatives for residents and visitors. Just as past

diseases have forced local governments to re-think policies and services to protect public health, this pandemic will change our city. We will re-think community engagement, public spaces, transportation, special events, work schedules, and more. We will do this with our partners including the City Schools of Decatur, Agnes Scott College, Decatur Housing Authority, Columbia Theological Seminary, and others. Cities, just like the City of Decatur, will continue to be centers of education, research, innovation and economic activity long after this virus is gone.

The Revised 2019-2020 and Proposed 2020-2021 Budget Estimates represent our immediate response to the pandemic, reflect how we are learning to adjust to the changing public health and economic environment, and prepare us to be stronger as a community and an organization for the next crisis. And this budget continues the vision of a high quality of life for residents, businesses and visitors both today and in the future.



Andrea Arnold
City Manager



Budget Narrative

Budget FY 2020-2021

Budget Narrative

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 25,000 residents, it exceeds the previous high of 22,000 persons in 1960. The City currently occupies a land area of approximately 4.6 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.

The City of Decatur's central location in DeKalb County and proximity to the City of Atlanta and Emory University make it 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 Health. 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 wellbeing.

The City of Decatur centers on a thriving downtown business district that is surrounded by beautiful, historic neighborhoods reflecting a variety of architectural styles. Downtown Decatur offers a healthy mix of office, retail, restaurant and residential uses designed to encourage walking and an active lifestyle for persons of all ages. New buildings blend with historic commercial buildings and surround a traditional courthouse square that provides a link to the City's history. Downtown residents in mid-rise, mixed-use condominiums and apartments have created a new type of neighborhood providing an important housing option for empty-nesters and young professionals seeking an urban lifestyle. These residents contribute to the economic vitality of the downtown commercial district. Smaller neighborhood commercial centers scattered throughout the City also contribute to the sense of community and vibrancy of surrounding traditional, single-family neighborhoods by providing opportunities for residents to walk to a variety of shopping and dining options.

The City's well-regarded local public school system is attracting young families back to the City's single-family neighborhoods. This influx of school-aged children has resulted in an increase in school enrollment and a long-term strategy to accommodate this growth. The City Schools of Decatur provide one city-wide early childhood education center, five neighborhood K-2 elementary schools, two system-wide 3-5 upper elementary schools, one middle school and one high school.

*The City of Decatur
will assure a high
quality of life
for its residents,
businesses and
visitors both today
and in the future.*



The City of Decatur 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 4.6 square miles, providing direct transit access to downtown Atlanta, Hartsfield-Jackson International Airport and many of the region's colleges and universities. In addition to public transit, the City supports and encourages a wide variety of alternative transportation options including walking, bicycling, the Clifton Corridor shuttle to Emory University and the Go60+ Shuttle for senior citizens.

Decatur's tree-lined streets, strong sense of community, high quality services and nationally recognized public school system continue to draw residents to the City. The City of Decatur has evolved into a highly-livable, small urban city that values its history and enjoys 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.

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 Commission-



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

ers 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 George Dusenbury, who was sworn in in 2020; Lesa Mayer, who was sworn in in 2020; and, Kelly Walsh, who has served since January 2018. It is the responsibility of the Mayor to preside at all meetings of the City Commission. While the Mayor has no veto power, he or she retains the right to vote on all matters brought before the City Commission. The Mayor's vote carries the same weight as any other Commissioner.

The City Commission appoints the members of a number of volunteer boards and commissions who carry out responsibilities specified by State law, the City Charter, and local ordinances. These boards and commissions include the Decatur Housing Authority, the Zoning Board of Appeals, the Decatur Downtown Development Authority, the Planning Commission and the Historic Preservation Committee. Special advisory committees and task forces are also appointed by the City Commission to provide community input on issues and projects as needed. Currently, these boards include the Active Living Board, the Better Together Advisory Board, the Lifelong Community Advisory Board, the Decatur Youth Council and the Environmental Sustainability Board.

The City Commission appoints the Municipal Court judges and the City Attorney, who provides legal counsel for the government. The City Commission also appoints a City Manager to provide professional management and direct the day to day operations of the City. The City Manager serves as the Chief Executive and Administrative Officer and is responsible for carrying out the policies and ordinances of the City Commission, for overseeing the day-to-day operations of the government, the appointment of all employees and serves at the pleasure of the commission. The appointment of department heads is subject to confirmation by the City Commission. The current City Manager, Andrea Arnold, has served in this position since January 2019, and has been employed with the City since 1997.

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,



The Decatur City Commission (clockwise from bottom right); Mayor Patti Garrett, Mayor Pro Tem Tony Powers, and Commissioners George Dusenbury, Kelly Walsh, and Lesa Mayer.



limited financial resources, federal and state mandates and investments in public infrastructure, both planned and unanticipated.

In April 2010, the City kicked off the planning process to create the 2010 Strategic Plan as a guide for the last 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 their hopes and dreams for the City's future.

Using this information, a plan was developed containing goals and tasks grouped into four primary principles that capture 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 the City Commission 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 in the final year of implementation of the 2010 ten year plan, the City kicked off the development of a new ten-year strategic plan in 2019 with expanded opportunities for community engagement and public input. Completion of the 2020 Strategic Plan, known as Destination 2030, is scheduled for late 2020, but may be delayed due to the ongoing pandemic.

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 objectives. 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 existing 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 embarked on its own performance measurement program.

Additional information on the quality of services provided by the City is appraised through a biennial citizen survey. The survey is being conducted right now in order to gauge satisfaction with the community and local government services. This is the City's eighth citizen survey. The full report will be posted, along with the results from previous surveys, on the City's website at www.decaturga.com later this summer.

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 of Decatur. 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.





National Citizen Survey 2020

Sense of Community (% rated excellent/good)

2008-90
2010-86
2012-92
2014-91
2016-83
2018-86
2020-90

Quality of Economic Development (% rated excellent/good)

2008-78
2010-69
2012-73
2014-84
2016-73
2018-74
2020-75

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

2008-89
2010-83
2012-91
2014-87
2016-83
2018-87
2020-92

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

2008-75
2010-74
2012-78
2014-84
2016-72
2018-96
2020-93

PRINCIPLE A: Manage Growth While Retaining Character

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

Four key goals are involved in managing this objective successfully:

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

Maintaining Decatur's strong sense of community and unique character is not only an important goal for residents, business owners, and visitors, but is also central to sustainable growth. The City continues to encourage quality development to maximize value in commercial districts as well as meet the expressed desire to be a lifelong community, which includes promoting local businesses, providing alternate transportation choices, and advocating for a variety of housing options. Through guidelines and education, the City continues to encourage the protection of historic buildings as well as the tree canopy that enhance some of its oldest neighborhoods.

Plan to Succeed

The City of Decatur is known for its commitment to planning and implementation. Over the past year the City has embarked on numerous planning projects, including the Storm Water Master Plan update, the Affordable Housing Task Force Report and Destination 2030 – the 2020 Strategic Plan. The Storm Water Master Plan update includes a robust summary of recommendations for the storm water utility fee, storm water ordinances as well as policies, projects and priorities primarily in residential neighborhoods, and the further integration of green infrastructure into the City's storm water practices. This plan should be presented to the City Commission in Fall 2020. The 2020 Strategic Plan is a community-driven vision to map out priorities, policies, and projects for Decatur over the next ten years. It is crucial in guiding City staff with making decisions and yearly budgets that align with the community's vision. Over the next year, the City will continue its commitment to planning by completing the Agnes Scott & City of Decatur Climate Resiliency Plan and initiating a Downtown Master Plan in cooperation (jointly) with the Decatur Downtown Development Authority (DDA) to support thoughtful mixed use and redevelopment of underperforming commercial property.

Decorate Decatur

The City's bustling downtown, including its vibrancy, sense of place and amenities, consistently make it one of the best places to live in Georgia. The Square in downtown Decatur is notably the biggest attraction for residents and visitors alike. It is used daily as a public park, concert venue and lunchroom by a variety of generations. Due to its popularity, the grass on the Square has refused to grow under heavy foot traffic, thus resulting in the City completing its investment in synthetic turf on the south side of the old DeKalb Courthouse and ensuring that residents and visitors are able to enjoy lawn areas without worry of crushing plants or getting mud in their shoes.

In partnership with the DDA and private developers, the City continues to provide street

furniture, bicycle racks, banners, wayfinding signage, seasonal plantings and holiday décor – the simple touches that add attraction and beauty to public facilities – in downtown Decatur. The City will continue its investment in these public facilities and amenities while extending street furniture, wayfinding, and branding beyond downtown and into other areas such as Oakhurst and East Decatur Station.

Affordable Housing

Over the past couple of years, the City has made creating and maintaining affordable housing a top priority. City leaders, current residents, small business owners, large employers and conscientious developers struggle with the effects of rising housing costs and, along with regional housing advocates, want to find actionable solutions to address this national challenge. In 2019 the City appointed 26 community members to the Affordable Housing Task Force. This task force was charged with researching and developing recommendations for new policies, programs, and initiatives for affordable housing. In the upcoming year, the City Manager’s Office and the Community and Economic Development (CED) Department will focus on recommendations of the Affordable Housing Task Force, preparing ordinances encouraging affordable housing, and planning for ways to utilize Decatur Legacy Park as a resource to promote affordable housing. The fiscal year 2020-2021 budget includes funding for a two-year Affordable Housing Fellowship. The Affordable Housing Fellow will assist Planning staff in studying and implementing recommendations in the Decatur Affordable Housing Task Force Report.

By the Numbers

Types of businesses in the City –

Fiscal Year	15-16	16-17	17-18	18-19
Restaurants	82	81	77	78
Retailers	50	107	111	110
Attorneys	236	214	205	195
Physicians	46	48	46	54

FY 2019-2020 ACCOMPLISHMENTS

- In partnership with the DDA, planned public amenities in the Avondale MARTA Station area, including land acquisition for a new public park and new pathways in the City’s newest mixed-use commercial district (Goal 3)
- In partnership with private developers, additional public facilities, street furniture, street lights, bicycle racks, trees, public spaces and protected bike lanes have been installed at AMLI Decatur, 120 West Trinity Place (Goal 1)
- In partnership with the DDA, continued to maintain seasonal plantings, holiday décor, and upkeep of the bandstand, banners, wayfinding signage, and information kiosks. A major investment was the installation of artificial turf on the south side of the old DeKalb Courthouse (Goal 1)
- In partnership with the DDA, launched an office marketing campaign bringing focus to downtown Decatur as a place to locate and grow businesses. Activities included the design and placement of “Open for Business” campaign banners, design and distribution of a business recruitment brochure, redesign of the business section of the City of Decatur website and the launch of a monthly business e-newsletter to capitalize on media stories promoting Decatur business opportunities. For example, the latest e-newsletter featuring VC3, the City’s technology consultant, reached nearly 700 real estate and business leaders in metro-Atlanta (Goal 2)





600+
PARTICIPANTS

**at the 2020
strategic
planning
kick-off event**

By the Numbers

**Decatur's Affordable
Housing Task Force**

25 members
appointed by City Commission

5 goals

9 months

1 plan

- Created an affordable housing task force to develop policy and program recommendations to retain and expand affordable housing options in the City (Goal 3)
- Adopted a supplementary housing study as part of the Decatur Legacy Park Master Plan (Goal 3)
- Installed new signs directing drivers to public parking (Goal 1)
- Approved a consultant for impact fee study (Goal 3)
- Launched a marketing campaign, database of businesses, resources and other efforts to support local business in response to the economic impact of COVID-19 (Goal 2)
- Created an emergency small business loan program through a partnership between the City, the Decatur Development Authorities and the non-profit organization Legacy Decatur (Goal 2)

FY 2020-2021 NEW PROJECTS, PROGRAMS, AND POLICIES

- Complete the 2020 Strategic Plan
- Partner with the DDA and the private sector to develop and implement a branding and marketing campaign targeting office tenants and office building development (Goal 2)
- Add new banners and street furniture in all of Decatur's commercial districts (Goal 1)
- Update the City's historic resources survey to reevaluate National Register districts as needed and pursue local designation of both individual properties and districts (Goal 4)
- Utilize Decatur Legacy Park to promote affordable housing in identified locations while maintaining greenspace (Goal 3)
- Implement recommendations of the Affordable Housing Task Force Report and develop ordinance recommendations to preserve existing and encourage new affordable housing (Goal 3)
- Select a Fellow for the two-year Affordable Housing Fellowship (Goal 3)

PRINCIPLE B FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	\$ 17,510
General Government	\$ 175,780
Community & Economic Development	\$ 912,300
Active Living	\$ 154,790
Children & Youth Services	\$ 29,160
Administrative Services	\$ 168,860
Fire	\$ 358,080
Police	\$ 525,000
E-911	\$ 18,280
Public Works	\$ 596,520
Design, Environment & Construction	\$ 122,800
Solid Waste	\$ 204,460
Storm Water	\$ 15,390
TOTAL:	\$ 3,298,930

PRINCIPLE B: Encourage a Diverse and Engaged Community

Protect and expand diversity among Decatur residents, businesses, and visitors while promoting an innovative, engaged and informed community.

The Strategic Plan includes four goals related to encouraging a diverse and engaged community:

- Goal 5** Maintain and encourage diversity of race, ethnicity, income, culture, age, family type and other kinds of diversity
- Goal 6** Strengthen communication and involvement in and among neighborhoods, city government, volunteer boards and commissions, institutions, community organizations, local businesses and Decatur as a whole
- Goal 7** Support, expand and develop programs, services, events, and opportunities that respond to diverse interests, encourage community interaction, and promote a stronger sense of community
- Goal 8** Promote a culture of creative innovation and expression

Decatur is a true community of diverse and engaged individuals who are proud to live in an All-America City. In 2018, the City was recognized by the National Civic League as an All-America City for its commitment to diversity and inclusion. An All-America City is a city focused on celebrating civic engagement, inclusion and a healthy community for all. In fact, it's the diverse and engaged individuals, including residents, business owners, staff, and visitors that give the City its unique character. The City recognizes the importance of diversity and strives to be inclusive and welcoming in every aspect of its operations.

Alive with Art

Public art expresses a community's values, allows us to tell stories and makes for more lively and interesting public spaces. A new mural located at 302 East Howard Avenue was unveiled in early 2019. Artist Yehimi Cambron's "Our Immigrant Mothers" is a part of Living Walls' annual Laura Patria Calle grant program which supports public art projects on the topics of social equality, immigrants' rights, feminism, LGBTQ rights and cultural diversity. Additionally, the Decatur Arts Alliance, in partnership with the City, selected five sculptures for Phase 5 of the Decatur Artway. The City continues to look for opportunities to install new and exciting artwork at various public facilities. That momentum will continue into the next fiscal year as the City helps foster a sense of creativity within the community including working with the students of Talley Street Upper Elementary School to design a mural for the wall along the South Columbia Multi-Use Path.

All are Welcome

In 2019 the City reinforced its commitment to equity, inclusion and diversity by adopting a non-discrimination ordinance, which prohibits local businesses from discriminating based on sexual orientation or gender identity, as well as race, religion, color, sex, disability, national origin, ancestry, age or military status. The ordinance covers housing, employment and public accommodation. The City also amended its Unified Development Ordinance by adding requirements for family and assisted restrooms in new and substantially renovated commercial and public buildings. The ordinance requires a lockable, private toilet room with baby changing station. These rooms are separate from multi-fixture toilet rooms designed for one occupant, in that they can be used by family members and caregivers without concerns over the restrictions of traditional multi-fixture restrooms. The City also

National Citizen Survey 2020

Community acceptance of people of diverse backgrounds

(% rated excellent/good)

2008-87
2010-88
2012-90
2014-82
2016-79
2018-77
2020-76

Quality of public information services

(% rated excellent/good)

2008-82
2010-89
2012-85
2014-86
2016-89
2018-87
2020-86

Opportunities to volunteer

(% rated excellent/good)

2008-87
2010-90
2012-91
2014-92
2016-90
2018-90
2020-87

Availability of affordable quality housing

(% rated excellent/good)

2008-48
2010-43
2012-45
2014-38
2016-23
2018-17
2020-21



began the process to be designated as a UNICEF Child Friendly City as well as an AARP Age-Friendly Community, designations that will build awareness and support for programs, policies, and projects that make Decatur more livable for both children, the elderly and residents of all ages. To continue its commitment to being an age-friendly community, in the coming year the City plans to consider Universal Design Guidelines requiring that spaces are designed to benefit the widest range of people and situations, without special or separate design.

MLK, Jr. Service Project

Almost 1,000 volunteers participated in the 2020 MLK, Jr. weekend service day project. A total of 32 homes were repaired and 900 lawn bags were filled during the three day event in mid-January. Volunteers came from as far away as California to celebrate the legacy of Dr. Martin Luther King, Jr. Projects benefitting senior homeowners included porch repair, handicap ramp installation, weatherization, and yard and fence maintenance. The MLK, Jr. Service Project is the purest example of a diverse and engaged community at its finest – where residents, City staff, students, places of worship, service organizations and others come together to support and ensure that elderly, low-income residents remain an integral part of the community.

Engaged and Educated

The City continues to provide programs and events to engage and educate our community on a variety of current issues. In 2020 the City hosted its first ever Women's Leadership Summit to inspire and educate women leaders in the recreation and parks field. The City also continued to engage with Decatur's younger residents by working with members of the Decatur Youth Council, a resident board appointed by the City Commission and comprised



of high school students, to develop leadership skills and learn about city government and other civic organizations. Additionally, the Police Department reaches out to the City's youth by providing teen driving alcohol education, the Junior Police Academy, and Revved Up Kids. In the coming year, the Police Department will establish a youth mentorship program to better connect police officers and teens. All City departments participate in Decatur 101 and the annual Budget Expo while the Active Living Division and the Fire and Police Departments provide a multitude of resident, clergy and business training and education program opportunities for all ages.

FY 2019-2020 ACCOMPLISHMENTS

- Hosted the first annual Women's Leadership Summit, inspiring and educating women leaders in recreation and parks (Goal 7)
- Began the 2020 Strategic Plan public engagement process in January with a kick-off meeting of over 600 attendees, followed by a series of roundtables with nearly 800 registrants (Goal 8)
- Incorporated recommendations of the Affordable Housing Task Force into the 2020 Strategic Plan roundtable discussions (Goal 5)
- Began application process for designation as an AARP Age-Friendly Community (Goal 5)
- Maintained the Decatur Buskers Program in partnership with the Decatur Arts Alliance (Goal 8)
- Partnered with Living Walls to install a mural in the Old Decatur District (Goal 8)
- Partnered with the Decatur Arts Alliance to install public art at Decatur Legacy Park. Continued Phase V of the ArtWay sculpture program with five installations (Goal 8)
- Continued to develop leadership skills and engage members of the new Decatur Youth Council as they learn about city government and other civic organizations, including partnering with the Decatur Business Association to host a youth-focused Concert on the Square (Goal 7)
- Continued operations of the ADA-approved shuttle bus for use by the GO60+ group, which takes Decatur's senior population to places such as the post office, pharmacy, grocery and recreation center for senior activities (Goal 5)
- Completed overhaul of the City website (Goal 6)
- Hosted an "Introduction to Behavioral Health and Addictive Diseases" class helping community members recognize signs and symptoms that an individual might be experiencing a mental health crisis and respond in an effective way (Goal 7)
- Coordinated with Citizens Assisting Public Safety (CAPS) and other volunteers to ensure that the needs of our most vulnerable seniors were met during the COVID-19 public health emergency (Goal 7)

FY 2020-2021 NEW PROJECTS, PROGRAMS, AND POLICIES

- Implement public safety surveillance camera technology on the Square (Goal 7)
- Continue to provide educational outreach via the website, social media, and publications (Goal 6)
- Establish a new Clergy Police Academy and Youth Mentorship Program while continuing the Junior Police Academy, Citizen's Police Academy, CAPS program, RAD self-defense courses, and Revved Up Kids (Goal 7)

By the Numbers

Number of MLK
Service Day
Volunteers in 2019

954

Dollar value of 2020
MLK Service Day
volunteer hours

\$243,900

By the Numbers

Non-white resident board and
commission members

FY17-18

13%

FY18-19

18%



By the Numbers

6

DECATUR ARTWAY SCULPTURES (PHASE V)

1. **Coral Stardust**
359 W. Ponce de Leon Ave.
2. **Tidal Reach**
240 E. Trinity Pl.
3. **Papillion ▼**
400 Church St.
4. **Shifting Patterns**
225 E. Trinity Pl.
5. **Reach**
120 W. Ponce de Leon Ave.
6. **Blue Cube**
Avondale MARTA station

decaturartsalliance.org/decatur-artway-installations



- Continue to provide community education programs with the Police Department, including: business community outreach, senior outreach, crime prevention, cultural awareness, Alzheimer's training, teen driving alcohol education, human trafficking, mental health and substance abuse (Goal 6)
- Continue to provide community programs with the Fire Department, including: CPR training for businesses and schools, Stop the Bleed training, home and business inspections, car seat installations, File of Life program, blood pressure checks, medicine cabinet clean-out checks, Safe Place program, and smoke and carbon monoxide detectors for residents (Goal 6)
- As public health guidelines allow during the COVID-19 outbreak, continue to provide Active Living programs and events such as Black History Program, Streets Alive, Touch-A-Truck, Halloween Dance, Valentines Dance, Active Living for Active Adults, and Concerts on the Square (Goal 6)
- Continue to provide community development initiatives such as Better Together, the MLK, Jr. service project weekend, and the Decatur Youth Council (Goal 6)
- Continue to provide need-based financial assistance for Children and Youth Services aftercare and camps (Goal 5)
- Support the Decatur Arts Alliance and continue to integrate art into public facilities and spaces (Goal 8)
- Adopt Universal Design Guidelines to encourage design features to serve those with mobility impairments during building renovations and new construction projects (Goal 5)

PRINCIPLE B FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	\$ 17,510
General Government	\$ 105,470
Community & Economic Development	\$ 692,730
Active Living	\$ 237,930
Children & Youth Services	\$ 631,580
Administrative Services	\$ 168,860
Fire	\$ 178,740
Police	\$ 1,631,990
E-911	\$ 18,280
Public Works	\$ 138,260
Design, Environment & Construction	\$ 245,590
Solid Waste	\$ 68,150
Storm Water	\$ 15,390
TOTAL:	\$ 4,150,480

PRINCIPLE C: Serve as Good Stewards of the Environment and Community Resources

Practice fiscal, environmental, and organizational stewardship to make efficient use of finite resources through collaboration and conservation.

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

- Goal 9** Expand and diversify the City's revenue base
- Goal 10** Continue to provide quality services within fiscal limits acceptable to the community
- Goal 11** Assure the efficient use and coordination of all community facilities by strengthening community partnerships
- Goal 12** Foster environmental, social, and economic sustainability in all aspects of city life and government practice
- Goal 13** Protect and restore natural resources, support environmental health and ecological awareness

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

Climate Conscious

The City maintains its commitment to sustainability, resiliency and climate consciousness. In order to help achieve such a task, the City hired a Lead for America Fellow to focus solely on sustainability projects, programs, and policies for two years. Over the past year, the Fellow worked with the Environmental Sustainability Board to provide educational outreach regarding changes in the recycling market and the challenge of plastics recycling. The City began a composting feasibility study and soon realized that a waste characterization study was needed instead in order to determine the best composting program for a community without a robust composting infrastructure. In the coming year, the City will conduct an assessment of its urban heat islands to help prepare for local climate change, particularly for its most vulnerable residents, and to plan targeted green infrastructure interventions. The City will continue the review of the current tree canopy ordinance and will make recommendations for improvements to the ordinance. Additionally, the City will focus its financial resources on climate conscious transportation, including the purchase of an electric bicycle for the Police Department, while continuing to build safe pedestrian and bicycle infrastructure such as sidewalks and cycle tracks.

A Mix of Multiple Uses

One of the ways in which the City can be a good steward of its financial and environmental resources is to utilize multi-purpose buildings and public spaces and to promote mixed-use

National Citizen Survey 2020

Value of services for taxes paid

(% rated excellent/good)

2008-64
2010-64
2012-73
2014-73
2016-66
2018-70
2020-74

Quality of overall natural environment

(% rated excellent/good)

2008-78
2010-75
2012-81
2014-87
2016-79
2018-78
2020-84

Quality of recycling services

(% rated excellent/good)

2008-87
2010-90
2012-92
2014-91
2016-87
2018-87
2020-79

Recycled from home

(% reported at least once in past year)

2008-89
2010-89
2012-91
2014-97
2016-96
2018-92
2020-81



By the Numbers

16

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

By the Numbers

12

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

development. The City incorporated multi-use rooms with audio-visual equipment in three meeting rooms at the Decatur Legacy Park administration building, which has provided space for neighborhood group meetings, public engagement, training seminars, and Children & Youth Services (CYS) Division day camps. In the past year, the City worked with the private sector to see that two mixed-use developments, AMLI Decatur in downtown and the Avondale TOD project in East Decatur, were completed. The City continued to support the redevelopment of underutilized property in the East Decatur area according to its approved regulating master plan by permitting a new townhome and condominium project on the old AT&T property. In the coming year, the Design, Environment & Construction (DEC) Division will continue to work with the private sector to see that additional mixed-developments in downtown, East Decatur and on North Arcadia Avenue are on the construction path to completion.

Smart City Technology

The City, in partnership with the City Schools of Decatur (CSD), has invested in a high-speed fiber communication network that is currently under construction. Once complete, this network will link all the City facilities. It will create a redundant system that allows the network to continually provide service even when a section of the network is temporarily interrupted. This self-healing system ensures that staff and facilities will be able to continually operate and provide services even in an emergency.

FY 2019-2020 ACCOMPLISHMENTS

- Hired a Lead for America Fellow to focus on sustainability projects, programs and policies for the City (Goal 12)
- Continued to support the redevelopment of underutilized property within the East Decatur area according to the regulating master plan, including the opening of a new public school and permit approvals for a new townhome and condominium project (Goal 9)
- Continued study of existing vacant buildings at Decatur Legacy Park to understand potential adaptive reuses and anticipate required ADA and code-compliant upgrades (Goal 9)
- Completed the AMLI Decatur project turning an underutilized, tax-exempt downtown parcel into a LEED-certified mixed-use development with residential, retail and office uses, alongside enhanced public amenities (Goal 9)



- Annexed 22 parcels, including properties occupied by the East Decatur Greenway and the 77-acre Decatur Legacy Park that provide additional resources for outdoor learning and recreational opportunities for the community (Goal 9)
- Incorporated three multi-use rooms and associated audio-visual equipment at the Decatur Legacy Park administration building, providing meeting space for neighborhood groups, public engagement, space for training seminars and space for CYS child day camps (Goal 11)
- Approved for a GEFA Solar Resiliency program grant (Goal 12)
- Converted gym lights at the Decatur Recreation Center to LED (Goal 13)

FY 2020-2021 NEW PROJECTS, PROGRAMS, AND POLICIES

- Completion of a new high-speed fiber optic network in partnership with the City Schools of Decatur (Goal 11)
- Complete the Storm Water Master Plan (Goal 12)
- Begin removal of invasive plants at Decatur Legacy Park (Goal 13)
- Complete solid waste characterization study (Goal 12)
- Install urban heat island sensors and conduct local climate change assessment (Goal 12)
- Purchase alternative vehicles for various departments including electric bicycles and an alternative fuel vehicle (Goal 12)
- Develop concept plans and project feasibility, including a Downtown Master Plan, with the Decatur Downtown Development Authority to support mixed use and redevelopment of underperforming commercial properties (Goal 9)
- Combine the 2020 Strategic Plan, state-mandated five-year Citywide Comprehensive Plan Update, and ten-year citywide Livable Centers Initiative Study into one public engagement process and one document that serves all three plan requirements, thus saving city resources and funding (Goal 10)

PRINCIPLE C FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	\$ 17,510
General Government	\$ 175,470
Community & Economic Development	\$ 500,170
Active Living	\$ 166,290
Children & Youth Services	\$ 29,160
Administrative Services	\$ 675,440
Fire	\$ 214,880
Police	\$ 302,500
E-911	\$ 18,280
Public Works	\$ 1,212,090
Design, Environment & Construction	\$ 491,190
Solid Waste	\$ 477,080
Storm Water	\$ 92,340
TOTAL:	\$ 4,302,400

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

By the Numbers

14-mile
 fiber network ring connecting
10 school facilities and
14 city facilities

By the Numbers

Number of storm water inspections
FY15-16 – 78
FY16-17 – 90
FY17-18 – 231
FY18-19 – 416



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-de-
fense program for women**

418

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

Welcoming Our Workforce

The City relies on a diverse workforce to keep its local economy strong and is always looking for innovative opportunities to welcome the workforce cohort as its newest residents. In 2019 the City completed an existing building analysis at Decatur Legacy Park to review accessibility, future adaptive reuse and prospects of offering affordable and workforce housing. In its 2020 report, the Affordable Housing Task Force recommended that the City develop 97 workforce units per year as well as preserve 933 existing affordable and workforce units. In the coming year the City will be working on implementing the short term recommendations of the Affordable Housing Task Force.

Exercise and Activities

In 2019 the Active Living Division initiated new activities for both residents and City staff. It started a Couch to 5K running group, the Decatur Hiking Group, the Walking Book Club and the Decatur Running Club. The division also partnered with the Atlanta VA Medical Center's recreational therapy program to offer wheelchair basketball and introduced its Lil' Warriors program, a program offered for children with special needs to learn basketball, soccer and kickball. In the coming year, the Active Living and Children & Youth Services divisions will implement a new registration software that will allow for easy and convenient



registration for all those who wish to participate in the various sports, camps, afters-school care, and other programs offered by the City.

Shared Mobility

Overnight the City of Decatur saw an influx of shared mobility – dockless electric scooters. While these scooters provided an alternative mode of transit, their abrupt introduction onto city streets also came with many unknowns. The City quickly created an internal steering committee with representation from every department to craft guidelines for shared mobility usage in the City. The steering committee addressed user requirements, business permitting, device maintenance, parking regulations and operating rules of the road. The City prepared an interim operating agreement and in December 2019 adopted a comprehensive ordinance for regulating motorized mobility devices. The City also held e-scooter safety classes for those interested but uncertain of this new mode of transportation. While the scooters have disappeared from Decatur for now, this work insures smooth implementation if similar devices are deployed in the future.

Many Modes of Transportation

Transportation infrastructure continues to be a focus of capital improvements in the City. Construction of the new traffic signal system at the intersection of South Columbia Drive, Shadowmoor Drive and Talley Street was completed shortly after the 2019-2020 school year began. The signal incorporates forward looking infrared (FLIR) technology, which uses infrared waves to detect pedestrians at the crosswalks and automatically extends crossing time based on pedestrian traffic. The City completed the Commerce Drive cycle track, which connects the North McDonough cycle track to the Church Street cycle track and streetscape improvements, currently in the right of way acquisition phase. This cycle track infrastructure will provide community members, including those who are interested but concerned bicycle riders, with a protected north-south bicycle connection through the city. The City also completed the first phase of the South Columbia multi-use path and is currently finishing design of the project's second phase. Once complete, the path will connect Talley Street Upper Elementary School to Decatur Legacy Park and eventually to the East Decatur Greenway.



Pedestrian infrastructure continues to be a budget priority. The City has an ongoing contract with a local contractor to remove vertical separations and bumps in the existing sidewalk network, creating a smooth, ADA-compliant surface for pedestrians. In 2019 the City completed the Scott Boulevard Pedestrian Hybrid Beacon, which provides a signalized mid-block crosswalk so students and residents can safely cross Scott Boulevard in front of Westchester Elementary School. The City also undertook a robust sidewalk design project, designing pedestrian infrastructure with storm water facilities for Shadowmoor Drive, Derrydown Way and Garden Lane. In the coming year, the City anticipates continuing with sidewalk construction and maintenance in conjunction with roadway construction projects funded by the State's LMIG (Local Maintenance and Improvement Grant) program.

National Citizen Survey 2020

Ease of walking

(% rated excellent/good)

2008-87

2010-87

2012-92

2014-88

2016-83

2018-88

2020-92

Quality of recreation programs and classes

(% rated excellent/good)

2008-87

2010-82

2012-84

2014-88

2016-89

2018-89

2020-88

Ease of public parking

(% rated excellent/good)

2008-39

2010-32

2012-38

2014-37

2016-25

2018-24

2020-27

Quality of traffic enforcement

(% rated excellent/good)

2008-67

2010-71

2012-65

2014-67

2016-66

2018-62

2020-66



By the Numbers

SAFE ROUTES TO SCHOOLS
PARTICIPANTS FY 18-19

4,264



FY 2019-2020 ACCOMPLISHMENTS

- Supported the completion of the AMLI Decatur (aka Callaway redevelopment project) at 120 West Trinity Place to include 329 apartment units, 34,000 square feet of office and retail space (Goal 15)
- Completed an existing building analysis at Decatur Legacy Park to review accessibility, future adaptive reuse and prospects of offering affordable and workforce housing (Goal 15)
- Completed an ordinance for shared mobility devices (Goal 16)
- Completed construction of the Scott Boulevard Pedestrian Hybrid Beacon at Westchester Elementary School (Goal 14)
- Completed construction of the Talley Street traffic signal system (Goal 14)
- Completed construction of the first phase of the South Columbia Multi-Use Path (Goal 14)
- Completed the Parkwood Traffic Calming Study (Goal 14)
- Conducted e-scooter safety classes (Goal 16)
- Received the Georgia Safe Routes to School (SRTS) Metro Atlanta Friend/Partner of the Year award (Goal 14)
- Activated the Decatur Active Living Virtual Recreation Center (Goal 16)
- Reinstalled decorative crosswalks on Ponce de Leon at Clairemont (Goal 14)

FY 2020-2021 NEW PROJECTS, PROGRAMS, AND POLICIES

- Hire additional school crossing guards (Goal 16)
- Improve the Agnes Scott mid-block crosswalk with the construction of a pedestrian refuge and rectangular rapid flash beacons (Goal 16)
- Construction of the second phase of the South Columbia Multi-Use Path (Goal 14)
- Install new parking signs with fees and print new and updated parking brochures to promote parking options and locations. (Goal 16)
- Start construction of the first phase of the Parkwood traffic calming measures (Goal 14)

PRINCIPLE D FINANCIAL SUPPORT

DEPARTMENT	AMOUNT
Governmental Control	\$ 17,510
General Government	\$ 175,750
Community & Economic Development	\$ 60,790
Active Living	\$ 1,888,870
Children & Youth Services	\$ 1,915,940
Administrative Services	\$ 253,290
Fire	\$ 1,915,210
Police	\$ 2,116,780
E-911	\$ 685,420
Public Works	\$ 967,830
Design, Environment & Construction	\$ 1,020,590
Solid Waste	\$ 477,080
Storm Water	\$ 153,900
TOTAL:	\$ 11,648,990

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.

- 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 ensures that goals are defined and achieved to address the City of Decatur's most important resource, its staff, and how they work to deliver the high-quality services that are essential to the quality of life in our community. The City organization functions like building blocks, a solid base of personnel, proper resources (tools, equipment, technology, etc.), and education and training to create the foundation to keep the City moving forward. Each City department and division develops a budget identifying needs (personnel, equipment and/or programs) to work efficiently and effectively. While these expenditures often do not align with a specific goal of the Strategic Plan, the creation of Principle E bridges this gap and establishes the expectation of superior public service.

Recruitment & Retention

Attracting and retaining employees that are a direct reflection of Decatur's citizens is a major challenge. Several years ago, the City transitioned into a high performing organization (HPO). HPOs typically support brand loyalty, provide high quality products/services and do their best to ensure a quality experience for staff. Decatur's HPO model is built around four areas of focus that include leadership, management, teamwork and task. Every job in the City encompasses each of the four components but at different levels. Job descriptions for each position in the organization are structured around these



By the Numbers

4

Number of City department recruitment and corporate culture videos

www.youtube.com/users/cityofdecatur





By the Numbers

35

Average age of City employees in FY18-9

FY17-18 – 36.1 years

FY16-17 – 37.8 years

Employee Wellness Program Participation

FY15-16 – 72%

FY16-17 – 79%

FY17-18 – 71%

FY18-19 – 75%

Employee Satisfaction with quality and timeliness of technology services –

FY15-16 – Quality 68%; Timeliness 62%

FY16-17 – Quality 74%; Timeliness 64%

FY17-18 – Quality 73%; Timeliness 64%

areas instead of a simple list of required tasks and mandatory qualifications.

For example, to attract a diverse pool of officer candidates, the Police Department recruits by hosting and attending seminars for women by women officers of the Police Department and focuses on recruitment at Historically Black Colleges and Universities (HBCUs).

As the workforce becomes more competitive, the City must also find new ways to retain its staff. The City offers tuition assistance for both undergraduate and graduate education. And last year, the Children and Youth Services (CYS) Division created a three-tier program for professional development of its site directors and the CYS and Active Living Divisions raised pay for its part-time employees.

Training, Technology, & Tools

City management recognizes the importance of providing employees with proper training, technology and tools to keep the City operating efficiently. In the past year the City invested in a new mini-pumper for the Fire Department, a new rear loader refuse truck for the Solid Waste Division, new office furniture for Children and Youth Services Division and expanded its GIS services to benefit all departments. The administration building at Decatur Legacy Park, Fire Station 1, and Fire Station 2 were painted, making them more appealing to live and work in, as well as more aesthetically pleasing for the public. The Design, Environment and Construction Division employed a new Crew Supervisor to direct both the Streets and Drainage divisions. Last year the Police Department began using a software system to track overtime job requests and the Fire Department will begin utilizing the same system in the upcoming fiscal year.

Decatur employees have been and continue to be very active in their respective professional associations such as Women in Public Safety, the National Recreation and Parks Association, Georgia Recreation and Parks Association, International City/County Management Association, Georgia City/County Management Association, National Main Street Conference, American Public Works Association, American Planning Association, and Leadership DeKalb, leading to professionally-trained and passionate employees.

In the coming year, all departments will continue to invest in professional development of their staff. Such typical training includes Stop the Bleed, CPR, LGBTQ training, the E5 Leadership Academy, Racial Equity Training and the Police Explorer Program. The Police and Fire Departments will continue to hold programs that “Train the Trainer,” meaning that



staff and neighboring departments are provided with classes needed to educate their colleagues while never having to leave Decatur.

Departmental Plans

Many departments continue to develop and implement individual strategic plans that identify departmental-specific goals and tasks. Since each department is unique with its own set of challenges, departmental strategic plans provide a mechanism to produce goals that allow departments to continue strengthening bonds with the community and provide exceptional service. In 2019 the Fire and Police Departments updated their departmental strategic plans and are now working on a joint public safety strategic plan.

FY 2019-2020 ACCOMPLISHMENTS

- Graduated the 2019 E5 Leadership Academy class (Goal II)
- Purchased a new Fire Pumper and a new Quint fire apparatus (Goal III)
- Purchased an additional automated license plate reader (Goal III)
- Expanded the City's Geographic Information Systems (GIS) services (Goal IV)
- Hosted an appreciation event for members of the City's resident boards and commissions that included a presentation from author and speaker Peter Kageyama (Goal IV)

FY 2020-2021 NEW PROJECTS, PROGRAMS, AND POLICIES

- Continue to develop a joint strategic plan for the Police Department and the Fire Department (Goal IV)
- Provide opportunities for staff to participate in the following training for supervisor development, work safety, racial equity, and LGBTQ equity (Goal II)
- As public health guidelines allow, provide opportunities for staff to attend regional and national conferences and participate in Leadership DeKalb and the E5 Academy (Goal II)
- Completion of the e-permitting software implementation (Goal III)
- Continue to develop policies, practices and programs that respond to the COVID-19 pandemic in an effort to keep employees and community members safe and healthy. (Goals II and III)

PRINCIPLE E FINANCIAL SUPPORT

ALL DEPARTMENTS INVOLVED IN	AMOUNT
ADP HR & Payroll system	\$ 95,200
Envisio Strategic Plan Dashboard	\$ 5,300
Financial Transparency Initiatives	\$ 5,000
IT Support & equipment	\$ 829,770
Utilities	\$ 1,330,100
Audit & other financial service	\$ 216,800
Janitorial supplies	\$ 65,670
Postage	\$ 59,650
Telephone	\$ 205,500
GIS	\$ 80,000
Insurance premiums	\$ 383,000
Administrative duties	\$ 4,441,570
Training	\$ 438,680
TOTAL:	\$ 8,156,240

National Citizen Survey 2020

Overall customer service by Decatur employees

(% rated as excellent/good)

2006-79
2008-77
2010-78
2012-85
2014-84
2016-87
2018-89
2020-89

Quality of services provided

(% rated excellent/good)

2006-84
2008-88
2010-89
2012-94
2014-90
2016-90
2018-91
2020-89

Employee job satisfaction*

(% rated positively)

2010-92
2013-96
2015-88
2017-84
2019-81

City of Decatur is a good employer*

(% rated positively)

2010-96
2013-98
2015-96
2017-93
2019-91

* National Employee Survey result



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

A

Aileen de la Torre (Captain)

- Sherry Jackman
- Kevin Rice
- David Goode

B

Ryan Sellers (Captain)

- Denisal McCalpine
- Andrew Burnette
- Vera Morrison

C

David Nifong (Captain)

- JoeAnn Cohen
- Jeremy Storey
- Zack Ray

D

Ash Kumar (Captain)

- Cheryl Burnette
- Nancy Brune
- Tammy Washington

E

Garrett Range (Captain)

- Elias Hellstrom
- Felix Floyd
- Gary Menard

Special thanks goes to Courtney Frisch for compiling and drafting this report.



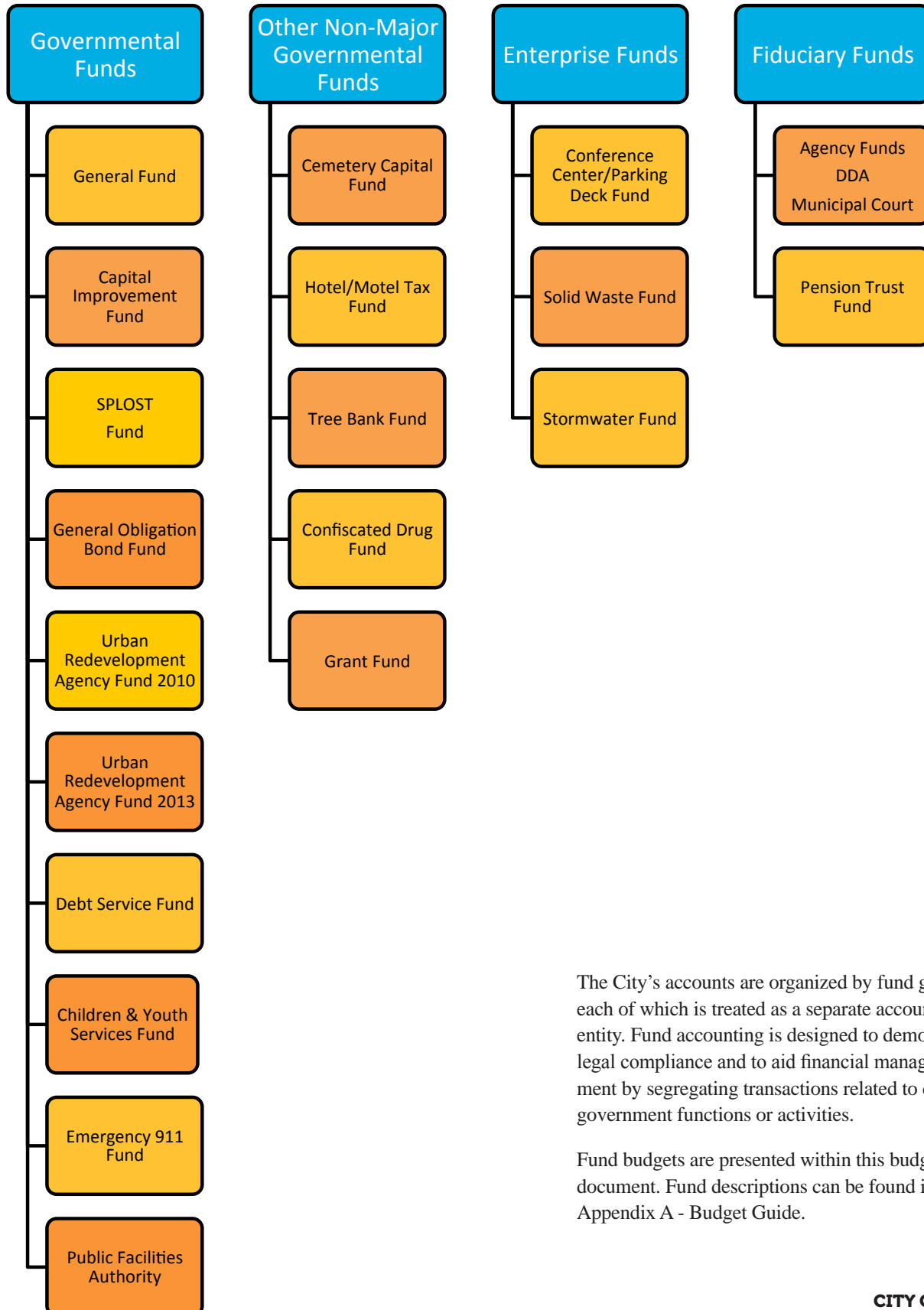


Summary of Fund Budgets

Budget FY 2020-2021

City of Decatur

Fund Organizational Chart



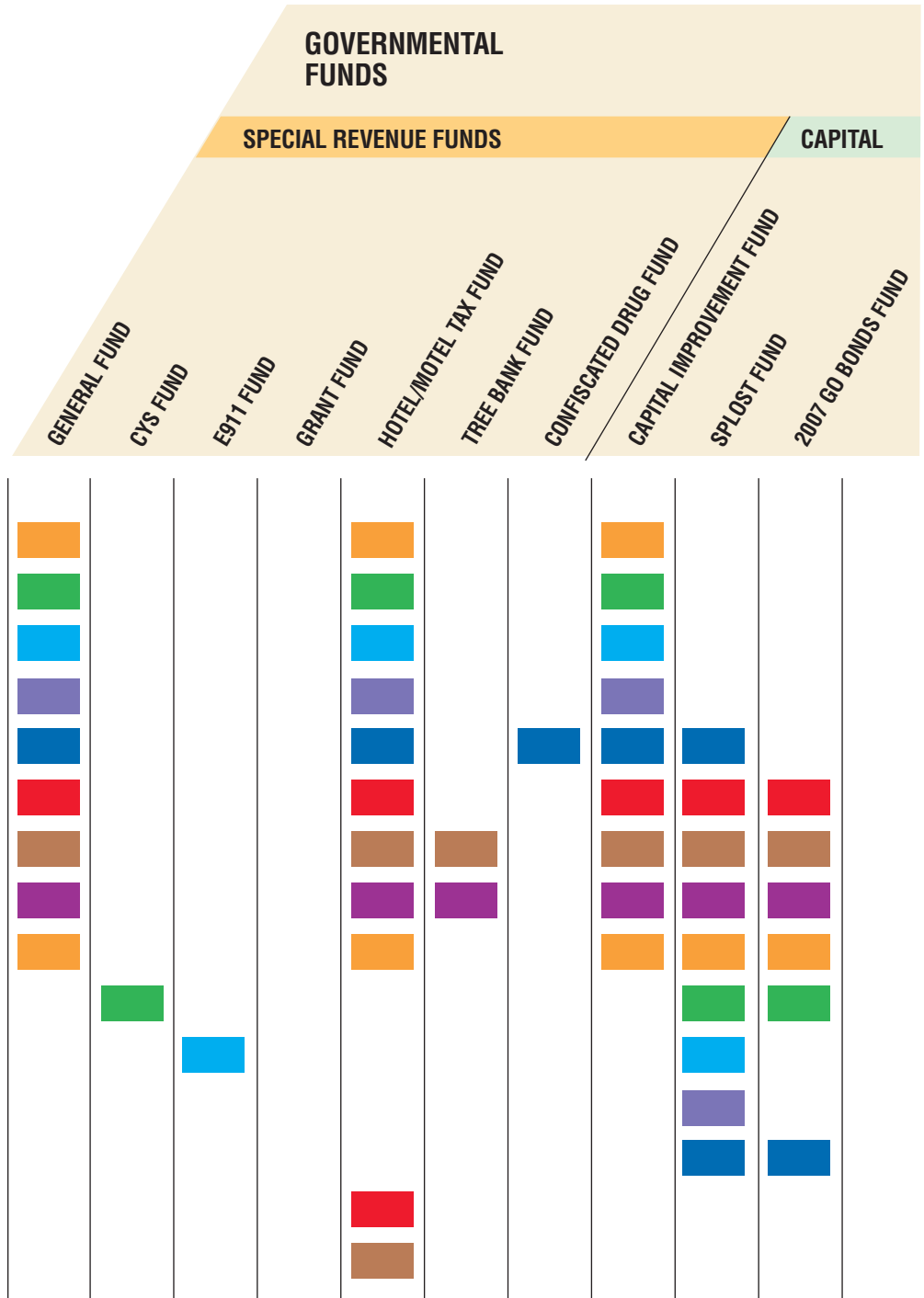
The City's accounts are organized by fund groups, each of which is treated as a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

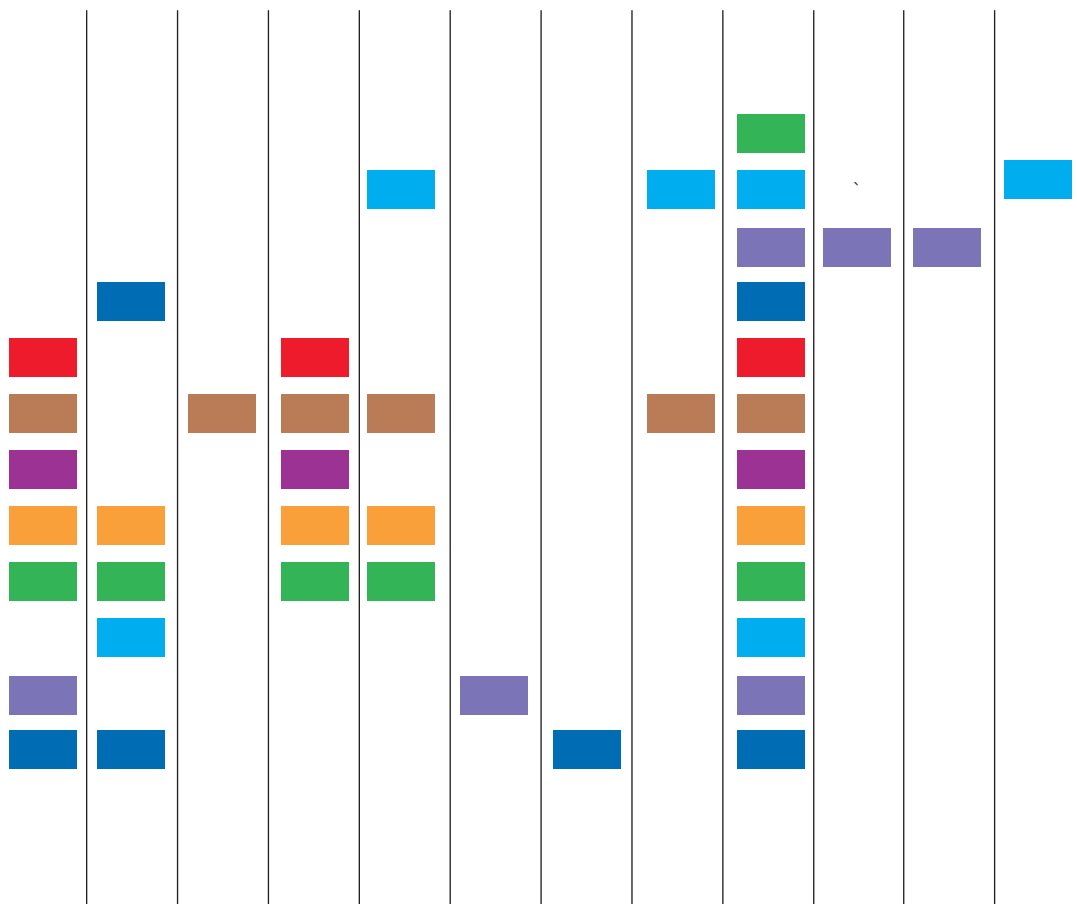
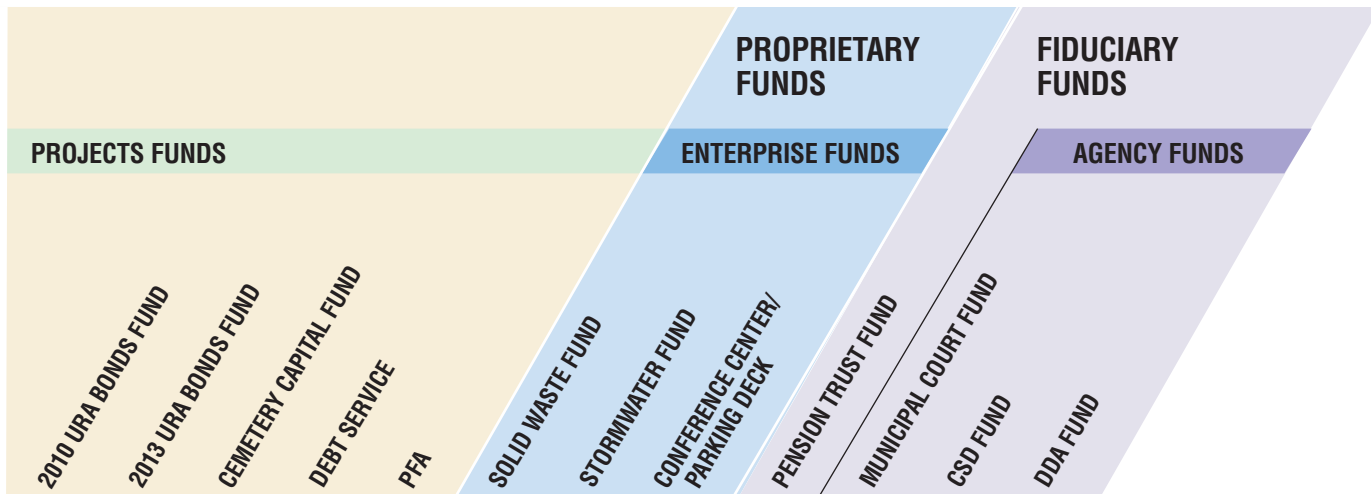
Fund budgets are presented within this budget document. Fund descriptions can be found in Appendix A - Budget Guide.



FUNDS IMPACT CHART

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





Fund Balance Summary - All Funds

<i>Fund Balance, end of FY 15-16</i>	\$8,420,470	\$14,827,909	\$384,187	\$5,900,233	\$272,801	\$1,131,616	\$14,719,966	\$45,657,182
<i>Fund Balance, end of FY 16-17</i>	\$9,716,342	\$8,027,153	\$410,355	\$4,539,829	\$337,580	\$1,193,219	\$15,882,485	\$40,106,963
<i>Fund Balance, end of FY 17-18</i>	\$10,530,950	\$13,157,539	\$321,665	\$4,057,859	\$434,451	\$1,368,502	\$17,289,095	\$47,160,061
<i>Fund Balance, end of FY 18-19</i>	\$10,696,463	\$17,444,985	\$287,146	\$4,254,829	\$526,072	\$1,308,929	\$17,139,912	\$51,658,336
<i>Fund Balance, beginning of year (est)</i>	\$8,376,633	\$11,448,582	\$209,968	\$4,120,882	\$379,763	\$706,349	\$18,156,261	\$43,398,437

REVENUES	General Fund	Capital Project Funds	Non-Major Governmental Funds	Debt Service Fund	E911 Fund	Children & Youth Services Fund	Enterprise Funds	Total Revenues
Taxes	22,294,000	7,090,000	650,000	5,986,000	0	0	0	\$36,020,000
Licenses and permits	733,500	0	0	0	0	0	0	\$733,050
Fines and forfeitures	721,000	0	0	0	0	0	0	\$721,000
Interest income	15,000	0	0	0	0	0	0	\$15,000
Charges for services	1,189,850	0	18,000	0	587,000	2,560,960	4,045,600	\$8,401,410
Intergovernmental	376,910	2,970,430	15,000	0	0	0	0	\$3,362,340
Contributions	0	0	0	0	0	0	0	\$0
Sale of Assets	5,000	0	0	0	0	0	0	\$5,000
Miscellaneous	87,900	181,600	0	0	0	0	0	\$269,500
Transfers	300,900	0	0	0	0	0	0	\$300,900
Total Revenues	\$25,723,610	\$10,242,030	\$683,000	\$5,986,000	\$587,000	\$2,560,960	\$4,045,600	\$49,828,200
EXPENDITURES								
Personnel Services	17,808,270	0	0	0	913,890	1,944,210	1,670,880	\$22,337,250
Other Services and Charges	7,328,920	2,037,590	50,330	0	149,650	486,640	1,151,030	\$11,204,160
Supplies	2,875,620	244,660	0	0	25,550	379,970	342,320	\$3,868,120
Capital Outlay	0	6,004,710	70,000	0	0	0	1,730,000	\$7,804,710
Indirect Costs	0	0	0	0	0	0	607,140	\$607,140
Debt Services	0	6,867,170	0	0	0	0	0	\$6,867,170
Lease Payments	0	0	0	0	0	0	92,190	\$92,190
Depreciation/Amortization	0	0	0	0	0	0	1,031,000	\$1,031,000
OPEB Costs	0	0	0	0	0	0	0	\$0
Bond Principal and Interest	0	0	0	5,831,750	0	0	0	\$5,831,750
Cost of Asset Sale	0	0	0	0	0	0	0	\$0
Transfers	0	0	0	0	0	0	0	\$0
Total Expenditures	\$28,012,810	\$15,154,130	\$120,330	\$5,831,750	\$1,089,090	\$2,810,820	\$6,624,560	\$59,643,490

Excess (deficiency) of revenues over (under) expenditures

Other Financing Sources (Uses)

Proceeds from Capital Lease/Debt Issuance
Transfers In
Transfers Out
Reserved for Bond Projects
Use of Reserves

	0	0	0	0	0	0	1,730,000	\$1,730,000
	0	4,496,390	0	0	350,000	100,000	133,870	\$5,080,260
	0	4,608,390	680,000	0	0	0	121,870	(\$5,410,260)
	0	0	0	0	0	0	0	\$0
	0	0	0	0	0	0	0	\$0
Total Other Financing Sources	\$0	(\$112,000)	\$680,000	\$0	\$350,000	\$0	\$0	\$1,400,000
Fund Balance, end of year	\$6,087,433	\$6,424,480	\$92,638	\$4,275,132	\$227,673	\$456,489	\$17,319,301	\$34,983,147
Assigned for Health Insurance	\$287,354	\$0	\$0	\$0	\$13,756	\$17,508	\$25,012	\$343,630
Unassigned	\$5,800,079	\$6,424,480	\$92,638	\$4,275,132	\$213,917	\$438,981	\$17,294,289	\$34,639,517

CITY OF DECATUR 2020-2021 ADOPTED BUDGET

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2015-2016	ACTUAL EXPENDITURE 2016-2017	ACTUAL EXPENDITURE 2017-2018	ACTUAL EXPENDITURE 2018-2019	BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2020-2021
DEPARTMENT							
GOVERNMENTAL CONTROL	141,047	144,998	195,063	238,447	248,320	331,520	277,990
GENERAL GOVERNMENT	1,772,702	1,879,187	1,361,003	1,411,777	1,367,100	1,339,440	1,375,330
COMMUNITY & ECONOMIC DEVELOPMENT	1,776,873	1,711,022	1,987,667	1,983,855	2,617,170	2,249,870	2,490,340
ADMINISTRATIVE SERVICES	3,306,769	3,479,685	4,113,256	4,302,696	4,955,270	4,969,640	5,005,130
POLICE	5,353,096	5,105,355	5,327,777	5,578,653	6,339,350	6,289,370	6,352,460
FIRE	3,634,133	3,460,409	3,434,672	3,589,662	3,858,530	3,713,910	3,815,490
PUBLIC WORKS	2,757,442	2,919,006	3,154,490	3,710,123	4,110,910	3,904,710	3,923,380
DESIGN, ENVIRONMENT & CONSTRUCTION	1,604,704	2,315,303	2,281,036	1,806,689	2,285,020	2,049,090	2,084,740
ACTIVE LIVING	1,854,743	1,996,181	2,089,816	2,669,073	2,938,390	2,659,530	2,687,950
GENERAL FUND TOTAL EXPENDITURES	22,201,509	23,011,146	23,944,780	25,290,974	28,720,060	27,507,080	28,012,810
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	2,770,126	6,993,539	4,416,549	6,268,613	11,892,480	2,160,000	6,961,190
SPLOST FUND (320)**			0	1,020,799	2,656,490	1,956,030	4,567,880
GENERAL OBLIGATION BOND FUND (310)***	1,460,031	354,832	72,635	0	0	0	
URA 2010 BONDS FUND (340)	1,182,674	1,174,428	1,169,691	1,162,828	1,154,520	1,154,520	1,144,910
URA 2013 BONDS FUND (345)	2,184,355	1,891,256	1,885,700	1,880,750	1,883,560	1,883,560	1,887,260
DEBT SERVICE FUND (410)	3,283,440	6,016,968	6,314,525	5,626,427	5,728,950	5,831,750	5,941,760
CHILDREN & YOUTH SERVICES FUND (225)	1,744,152	1,904,566	1,961,396	2,142,307	2,978,030	2,203,530	2,810,820
EMERGENCY TELEPHONE (E911) (215)	874,156	936,022	911,720	1,021,700	1,128,370	1,091,310	1,089,090
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	18,201	122,738	11,677	12,693	95,000	30,000	70,000
HOTEL MOTEL TAX FUND (275)	616,169	643,195	643,963	802,873	1,100,000	850,000	650,000
TREE BANK FUND (260)	30,630	37,650	134,524	7,776	37,750	0	28,330
CONFISCATED DRUG FUND (210)	0	500	561	553	600	600	7,000
COMMUNITY GRANTS FUND (220)	325,639	16,594	174,683	9,955	15,000	0	15,000
URA-CALLAWAY FUND (347)	119,232	5,636,148	0	0	0	0	0
PUBLIC FACILITIES AUTHORITY (344)*		0	42,031,050	2,076,233	2,660,270	0	2,395,850
CONFERENCE CTR/PARKING DECK FUND (555)	322,199	296,791	296,791	253,677	300,000	300,000	300,000
SOLID WASTE ENTERPRISE (540-4520)	2,731,833	2,976,830	2,904,824	2,252,560	2,587,140	2,500,850	2,421,800
STORMWATER UTILITY FUND (505)	1,037,798	2,360,941	1,573,129	1,629,716	1,199,410	906,160	1,740,080
OTHER FUNDS TOTAL EXPENDITURES	17,240,603	31,008,166	64,430,783	26,169,460	35,417,570	20,868,310	32,030,970
TOTAL EXPENDITURES	39,442,112	54,019,312	88,375,563	51,460,434	64,137,630	48,375,390	60,043,780

* 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.

*** In the absence of revenues and expenditures in 2018-2019, the account was closed and the remaining fund balance was transferred to the Capital Improvements Fund.

CITY OF DECATUR 2020-21 ADOPTED BUDGET

Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance:

\$8,376,633

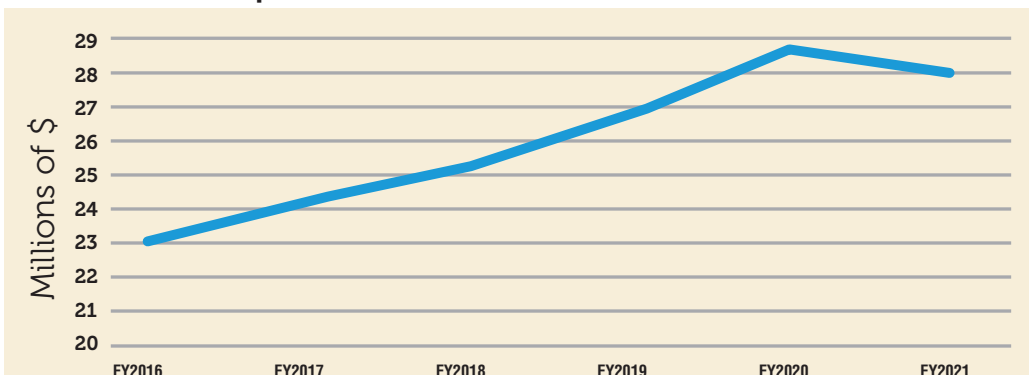
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 PROPOSED	FY 19-20 REVISED	FY 20-21 ADOPTED
REVENUES							
Taxes	\$19,511,834	\$19,413,506	\$20,898,367	\$22,051,931	\$22,518,800	\$22,758,430	\$22,294,000
Licenses and permits	\$653,009	\$1,711,793	\$1,218,030	\$605,710	\$828,950	\$830,300	\$733,050
Fines and forfeitures	\$927,961	\$1,003,766	\$855,061	\$944,160	\$1,040,000	\$880,700	\$721,000
Interest income	\$0	\$0	\$2,271	\$14,446	\$20,000	\$20,000	\$15,000
Charges for services	\$1,959,828	\$1,827,237	\$1,770,909	\$1,848,541	\$1,854,200	\$1,285,850	\$1,191,250
Intergovernmental	\$399,275	\$408,771	\$504,430	\$350,598	\$480,140	\$382,480	\$376,910
Contributions	\$120,010	\$125,439	\$129,476	\$162,099	\$119,500	\$83,500	\$76,500
Miscellaneous	\$41,635	\$24,122	\$23,191	\$39,618	\$10,000	\$5,200	\$10,000
Transfers In	(\$200,859)	(\$207,616)	(\$642,346)	(\$560,616)	(\$467,940)	(\$1,109,210)	\$305,900
Current Year Revenues	\$23,412,694	\$24,307,018	\$24,759,388	\$25,456,487	\$26,403,650	\$25,137,250	\$25,723,610
Fund balance appropriation - Use of Reserves	(\$1,211,185)	(\$1,295,872)	(\$814,608)	(\$165,513)	\$2,316,410	\$2,369,830	\$2,289,200
Total Revenues	\$22,201,509	\$23,011,146	\$23,944,780	\$25,290,974	\$28,720,060	\$27,507,080	\$28,012,810

EXPENDITURES							
Governmental Control	\$141,047	144,998	195,063	238,447	248,320	331,520	277,990
General Government	\$1,772,702	1,879,187	1,361,003	1,411,777	1,367,100	1,339,440	1,375,330
Community and Economic Development	\$1,776,873	1,711,022	1,987,667	1,983,855	2,617,170	2,249,870	2,490,340
Administrative Services	\$3,306,769	3,479,685	4,113,256	4,302,696	4,955,270	4,969,640	5,005,130
Police	\$5,353,096	5,105,355	5,327,777	5,578,653	6,339,350	6,289,370	6,352,460
Fire	\$3,634,133	3,460,409	3,434,672	3,589,662	3,858,530	3,713,910	3,815,490
Public Works	\$2,757,442	2,919,006	3,154,490	3,710,123	4,110,910	3,904,710	3,923,380
Design, Environment & Construction	\$1,604,704	2,315,303	2,281,036	1,806,689	2,285,020	2,049,090	2,084,740
Active Living	\$1,854,743	1,996,181	2,089,816	2,669,073	2,938,390	2,659,530	2,687,950
Non-department expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous & transfer accounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$22,201,509	\$23,011,146	\$23,944,780	\$25,290,974	\$28,720,060	\$27,507,080	\$28,012,810

Estimated Ending Fund Balance:

\$6,087,433

Revenues & Expenditures



The Georgia State law requires that municipalities adopt balanced budgets where expenditures do not exceed revenues. It is possible to achieve a balanced budget by using available fund balance or reserves. Fund balance should be used prudently and only in accordance with the city's fund balance policy. The 2020-2021 budget uses just under \$2,300,000 from fund balance. This will result in a fund balance of \$6,087,433 which is 22% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.

Summary of Fund Budgets

All Funds Overview

2019-2020 REVISED GENERAL FUND BUDGET ESTIMATE

The 2019-2020 Revised General Fund Budget Estimate is \$1,212,980 less than the approved 2019-2020 Budget Estimate, a 4% decrease, and totals \$27,507,080. Overall, personnel services expenditures decrease in the revised estimate by \$623,030. Specifically, there are decreases expected for full-time and part-time salaries and health insurance. 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 as well as the furloughing of several part-time positions in divisions heavily impacted by the COVID-19 pandemic crisis. Other areas in the revised budget with significant savings include contractual services, business meetings, training and motor fuels. Savings of over \$500,000 are anticipated in contractual services due in part to competitive pricing for the strategic plan process and savings in the current year's pool contract.

Overtime increases approximately \$108,000 in the revised expenditure estimates. Most of the increase is in the Police and Fire departments which have minimum staffing levels. The overtime is required when employees are sick, on approved leave and positions are vacant. The demand on overtime has been exacerbated by COVID-19 due to employees on leave for child care, caring for sick family members, and quarantining due to possible exposures. While overtime increases, there are offsetting reductions in regular, full-time salaries and special events overtime. The City is reimbursed when police officers work overtime for non-City sponsored special events such as road races though due to COVID-19, no special events have been held in spring 2020 and the trend is likely to continue until year's end. In the current fiscal year, the Fire department continued a part-time firefighter program in an effort to curb overtime costs while still meeting minimum staffing requirements in a safe and effective manner. While overtime costs in the 2019-2020 revised budget for the Fire department are \$6,000 higher than the approved 2019-2020 budget, the costs are budgeted to decrease in fiscal year 2020-2021.

Professional services decrease by \$41,520 primarily due to a decrease in overall spending related to our response to the COVID-19 pandemic. This decrease also includes reduced costs associated with permitting and inspections services provided by a third party, Safe-built. Even though construction activity remained strong during this fiscal year including three significant commercial projects - the Avondale MARTA development, redevelopment of the site formerly occupied by the County Callaway building and a new downtown bank and mixed-use development – growth was not as strong as in past years.

Group insurance decreases about \$200,000 or a decrease of just less than 7% in the revised budget due in part to lower claims during the current public health emergency. This trend is expected to continue through the end of the fiscal year. As of March 2020, four participants exceeded the \$85,000 specific stop-loss deductible compared to six at this time last year and there are no other claimants approaching the stop loss. The City is self-insured up to the



specific stop loss per member and the aggregate stop-loss as a whole. The specific stop-loss carrier has paid more than \$371,900 for claims over the stop-loss limit.

Utility usage has resulted in mostly stable expenditures with exception of storm water. In particular, the City's overall budget for storm water is increasing by \$102,000 to \$372,100 in the revised estimates to account for the service at Decatur Legacy Park which was annexed by the city in March 2019.

The 2019-2020 Revised General Fund revenue estimates decrease \$1,212,980 from the approved 2019-2020 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are \$625,130 or almost 2% less than the approved 2019-2020 revenue estimates. Real estate property taxes increase by \$351,400 primarily due to an increased billing after appeals were settled and prior year balances paid in fiscal year 2019-2020. There are increases in other revenue categories including an increase of \$44,000 in the insurance premiums tax and an increase of \$36,000 in the electric utility franchise. There was a decrease of \$97,660 in revenue associated with the Downtown Development Authority (DDA) Management Service Agreement for expenditures in the general fund related to DDA activities. The revised amount is consistent with actual revenues from fiscal year 2018-2019. Other revenue variations include \$255,000 less in recreation service fees, a reduction of \$240,000 in parking meter fees, a decrease of \$162,000 in court-related fines and forfeitures, \$69,200 in lower revenue from alcohol sales & excise taxes and a decrease of \$34,000 for public safety overtime reimbursements. Most of the decreases are a direct result of the global pandemic.

Other adjustments are shown for transfers between the Solid Waste Fund, the Storm Water Utility Fund, Hotel/Motel Tax Fund, E911 Fund and the Children and Youth Services Fund. The charges to the Solid Waste and Stormwater Funds reflect revised overhead costs. The anticipated revenue from the Hotel/Motel Tax Fund drops by \$93,740 based on lower occupancy rates at the city's four hotels due to COVID-19. The transfer to the Children and Youth Services Fund was reduced to \$0 as that operation continues to reduce its financial dependency on the General Fund. The General Fund transfer to the E911 Fund remains at \$350,000 for fiscal year 2019-2020. There is a transfer of \$1,290,000 to the Storm Water Utility Fund for a storm drainage project at the Decatur Housing Authority's Allen Wilson Terrace. In an effort to support Decatur's small businesses that have been impacted by the pandemic, the City Commission appropriated \$400,000 for the Emergency Small Business Loan Fund.

There is a slight increase in the amount needed from the fund balance. The 2019-2020 Adopted General Fund Budget anticipated using \$2,316,410 of fund balance. The 2019-2020 Revised General Fund Budget anticipates using \$2,369,830 in fund balance after significant adjustments to revised revenues and expenditures. This will result in a fund balance of approximately \$8,326,633 or 30% of the 2020-2021 Adopted General Fund Budget expenditures.

2020-2021 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2020-2021 Adopted General Fund Budget Estimate of \$28,012,810 is \$707,250 or 2.5% less than the initial 2019-2020 Adopted General Fund Budget Estimate and \$505,730 or almost 2% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases \$584,250 in the 2020-2021 Adopted General Fund Budget Estimate over the 2019-2020 Revised General Fund Budget Estimate. Within that category, full-time salaries increase \$119,480 and part-time salaries increase \$149,590. Much of this increase is due to full funding for all authorized positions and an increase in group insurance.

COVID-19 is having a significant impact on the City's operations and financial condition. As a result, the 2020-2021 Adopted Budget does not include any salary increases for any employees, regardless of full-time or part-time status. After considering alternative solutions and to ensure the long-term financial stability of the City, the decision to place certain year-round part-time positions on furlough was made. The employees in these positions remain unable to perform their duties due to departmental closures related to COVID-19. Beginning on May 23, 2020, the City will begin implementing a temporary furlough of certain nonessential part-time year-round positions. At this time, the furloughs are scheduled to last from three to six months, though that could change at any time depending on the City's financial health once the public health emergency has passed.

Even during these uncertain time, the City estimates full funding for all positions in the proposed budget. Any salary savings due to unfilled positions are accounted for during the revised budget process. Because it can be difficult to predict the City's actual employee recruitment and retention rate and a schedule for filling vacancies, it is prudent to fund all positions and it does provide departments with some financial flexibility for unanticipated expenses during the budget year.

After salaries, group insurance is the single largest personnel services expenditure in the General Fund budget at \$3,106,810 or 11% of the overall budget. This is an increase of \$262,860 or 9%. Group insurance includes health claims, prescription drug costs, specific and aggregate stop-loss fees, claims handling fees, dental and vision claims and fees, life insurance and short term disability insurance, State mandated firefighter cancer policy and wellness program fees. After five years with a fully-insured health plan, the City returned to a partially self-insured health plan in fiscal year 2014-2015. The partially self-insured plan includes specific and aggregate stop loss coverage to limit the city's maximum liability.

In the revised 2019-2020 estimates, the City's general fund contribution towards health costs decreased about \$200,000 from the original budget. For the fiscal year 2020-2021 plan year, claims administration costs for Anthem, formerly Blue Cross Blue Shield of Georgia (BCBSGA), remain flat at approximately \$268,000. The specific stop-loss, which will be close to \$600,000, increases 23.5% due to the large claims that have exceeded the stop-loss limit. The aggregate stop-loss remains flat at \$18,500. In addition to the specific stop-loss, the primary budget driver is the increase in the annual expected claims and annual maximum claims for which the City is responsible up to the specific stop-loss deductible and/or the maximum claims liability. The specific stop loss deductible remains at \$85,000. In the current fiscal year, the maximum claims liability is just under \$3,360,000 compared to over \$3,600,000 in fiscal year 2020-2021 based on current and anticipated claims, a 7% increase. The City's health insurance broker has developed a COVID-19 financial impact model that will collect monthly claims data and public health benchmarks and statistics to predict the impact of COVID-19 on the City's plan. The City is budgeting to spend up to 90% of the maximum claims liability, or close to \$3,250,000 across all funds.

To put this data in perspective, the City's actual expenditures on health claims were 80% of the maximum claims liability in fiscal year 2017-2018, the City's actual expenditures on health claims exceeded the maximum claims liability in fiscal year 2018-2019, and expenditures are expected to be about 84% of the maximum claims liability in the current fiscal year. The City's assigned fund balance is useful for a self-insured health plan that can be sensitive to a number of high claims. The proposed fiscal year 2020-2021 budget uses \$100,000 in assigned fund balance towards health costs. The City's health insurance broker has performed a comparison of the City's partially self-insured plan with a fully insured plan and confirmed that the self-insured plan is still more affordable than a fully insured plan. Also, the City has been able to participate in a pharmacy "carve-out" program that



is estimated to save close to \$90,000 annually that would not be available under a fully insured plan.

The City's funding policy for health costs are calculated based on employee contributions funding 20% of the overall cost and the city paying the remaining 80%. Early retirees (pre-65) are offered a high deductible health insurance plan. In the proposed budget, employee-only contributions increase 6%. The surcharge for spouses that have access to coverage with another employer was added in the 2017-2018 fiscal year and remains in place. There are 30 employees paying the surcharge. Last year, there were significant plan changes that shifted claims costs to plan members including an increase in the out of pocket maximum from \$3,500 to \$4,500, co-pay increase from \$25 to \$30, increase in the employee deductible from \$500 to \$1,000, change in HMO co-insurance from 100% to 90% and change in the POS co-insurance from 90% to 80%. There are no plan changes proposed for the next year.

Employees have the opportunity to reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 9th 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, weight loss programs and fitness-related competitions. The cost of the wellness premium discount plus the health coaching program is estimated to be around \$215,000.

The City's required contribution to the City of Decatur Employees' Retirement System increases from 8.6% to 9% of payroll, which equates to about \$40,000 in the general fund. In 2016, the Retirement Board of Trustees approved a reduction in the discount rate from 7.5% to 7% to more accurately reflect lower interest rates. The change in the discount rate is being phased in over five years. The required contribution also funds the prorated cost-of-living adjustment approved by the Retirement Board of Trustees effective July 1, 2018. The previous retirement benefit adjustment was March 2001. COVID-19 will have an impact on the retirement plan investments and the next actuarial valuation will reflect that impact and will most likely result in an increase in the employer contribution to the plan.

After salaries and health insurance, professional services is the next largest expenditure, totaling \$2,559,250 in the proposed budget, a decrease of \$129,350. Professional services include legal services, IT support services, accounting services and services from other professional and technical fields. Other specific projects that are budgeted in professional services include updates to departmentally-focused strategic plans, a communications audit, an update to the online application forms for alcoholic beverage licensing & excise tax reporting and an urban heat island assessment. Contractual services total \$2,223,600, a decrease of \$464,550. Included in this category are a number of non-recurring projects including completion of the 2020 strategic plan, an update to the historic resources survey and a downtown master plan.

Due to COVID-19 there are fewer new or increased expenditures than in previous years. However, expenditures continue for general operating items such as public safety education and prevention programs, safety equipment for fire and police personnel, CPR and First Aid training for City employees and residents, training and professional development for City employees, turf and park maintenance, invasive plant control, AEDs for city facilities, community-wide Active Living programs, creative business recruitment strategy, the Fire and Police CAPS programs, support of social equity and inclusion efforts and continued emphasis on pedestrian and bicycle safety and environmental initiatives.

2020-2021 ADOPTED GENERAL FUND BUDGET REVENUES

The 2020-2021 Adopted General Fund revenue estimates are \$555,730 or 2% higher than the revised 2019-2020 General Fund revenue estimates.

The 2020-2021 Adopted General Fund real property tax estimate is \$100,000 lower than the revised 2019-2020. The estimate assumes a 5% increase in the real property digest for 2020, a slight reduction in the general fund millage rate from 8.96 mills to 8.81 mills, and a reduction in the tax collection rate due to the economic impact of COVID-19 on property owners. The total estimate for real property tax revenue is \$17,780,000 which is 63% of total anticipated revenues and 0.6% less than the revised 2019-2020 real property tax revenues budget.

After real property taxes, the largest revenue category is franchise taxes which is expected to produce \$1,630,000 in General Fund revenue, a drop of \$46,000. Franchise tax categories include electric utility, cable, telephone, video service, natural gas and energy excise taxes. All of these are flat or declining revenue sources. The insurance premiums tax is expected to generate \$1,420,000, or \$74,000 less than the revised 2019-2020 budget. Construction permits are estimated to drop 10%, although current development activity remains steady. The revised 2019-2020 development-related fees are budgeted at just over \$713,600; a decrease from the \$760,816 received in fiscal year 2018-2019. The estimate for fiscal year 2020-2021 is a bit more conservative at \$644,350. Additional permitting that could impact construction permit fee revenue is for construction at Agnes Scott College, the multifamily development at N. Arcadia Avenue and East Ponce de Leon Avenue, and the Bank of America site. Fines and forfeitures are expected to be close to \$653,000, a decrease of \$145,000. 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. During the public health emergency fewer citations were issued and court dates have been suspended until June. Parking meter fees and violations are expected to be close to \$550,000, a decrease of \$250,000; again due to the community's response to the pandemic.

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 2018-2019, the actual transfer to the school system was close to \$376,100. Alcohol related revenues are estimated to be 9% less than the revised fiscal year 2019-2020 budget, although these revenues have been relatively stable during the public health emergency.

Other business-related revenues are expected to see greater declines. Occupation tax revenue is estimated to drop 20% or \$104,500 as businesses struggle to stay solvent.

With the uncertainty of the future of recreation-related activities including youth sports, recreation fees are budgeted to decline \$105,000 from the revised budget and \$356,000 less than the actual amount received in fiscal year 2018-2019.

It is anticipated that other revenue sources will be negatively impacted by COVID-19.

A transfer from the Solid Waste Fund to the General Fund is shown as revenue to cover the indirect costs of providing residential and commercial solid waste services minus the cost of services provided to the City of Decatur and to the City Schools of Decatur, the cost for street sweeping and the cost for emptying litter containers in the commercial district. A transfer from the Stormwater Utility Fund to the General Fund is shown as revenue to cover indirect costs of supporting storm water activities.

A transfer from the hotel/motel tax fund is budgeted to be \$243,760 or \$75,000 less than the



revised 2019-2020 transfer. This change reflects the lower than anticipated occupancy rates at the City's largest hotels due to COVID-19.

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 2020-2021 Adopted General Fund estimate shows a \$350,000 transfer to the E-911 fund, which is the same as the 2019-2020 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 2019-2020 budget estimate of \$100,000 is reduced to \$0 in the revised budget due to lower expenditures. For 2020-2021, there is a transfer from the General Fund to the Children and Youth Services Fund of \$100,000.

In an effort to support Decatur's residents that have been impacted by the pandemic, a \$100,000 transfer to the Affordable Housing Trust Fund has been included to offer assistance with rent payments.

ENTERPRISE FUNDS

The City Commission will also be asked to adopt 2019-2020 Revised and 2020-2021 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 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 sublets the management and operation of the conference center and the DDA manages the parking deck through a contract with a parking management vendor. 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 historically have contributed to the revenue available for facility maintenance and capital improvements. It is expected that revenue for facility maintenance and capital improvements will decline due to the impacts of COVID-19.

The 2019-2020 Revised Budget includes a transfer of \$159,370 from the Hotel/Motel Tax Fund to cover maintenance costs. This is approximately \$4,000 less than the prior year.

The 2020-2021 Adopted Budget revenues include a transfer of \$121,870 from the Hotel/Motel Tax Fund for the capital maintenance reserve account. 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 \$231,440 will be made from the 2019-2020 Revised Solid Waste Fund to the 2019-2020 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown litter containers and a credit for services provided but not billed to the City and to the City Schools of Decatur.

An estimated transfer of \$234,380 will be made from the 2020-2021 Adopted Solid Waste Fund to the 2020-2021 Adopted General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown street cans and a credit for services provided but not billed to the City and to the City Schools of Decatur.

Using an estimate of total solid waste costs included in the 2020-2021 Adopted Budget, the 2020 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 \$290 to \$300 for residential properties.
- Retained the per cubic yard charge for dumpster service at \$4.25.
- Retained the annual assessment of \$800 per single 95-gallon cart for once a week pick-up, with fees increasing based on the number of carts and the number of pick-ups per week.
- Retained the annual assessment of \$1,200 per 3 cubic yard dumpster collection with increased charges depending on the number of pick-ups per week.
- Retained the charges for the costs of residential garbage bags at \$1.35 per 30-gallon bag, \$0.65 per 15-gallon bag, and \$0.38 per 8-gallon bag to cover disposal costs.

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

Total revenues for 2020-2021 are estimated to be \$2,693,100 and expenses prior to non-operating expenses like depreciation are estimated to be \$2,421,800. Revenues are estimated using a lower than normal collection rate.

Capital expenditures in fiscal year 2020-2021 for solid waste operations include a four new Kubota residential collection vehicles.

Hiring for two Sanitation Equipment Operator I positions has been suspended in the Proposed 2020-2021 Budget in an effort to ease financial pressures created by the public health emergency. These positions are currently vacant.

Sanitation collection services are essential to the health, safety and welfare of our community. While yard waste services were interrupted for six weeks during the current public health emergency, all other sanitation services continued on their regular schedule.



Stormwater Utility

The major activity of this fund has been the construction of downtown and 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 2019-2020 Revised Storm Water Utility is \$1,352,500. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be \$1,926,160. A \$1,290,000 transfer from the General Fund fund balance was previously approved for the current fiscal year to pay for repairs to the storm drainage system at the Decatur Housing Authority's Allen Wilson development. An additional \$500,000 will be advanced from the Decatur Housing Authority to offset the costs of the Allen Wilson storm drainage repairs. Revenue from fees for the 2020-2021 Proposed Stormwater Utility is \$1,352,500 and expenses are estimated to be \$3,350,080. In the 2020-2021 Proposed Stormwater Utility Fund, \$100,000 is budgeted for capital repairs, \$140,000 for a FEMA grant match to remove a flood prone property, \$600,000 for the construction of bioswales around the city and \$870,000 for the balance of the Allen Wilson storm drainage project. The total cost of that project is anticipated to be \$1,790,000. Upon the completion of the current capital stormwater projects and the master plan, there will be limited funding for major capital projects until the fund builds up reserves from year to year or other financing mechanisms are utilized.

A transfer of \$375,590 will be made from the 2019-2020 Revised Stormwater Utility Fund to the 2019-2020 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of \$372,760 will be made from the 2020-2021 Stormwater Fund to the 2020-2021 Adopted General Fund Budget to cover the indirect costs.

OTHER FUNDS

The City Commission will also be asked to adopt 2019-2020 Revised and 2020-2021 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 2019-2020 Revised Capital Improvement Fund budget includes \$4,555,000 in tax revenue and \$1,456,080 in intergovernmental revenue. The intergovernmental revenue is from the Livable Centers Initiative (LCI) for 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, PATH Foundation funding for the Commerce Drive cycle track and funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program. The contribution from the City Schools of Decatur reflects the school system's portion of the citywide fiber network.

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

- Artificial Turf for Bandstand Lawn
- Automated License Plate Reader

- Commerce Drive cycle track
- Fiber Network Upgrade
- Fire mini-pumper
- Outdoor water bottle/drinking fountain stations
- Pedestrian Hybrid Beacon-Scott Boulevard
- Public Works and Public Safety Vehicles
- Sidewalk Construction & Repair
- Street patching, repair and paving

The 2019-2020 Revised Capital Improvement Fund budget includes expenditures of \$584,090 for debt service to cover payments for previously purchased equipment.

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

In the 2019-2020 Revised Capital Improvement Fund budget, HOST funds are designated for projects including resurfacing and lighting at the Oakhurst Tennis Courts (\$350,000), Commerce Drive Cycle Track (\$1,330,000), Clairemont/Church/Commerce Bike & Pedestrian Improvements (\$270,000), Sidewalk Construction and Repair (\$200,000) and Public Art (\$10,000).

The 2020-2021 Adopted Capital Improvement Fund budget includes \$4,690,000 in tax revenue and \$2,288,260 in intergovernmental revenue. The tax revenue estimate is based on a lower than normal tax collection rate. The intergovernmental revenue is Livable Centers Initiative (LCI) funding for right-of-way acquisition and construction for the Clairemont/Commerce and Church/Commerce intersection improvements and from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program. The balance of the school system's contribution for the citywide fiber network is reflected here.

Examples of capital outlay projects in the 2020-2021 Capital Improvement Fund Budget Estimate include:

- City Commission Meeting Room A/V Technology upgrade
- Clairemont/Church/Commerce Pedestrian & Bike Improvements
- Commerce Drive cycle track
- Fiber Network upgrade
- Playground equipment replacement



- Public Works and Public Safety Vehicles
- Self-contained Breathing Apparatus replacement
- South Columbia Drive Multi-Use Path
- Street patching, repair and paving

The 2020-2021 Capital Improvement Fund budget estimate funds the third of a five-year plan to address sidewalk repairs and install new sidewalks throughout the City. The Capital Improvement Fund allocates \$200,000 per year from HOST fund balance and an additional \$50,000 from the fund's regular tax proceeds. If tax proceeds are adequate, an additional \$200,000 per year may be allocated from SPLOST proceeds for sidewalk repair and construction.

The 2020-2021 Adopted Capital Improvement Fund budget includes expenditures of \$810,660 for debt service to cover payments for previously purchased equipment. HOST funded projects include Clairemont/Church/Commerce Bike & Pedestrian Improvements (\$535,200) and Sidewalk Construction and Repair (\$400,000).

The debt service associated with the purchase of Decatur Legacy Park is paid out of the Public Facilities Authority Fund. A portion of the Capital Improvement Fund generates the revenue needed for the annual debt service. Of the roughly \$2.1 million needed for annual debt service, \$1 million was provided in fiscal year 2018-2019 from the General Fund's fund balance. The millage rate was increased from 1.52 to 2 mills in 2019 to fully cover the debt service on Decatur Legacy Park. A transfer of \$2,250,000 to the Public Facilities Authority fund is recommended for annual debt service and facility maintenance, repair and upgrades at Decatur Legacy Park.

After budgeting for street repair and paving and obligated debt service, there is very little discretionary revenue remaining from tax revenue for capital outlay. Federal and state revenues are critical to the City's ability to fund significant capital projects. It is anticipated that those revenue sources will be impacted by COVID-19. The City has identified many needed capital outlay items that will not be funded in the next fiscal year unless funding exceeds budget estimates. These projects have been prioritized and will be brought to the City Commission for approval if funding is available.

It is recommended that the levy for capital improvement purposes increase from 2 mills to 2.15 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 original estimate provided by DeKalb County was that the fund would receive \$20,529,000 over the six-year period of the tax. With two years of collections, prior to any impact from COVID-19, the revenue is projected to be closer to \$18,989,000, or 8% less than original projections. Of that amount, about \$13,400,000 will cover debt service payments for the URA 2010 and URA 2013 bond projects - Fire Station #1, Decatur Recreation Center, Leveritt Public Works Building and the Beacon Municipal Center. Another \$5,600,000 will fund the improvements to the Atlanta Avenue/West Howard Avenue/West College Avenue intersection. This is the last remaining intersection improvement project from the 2007 Community Transportation Plan.

An impact from COVID-19 on SPLOST is certain but the actual magnitude of the impact is less certain. The March 2020 SPLOST revenue is just 2.3% less than February 2020 revenue and 16% less than March 2019. A conservative estimate of an additional 30% decline for April, May and June 2020 is budgeted.

The 2019-2020 Revised SPLOST Fund budget estimates \$2,850,000 in tax revenue, down from the original budget of \$3,200,000, an overall drop of 11%. Transfers of \$748,570 and \$1,480,380 will be made to the 2010 URA and 2013 URA Funds, respectively. The revised budget reflects project expenses for the Atlanta Avenue intersection project and use of the SPLOST proceeds to pay the related debt service over six years.

The 2020-2021 Adopted SPLOST Fund budget estimates \$2,400,000 in tax revenue; this is 25% less than actual 2018-2019 SPLOST revenues. Transfers of \$747,710 and \$1,480,680 will be made to the 2010 URA and 2013 URA Funds, respectively. Debt service on the SPLOST bonds will total \$956,030 for 2020-2021.

SPLOST revenue will be monitored monthly through the current and next fiscal year. If revenue projections are not met, other revenue sources will be needed for the City's debt obligations.

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 2019-2020 Revised 2010 URA Fund budget includes a federal rebate of \$284,350 on the interest paid on the bonds. Other revenues include \$121,600 in rent revenue from the City Schools of Decatur for their use of the joint maintenance facility on Talley Street. These funds are applied towards the 2010 URA debt service.

The 2019-2020 Revised 2010 URA Fund budget accounts for the debt service on the bond proceeds. SPLOST proceeds are budgeted as a transfer from the SPLOST Fund for the debt service (\$748,570).

The 2020-2021 Adopted URA Fund budget includes revenue of \$275,600 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 2020-2021 Adopted URA Fund budget include debt service payments in the amount of \$1,144,910 prior to the interest rebate, and will be paid with funds transferred from the SPLOST Fund.

2013 Urban Redevelopment Agency (URA) Fund

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

The 2019-2020 Revised 2013 URA Fund budget accounts for the debt service for two URA bond series, Series 2013A and 2013B. Series 2013A includes the City portions of the project and series 2013B includes the City Schools of Decatur portion of the project.



SPLOST proceeds are budgeted as a transfer from the SPLOST Fund in the amount of \$1,480,380 for debt service. The school system is responsible for \$403,180 in debt service.

The 2020-2021 Adopted URA Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals \$1,480,680 for the Series 2013A bonds and \$406,580 for the Series 2013B bonds, the latter of which is the financial responsibility of the school system. A transfer of \$1,480,680 will be made from the SPLOST Fund proceeds for the City's portion of the debt service.

Cemetery Capital Improvement Fund

The 2019-2020 Revised Cemetery Capital Improvement Fund reflects revenue of \$40,000 that is mainly revenue from sales of lots. Expenditures are estimated at \$30,000 for improvements to the entrance and landscape maintenance.

The 2020-2021 Adopted Budget includes \$18,000 in revenues from lot sales which reflects the limited supply of available grave sites. Proposed expenditures total \$70,000 and include completion of improvements to the entrance and interior driveway repairs. In order to fund the total project budget for major cemetery improvements in 2010, 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 2019-2020 and FY 2020-2021 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 2020-2021 the ending fund balance is expected to be \$41,914.

Debt Service Fund

The 2019-2020 Revised Debt Service Fund budget shows \$1,820,000 in tax revenue to retire debt on the 2007 general obligation bond issue of \$33,245,000 that was split evenly between the City and City Schools of Decatur. There is a \$1,014,000 interest payment and a \$905,000 principal payment for the bonded debt. At June 30, 2020 it is estimated that there will be approximately \$705,510 in fund balance for debt service for the City's 2007 general obligation bonds.

The 2020-2021 Adopted Debt Service Fund budget shows \$1,910,000 in tax revenue to retire debt on the 2007 bond issue. There is a \$995,300 interest payment and a \$955,000 principal payment for bonded debt included in the 2020-2021 Adopted Debt Service Fund budget. At June 30, 2021 it is estimated that there will be approximately \$665,210 in fund balance for the City's general obligation bonds.

In February 2016, the City issued \$75,000,000 in general obligation bonds for the City Schools of Decatur capital projects. The 2019-2020 Revised Debt Service Fund budget shows \$3,775,000 in tax revenue for debt service on the 2016 school general obligation bonds. At June 30, 2020 it is estimated that there will be approximately \$3,344,760 in the 2016 school general obligation bonds fund balance.

The 2020-2021 Adopted Debt Service Fund budget shows revenues of \$3,913,000 in tax revenue for debt service on the 2016 school general obligation bonds. A \$2,441,450 interest payment and a principal payment of \$1,440,000 for bonded debt are included in the 2020-2021 Adopted Debt Service Fund budget for debt service on the 2016 school general obligation bonds. At June 30, 2021 it is estimated that there will be approximately \$3,376,300 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 1.74 mills and that the levy for the 2007 general obligation bonds remain at .84 mills for a total debt service levy of 2.58 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 2019-2020 Revised Tree Bank Fund budget shows \$300 in revenues and no expenditures. The balance in the tree bank as of June 30, 2019 was \$62,674. At the end of fiscal year 2019-2020, the Tree Bank Account balance is estimated to be \$62,974.

The 2020-2021 Adopted Tree Bank Fund budget shows no contributions to the tree bank as developers are opting to plant trees on site or elsewhere instead of making a payment in lieu of planting. There are expenditures of \$28,330 for tree plantings and downtown tree maintenance. At the end of fiscal year 2020-2021, the Tree Bank Account balance is estimated to be \$34,644.

Emergency Telephone System Fund

The City collects \$1.50 per land phone line, cell phone line and voice over IP account in the City for provision of E-911 emergency telephone services. This is the maximum amount allowed by State law. In August 2011, the City Commission approved a resolution to impose a 911 charge on prepaid wireless services to be paid directly from the State to the City.

The City is required to maintain a separate Emergency Telephone System Fund to account for the revenues from E-911 fees and to account for the expenditures for provision of the service. Therefore, all E-911 fees and all E-911 expenditures are accounted for in this fund. Because it costs the City more to provide E-911 services than is collected through fees, a transfer from the General Fund covers the balance.

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

Revenues for the 2019-2020 Revised Emergency Telephone System Fund total \$595,000 and expenditures are estimated to be \$1,091,310. The 2019-2020 budget includes \$30,000 to purchase new computer equipment for the E911 call center. Revenues for the 2020-2021 Adopted Emergency Telephone System Fund total \$587,000 and expenditures are estimated to be \$1,089,090.

A transfer of \$350,000 will be made to the 2019-2020 Revised Emergency Telephone System Fund from the 2019-2020 Revised General Fund budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of \$350,000 is estimated from the 2020-2021 Adopted General Fund budget to the 2020-2021 Adopted Emergency Telephone Fund for the same purpose. In the absence of additional revenues and/or reduced expenditures, the E911 fund balance will be depleted in two years.



Children and Youth Services Fund

Upon the completion of the 21st Century Learning Center grant, the City established a special revenue Children and Youth Services Fund to account for grants, program fees, accumulated fees, contributions from other partners and a transfer from the General Fund for support of children and youth services which includes after-school programs and summer camps. The department pursued and received after-school re-accreditation for all nine programs during the fiscal year.

Revenue for the 2019-2020 Revised Children and Youth Services Fund is anticipated to be \$1,600,950 and expenditures are estimated to be \$2,203,530. While a \$100,000 transfer from the General Fund was originally budgeted to cover the cost of providing children and youth services not covered by other revenue sources, it will not be needed in the 2019-2020 revised budget. A one-time capital outlay request of \$43,680 to purchase furniture for the Decatur Legacy Park administration building as well as \$21,750 to purchase a new registration software system were included in the 2019-2020 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of approximately \$706,349.

Revenue for the 2020-2021 Adopted Children and Youth Services Fund is expected to be \$2,560,960 and expenditures are estimated to be \$2,810,820. The adopted budget includes an adjustment in expenditures due the City's decision to not host summer camps in June and July because of the public health emergency. Part-time staff will be placed on furlough until programming resumes. A transfer of \$100,000 is budgeted from the 2020-2021 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 \$556,489.

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. This budget is subject to change based on guidance from public health officials about the safe operation of summer camps as well as decisions about school operations in the fall.

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 2019-2020 Revised Confiscated Drug Fund Budget shows revenues of \$10 and expenditures of \$600. It is estimated that the fund balance at June 30, 2020 will be \$14,472. The 2020-2021 Adopted Confiscated Drug Fund Budget Estimate shows no revenues and expenditures of \$7,000 for electric bike for patrol. It is estimated that the fund balance at June 30, 2021 will be \$7,472.

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 2019-2020 Revised Hotel/Motel Tax Fund budget shows revenues of \$850,000 and expenditures of \$371,870 for the support of the Decatur Tourism Bureau, a transfer of \$159,370 to the Conference Center Fund and a \$318,760 transfer to the General Fund. This

is a reduction of 23% from the original budget of \$1,100,000 and is based on occupancy through March 2020.

The 2020-2021 Adopted Hotel/Motel Tax Fund budget estimate shows revenues of \$650,000. This is an additional 24% from the revised 2019-2020 budget and 59% less than the original 2019-2020 budget. Expenditures include \$284,370 for the support of the Decatur Tourism Bureau; a \$121,870 to the Conference Center Fund; and a transfer of \$243,760 to the General Fund.

COVID-19 is having an impact on occupancy rates and this impact is expected to be continue into the foreseeable future.

Public Facilities Authority Fund

The City of Decatur Public Facilities Authority (PFA) was created by the Georgia General Assembly in 2017. In 2017, the authority issued the PFA Series 2017 revenue bonds in the amount of \$29,625,000 and received 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 funded 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 provides valuable greenspace and recreational facilities for the community. The long-term future of the property was determined through a community-wide master planning process which was completed in 2018 and resulted in the name of the property as Decatur Legacy Park.

The two budgetary accounts shown in the fund are the 1.) Capital Account and 2.) Operating Account. The Capital Account reflects the proceeds from the debt issuances, related issuance costs and the property acquisition. About \$507,000 remains in the capital account subsequent to the property purchase. These funds are available for property improvements. The Operating Account includes rent from property tenants, location fees for filming, and funding from DeKalb County to undertake certain projects in the conservation area on the Decatur Legacy Park property such as trail construction, pond improvements and removal of invasive species. The annual debt service payments are accounted for in the Operating Account.

At the end of fiscal year 2019-2020, the Capital Account will end with a fund balance of approximately \$507,910 restricted for property improvements and the Operating Account will end with a fund balance of approximately \$1,160,115 of which \$770,000 is restricted for conservation area improvements and \$390,115 is restricted for future debt service. A transfer of \$2,250,000 is budgeted from the Capital Improvement Fund to cover the debt service obligations of the PFA plus about \$180,000 for property maintenance, repairs and renovation.

The fiscal year 2020-2021 Adopted Public Facilities Authority Fund budget estimate anticipates spending \$150,000 from the Capital Account for the dairy barn stabilization. The fiscal year 2020-2021 Adopted Public Facilities Authority Fund budget estimate for the Operating Account reflects \$60,000 in revenue from rent and \$100,000 in expenditures from the DeKalb County grant towards improvements in the conservation area. Additional capital expenses include upgrades to the industrial kitchen (\$50,000), repairs to the Sheddon Cottage roof (\$40,000) and ADA/life-safety upgrades to Leigh Cottage and the Infirmary Building (\$14,000). These improvements will allow for more rental opportunities. It is anticipated that operations of the property will occur through a contract for services with the Decatur Legacy Project, Inc. The specifics of the contract are yet to be determined.



Debt service payments will total \$2,068,310 which include \$944,150 in principal and \$1,124,160 in interest payments. A transfer of \$2,250,000 is budgeted from the Capital Improvement Fund to cover the full amount of debt service obligations of the PFA plus about \$180,000 for maintenance, repairs and renovation. At the end of fiscal year 2020-2021, the Operating Account is anticipated to end with a fund balance of \$919,015, of which \$670,000 is restricted for conservation area improvements and \$249,015 is restricted for future debt service.

FY 2020-2021 Planning Impacts Matrix

The City of Decatur is committed to collaborative community planning and to the necessary follow through that supports and acts on those plans. The City has a long history of using strategic planning and master planning to meet the needs of the community. These plans represent investments in the community's future and provide roadmaps to achieving the many goals and objectives identified in the plans. The following list of planning tools explains the purpose and budgetary impact(s) of the major plans in use today.

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
2010 STRATEGIC PLAN	<p>Serves as long-range guide for city policy, funding, and programming decisions to support:</p> <ul style="list-style-type: none"> • Urban Living • Engaged Neighborhoods • A Vibrant Downtown and Business Community • Great Recreation Facilities • Clear Communication with Citizens 	<p>Operational revenue and expenditures, property values and tax rate and debt service obligations included in the plan are used as a basis for the City's annual general fund and capital budgets.</p> <ul style="list-style-type: none"> • Property tax revenue is expected to remain flat or increase as properties are reassessed and new developments are captured in the property tax digest. • One-time capital expenditures are included in the budget based on facilities and infrastructure needs identified in the plan.
2016 COMPREHENSIVE PLAN	A midterm check-in to assess the progress of the 2010 Strategic Plan.	The City's general fund and capital budgets increase as a result of the projects identified in the Comprehensive Plan.
BETTER TOGETHER COMMUNITY ACTION PLAN	Identifies specific actions in for individuals, organizations, and the city to undertake in order to encourage a more welcoming, inclusive, and equitable city.	Operating budget includes funding for training costs identified in the plan.
CULTURAL ARTS MASTER PLAN	Examines the possibilities for, and strengths of, the city's cultural offerings in collaboration with Agnes Scott College, City Schools of Decatur, Decatur Business Association, Decatur Downtown Development Authority and the Decatur Arts Alliance, developing initiatives to expand existing cultural and public art assets.	Based on funding availability, cultural offerings and initiatives identified in the plan are included in the City's annual general fund and capital improvements fund budgets.



FY 2020-2021 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
ENVIRONMENTAL SUSTAINABILITY PLAN	<p>Identifies tasks for individuals, organizations, businesses and the city to reduce their environmental impact on</p> <ul style="list-style-type: none"> • Food and Agriculture • Natural Systems • Buildings and Energy • Transportation • Resource Conservation and Waste Reduction • Government Management Practices 	<p>Based on funding availability, sustainability initiatives identified in the plan are included in the City's annual general fund and capital improvements fund budgets.</p>
CITY OF DECATUR LIVABLE CITIES INITIATIVE (LCI) STUDY	<p>Provides recommendations on land use, zoning, transportation, economic development, urban design, historic resources, environment and open space and public facilities in order to enhance the city's existing spaces.</p>	<p>As funds are available, the City's general fund and capital improvements fund budgets increase due to improvement projects included in the plan.</p>
2018 COMMUNITY TRANSPORTATION PLAN	<p>Promotes transportation equity, encourages biking and walking as viable alternatives to cars, increases connectivity between destinations, and emphasizes the relationship between health, quality of life, and transportation choices through a focus on</p> <ul style="list-style-type: none"> • Bicycle and Pedestrian Improvements • Key Intersection Improvements • Circulation 	<p>Based on service level expectations and available funds, capital improvements and associated operational costs identified in the plan are included in the City's general fund and capital budgets.</p> <ul style="list-style-type: none"> • Funding from the PATH Foundation will impact construction of the Commerce Drive cycle track.
EAST LAKE MARTA STATION LCI STUDY	<p>Addresses the underutilized and aging area surrounding the East Lake MARTA station and makes recommendations with regard to transportation, land use, urban design, and economic development.</p>	<p>The adopted budget is not impacted by the recommendations of the plan.</p>

FY 2020-2021 Planning Impacts Matrix *continued*

PLANNING TOOL	PURPOSE	BUDGETARY IMPACT
DECATUR PATH CONNECTIVITY IMPLEMENTATION PLAN	Identifies 9.2 miles of bicycle and pedestrian trail connectivity opportunities primarily within the city limits and achieves the goal of linking the downtown business district, city parks, neighborhoods, and visitor and employment centers.	Based on service level expectations and available funds, capital improvements and associated operational costs identified in the plan are included in the City's general fund and capital budgets.
DECATUR LEGACY PARK MASTER PLAN	Guides the development of the former United Methodist Children's Home property, which was recently purchased by the city.	Funding for the Decatur Legacy Park improvements would be funded by partnerships based on particular development needs. For now, the City's general fund, capital improvements fund and public facilities authority fund budgets will experience impact from development projects.
2020 AFFORDABLE HOUSING TASK FORCE REPORT	Reports findings of existing affordable housing issues and recommends strategies that reflect community expectations on how to preserve existing workforce and affordable housing and to create new housing opportunities in the city of Decatur to address affordability issues.	As funds are available, the City's general fund and capital improvements fund budgets increase due to improvement projects included in the plan.
FIRE DEPARTMENT STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Fire Department projects are included in the City's general fund and capital improvements fund budgets.
2016-2019 POLICE DEPARTMENT STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Police Department projects are included in the City's general fund and capital improvements fund budgets.
ADMINISTRATIVE SERVICES STRATEGIC PLAN	A department-specific strategic plan.	Based on funding availability and service level needs, Administrative Services Department projects are included in the City's general fund and capital improvements fund budgets.



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Summary of General Fund Revenues and Expenditures

Adopted Budget FY 2020-2021

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. While the specific impacts of COVID-19 on the City's revenues remain uncertain, the fiscal year 2020-2021 revenue estimates were developed based on knowledge of the immediate impacts of the public health emergency as well as estimates assuming impacts from COVID-19 through the end of the fiscal year.

Taxes

Taxes are the city's largest revenue category, accounting for \$21,757,000 or 90% 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 79% of all taxes collected by the city and are expected to total over \$17 million in the next fiscal year. Real property tax revenue is budgeted to remain flat due primarily to an assumption of a lower than normal collection rate due to the economic impacts of COVID-19. Depending on the length and depth of the current crisis, mortgage and rent defaults may increase and have a negative impact on real property tax revenues. The real property tax revenue for fiscal year 2021 is based on an assumption of a 5% increase in the 2020 tax digest. 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 80% and 20%, respectively. This represents a slow, slight, but steady increase in commercial values as a percentage of the overall digest. The City bills and collects real property taxes in two annual installments. The 2018 collection rate for real property taxes was 99.9% by October 2019. The 2020 preliminary real property digest increased 6.5% over the 2019 digest. This increase is consistent with the City's data about new construction, redevelopment and property sales over



the past year. Twenty-six percent of the increase is attributed to new construction and re-development and 74% represents market revaluation. Historically, real property taxes have not been significantly impacted by recessions and other negative economic events. In the near term, property values are expected to remain stable. It is this inelasticity of the general fund's largest revenue source that protects the budget from more catastrophic losses.

Franchise Taxes

Franchise taxes are a significant revenue source for the city. Franchise agreements establish the terms under which a utility may use the municipal right of way to conduct their private business operations such as delivering natural gas, telephone, cable television, and other telecommunications services. One of the terms in the franchise agreement is the amount paid by the utility for use of the right of way. The city collects over \$1.6 million in franchise taxes from electric, natural gas, cable and telephone utilities and this amount reflects about 6.5% of all general fund revenues. A slight 3% reduction is budgeted for fiscal year 2021.

Insurance Premiums Tax

One of the largest single revenue categories for the city is the insurance premiums tax. The tax generated \$1,407,000 in fiscal year 2019 and \$1,494,000 in fiscal year 2020. Insurance premiums taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula.

Construction Permits

From fiscal years 2008 to 2009, the revenue from construction permits dropped by 50% to around \$300,000. Revenues have rebounded and reached \$1,597,979 at the end of fiscal year 2017, the highest amount recorded in this category. Based on current revenues and construction activities, revenues are expected to be just over \$700,000 for fiscal year 2020 which is consistent with original estimates for the current fiscal year. Construction permits are projected to decline by 15% in fiscal year 2021 due to the ongoing public health emergency. Current activity reflects robust single-family residential improvements and the continuation of commercial and multi-family housing developments that were underway prior to the pandemic including the Bank of America site and the grocery store and multi-family housing development at E. Ponce de Leon Avenue and Arcadia Avenue. 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 \$855,000 from code violation fines in fiscal year 2019. In fiscal year 2021, the city expects to collect just over \$650,000 in code violations which are mostly traffic related. This is a decrease of 32% from the original fiscal year 2020 budget of \$960,000. Normally, the fluctuations in fine revenue are a reflection of how sensitive these revenues are to staffing levels and patrol assignments. The reduction in the budget for revenue from fines reflects the closure of municipal court since the middle of March 2020 and uncertainty about when regular court sessions will be resumed. Through an agreement with the school system and Verra Mobility (formerly American Traffic Solutions), 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 Verra Mobility.

Parking

In May 2014, the City implemented a new parking management system including new parking meters that accept multiple forms of payment including credit cards and use of a smartphone app. In addition to the updated parking meters, the City contracts with a private company for parking enforcement and collection of delinquent parking fees. In fiscal year 2021, meter fees are expected to generate approximately \$550,000, compared to actual revenues of \$733,718 in fiscal year 2019, and parking violations may generate another \$40,000, compared to \$52,139 in fiscal year 2019. The budget for parking fees and violations decreased 32% and 10%, respectively, for the current fiscal year due to retail and restaurant closures during the public health emergency.

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 is being 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 have increased accordingly. Since mid-March 2020, all Active Living programs have been suspended. In the current fiscal year, the absence of recreation programs has resulted in a projected decrease in current fiscal year revenues of \$255,000, for an anticipated total of \$445,000. The Active Living division is expected to generate around \$350,000 during the next fiscal year plus another \$75,000 for recreation facility rentals due to the uncertainty of when recreation programs will resume.

Motor Vehicle Tax

Legislation passed in 2012 eliminates the annual ad valorem tax and sales tax on the purchase of vehicles after March 1, 2013 and replaces it with a one-time title fee or Title Ad Valorem Tax (TAVT) of up to 7%. The revenue has been split at a variable rate between local governments and the state. The legislation is designed to make local governments whole for ad valorem collections through the end of the fiscal year. The city currently receives around \$385,000 annually from the ad valorem tax or about 1.5% of general operating revenues. Legislation effective July 1, 2019, set a permanent state/local split and increase the local share of TAVT revenues to 65%; however, certain components of the TAVT are being reduced. Because the funding formula depends on income from the title fee, revenue is expected to decrease.

Sales and Excise Tax

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

The City collects sales and excise tax from wholesale and retail sales of alcohol. Revenue from alcohol sales has increased close to 80% since fiscal year 2009 and historically has not been negatively impacted during economic downturns. In the current fiscal year, revenues from alcohol excise are predicted to decrease about 25% from the current budget because of the suspension of on-premises dining at restaurants.



Starting in fiscal year 2016, one half of the net revenues related to alcoholic beverage sales were distributed to the City Schools of Decatur. Close to \$380,000 was distributed to the school system in fiscal year 2019.

Penalties and Interest

Georgia House Bill 960, effective July 1, 2016, changed the annual interest rate that can be charged by cities and counties for delinquent taxes. The annual interest rate is now the bank prime rate plus 3 percent. The new law also set the penalty for non-payment at 5 percent of unpaid taxes for every 120 days of delinquency, not to exceed a total penalty of 20 percent. The impact of this law is a reduction of more than \$130,000 in revenues from penalties and interest since fiscal year 2016. The budget for fiscal year 2021 for penalties and interest is \$68,000 and this is about 25% less than the amount received in fiscal year 2019.

Occupation Taxes

All businesses in the city are required to pay an occupation tax annually. The City uses profitability ratios to determine the rate paid by each business as opposed to assessing the tax on actual gross receipts. Although occupation tax rates have not increased, revenues have increased since fiscal year 2009. The fiscal year 2021 occupation tax revenues are projected to decrease 20% from current revenues. The City anticipates revenue of \$440,000 from occupation taxes in fiscal year 2021.

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. The Georgia General Assembly approved an increase in the City's hotel/motel tax rate from 7% to 8% of the taxable room rental which went into effect in October 2018. This resulted in a change in the distribution formula: tourism bureau (43.75%), conference center/parking deck (18.75%), and general fund (37.5%). A new downtown hotel opened in April 2019. Fiscal year 2020 is the first full year with revenues from the new hotel. Through February 2020, revenues were on track to meet the budget of \$1,100,000. March 2020 hotel/motel taxes averaged 45% less than February for the two downtown hotels. The revised revenue estimate for fiscal year 2020 is \$850,000 or a decrease of 23% from the original budget. Revenues are estimated to be \$650,000 for fiscal year 2021 which assumes occupancy below actual March 2020 rates through December 2020 and slowly increasing through June 2021.

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 sanitation collection services and residential recycling. In 2020, the single-family residential fee increased from \$290 to \$300 per unit. Commercial rates were unchanged in 2020. The rate for 95 gallon carts remained at \$800 per cart for weekly service; the annual charge for 3 cubic yard containers stayed at \$1,200; and the per cubic yard fee for dumpsters remained at \$4.25. There was no change to the pay-as-you-throw bag prices. The revenue from the pay-as-you-throw bag sales covers waste disposal costs and the residential and commercial fees cover fixed costs and collection costs. The Solid Waste fund has budgeted to collect just under \$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. Budgeted revenue from service fees assumes a lower than normal collection rate due to the economic impacts of COVID-19.

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. A conservative collection rate has been applied due to the economic impacts of COVID-19. An additional \$500,000 is included in the fiscal year 2020 budget. This is an advance from the Decatur Housing Authority for storm drainage repairs at Allen Wilson Terrace. The stormwater fee is included on the tax bill. Starting in fiscal year 2015, the stormwater utility began to receive revenue from participants in the regional stormwater facility that is part of the Beacon Municipal Center project. The Beacon detention vault was designed to store stormwater generated from properties in their developed condition in the upper Peavine basin. Properties being developed in the upper Peavine basin have the option to use the Beacon detention facility to store stormwater in lieu of on-site water storage.

In 2019, the City initiated a stormwater master planning process which is anticipated for completion in late 2020. It is likely that the resulting master plan will have recommendations related to fees and financing of capital stormwater projects.

Fees-General

Annually, fees are reviewed by each department and a fee schedule is adopted. The fee schedule includes fees for alcoholic beverage licenses, cemetery fees, development fees, parking fines, recreation program and rental charges and special events permits, to name a few. Fees are compared to cities and counties in the metro Atlanta area. Some fees have a differential based on residency.

CITY OF DECATUR 2020-2021 ADOPTED BUDGET

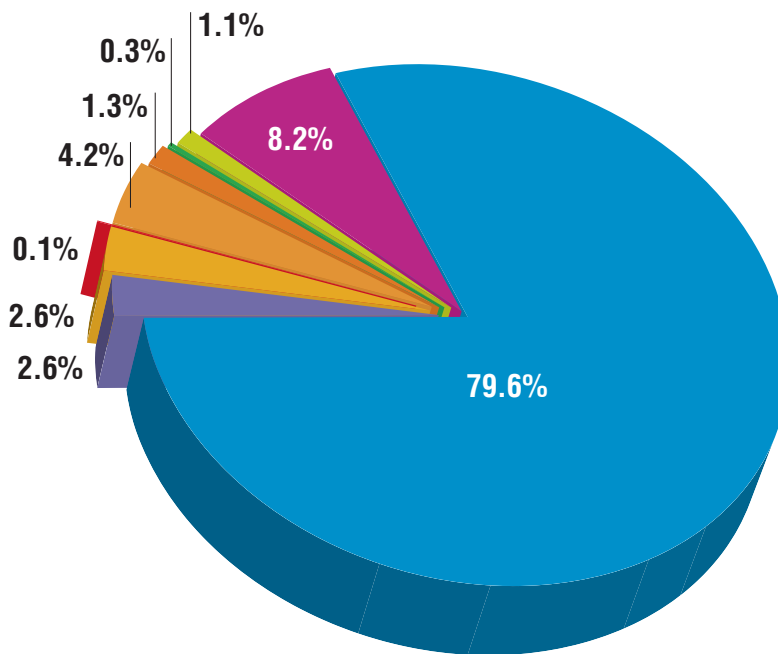
General Fund — Summary of Revenues

	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET REVENUE 2017-2018	REVISED REVENUE 2018-2019	BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2020-2021
311110 PUBLIC UTILITY TAXES	152,253	142,715	190,399	142,676	140,000	140,000	140,000
311190 PAYMENT IN LIEU OF TAXES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200 REAL PROPERTY TAXES	14,492,255	14,512,635	15,652,606	16,749,779	17,528,600	17,880,000	17,780,000
311300 MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	511,037	454,580	422,565	496,611	427,000	386,000	301,000
311400 BUSINESS PERSONAL PROPERTY TAXES	206,898	209,448	223,021	224,310	220,000	200,930	164,000
311600 OTHER TAXES	300,838	296,460	216,336	227,099	200,000	163,000	151,000
311700 FRANCHISE TAXES	1,623,456	1,703,646	1,646,740	1,670,207	1,646,000	1,676,000	1,630,000
314000 SALES & EXCISE TAXES	489,262	257,063	531,190	532,664	283,200	214,000	208,000
316100 OCCUPATIONAL TAXES	561,801	554,141	563,787	541,392	564,000	544,500	440,000
316200 OTHER TAXES - INSURANCE	1,114,034	1,222,818	1,304,828	1,407,194	1,450,000	1,494,000	1,420,000
319100 PENALTY & INTEREST	221,279	198,873	86,894	88,706	80,000	82,700	68,000
321000 ALCOHOLIC BEVERAGE LICENSES & PERMITS	-112,742	113,815	-96,511	(155,106)	117,450	116,700	88,700
322100 CONSTRUCTION PERMITS & FEES	765,752	1,597,979	1,314,541	760,816	711,500	713,600	644,350
330000 GRANT REVENUE - INTERGOVERNMENTAL	399,275	408,771	504,430	350,598	480,140	382,480	376,910
351000 PENALTIES & FINES	706,682	804,893	855,061	855,454	960,000	798,000	653,000
361000 INTEREST	0	0	2,271	14,446	20,000	20,000	15,000
341000 MISCELLANEOUS FEES	113,886	58,532	25,535	93,182	74,000	81,700	77,900
342000 PUBLIC SAFETY FEES & CHARGES	254,999	227,270	245,462	217,290	238,100	170,150	158,150
343000 STREETS AND SIDEWALKS FEES & CHARGES	801,053	765,443	701,031	733,718	750,000	510,000	550,000
347000 RECREATION FEES	677,878	705,031	707,440	706,350	712,000	455,000	350,000
349000 CHARGES FOR OTHER SERVICES	112,012	70,960	91,440	98,001	80,100	69,000	55,200
371000 GIFTS & CONTRIBUTIONS	2,050	3,050	0	15,000	0	0	0
381000 USE OF PROPERTY	117,960	122,389	129,476	147,099	119,500	83,500	76,500
389000 MISCELLANEOUS REVENUES	41,635	24,122	23,191	39,618	10,000	5,200	10,000
GENERAL FUND CURRENT REVENUE	23,613,552	24,514,634	25,401,734	26,017,103	26,871,590	26,246,460	25,417,710
FIXED ASSETS	0	1,662	4,561	383	5,000	5,000	5,000
TRANSFERS & OTHER							
Operating Transfer from Solid Waste Fund	57,010	154,390	112,730	150,380	212,540	231,440	234,380
Operating Transfer from Stormwater Utility Fund	236,000	297,750	314,490	330,400	352,020	375,590	372,760
Operating Transfer from (To) Capital Improvement Fund	(180,000)	(385,000)	0	0	0	0	0
Transfer from (to) Stormwater Utility Fund	0	0	0	0	(1,000,000)	(1,290,000)	0
Transfer from (to) Public Facilities Authority Fund	0	0	(850,000)	(1,000,000)	0	0	0
Transfer from (to) Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
Transfer (to) from E911 Fund	(400,000)	(400,000)	(400,000)	(350,000)	(350,000)	(350,000)	(350,000)
Transfer (to) from Hotel/Motel Tax Fund	261,926	273,582	275,874	308,221	412,500	318,760	243,760
Transfer (to) from Children & Youth Services Fund	(150,000)	(150,000)	(100,000)	0	(100,000)	0	(100,000)
Transfer (to) from Small Business Relief Fund	0	0	0	0	0	(400,000)	0
Transfer (to) from Affordable Housing Trust Fund	0	0	0	0	0	0	(100,000)
Transfer (to) from Community Grants Fund	0	0	0	0	0	0	0
Transfer (to) from Tree Bank Fund	(25,795)	0	0	0	0	0	0
TOTAL OTHER	(200,859)	(207,616)	(642,346)	(560,616)	(467,940)	(1,109,210)	305,900
From (To) Fund Balance	(1,211,185)	(1,295,872)	(814,608)	(165,513)	2,316,410	2,369,830	2,289,200
GENERAL FUND OTHER REVENUE - TOTAL	(1,412,044)	(1,503,488)	(1,456,954)	(726,129)	1,848,470	1,210,620	2,595,100
GENERAL FUND TOTAL REVENUES	22,201,509	23,011,146	23,944,780	25,290,974	28,720,060	27,507,080	28,012,810

General Fund Revenues

FY 2020-2021 Adopted Budget

"Where the Money Comes From"



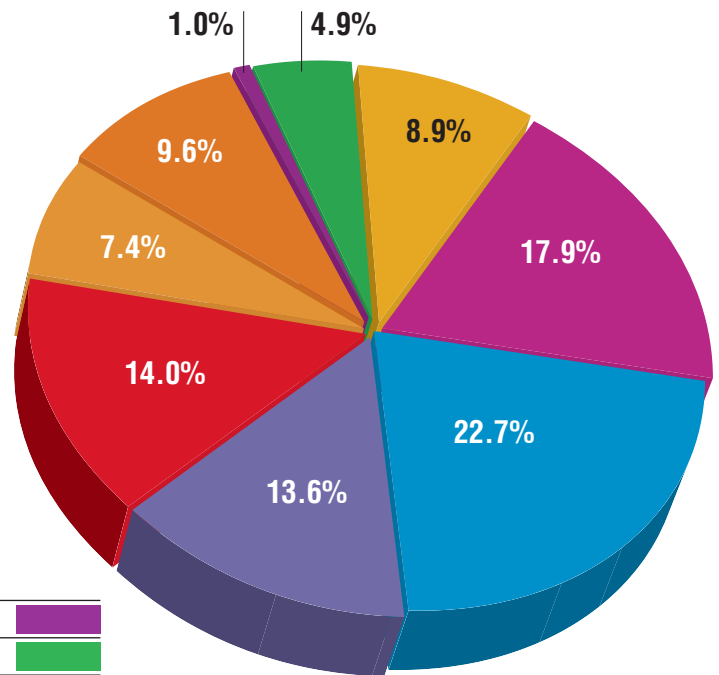
SOURCE	AMOUNT	
Taxes	22,294,000	79.6%
Licenses, Permits & Inspections	733,050	2.6%
Penalties, Fines & Forfeitures	721,000	2.6%
Interest	15,000	0.1%
Charges for Current Services	1,191,250	4.2%
Intergovernmental Revenues	376,910	1.3%
Miscellaneous Revenue	81,500	0.3%
Sale of Fixed Assets	5,000	0.0%
Operating Transfers	305,900	1.1%
Appropriation From (To) Fund Balance	2,289,200	8.2%
TOTAL REVENUES	\$28,012,810	100.0%

General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2015-2016	ACTUAL EXPENDITURE 2016-2017	ACTUAL EXPENDITURE 2017-2018	ACTUAL EXPENDITURE 2018-2019	BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2020-2021
DEPARTMENT							
GOVERNMENTAL CONTROL	141,047	144,998	195,063	238,447	248,320	331,520	277,990
GENERAL GOVERNMENT	1,772,702	1,879,187	1,361,003	1,411,777	1,367,100	1,339,440	1,375,330
COMMUNITY & ECONOMIC DEVELOPMENT	1,776,873	1,711,022	1,987,667	1,983,855	2,617,170	2,249,870	2,490,340
ADMINISTRATIVE SERVICES	3,306,769	3,479,685	4,113,256	4,302,696	4,955,270	4,969,640	5,005,130
POLICE	5,353,096	5,105,355	5,327,777	5,578,653	6,339,350	6,289,370	6,352,460
FIRE	3,634,133	3,460,409	3,434,672	3,589,662	3,858,530	3,713,910	3,815,490
PUBLIC WORKS	2,757,442	2,919,006	3,154,490	3,710,123	4,110,910	3,904,710	3,923,380
DESIGN, ENVIRONMENT & CONSTRUCTION	1,604,704	2,315,303	2,281,036	1,806,689	2,285,020	2,049,090	2,084,740
ACTIVE LIVING	1,854,743	1,996,181	2,089,816	2,669,073	2,938,390	2,659,530	2,687,950
GENERAL FUND TOTAL EXPENDITURES	22,201,509	23,011,146	23,944,780	25,290,974	28,720,060	27,507,080	28,012,810

Departmental Expenditures

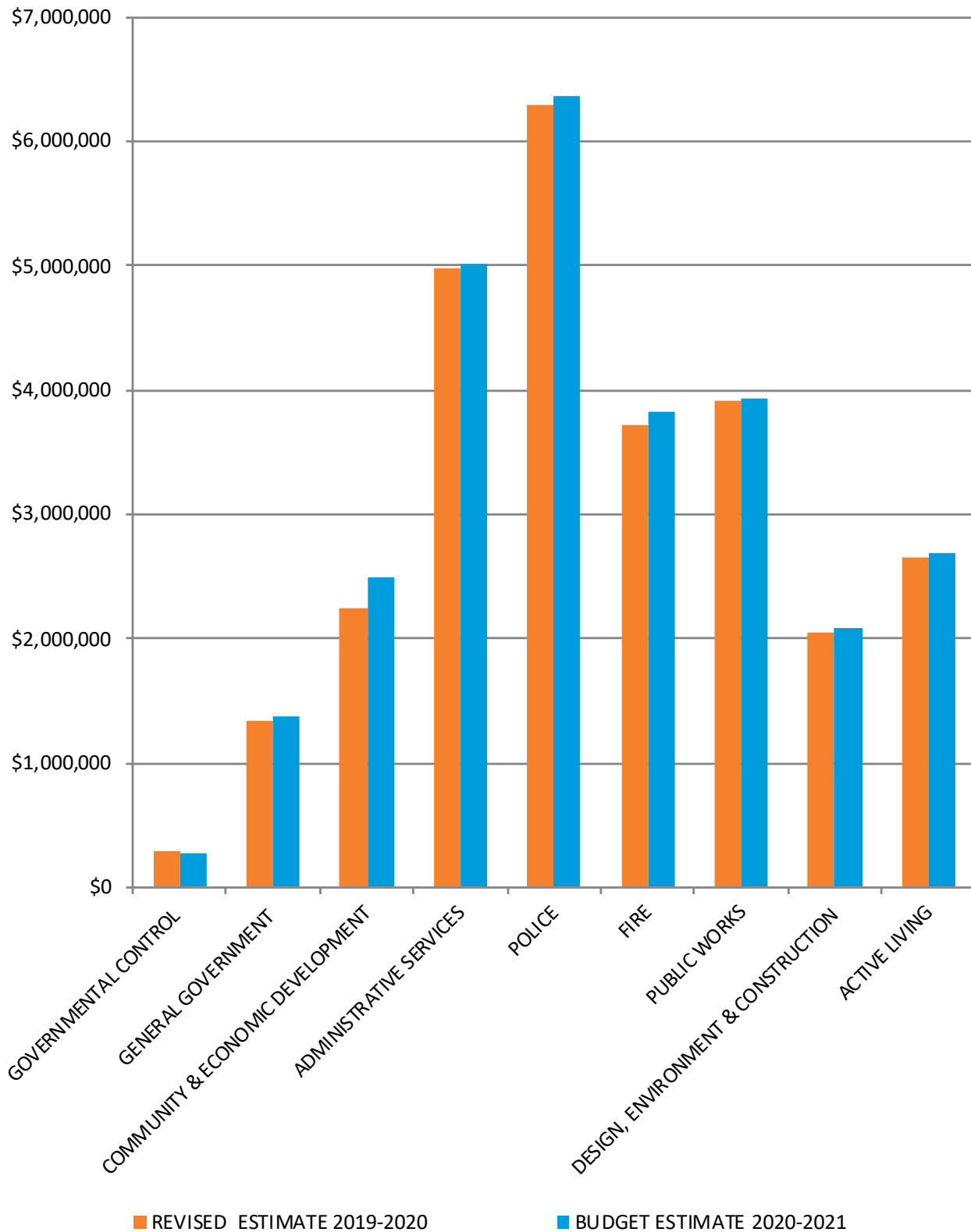
FY 2020-2021 Adopted Budget
"Where the Money Goes"



DEPARTMENT	AMOUNT	%
GOVERNMENTAL CONTROL	331,520	1.0%
GENERAL GOVERNMENT	1,375,330	4.9%
COMMUNITY & ECONOMIC DEVELOPMENT	2,490,340	8.9%
ADMINISTRATIVE SERVICES	5,005,130	17.9%
POLICE	6,352,460	22.7%
FIRE	3,815,490	13.6%
PUBLIC WORKS	3,923,380	14.0%
DESIGN, ENVIRONMENT & CONSTRUCTION	2,084,740	7.4%
ACTIVE LIVING	2,687,950	9.6%
TOTAL EXPENDITURES	28,012,810	100%

Departmental Expenditures

REVISED FY2019-2020 AND ADOPTED FY2020-2021 BUDGET COMPARISON





CITY OF DECATUR 2020-2021 ADOPTED BUDGET

Personnel Position Summary

	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 20-21 Changes	FY 2020-2021
Governmental Control					
City Manager's Office (1320)	4	4	4	1.00	5
CMO:	4	4	4	1.00	5
Community & Economic Development					
Administration (7510)	2	2	2		2
Economic Development (7550)	3	3	3	(1.00)	2
Planning (7410)	3	3	4		4
Marketing/PR (1570)	4	4	3		3
Parking Management (3230)	1	0	0		0
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	11	11	11		11
Children & Youth Services (6135)	13	14	15		15
CED:	37	37	38	(1.00)	37
Administrative Services					
Administration (1510)	5	6	6		6
Accounting (1512)	3	2	3		3
Revenue Collections (1514)	4	4	4		4
Municipal Court (2650)	3	3	3		3
ASO:	15	15	16		16
Public Works Services					
Administration (4510)	3	3	3		3
Solid Waste (540-4520)	14	18	18		18
Facilities Maintenance (1565, 1566)	21	22	22		22
Cemetery (4950)	6	6	6		6
Motor Maintenance (4900)	3	3	3		3
Central Supply (4910, 4911)	1	1	1		1
Codes Enforcement (7450)	1	1	1		1
Design, Environment & Construction (1575, 4220, 7200, 505-4320)	19	19	19		19
PW:	68	73	73		73
Emergency Management Services					
Fire & Rescue (3500)	39	39	39		39
Police (3210, 3223, 3221, 215-3800)	60	60	60		60
EMS:	99	99	99		99
TOTAL FULL-TIME POSITIONS	223	228	230	0.00	230



General Fund Revenue Estimate Detail

Budget FY 2020-2021

General Fund — Revenue Estimate Detail

	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2020-2021
311110 PUBLIC UTILITY TAXES							
311110 Utility Property Taxes	152,253	142,715	190,399	142,676	140,000	140,000	140,000
PUBLIC UTILITY TAXES	152,253	142,715	190,399	142,676	140,000	140,000	140,000
311190 PAYMENT IN LIEU OF TAXES							
311191 Philips Towers	23,500	23,500	23,500	23,500	23,500	23,500	23,500
311192 Clairemont Oaks	36,500	36,500	36,500	36,500	36,500	36,500	36,500
PAYMENT IN LIEU OF TAXES - TOTAL	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200 REAL PROPERTY TAXES							
311210 2010 Taxes	717	0	1	0	0	0	0
311211 2011 Taxes	224	0	1	0	0	0	0
311202 2012 Taxes	565	0	(23,143)	0	0	0	0
311203 2013 Taxes	5,896	0	1	0	0	0	0
311204 2014 Taxes	90,175	0	(571)	0	0	0	0
311215 2015 Taxes	7,761,876	119,425	(2,254)	0	0	0	0
311216 2016 Taxes	6,632,802	7,726,776	68,987	2,024	0	0	0
311217 2017 Taxes	0	6,666,433	8,365,297	104,125	0	0	0
311218 2018 Taxes	0	0	7,244,287	8,893,053	100,000	100,000	0
311209 2019 Taxes	0	0	0	7,750,577	9,125,000	9,800,000	100,000
311220 2020 Taxes	0	0	0	0	8,303,600	7,980,000	8,980,000
311211 2021 Taxes	0	0	0	0	0	0	8,700,000
PROPERTY TAXES - TOTAL	14,492,255	14,512,635	15,652,606	16,749,779	17,528,600	17,880,000	17,780,000
311300 MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310 Motor Vehicle Tax	508,865	452,412	419,821	496,611	425,000	385,000	300,000
311350 Railroad Equipment Tax	2,173	2,168	2,745	0	2,000	1,000	1,000
MOTOR VEHICLE TAXES - TOTAL	511,037	454,580	422,565	496,611	427,000	386,000	301,000
311400 BUSINESS PERSONAL PROPERTY TAXES							
311410 2010 Taxes & Prior Years	105	0	0	0	0	0	0
311411 2011 Taxes	81	0	103	0	0	0	0
311402 2012 Taxes	81	0	0	0	0	0	0
311403 2013 Taxes	535	116	0	0	0	0	0
311404 2014 Taxes	282	115	0	0	0	0	0
311405 2015 Taxes	205,814	4,192	0	271	0	0	0
311416 2016 Taxes	0	205,026	6,620	248	0	0	0
311417 2017 Taxes	0	0	216,298	2,104	0	0	0
311418 2018 Taxes	0	0	0	221,686	5,000	0	0
311419 2019 Taxes	0	0	0	0	215,000	200,930	0
311420 2020 Taxes	0	0	0	0	0	0	164,000
BUSINESS PERSONAL PROPERTY - TOTAL	206,898	209,448	223,021	224,310	220,000	200,930	164,000

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General Fund — Revenue Estimate Detail *continued*

	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2020-2021
311600 OTHER TAXES							
311600 Intangibles Tax	211,878	229,867	152,808	158,294	140,000	130,000	130,000
311601 Property Transfer Tax	88,960	66,593	63,528	68,805	60,000	33,000	21,000
OTHER TAXES - TOTAL	300,838	296,460	216,336	227,099	200,000	163,000	151,000
311700 FRANCHISE TAXES							
311710 Electric Franchise	1,014,443	1,008,071	950,635	1,029,896	1,020,000	1,056,000	1,020,000
311730 Natural Gas Franchise	139,572	137,847	135,771	137,296	135,000	135,000	135,000
311740 Video Service Franchise	130,871	126,722	216,161	109,523	108,000	105,000	105,000
311750 Cable Franchise	234,806	247,943	139,158	220,587	220,000	210,000	210,000
311760 Telephone Franchise	71,606	57,184	52,956	51,989	53,000	50,000	50,000
311790 Energy Excise Tax	32,159	125,879	152,058	120,916	110,000	120,000	110,000
FRANCHISE TAXES - TOTAL	1,623,456	1,703,646	1,646,740	1,670,207	1,646,000	1,676,000	1,630,000
314000 SALES & EXCISE TAXES							
314200 Beer & Wine Sales	204,545	102,028	204,138	168,008	87,200	70,000	68,000
314300 Liquor Sales	284,717	155,035	330,006	364,722	196,000	144,000	140,000
SALES & EXCISE TAXES - TOTAL	489,262	257,063	531,190	532,664	283,200	214,000	208,000
316100 OCCUPATIONAL TAXES							
316100 Business & Occ. Licenses	375,903	373,406	380,959	369,722	380,000	377,000	300,000
316101 Professional Taxes	138,994	138,073	138,308	127,289	140,000	125,000	100,000
316102 Insurance Occupation Taxes	46,904	42,661	44,520	44,381	44,000	42,500	40,000
OCCUPATIONAL TAXES - TOTAL	561,801	554,141	563,787	541,392	564,000	544,500	440,000
316200 OTHER TAXES - INSURANCE							
316200 Insurance Premiums Tax	1,114,034	1,222,818	1,304,828	1,407,194	1,450,000	1,494,000	1,420,000
OTHER TAXES - TOTAL	1,114,034	1,222,818	1,304,828	1,407,194	1,450,000	1,494,000	1,420,000
319100 PENALTY & INTEREST							
319110 Penalty & Interest - Real Property	220,081	193,079	78,659	84,728	75,000	80,000	65,000
319120 Penalty & Interest - Personal Property	1,198	5,794	8,236	3,977	5,000	2,700	3,000
PENALTY & INTEREST - TOTAL	221,279	198,873	86,894	88,706	80,000	82,700	68,000
321000 ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110 Beer Licenses	56,674	32,760	58,513	79,150	40,000	40,500	32,500
321120 Wine Licenses	10,225	5,951	12,458	430	200	0	0
321130 Liquor Licenses	94,250	47,933	103,100	113,250	57,000	59,500	47,000
321135 Server Permits	30,080	13,183	13,775	8,272	6,500	2,500	2,000
321139 School Portion of Excise Tax	(319,786)	0	(303,059)	(376,108)	0	0	0
321140 Corking Licenses	0	0	750	600	750	1,200	1,200
321500 Film Permits	14,415	12,150	16,552	13,800	12,000	12,000	5,000
322000 Non Business License	1,400	1,838	1,400	5,500	1,000	1,000	1,000
ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	(112,742)	113,815	(96,511)	(155,106)	117,450	116,700	88,700

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		ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2020-2021
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	536,989	1,274,889	866,236	489,828	475,000	525,000	475,000
322130	Plumbing Inspection Fees	51,353	56,472	95,945	29,886	25,000	40,000	38,000
322140	Electrical Inspection Fees	87,746	97,418	187,574	62,181	65,000	70,000	60,000
322160	HVAC Inspection Fees	65,639	98,271	120,056	110,194	115,000	50,000	44,000
322190	ROW Permit	(4,860)	25,172	12,936	25,875	0	0	0
322191	ROW Permit - Utilities	0	0	0	4,400	0	0	0
322210	Zoning & Land Use Application Fees	25,273	42,122	28,890	34,658	28,000	25,000	23,750
322230	Sign Permits	2,262	1,710	1,230	2,370	2,000	2,000	2,000
322240	Special Events Permit Fee	850	1,425	1,175	925	1,000	1,100	1,100
322250	Logo Licensing Fees	500	500	500	500	500	500	500
	CONSTRUCTION PERMITS & FEES - TOTAL	765,752	1,597,979	1,314,541	760,816	711,500	713,600	644,350
330000	INTERGOVERNMENTAL							
336000	State Grants	2,780	0	0	0	0	0	0
337200	DDA Management Services Agreement	371,495	408,771	504,430	316,140	480,140	382,480	376,910
	INTERGOVERNMENTAL - TOTAL	374,275	408,771	504,430	350,598	480,140	382,480	376,910
341000	MISCELLANEOUS FEES							
341322	Tree Plan Review Fees	33,191	4,778	10,845	20,825	20,000	18,000	20,000
341400	Copying Charges	1,815	1,367	1,944	2,539	1,500	4,000	3,000
341910	Election Fees	0	0	0	0	0	2,620	0
341920	Advertising Fee	1,050	0	0	0	0	0	0
341930	Maps & Publications Charges	6,250	9,532	6,481	8,325	6,000	9,000	6,000
341940	Reimbursement for Capital Construction Management	19,630	0	0	0	0	0	0
341941	Reimbursement from Decatur Tourism Bureau	35,600	37,058	0	40,880	41,500	43,080	43,900
341990	Other Fees	16,350	5,798	6,264	20,614	5,000	5,000	5,000
	MISCELLANEOUS FEES - TOTAL	113,886	58,532	25,535	93,182	74,000	81,700	77,900
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	14,032	16,510	15,428	12,460	10,000	11,000	10,000
342150	CPR-Non-Resident Fee	56	150	8	42	50	100	100
342200	Fire Alarm Fees	3,408	5,250	8,217	7,225	5,000	5,000	5,000
342215	Other Revenues - Fire	845	29	75	0	0	0	0
342220	Fire Report Copies	65	1,110	321	40	50	50	50
342900	Other Public Safety Fees	1,778	400	825	0	0	0	0
342905	Public Safety OT Reimbursements	116,180	89,181	97,408	79,720	100,000	66,000	35,000
342910	Recycling Income - Fire Station #1	480	0	0	0	0	0	0
342915	CSOD Resource Officer	108,264	105,314	114,419	108,669	115,000	80,000	100,000
342920	School Crossing Guard	9,893	9,326	7,951	8,639	8,000	8,000	8,000
342925	FIRE Reim for O/T	0	0	810	495	0	0	0
	PUBLIC SAFETY FEES & CHARGES	254,999	227,270	245,462	217,290	238,100	170,150	158,150

continued ►

CITY OF DECATUR 2020-2021 ADOPTED BUDGET

General Fund — Revenue Estimate Detail *continued*

	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2020-2021
343000 STREETS & SIDEWALKS FEES & CHARGES							
343910 Parking Meter Fees	801,053	765,443	701,031	733,718	750,000	510,000	550,000
STREETS & SIDEWALKS FEES & CHARGES	801,053	765,443	701,031	733,718	750,000	510,000	550,000
347000 RECREATION FEES							
347200 Recreation Service Fees	663,395	692,587	696,135	695,591	700,000	445,000	350,000
347500 Recreation Sale of Goods	14,483	12,444	11,205	10,759	12,000	10,000	0
347900 Other Recreation	0	0	100	0	0	0	0
RECREATION FEES - TOTAL	677,878	705,031	707,440	706,350	712,000	455,000	350,000
349000 CHARGES FOR OTHER SERVICES							
349100 Cemetery Service Fees	111,587	70,885	91,422	97,751	80,000	68,600	55,000
349300 Return Check Fees	425	75	18	250	100	400	200
CHARGES FOR OTHER SERVICES - TOTAL	112,012	70,960	91,440	98,001	80,100	69,000	55,200
351000 PENALTIES & FINES							
351170 Fines from Code Viol.	583,477	672,210	656,061	732,543	750,000	700,000	570,000
351173 ATS - School's Portion	0	0	(38,815)	(39,915)	0	0	0
351171 School Bus Stop Arm Violations	23,388	56,596	168,159	105,167	155,000	50,000	40,000
351400 Court Hearing Reschedule Fees	20,626	9,065	12,988	5,520	5,000	3,000	3,000
351930 Parking Violations	79,192	67,023	56,668	52,139	50,000	45,000	40,000
PENALTIES & FINES - TOTAL	706,682	804,893	855,061	855,454	960,000	798,000	653,000
361000 INTEREST							
361000 Interest on Investments	0	0	2,271	14,446	20,000	20,000	15,000
INTEREST - TOTAL	0	0	2,271	14,446	20,000	20,000	15,000
371000 GRANT REVENUE							
371500 Private Grants	25,000	0	0	0	0	0	0
GRANT REVENUE - TOTAL	399,275	408,771	504,430	350,598	480,140	382,480	376,910
371000 GIFTS & CONTRIBUTIONS							
371200 Gifts & Contributions	2,050	3,050	0	15,000	0	0	0
GIFTS & CONTRIBUTIONS - TOTAL	2,050	3,050	0	15,000	0	0	0
381000 USE OF PROPERTY							
381010 Bandstand Rentals	2,875	3,125	5,700	5,281	4,500	1,500	1,500
381020 Recreation Facilities Rentals	115,085	119,264	123,776	141,818	115,000	82,000	75,000
USE OF MONEY & PROPERTY - TOTAL	117,960	122,389	129,476	147,099	119,500	83,500	76,500

continued ►

		ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	BUDGET ESTIMATE 2019-2020	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2020-2021
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	14,005	13,225	9,078	21,072	0	200	0
389000	Misc. Revenues	27,630	10,897	14,112	18,545	10,000	5,000	10,000
	MISCELLANEOUS REVENUES - TOTAL	41,635	24,122	23,191	39,618	10,000	5,200	10,000
	GENERAL FUND CURRENT REVENUE	23,613,552	24,514,634	25,401,740	26,017,103	26,871,590	26,246,460	25,417,710
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	0	1,662	4,561	383	5,000	5,000	5,000
	FIXED ASSETS - TOTAL	0	1,662	4,561	383	5,000	5,000	5,000
	TRANSFERS & OTHER							
	Operating Transfer from Solid Waste Fund	57,010	154,390	112,730	150,380	212,540	231,440	234,380
	Operating Transfer from Storm Water Utility Fund	236,000	297,750	314,490	330,400	352,020	375,590	372,760
	Transfer (to) from Storm Water Utility Fund	0	0	0	0	(1,000,000)	(1,290,000)	0
	Transfer (to) from Capital Improvement Fund	(180,000)	(385,000)	0	0	0	0	0
	Transfer (to) from Public Facilities Authority Fund	0	0	(850,000)	(1,000,000)	0	0	0
	Transfer (to) from Hotel/Motel Tax Fund	261,926	273,582	275,874	308,221	412,500	318,760	243,760
	Transfer (to) from Urban Redevelopment Agency Fund	0	0	0	0	0	0	0
	Transfer (to) from E911 Fund	(400,000)	(400,000)	(400,000)	(350,000)	(350,000)	(350,000)	(350,000)
	Transfer (to) Children/Youth Services Fund	(150,000)	(150,000)	(100,000)	0	(100,000)	0	(100,000)
	Transfer (to) Small Business Relief Fund	0	0	0	0	0	(400,000)	0
	Transfer (to) Affordable Housing Trust Fund	0	0	0	0	0	0	(100,000)
	Transfer (to) Community Grants Fund	0	0	0	0	0	0	0
	Transfer (to) Tree Bank Fund	(25,795)	0	0	0	0	0	0
	TOTAL OTHER	(200,859)	(207,616)	(642,346)	(560,616)	(467,940)	(1,109,210)	305,900
	From (To) Fund Balance	(1,211,185)	(1,295,872)	(814,608)	(165,513)	2,316,410	2,369,830	2,289,200
	GENERAL FUND OTHER REVENUE - TOTAL	(1,412,044)	(1,503,488)	(1,456,954)	(726,129)	1,848,470	1,210,620	2,595,100
	GENERAL FUND TOTAL REVENUES	22,201,509	23,011,146	23,944,786	25,290,974	28,720,060	27,507,080	28,012,810



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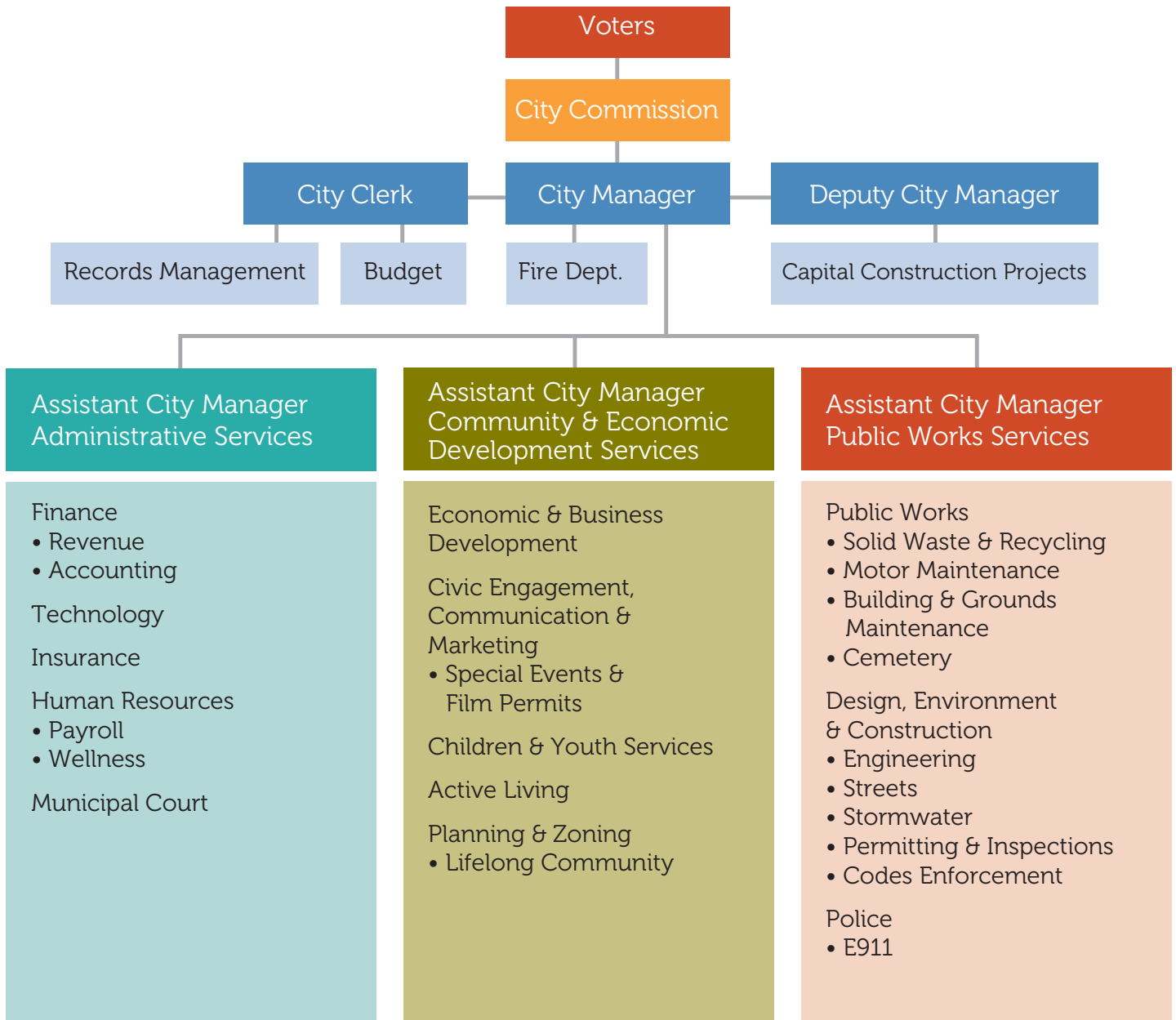


General Fund Expenditure Estimate Detail

Budget FY 2020-2021



City Organization



Department Directory

GOVERNMENTAL CONTROL

1110 City Commission

GENERAL GOVERNMENT DEPARTMENT

1320 City Manager

1400 City Elections

1530 City Attorney

1580 Records Management

FIRE DEPARTMENT

3500 Fire & Rescue Services

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

7510 CED Administration

7410 Planning

7550 Economic Development

1570 Communications & Civic Engagement

3230 Parking Management

ACTIVE LIVING DIVISION

6110 Active Living Administration

6121 Athletic Services

6122 Recreation Services

6124 Aquatic Services

6126 Tennis Services

6130 Facilities & Equipment

CHILDREN & YOUTH SERVICES DIVISION

225-6133 Children & Youth Administration Fund

225-6135 Children & Youth Services Fund

ADMINISTRATIVE SERVICES DEPARTMENT

1510 Administrative Services

1512 Accounting

1514 Revenue

1535 Information Technology

1567 Utilities & Services

1555 General Insurance

2650 Municipal Court

PUBLIC WORKS DEPARTMENT

4510 PW Administration

1565 Buildings Maintenance

1566 Grounds Maintenance

4900 Motor Maintenance

4910 Central Supply

4950 Cemetery

SOLID WASTE DIVISION

540-4520 Solid Waste Fund

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION

7340 DE&C Administration

4220 Streets

7200 Permits & Inspections

7450 Codes Enforcement

505-4320 Stormwater Utility Fund

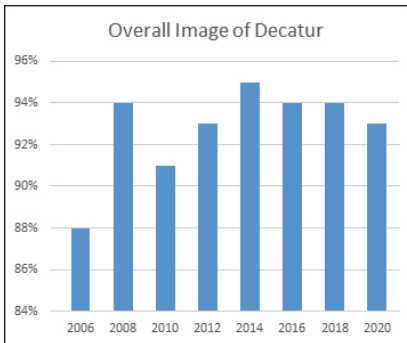
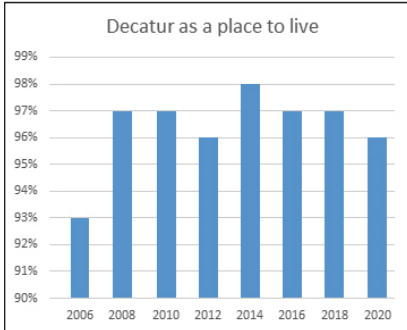
POLICE DEPARTMENT

3210 General Management

3221 Criminal Investigation

3223 Uniform Patrol

215-3800 E-911 Fund



GOVERNMENTAL CONTROL DEPARTMENT

ADOPTED 2020-2021 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 George Dusenbury – District 1

Commissioner Lesa Mayer – 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
 2020: 93% 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
 2020: 96% rated as excellent/good

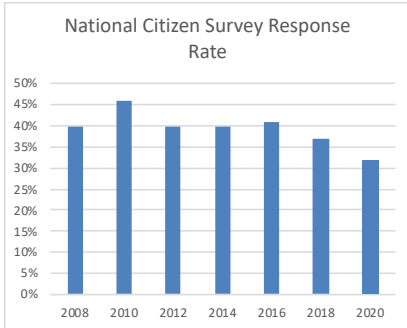
Proud Moments from 2010 to 2020:

Established Decatur Tourism Bureau. (2010-2011)
 Adopted the Environmental Sustainability Plan. (2011-2012)
 Established the Lifelong Community Advisory Board. (2012)
 Completed the purchase of the Callaway property. (2013)
 Adopted the Unified Development Ordinance. (2015)
 Established the Better Together Advisory Board. (2016)
 Adopted an update to the Community Transportation Plan. (2018)
 Recognized as an All-America City by the National Civic League. (2018)
 Accepted the Affordable Housing Task Force report. (2020)

GOVERNMENTAL CONTROL DEPARTMENT

2020-2021 ADOPTED BUDGET

EXPENDITURE OBJECTS	1110 TOTAL BUDGET ESTIMATE 2020-2021	REVISED BUDGET ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
PERSONNEL SERVICES				
511100 Regular Salaries & Wages	0	0	0	0
511200 Temp Salaries and Wages	63,000	63,000	63,000	63,000
512200 Social Security (FICA)	3,910	3,910	3,910	3,906
512300 Medicare	920	920	920	914
512600 Unemployment Insurance	0	0	0	0
512700 Workers Compensation	2,210	2,240	2,240	1,426
TOTAL PERSONNEL SERVICES	70,040	70,070	70,070	69,245
OTHER SERVICES AND CHARGES				
521200 Professional Services	75,000	133,000	57,000	52,384
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	57,500	53,200	52,000	51,281
523202 Telephone	0	0	0	0
523300 Advertising	5,250	8,000	4,000	2,750
523400 Printing and Binding	2,000	2,000	2,000	1,538
523450 Signs	0	0	0	0
523600 Dues and Fees	34,000	34,000	30,000	29,595
523700 Education and Training	22,000	20,000	22,000	22,963
523701 Business Meetings	4,000	2,000	4,000	4,009
TOTAL OTHER SERVICES AND CHARGES	199,750	252,200	171,000	164,518
SUPPLIES				
531102 Supplies-Janitorial	0	0	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0
531105 Supplies-Office	250	250	250	135
531106 Supplies-Pesticides and Herbicides	0	0	0	0
531107 Supplies-Specialized Dept	1,250	2,000	1,250	539
531108 Supplies-Tires and Batteries	0	0	0	0
531109 Supplies-Vehicles and Equipment	0	0	0	0
531111 Computer Equipment	1,000	2,500	0	0
531270 Gasoline	0	0	0	0
531300 Food-Subsistence and Support	5,700	4,500	5,500	4,162
531400 Books and Periodicals	0	0	0	0
531500 Supplies-Purchased for Resale	0	0	0	0
531600 Small Equipment	0	0	0	0
531700 Uniforms and Protective Equipment	0	0	250	(153)
TOTAL SUPPLIES	8,200	9,250	7,250	4,683
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL DIVISION EXPENDITURES	277,990	331,520	248,320	238,447



Priorities for FY 2020-2021:

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

GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2020-2021 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!

Performance Measures

National Citizen Survey Response Rate

2008: 40%
2010: 46%
2012: 40%
2014: 40%
2016: 41%
2018: 37%
2020: 32%

Budget Expo Attendance

March 2016: 44
March 2017: 61
March 2018: 33
March 2019: 75

E5 Leadership Academy Graduates

Calendar Year 2016: 11
Calendar Year 2017: 9
Calendar Year 2018: 10
Calendar Year 2019: 10

A Proud Moment from 2010-2020:

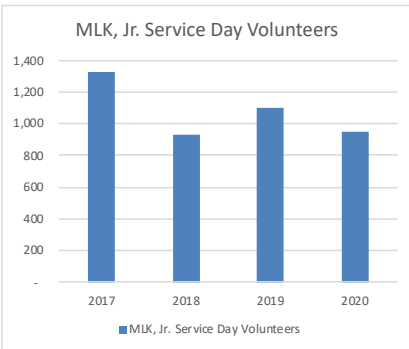
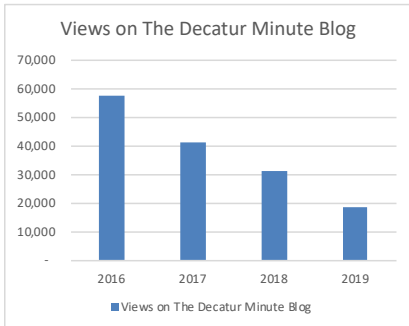
Purchase and annexation of the 77 acres now known as Decatur Legacy Park. (2019)

GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY	CITY MANAGER'S OFFICE 1320	CITY ATTORNEY 1530	RECORDS 1580	TOTAL 2020-2021	TOTAL 2019-2020	TOTAL 2018-2019
REGULAR JOB CLASSES						
City Manager	1	0	0	1	1	1
Deputy City Manager	1	0	0	1	1	1
City Clerk	1	0	0	1	1	0
Budget & Performance Measurement Director	0	0	0	0	0	1
Operations Analyst	1	0	0	0	0	0
Office Manager	1	0	0	1	1	1
TOTAL REGULAR CLASSES	5	0	0	5	4	4
OTHER JOB CLASSES						
City Attorney	0	1	0	1	1	1
Records Specialist	0	0	1	1	1	1
Graduate Intern	0	0	0	0	1	1
TOTAL OTHER CLASSES	0	1	1	2	3	3

GENERAL GOVERNMENT DEPARTMENT

2020-2021 ADOPTED BUDGET

		TOTAL BUDGET ESTIMATE 2020-2021	1320 CITY MANAGER	1400 CITY ELECTION	1530 CITY ATTORNEY	1580 RECORDS MGMT	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
EXPENDITURE OBJECTS									
PERSONNEL SERVICES									
511100	Regular Salaries & Wages	302,000	302,000	0	0	0	306,000	312,100	330,183
511200	Temp Salaries and Wages	206,000	188,000	0	0	18,000	219,970	222,870	228,205
511300	Overtime Wages	3,700	3,500	0	0	200	200	3,700	394
512100	Employer Group Insurance	87,310	87,310	0	0	0	80,000	85,850	74,810
512200	Social Security (FICA)	27,530	26,620	0	0	910	27,800	28,000	28,922
512300	Medicare	7,310	7,100	0	0	210	7,920	7,770	8,662
512400	Retirement Contributions	27,200	27,200	0	0	0	26,800	26,840	11,099
512401	Retirement Contributions-ICMA	33,500	33,500	0	0	0	31,000	34,100	69,085
512600	Unemployment Insurance	420	350	0	0	70	490	420	0
512700	Workers Compensation	8,150	7,700	0	0	450	4,500	4,500	2,742
TOTAL PERSONNEL SERVICES		703,120	683,280	0	0	19,840	704,680	726,150	754,102
OTHER SERVICES AND CHARGES									
521200	Professional Services	543,100	48,100	10,000	475,000	10,000	512,340	522,800	553,339
521303	Misc Personal Service Fees	0	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	350	200	0	0	150	350	350	195
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	10	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	60	60	0	0	0	60	0	72
522321	Auto Allowance	10,000	10,000	0	0	0	10,000	10,000	12,269
522500	Other Contractual Services	17,200	7,200	0	0	10,000	17,200	14,000	9,471
523101	Insurance-Awards	0	0	0	0	0	0	0	0
523201	Postage	0	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	0	0	0	0
523300	Advertising	1,800	300	1,500	0	0	1,500	1,800	220
523400	Printing and Binding	6,200	6,000	0	0	200	8,400	3,700	5,656
523600	Dues and Fees	14,700	14,500	0	0	200	19,100	14,200	8,006
523700	Education and Training	29,000	28,000	0	0	1,000	23,990	32,000	33,141
523701	Business Meetings	20,200	20,000	0	0	200	15,200	20,200	17,990
523800	Licenses	0	0	0	0	0	0	0	0
523911	Bank Charges	0	0	0	0	0	0	0	0
TOTAL OTHER SERVICES AND CHARGES		642,610	134,360	11,500	475,000	21,750	608,150	619,050	640,359
SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	0	10	100	0
531102	Supplies-Janitorial	200	200	0	0	0	350	200	207
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,550	4,500	300	0	750	4,900	5,800	4,569
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	6,750	6,000	0	0	750	1,250	2,500	843
531108	Supplies-Tires and Batteries	0	0	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0	0	194
531111	Computer Equipment	1,200	1,200	0	0	0	1,850	1,200	82
531112	Computer Software	7,200	0	7,200	0	0	9,000	7,200	7,800
531113	Office Equipment and Furniture	4,000	4,000	0	0	0	1,650	1,000	387
531115	Supplies- Batteries	0	0	0	0	0	0	0	17
531270	Gasoline	250	250	0	0	0	250	200	64
531300	Food-Subsistence and Support	3,100	3,000	0	0	100	6,100	2,600	1,844
531400	Books and Periodicals	650	500	0	0	150	650	650	471
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	0	0	603
531700	Uniforms and Protective Equipment	600	500	0	0	100	600	450	234
TOTAL SUPPLIES		29,600	20,250	7,500	0	1,850	26,610	21,900	17,315
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES		1,375,330	837,890	19,000	475,000	43,440	1,339,440	1,367,100	1,411,777



Priorities for FY 2020-2021:

- Successfully complete the 2020 Strategic Plan planning process including a robust civic engagement process
- Enhance strategies that support business retention and recruitment during a changed economic climate
- Implement high priority recommendations of the Affordable Housing Task Force Report that will have a positive impact on preserving existing and developing new affordable housing options in the city

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2020-2021 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
 2020: 83% 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
 2020: 91% rated as excellent/good

Performance Measures

Total Views on The Decatur Minute blog

2016: 57,554
 2017: 41,003
 2018: 31,014
 FY 2019: 18,439

Number of MLK, Jr. Service Day Volunteers

Calendar 2017: 1,330
 Calendar 2018: 930
 Calendar 2019: 1,100
 Calendar 2020: 954

Number of New Mixed-Used Developments Approved

FY 2016: 3
 FY 2017: 2
 FY 2018: 3
 FY 2019: 0

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

2020-2021 ADOPTED BUDGET

	TOTAL BUDGET ESTIMATE 2020-2021	7510 ADMINI- STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMT	3230 PARKING MGMT	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
EXPENDITURE OBJECTS									
PERSONNEL SERVICES									
511100 Regular Salaries & Wages	751,200	258,600	128,500	193,100	171,000	0	780,000	735,320	711,524
511200 Temp Salaries and Wages	98,900	2,500	0	32,500	48,000	15,900	81,120	97,390	53,403
511300 Overtime Wages	2,500	2,500	0	0	0	0	2,000	2,500	2,348
512100 Employer Group Insurance	192,520	52,720	35,000	52,450	52,350	0	176,000	189,080	149,750
512200 Social Security (FICA)	52,090	16,100	8,000	13,400	13,600	990	53,500	49,560	46,017
512300 Medicare	12,270	3,800	1,870	3,150	3,200	250	12,700	11,600	10,929
512400 Retirement Contributions	67,900	23,500	11,600	17,400	15,400	0	67,700	63,240	57,529
512401 Retirement Contributions-ICMA	17,490	17,490	0	0	0	0	19,000	17,280	21,715
512600 Unemployment Insurance	770	210	140	210	210	0	910	910	4,620
512700 Workers Compensation	20,100	7,000	3,000	5,000	4,600	500	13,160	13,190	8,709
TOTAL PERSONNEL SERVICES	1,215,740	384,420	188,110	317,210	308,360	17,640	1,206,090	1,180,070	1,066,543
OTHER SERVICES AND CHARGES									
521200 Professional Services	343,800	47,000	68,000	36,000	183,000	9,800	226,500	259,000	253,735
522200 Repairs and Maintenance	1,500	0	0	0	0	1,500	1,500	1,500	72
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	2,000	2,000	0
522206 Repair and Maint-Vehicles-Outside Labor	500	0	0	0	0	500	500	500	150
522310 Rental of Land & Buildings	31,800	29,800	0	2,000	0	0	48,780	50,780	41,036
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	6,889
522500 Other Contractual Services	648,900	6,500	147,800	300,000	140,800	53,800	533,770	855,770	474,382
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	33,000	0	0	0	33,000	0	31,500	31,500	20,185
523202 Telephone	500	500	0	0	0	0	750	750	0
523300 Advertising	34,550	0	18,000	1,550	15,000	0	25,000	30,000	17,116
523400 Printing and Binding	18,500	1,500	3,000	7,000	4,000	3,000	19,500	23,500	9,930
523450 Signs	10,500	250	10,000	0	250	0	25,500	25,500	1,068
523600 Dues and Fees	21,610	4,050	3,000	9,060	4,000	1,500	16,150	22,150	13,202
523700 Education and Training	54,300	7,000	5,500	5,400	33,650	2,750	34,950	49,650	27,462
523701 Business Meetings	10,700	2,500	1,000	1,200	6,000	0	6,300	7,300	8,137
523800 Licenses	6,400	0	0	5,200	1,200	0	6,330	6,200	15,702
523911 Bank Charges	2,000	0	2,000	0	0	0	2,000	2,000	1,635
TOTAL OTHER SVCS. AND CHARGES	1,225,760	106,300	258,300	367,410	420,900	72,850	988,230	1,375,300	890,700
SUPPLIES									
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102 Supplies-Janitorial	1,100	600	0	0	500	0	1,200	1,200	107
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	6,500	0	500	0	0	7,000	7,500	4,751
531106 Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	15
531107 Supplies-Specialized Dept	29,000	2,500	10,000	0	15,000	1,500	31,500	38,500	16,211
531108 Supplies-Tires and Batteries	200	0	0	0	0	200	200	200	400
531109 Supplies-Vehicles and Equipment	200	0	0	0	0	200	200	200	21
531111 Computer Equipment	1,000	0	0	0	1,000	0	4,350	4,350	0
531112 Computer Software	1,500	0	0	1,000	500	0	1,000	1,500	1,492
531113 Supplies - Office Equipment	300	0	0	0	0	300	300	300	47
531114 Furniture and Fixtures	0	0	0	0	0	0	0	1,500	884
531115 Supplies-Batteries	0	0	0	0	0	0	0	0	0
531270 Gasoline	200	0	0	0	0	200	0	0	183
531300 Food-Subsistence and Support	4,000	0	0	4,000	0	0	4,000	4,200	0
531400 Books and Periodicals	550	0	0	250	300	0	550	550	113
531500 Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600 Small Equipment	1,900	0	0	500	1,000	400	4,350	400	1,344
531700 Uniforms and Protective Equipment	1,890	380	250	380	380	500	900	1,400	1,046
TOTAL SUPPLIES	48,840	9,980	10,250	6,630	18,680	3,300	55,550	61,800	26,612
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES	2,490,340	500,700	456,660	691,250	747,940	93,790	2,249,870	2,617,170	1,983,855



COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMM 1570	PARKING MGMT. 3230	TOTAL 2020- 2021	TOTAL 2019- 2020	TOTAL 2018- 2019
REGULAR JOB CLASSES								
Assistant City Manager	1	0	0	0	0	1	1	1
Chief, Div. of Community, Education & Civic Engagement	0	0	0	0	0	0	0	1
Planning & Economic Development Director	1	0	0	0	0	1	1	0
Planning Director	0	0	0	0	0	0	0	1
Senior Planner	0	0	1	0	0	1	1	0
Planner	0	0	1	0	0	1	1	1
Downtown Development Manager	0	0	0	0	0	0	0	1
Downtown Programs Manager	0	1	0	0	0	1	1	0
Lifelong Community Program Manager	0	0	1	0	0	1	1	1
Special Events Coordinator	0	0	0	1	0	1	1	1
Communications Manager/PIO	0	0	0	1	0	1	1	0
Communications Specialist	0	0	0	0	0	0	0	1
Community Information Services & Volunteer Coordinator	0	0	0	1	0	1	1	1
Office Manager	0	0	0	0	0	0	0	1
Operations Analyst	0	1	0	0	0	1	1	0
Administrative Services Assistant	1	0	0	0	0	1	1	0
Parking Manager	0	0	0	0	0	0	0	1
Parking Attendant	0	0	0	0	0	0	0	1
TOTAL REGULAR CLASSES	3	2	3	3	0	11	11	12
OTHER JOB CLASSES								
Digital Media Specialist	0	0	0	1	0	1	1	0
Planning Intern	0	0	1	0	0	1	1	1
P/T Special Events Volunteer Coordinator	1	0	0	0	0	1	1	1
P/T Parking Attendant	0	0	0	0	4	4	4	4
TOTAL OTHER CLASSES	1	0	1	0	4	7	7	6

ACTIVE LIVING DIVISION

ADOPTED 2020-2021 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
2020: 79% rated as excellent/good

Availability of paths and walking trails

2008: 66% rated as excellent/good
2010: 63% rated as excellent/good
2012: 69% rated as excellent/good
2014: 74% rated as excellent/good
2016: 63% rated as excellent/good
2018: 65% rated as excellent/good
2020: 75% rated as excellent/good

Performance Measures:

Number of Road races

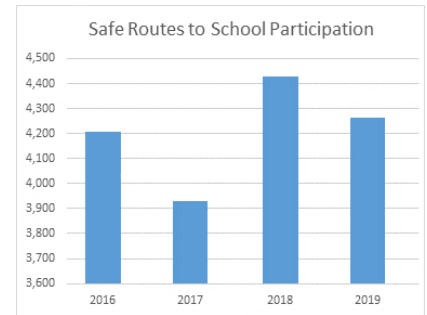
FY 2016: 7
FY 2017: 8
FY 2018: 10
FY 2019: 9

Number of Course Miles Run

FY 2016: 21.7
FY 2017: 24.8
FY 2018: 31
FY 2019: 27.9

Safe Routes to School Participation

FY 2016: 4,208 students and parents
FY 2017: 3,929 students and parents
FY 2018: 4,427 students and parents
FY 2019: 4,264 students and parents



Priorities for FY 2020-2021:

- Establish procedures to protect staff and patrons as we continue to deal with COVID-19.
- Look for creative ways to offer programming to help the community stay active and connected.
- Implement the CommunityPass software solution to improve customer experience as well as internal efficiency and functionality for activity and program registration in the Active Living and Children and Youth Services divisions.

A Proud Moment from 2010-2020:

Received Bicycle Friendly and Walk Friendly City designations (2013 and 2014).

ACTIVE LIVING DIVISION

2020-2021 ADOPTED BUDGET

		TOTAL BUDGET ESTIMATE 2020-2021	6110 ADMINIS- TRATION	6121 ATHLETIC SERVICES	6122 RECREATION SERVICES	6124 AQUATICS SERVICES
EXPENDITURE OBJECTS						
PERSONNEL SERVICES						
511100	Regular Salaries & Wages	682,510	170,550	180,200	265,250	0
511200	Temp Salaries and Wages	425,190	41,600	69,150	126,990	74,850
511300	Overtime Wages	7,500	4,000	3,500	0	0
512100	Employer Group Insurance	174,830	35,150	52,230	69,950	0
512200	Social Security (FICA)	70,340	13,500	15,700	25,000	4,640
512300	Medicare	16,790	3,200	3,850	5,850	1,090
512400	Retirement Contributions	58,350	15,400	12,950	24,000	0
512600	Unemployment Insurance	700	140	210	280	0
512700	Workers Compensation	26,650	4,300	6,200	8,000	2,500
TOTAL PERSONNEL SERVICES		1,462,860	287,840	343,990	525,320	83,080
OTHER SERVICES AND CHARGES						
521200	Professional Services	69,390	9,800	240	6,550	0
521301	Instructor Fees	68,000	0	0	68,000	0
521302	Official Fees	400	0	0	0	400
522200	Repairs and Maintenance	5,000	0	0	5,000	0
522201	Repair and Maint-Bldg and Fixed Equipment	39,500	0	0	38,000	1,500
522202	Repair and Maint-Communication Equip	300	0	0	0	0
522203	Repair and Maint-Landscape	76,000	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0
522205	Repair and Maint-Office Equipment	0	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0
522320	Rental of Equipment and Vehicles	14,400	14,400	0	0	0
522321	Auto Allowance	1,480	200	480	400	0
522500	Other Contractual Services	584,340	1,370	20,000	54,800	480,500
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	18,800	11,800	1,500	4,900	0
523450	Signs	2,800	300	0	200	750
523600	Dues and Fees	20,570	500	10,420	2,050	7,000
523700	Education and Training	4,950	2,000	1,200	550	0
523701	Business Meetings	28,200	7,000	8,000	10,000	0
523800	Licenses	0	0	0	0	0
523911	Bank Charges	18,000	18,000	0	0	0
TOTAL OTHER SVCS. AND CHARGES		954,130	65,370	41,840	190,450	490,150
SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	8,350	5,000	0	850	0
531102	Supplies-Janitorial	750	0	0	450	0
531103	Supplies-Landscape Maintenance	3,650	0	0	3,000	450
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	11,000	11,000	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	102,350	2,500	30,000	34,900	10,500
531108	Supplies-Tires and Batteries	1,840	0	0	0	0
531109	Supplies-Vehicles and Equipment	3,000	0	0	0	0
531110	Communication Equipment	1,730	0	0	0	150
531111	Computer Equipment	6,000	0	0	0	6,000
531112	Computer Software	100	0	0	0	0
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	9,650	0	0	0	6,500
531115	Batteries	3,470	0	0	0	0
531270	Gasoline	0	0	0	0	0
531300	Food-Subsistence & Support	18,010	2,000	1,010	12,500	500
531400	Books and Periodicals	400	100	100	200	0
531500	Supplies-Purchased for Resale	4,500	0	0	0	0
531600	Small Equipment	3,300	100	500	800	400
531700	Uniforms and Protective Equipment	92,860	1,000	69,910	14,450	5,500
TOTAL SUPPLIES		270,960	21,700	101,520	67,150	30,000
TOTAL CAPITAL OUTLAY		0	0	0	0	0
DIVISION TOTAL		2,687,950	374,910	487,350	782,920	603,230

6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
66,510	0	707,400	671,990	677,169
112,600	0	379,030	493,000	400,179
0	0	10,250	10,000	6,293
17,500	0	176,450	188,800	149,590
11,500	0	92,330	102,180	65,872
2,800	0	15,320	16,880	15,406
6,000	0	57,650	57,790	52,768
70	0	770	770	0
5,650	0	24,870	24,870	15,095
222,630	0	1,464,070	1,566,280	1,382,372
800	52,000	90,440	91,090	79,191
0	0	30,000	60,000	73,917
0	0	400	400	0
0	0	11,500	11,500	0
0	0	45,750	51,500	36,491
0	300	300	300	0
0	76,000	76,000	76,000	84,203
0	0	0	0	173
0	0	0	0	0
0	0	400	0	1,168
0	0	0	0	0
0	0	12,000	14,400	9,602
400	0	1,100	1,580	734
10,000	17,670	576,910	676,560	725,024
0	2,000	2,000	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
600	0	18,400	21,300	13,745
1,550	0	8,700	12,800	325
600	0	11,770	12,170	10,794
1,200	0	6,550	5,190	5,368
3,200	0	28,800	33,300	21,717
0	0	0	0	45
0	0	18,000	18,000	15,865
18,350	147,970	939,020	1,088,090	1,078,361
2,500	0	8,830	20,010	206
300	0	1,250	1,250	156
200	0	6,200	8,400	5,981
0	0	0	0	0
0	0	9,000	9,000	9,489
0	0	0	0	0
24,150	300	97,680	110,330	95,190
0	1,840	1,840	1,840	348
0	3,000	3,000	3,000	2,534
0	1,580	1,730	1,730	0
0	0	300	0	3,440
0	100	100	100	0
0	0	0	0	0
3,000	150	12,700	12,700	5,921
0	3,470	150	100	105
0	0	3,470	3,470	3,029
2,000	0	14,680	16,580	11,308
0	0	400	400	0
4,500	0	4,000	4,000	3,594
1,500	0	3,800	3,800	2,882
2,000	0	87,310	87,310	64,157
40,150	10,440	256,440	284,020	208,341
0	0	0	0	0
281,130	158,410	2,659,530	2,938,390	2,669,073



ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	TOTAL 2020- 2021	TOTAL 2019- 2020	TOTAL 2018- 2019
REGULAR JOB CLASSES								
Active Living								
Director	1	0	0	0	0	1	1	1
Assistant Active Living								
Director	0	0	1	0	0	1	1	1
Program Supervisor	0	1	3	0	1	5	5	5
Program Assistant	0	3	0	0	0	3	3	3
Administrative								
Assistant	1	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	2	4	4	0	1	11	11	11
OTHER JOB CLASSES								
Aquatics Director	0	0	0	1	0	1	1	1
Program Leader P/T	0	4	7	0	7	18	18	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	4	25	26	14	72	72	69

CHILDREN AND YOUTH SERVICES DIVISION

ADOPTED 2020-2021 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
2020: 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
2020: 62% rated as excellent/good

Performance Measures:

Children/youth provided with care

FY 2016: 1,256
FY 2017: 1,279
FY 2018: 1,274
FY 2019: 759

Homeless children provided with care

FY 2016: 6
FY 2017: 16
FY 2018: 15
FY 2019: 15

Percentage of subsidized summer camp spots

FY 2016: 9%
FY 2017: 18%
FY 2018: 13%
FY 2019: N/A

Priorities for FY 2020-2021:

- Implement the CommunityPass software solution to improve customer experience as well as internal efficiency and functionality for activity and program registration in the Active Living and Children and Youth Services divisions.
- Kickoff of the Child-Friendly Cities Initiative Project with partner youth-serving agencies.
- Operate afterschool and camp programs that support City Schools of Decatur efforts to mitigate the spread of COVID-19, and meet the needs of families for childcare services while also maintaining a safe environment for children, staff and families.

A Proud Moment from 2010-2020:

Received accreditation for all afterschool sites. (2018)

* For budget estimate detail, see page 134

CHILDREN & YOUTH SERVICES PERSONNEL SUMMARY

REGULAR JOB CLASSES

Children & Youth Services Director
Assistant CYS Director
Program Supervisor
Site Director
Administrative Assistant
TOTAL REGULAR CLASSES

CHILDREN & YOUTH SERVICES 6133/6135

TOTAL 2020-2021

TOTAL 2019-2020

TOTAL 2018-2019

OTHER JOB CLASSES

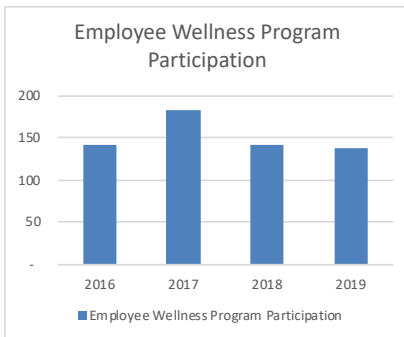
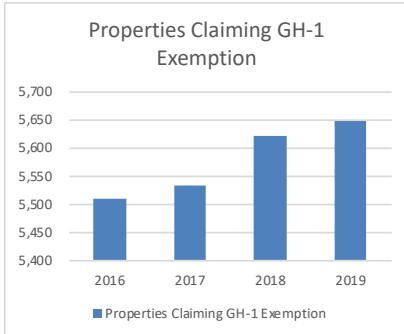
Afterschool Counselor
Family Liaison
Instructor
Junior Counselor
Lead Counselor
Summer Camp Counselor
Tech Support Staff
Technology Lead Instructor
Technology Instructor
Technology Coordinator
TOTAL OTHER CLASSES

133

133

133

119



Priorities for FY 2020-2021:

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

A Proud Moment from 2010-2020:

Created and implement the first departmental strategic plan based on the goals and tasks in the 2010 Strategic Plan. (2011-2012)

ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2020-2021 BUDGET ESTIMATE

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

Mission Statement:

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

Citizen Satisfaction Survey responses:

Value of services for taxes paid

2006: 63% rated as excellent/good
 2008: 64% rated as excellent/good
 2010: 65% rated as excellent/good
 2012: 72% rated as excellent/good
 2014: 74% rated as excellent/good
 2016: 66% rated as excellent/good
 2018: 70% rated as excellent/good
 2020: 74% 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
 2020: 52% reported as yes

Performance Measures

Most Adjudicated Case Types in Municipal Court

FY 2016: Speeding – 826; Operating without Proper tag – 581
 FY 2017: Speeding – 1,330; Operating without Proper tag – 714
 FY 2018: Speeding – 832; Operating without Proper tag – 531
 FY 2019: Speeding – 1,128; Failure to Stop at Stop sign – 787

Employees participating in wellness program

FY 2016: 142
 FY 2017: 183
 FY 2018: 142
 FY 2019: 138

Number of properties claiming GH-1 Homestead Exemption

FY 2016: 5,509
 FY 2017: 5,535
 FY 2018: 5,621
 FY 2019: 5,650

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

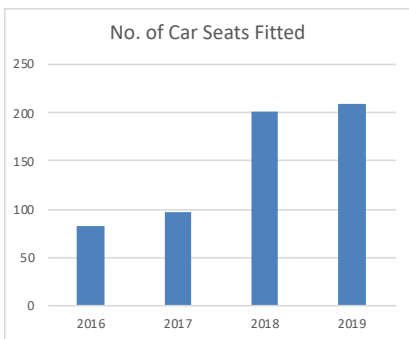
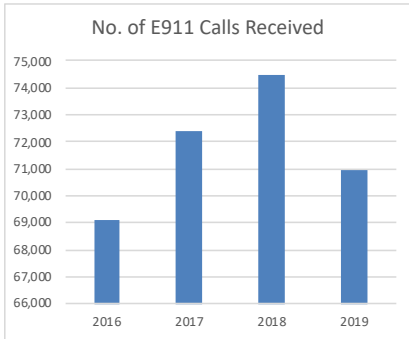
	ADMIN SERVICES 1510	ACCTG 1512	REVENUE COLLECTIONS 1514	MUNICIPAL COURT 2650	TOTAL 2020- 2021	TOTAL 2019- 2020	TOTAL 2018- 2019
REGULAR JOB CLASSES							
Assistant City Manager	1	0	0	0	1	1	1
Human Resources Director	1	0	0	0	1	1	1
HR Generalist	2	0	0	0	2	1	0
Personnel Generalist	0	0	0	0	0	0	1
Health & Wellness Coordinator	0	0	0	0	0	1	1
Administrative Assistant	1	0	0	0	1	1	0
Administrative Services Assistant	0	0	0	0	0	0	1
Finance Director	1	0	0	0	1	1	1
Accounting Director	0	1	0	0	1	1	0
Accountant	0	0	0	0	0	0	1
Accounting Specialist	0	2	0	0	2	2	2
Revenue Supervisor	0	0	1	0	1	1	1
Revenue Officer	0	0	3	0	3	3	2
Chief Court Clerk	0	0	0	1	1	1	1
Court Clerk	0	0	0	2	2	2	2
TOTAL REGULAR CLASSES	6	3	4	3	16	16	15
OTHER JOB CLASSES							
Intern	0	0	0	1	1	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	0	0	0	12	13	13	13

ADMINISTRATIVE SERVICES DEPARTMENT

2020-2021 ADOPTED BUDGET

	TOTAL BUDGET ESTIMATE 2020-2021	1510 ADMIN SERVICES	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1535 INFORMATION TECHNOLOGY	1555 GENERAL INSURANCE
EXPENDITURE OBJECTS						
PERSONNEL SERVICES						
511100 Regular Salaries & Wages	923,000	422,500	165,500	188,000	0	0
511200 Temp Salaries and Wages	210,000	30,000	0	0	0	0
511300 Overtime Wages	56,100	1,000	4,100	16,000	0	0
512100 Employer Group Insurance	279,380	105,050	52,350	69,630	0	0
512200 Social Security (FICA)	72,100	26,200	10,500	12,650	0	0
512300 Medicare	16,950	6,300	2,500	2,800	0	0
512400 Retirement Contributions	84,150	39,000	14,900	17,000	0	0
512401 Retirement Contributions-ICMA	8,600	8,600	0	0	0	0
512600 Unemployment Insurance	14,150	12,960	210	280	0	0
512700 Workers Compensation	24,170	8,240	4,400	4,500	0	0
TOTAL PERSONNEL SERVICES	1,688,600	659,850	254,460	310,860	0	0
OTHER SERVICES AND CHARGES						
521200 Professional Services	558,780	108,000	216,880	36,000	126,400	0
522201 Repair and Maint-Bldg and Fixed Equipment	180	0	130	50	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0	0	0
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	1,910	0	600	900	0	0
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	38,300	800	0	0	0	0
522321 Auto Allowance	3,500	0	0	0	0	0
522500 Other Contractual Services	429,610	132,000	17,980	52,560	219,570	0
523101 Insurance-Awards	10,000	0	0	0	0	10,000
523102 Insurance-Legal Liability	85,000	0	0	0	0	85,000
523104 Insurance-Property	85,000	0	0	0	0	85,000
523105 Insurance-Vehicles	125,000	0	0	0	0	125,000
523106 Insurance-Performance Bond	200	0	0	0	0	200
523107 Insurance-Commercial Excess Liability	18,000	0	0	0	0	18,000
523201 Postage	25,040	0	0	7,040	0	0
523202 Telephone	203,750	0	350	400	0	0
523203 Internet Service	182,500	0	0	0	0	0
523300 Advertising	1,950	500	300	1,150	0	0
523400 Printing and Binding	9,600	900	70	7,630	0	0
523600 Dues and Fees	7,750	3,500	1,290	600	0	0
523700 Education and Training	70,880	24,600	9,700	6,200	14,380	0
523701 Business Meetings	5,510	4,200	310	600	300	0
523800 Licenses	0	0	0	0	0	0
523911 Bank Charges	63,100	0	41,800	21,300	0	0
TOTAL OTHER SVCS. AND CHARGES	1,925,560	274,500	289,410	134,430	360,650	323,200
SUPPLIES						
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102 Supplies-Janitorial	520	150	0	170	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0	0	0
531105 Supplies-Office	25,500	3,000	5,000	15,000	0	0
531106 Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107 Supplies-Specialized Dept	1,150	0	0	150	0	0
531108 Supplies-Tires and Batteries	50	0	50	0	0	0
531109 Supplies-Vehicles and Equipment	0	0	0	0	0	0
531111 Computer Equipment	6,700	0	0	900	2,800	0
531112 Computer Software	18,640	0	0	0	10,640	0
531113 Supplies-Office Equipment and Furniture	500	0	0	0	0	0
531115 Supplies-Batteries	0	0	0	0	0	0
531210 Water and Sewer	230,000	0	0	0	0	0
531215 Stormwater Utility	372,100	0	0	0	0	0
531220 Natural Gas	58,000	0	0	0	0	0
531230 Electricity	450,000	0	0	0	0	0
531231 Street Lighting	220,000	0	0	0	0	0
531270 Gasoline	150	0	0	150	0	0
531300 Food-Subsistence and Support	3,820	600	300	920	0	0
531400 Books and Periodicals	1,540	300	100	140	0	0
531500 Supplies-Purchased for Resale	0	0	0	0	0	0
531600 Small Equipment	0	0	0	0	0	0
531700 Uniforms and Protective Equipment	2,300	600	300	500	200	0
TOTAL SUPPLIES	1,390,970	4,650	5,750	17,930	13,640	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES	5,005,130	939,000	549,620	463,220	374,290	323,200

1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
0	147,000	845,000	891,570	835,993
0	180,000	225,000	223,000	182,065
0	35,000	52,200	57,200	50,404
0	52,350	234,500	257,350	224,370
0	22,750	65,000	65,550	70,742
0	5,350	16,950	15,450	15,126
0	13,250	72,500	76,700	63,914
0	0	9,000	8,540	7,285
0	700	1,540	1,540	553
0	7,030	14,170	14,170	8,967
0	463,430	1,535,860	1,611,070	1,459,418
0	71,500	576,550	492,840	409,639
0	0	180	180	0
0	0	0	0	0
0	0	0	0	0
110	300	1,710	5,450	2,147
0	0	0	0	0
35,000	2,500	28,850	37,500	25,937
0	3,500	4,600	4,600	1,880
0	7,500	437,420	609,020	346,335
0	0	9,700	10,000	1,166
0	0	80,900	61,750	73,808
0	0	80,500	80,100	76,263
0	0	118,100	111,500	106,189
0	0	200	200	200
0	0	18,000	24,700	23,504
18,000	0	26,270	22,030	11,976
203,000	0	400,750	250,750	265,113
182,500	0	0	0	0
0	0	2,200	1,900	945
0	1,000	10,230	6,000	2,612
1,260	1,100	10,290	13,010	5,858
0	16,000	70,720	73,700	66,162
0	100	3,120	8,850	4,943
0	0	0	0	0
0	0	50,500	66,300	27,778
439,870	103,500	1,930,790	1,880,380	1,452,455
0	0	0	100	0
0	200	450	510	69
0	0	0	0	0
0	2,500	29,970	26,400	25,092
0	0	0	0	0
0	1,000	1,150	2,150	965
0	0	50	0	0
0	0	0	0	0
0	3,000	11,100	21,300	7,593
0	8,000	18,640	45,100	35,633
0	500	8,300	11,320	569
0	0	0	50	2
230,000	0	230,000	230,000	239,782
372,100	0	372,100	270,000	259,260
58,000	0	56,000	56,000	53,184
450,000	0	480,000	500,000	565,703
220,000	0	286,000	288,000	195,034
0	0	210	720	23
0	2,000	3,730	3,630	3,486
0	1,000	1,730	1,730	668
0	0	0	0	0
0	0	650	2,160	0
0	700	2,910	4,650	3,761
1,330,100	18,900	1,502,990	1,463,820	1,390,823
0	0	0	0	0
1,769,970	585,830	4,969,640	4,955,270	4,302,696



Priorities for FY 2020-2021:

- Complete and implement Department's three year strategic plan
- Launch Lexipol management software system by utilizing the policy and training solutions
- Continue to maintain staffing levels and provide critical service without increasing the budget

A Proud Moment from 2010-2020:

Instituted the part-time firefighter program to help contain overtime costs. (2018-2019)

FIRE AND RESCUE DEPARTMENT

ADOPTED 2020-2021 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
 2020: 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
 2020: 88% rated as excellent/good

Performance Measures

Total Fire & Medical calls responded to

FY 2016: 3,366
 FY 2017: 3,653
 FY 2018: 3,629
 FY 2019: 3,943

Number of EMS Calls

FY 2016: 1,650
 FY 2017: 1,893
 FY 2018: 1,068
 FY 2019: 2,300

Number of car seats fit-checked by firefighters

FY 2016: 83
 FY 2017: 97
 FY 2018: 201
 FY 2019: 210

FIRE DEPARTMENT PERSONNEL SUMMARY

REGULAR JOB CLASSES

	FIRE 3500	TOTAL 2020-2021	TOTAL 2019-2020	TOTAL 2018-2019
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Fire Station Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Fire Sergeant	3	3	3	3
Fire Inspector	3	3	3	3
Fire Apparatus Operator	12	12	12	12
Firefighter	12	12	12	12
TOTAL REGULAR CLASSES	39	39	39	39

OTHER JOB CLASSES

Firefighter	15	15	15	15
TOTAL OTHER CLASSES	15	15	15	15

FIRE AND RESCUE DEPARTMENT

2020-2021 ADOPTED BUDGET

	3500 TOTAL BUDGET ESTIMATE 2020-2021	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
EXPENDITURE OBJECTS				
PERSONNEL SERVICES				
511100 Regular Salaries & Wages	2,260,000	2,171,000	2,261,000	2,214,906
511200 Temp Salaries and Wages	80,000	94,000	90,000	83,592
511300 Overtime Wages	80,000	86,000	80,000	77,092
511400 Special Events Overtime	0	0	0	0
512100 Employer Group Insurance	680,870	620,000	668,870	557,535
512200 Social Security (FICA)	18,800	24,000	18,800	5,578
512300 Medicare	37,150	30,000	37,500	32,962
512400 Retirement Contributions	203,300	188,000	194,450	172,259
512600 Unemployment Insurance	2,730	2,730	2,730	0
512700 Workers Compensation	62,200	57,740	54,740	37,437
TOTAL PERSONNEL SERVICES	3,424,750	3,273,470	3,408,090	3,181,359
OTHER SERVICES AND CHARGES				
521200 Professional Services	84,250	96,350	96,350	87,210
522200 Repairs and Maintenance	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	3,000	3,000	3,000	2,920
522202 Repair and Maint-Communication Equip	2,000	5,500	6,500	10,451
522204 Repair and Maint-Machines and Tools	11,000	9,300	8,300	8,298
522205 Repair and Maint-Office Equipment	0	0	0	0
522206 Repair and Maint-Vehicles-Outside Labor	28,900	31,000	28,000	27,363
522310 Rental of Land & Buildings	0	0	0	0
522320 Rental of Equipment and Vehicles	6,200	6,580	6,580	5,513
522321 Auto Allowance	500	500	500	0
522500 Other Contractual Services	1,000	4,700	4,700	1,216
523101 Insurance-Awards	1,000	1,000	1,000	1,979
523102 Insurance-Legal Liability	0	0	0	0
523105 Insurance-Vehicle	0	0	0	0
523201 Postage	300	300	300	258
523202 Telephone	0	0	0	0
523300 Advertising	150	150	150	0
523400 Printing and Binding	2,700	2,700	2,700	1,859
523600 Dues and Fees	4,490	4,770	4,770	4,242
523700 Education and Training	41,700	47,680	57,680	45,697
523701 Business Meetings	4,000	5,000	4,000	9,911
523800 Licenses	0	0	0	750
523911 Bank Charges	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES	191,190	218,530	224,530	207,668
SUPPLIES				
531101 Supplies-Bldg & Fixed Equip	3,500	3,500	3,500	1,974
531102 Supplies-Janitorial	8,000	8,000	6,000	5,980
531103 Supplies-Landscape Maintenance	1,000	1,000	1,000	628
531104 Supplies-Misc. Maintenance	4,800	5,320	4,820	6,461
531105 Supplies-Office	3,000	3,000	3,000	2,990
531106 Supplies-Pesticides and Herbicides	0	0	0	15
531107 Supplies-Specialized Dept	44,600	58,230	58,230	48,386
531108 Supplies-Tires and Batteries	4,200	5,200	4,200	5,247
531109 Supplies-Vehicles and Equipment	18,500	23,100	20,100	19,868
531110 Communications Equipment	4,500	2,500	9,000	0
531111 Computer Equipment	4,000	4,200	3,200	3,927
531112 Computer Software	3,830	0	1,000	606
531113 Office Equipment and Furniture	0	0	0	0
531115 Supplies - Batteries	1,120	1,420	1,420	755
531270 Gasoline	21,500	26,500	31,500	23,712
531300 Food-Subsistence & Support	4,500	4,500	3,500	6,498
531400 Books and Periodicals	5,300	6,340	6,340	6,865
531500 Supplies-Purchased for Resale	0	0	0	0
531600 Small Equipment	600	10,000	10,000	12,133
531700 Uniforms and Protective Equipment	66,600	59,100	59,100	54,590
TOTAL SUPPLIES	199,550	221,910	225,910	200,634
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL DIVISION EXPENDITURES	3,815,490	3,713,910	3,858,530	3,589,662



Priorities for FY 2020-2021:

- Continue to implement action items from Department's strategic plan.
- Maintain successful community programs while working within fiscal limits.
- Continue to build stronger relationships with various stakeholders throughout the City.

A Proud Moment from 2010-2020:

Construction of a new Police, E-911 and Municipal Court Facility (2013-2014).

POLICE DEPARTMENT

ADOPTED 2020-2021 BUDGET ESTIMATE

The Police Department ensures the safety of Decatur residents and visitors through proactive patrolling, crime prevention and investigation. Employees of the Police Department also provide information and general assistance to the public.

Mission Statement:

The mission of the City of Decatur Police Department is to promote the quality of life in Decatur by providing police services with integrity and a spirit of excellence, in cooperation with the community.

Citizen Satisfaction Survey responses:

Quality of Police services

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
2020: 92% rated as excellent/good

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

2008: 96%
2010: 97%
2012: 98%
2014: 96%
2016: 97%
2018: 98%
2020: 99%

Performance Measures

RAD participants

FY 2016: 60
FY 2017: 95
FY 2018: 61
FY 2019: 80

DUI arrests

FY 2016: 59
FY 2017: 76
FY 2018: 73
FY 2019: 82

911 calls received

FY 2016: 69,101
FY 2017: 72,398
FY 2018: 74,469
FY 2019: 70,925

POLICE DEPARTMENT PERSONNEL SUMMARY

REGULAR JOB CLASSES

	GEN MGMT 3210	E911* 3800	UNIFORM PATROL 3223	CID- 3221	TOTAL 2020- 2021	TOTAL 2019- 2020	TOTAL 2018- 2019
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	4	0	5	4	4
Police Sergeant	0	0	6	1	7	7	7
Police Investigator†	0	0	0	4	4	3	4
Community Education & Information Manager	1	0	0	0	1	1	1
Police Officer, MPO, SRO††	0	0	25	0	25	27	26
Support Services Technician	1	0	0	0	1	1	1
Office Manager	1	0	0	0	1	1	0
Administrative Assistant	0	0	0	0	0	0	1
Communications Team Leader	0	2	0	0	2	2	0
Communications Officer	0	9	0	0	9	9	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	40	0	40	38	34
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	41	1	43	41	37

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

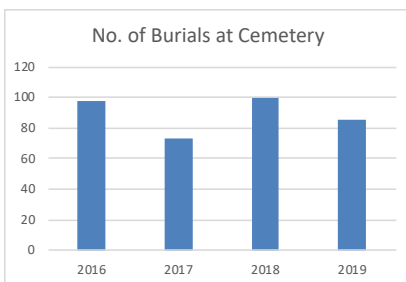
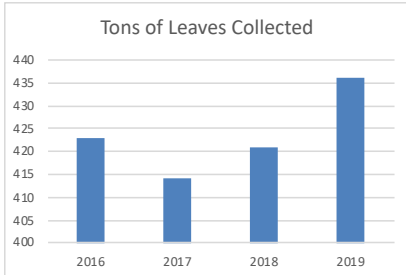
†† Two School Resource Officers (SRO) are included per the request of the City Schools of Decatur.

†††The Police Department currently is allocated 39 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 40

POLICE DEPARTMENT

2020-2021 ADOPTED BUDGET

EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2020-2021	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
PERSONNEL SERVICES							
511100 Regular Salaries & Wages	3,068,600	753,000	318,500	1,997,100	3,157,000	2,987,690	3,004,011
511200 Temp Salaries and Wages	442,600	36,000	15,600	391,000	345,000	490,200	331,383
511300 Overtime Wages	279,500	58,000	21,500	200,000	373,000	283,000	319,841
511400 Special Events Overtime	167,500	8,000	33,500	126,000	90,000	190,000	102,745
512100 Employer Group Insurance	856,090	158,060	87,380	610,650	781,000	807,200	707,395
512200 Social Security (FICA)	33,150	8,700	1,950	22,500	36,950	26,280	31,412
512300 Medicare	57,390	11,750	5,640	40,000	53,000	54,910	51,839
512400 Retirement Contributions	276,450	67,800	28,650	180,000	263,500	256,950	229,919
512600 Unemployment Insurance	5,880	700	350	4,830	5,460	5,460	1,504
512700 Workers Compensation	62,800	8,500	6,300	48,000	56,200	56,200	12,128
TOTAL PERSONNEL SERVICES	5,249,960	1,110,510	519,370	3,620,080	5,161,110	5,157,890	4,792,176
OTHER SERVICES AND CHARGES							
521200 Professional Services	264,900	250,100	2,800	12,000	289,100	261,100	210,309
522200 Repairs and Maintenance	0	0	0	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	19,700	16,900	800	2,000	21,450	24,900	8,726
522202 Repair and Maint-Communication Equip	14,500	3,000	2,500	9,000	18,000	19,500	8,718
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	2,750	1,200	800	750	2,950	2,950	47
522206 Repair and Maint-Vehicles-Outside Labor	52,500	3,500	9,500	39,500	45,500	46,000	24,423
522310 Rental of Land & Buildings	0	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	32,500	25,200	1,800	5,500	35,700	36,700	24,305
522321 Auto Allowance	0	0	0	0	500	2,000	62
522500 Other Contractual Services	119,600	78,000	11,100	30,500	124,600	124,600	69,216
523101 Insurance-Awards	10,000	5,000	2,500	2,500	14,600	10,000	0
523102 Insurance-Legal Liability	34,300	6,300	3,500	24,500	31,060	57,760	50,249
523201 Postage	1,100	400	200	500	1,100	900	130
523202 Telephone	0	0	0	0	0	700	0
523300 Advertising	2,500	0	0	2,500	1,000	5,000	998
523400 Printing and Binding	14,000	10,000	500	3,500	12,100	14,000	4,592
523600 Dues and Fees	2,950	1,600	400	950	3,050	3,150	1,076
523700 Education and Training	76,500	27,000	12,500	37,000	78,000	73,500	61,808
523701 Business Meetings	5,400	3,500	400	1,500	3,900	20,500	3,325
523800 Licenses	1,100	300	0	800	1,400	1,600	1,747
523911 Bank Charges	0	0	0	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES	654,300	432,000	49,300	173,000	684,010	704,860	469,730
SUPPLIES							
531101 Supplies-Bldg & Fixed Equip	1,200	0	200	1,000	750	1,200	2,839
531102 Supplies-Janitorial	2,850	2,000	100	750	2,350	2,850	419
531103 Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104 Supplies-Misc. Maintenance	1,000	0	500	500	800	1,000	0
531105 Supplies-Office	16,500	16,500	0	0	16,500	17,500	12,866
531106 Supplies-Pesticides and Herbicides	100	0	0	100	100	100	13
531107 Supplies-Specialized Dept	67,300	11,000	7,300	49,000	81,300	82,300	64,292
531108 Supplies-Tires and Batteries	21,500	3,500	4,000	14,000	21,500	23,000	11,688
531109 Supplies-Vehicles and Equipment	47,000	3,500	9,000	34,500	50,000	50,000	19,896
531110 Communications Equipment	0	0	0	0	0	0	0
531111 Computer Equipment	39,000	0	0	39,000	24,900	24,900	43,120
531112 Computer Software	25,900	3,000	800	22,100	38,200	38,200	21,572
531113 Office Equipment and Furniture	10,700	8,900	800	1,000	10,900	10,900	2,598
531114 Outdoor Equipment and Furniture	22,000	22,000	0	0	0	22,000	0
531115 Supplies- Batteries	1,400	0	400	1,000	1,400	1,500	609
531270 Gasoline	110,500	9,500	14,000	87,000	114,200	116,700	71,963
531300 Food-Subsistence & Support	18,300	16,000	400	1,900	18,400	18,400	13,177
531400 Books and Periodicals	4,500	2,500	500	1,500	3,500	6,100	1,380
531500 Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600 Small Equipment	700	0	200	500	700	700	0
531700 Uniforms and Protective Equipment	57,750	8,000	9,050	40,700	58,750	59,250	50,314
TOTAL SUPPLIES	448,200	106,400	47,250	294,550	444,250	476,600	316,747
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES	6,352,460	1,648,910	615,920	4,087,630	6,289,370	6,339,350	5,578,653



Priorities for FY 2020-2021:

- Continue to support improvements that increase pedestrian and cyclist safety through a proactive maintenance program for roadways and other critical infrastructure. (e.g., Completion of multi-use trail from Talley Street Upper Elementary to Decatur Legacy Park and re-surfacing S. Columbia Drive.)
- Maintain city facilities that are safe for city staff and visitors during our COVID-19 pandemic response
- Maintain high quality of service for all critical/essential Public Works functions within fiscal limits.

A Proud Moment from 2010-2020:

Construction of the new Eloise T. Leveritt Public Works Building. (2014)

PUBLIC WORKS DEPARTMENT

ADOPTED 2020-2021 BUDGET ESTIMATE

The Public Works Department keeps Decatur beautiful through progressive refuse and recyclables collection, street cleaning services and the careful maintenance of city buildings, grounds and cemetery using well maintained fleet and motorized equipment.

Mission Statement:

The mission of the City of Decatur Public Works Department is to provide the highest quality public works services to the community and other City departments, balanced with efforts to maintain a cost effective operation and to provide these services in a responsible and efficient manner. This mission is accomplished through the prudent use of resources, technology, innovations, teamwork and coordination with other departments and community partners.

Citizen Satisfaction Survey responses:

Cleanliness of Decatur

2006: N/A
 2008: 90% rated as excellent/good
 2010: 88% rated as excellent/good
 2012: 91% rated as excellent/good
 2014: 88% rated as excellent/good
 2016: 86% rated as excellent/good
 2018: 89% rated as excellent/good
 2020: 89% rated as excellent/good

Quality of Garbage Collection

2006: 85% rated as excellent/good
 2008: 90% rated as excellent/good
 2010: 88% rated as excellent/good
 2012: 91% rated as excellent/good
 2014: 91% rated as excellent/good
 2016: 87% rated as excellent/good
 2018: 92% rated as excellent/good
 2020: 90% rated as excellent/good

Performance Measures:

Tons of leaves collected during street sweeping
 FY 2016: 423
 FY 2017: 414
 FY 2018: 421
 FY 2019: 436

Total tons of glass recycled
 FY 2016: 2,540
 FY 2017: 2,592
 FY 2018: 2,517
 FY 2019: 2,593

Burials at Decatur Cemetery
 Calendar Year 2016: 98
 Calendar Year 2017: 73
 Calendar Year 2018: 100
 Calendar Year 2019: 85

PUBLIC WORKS DEPARTMENT PERSONNEL SUMMARY

REGULAR JOB CLASSES

	ADMIN 4510	SOLID WASTE 540*	BLDG MAINT 1565	GROUND MAINT 1566	CEMETERY 4950	MOTOR MAINT 4900	CENTRAL SUPPLY 4910	TOTAL 2020- 2021	TOTAL 2019- 2020	TOTAL 2018- 2019
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
Sanitation Services Superintendent	0	1	0	0	0	0	0	1	1	1
Facilities Maintenance Superintendent	0	0	1	0	0	0	0	1	1	1
Project Manager	1	0	0	0	0	0	0	1	1	1
Crew Supervisor	0	1	1	1	1	0	0	4	4	4
Crew Worker	0	0	7	6	2	0	0	15	15	15
Equipment Operator	0	0	0	2	2	0	0	4	4	4
Building Maintenance Specialist	0	0	4	0	0	0	0	4	4	4
Motor Maintenance Supervisor	0	0	0	0	0	1	0	1	0	0
Lead Auto Mechanic	0	0	0	0	0	0	0	0	1	1
Automotive Mechanic	0	0	0	0	0	2	0	2	2	2
Office Manager	1	0	0	0	0	0	0	1	1	1
Sanitation Equipment Operator II	0	5	0	0	0	0	0	5	5	5
Sanitation Equipment Operator I	0	11	0	0	0	0	0	11	11	11
Facilities Security & Procurement Officer	0	0	0	0	0	0	1	1	1	1
Cemetery Specialist	0	0	0	0	1	0	0	1	1	1
TOTAL REGULAR CLASSES	3	18	13	9	6	3	1	53	53	53

OTHER JOB CLASSES

Facility Monitor	0	0	2	0	0	0	0	2	2	2
Crew Worker (P/T)	0	1	0	2	0	0	0	3	3	3
Seasonal Laborer	0	0	1	4	2	0	0	7	7	7
TOTAL OTHER CLASSES	0	1	3	6	2	0	0	12	12	12

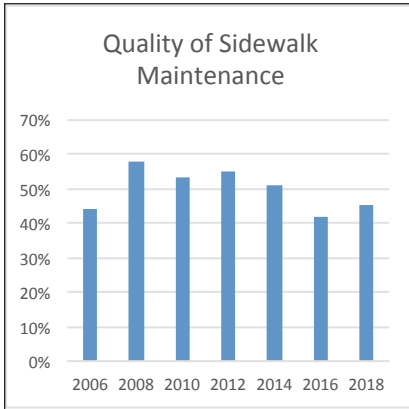
* For solid waste budget detail, refer to page 138

PUBLIC WORKS DEPARTMENT

2020-2021 ADOPTED BUDGET

EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2020-2021	4510 ADMINI- STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT
PERSONNEL SERVICES				
511100 Regular Salaries & Wages	1,627,300	224,500	567,700	370,350
511200 Temp Salaries and Wages	96,700	0	42,000	48,000
511300 Overtime Wages	94,300	500	18,000	16,000
512100 Employer Group Insurance	609,100	52,580	208,870	173,600
512200 Social Security (FICA)	113,600	14,000	39,500	26,950
512300 Medicare	26,500	3,600	9,150	5,950
512400 Retirement Contributions	146,650	20,200	51,120	33,410
512401 Retirement Contributions-ICMA	10,500	10,500	0	0
512600 Unemployment Insurance	2,730	210	980	770
512700 Workers Compensation	37,850	6,300	10,000	8,900
TOTAL PERSONNEL SERVICES	2,765,230	332,390	947,320	683,930
OTHER SERVICES AND CHARGES				
521200 Professional Services	87,700	50,000	10,200	4,200
522110 Solid Waste Disposal	0	0	0	0
522200 Repairs and Maintenance	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	86,000	0	80,000	0
522202 Repair and Maint-Communication Equip	3,350	2,500	400	150
522203 Repair and Maint-Landscape	233,000	0	0	232,000
522204 Repair and Maint-Machines and Tools	5,900	0	1,000	3,500
522205 Repair and Maint-Office Equipment	1,600	300	100	0
522206 Repair and Maint-Vehicles-Outside Labor	10,550	750	3,500	4,300
522310 Rental of Land & Buildings	1,400	0	0	0
522320 Rental of Equipment and Vehicles	10,000	5,000	1,400	3,000
522321 Auto Allowance	600	0	0	0
522322 Other Rentals	7,000	2,000	0	0
522500 Other Contractual Services	309,700	7,700	280,000	16,000
523101 Insurance-Awards	10,000	0	5,000	2,500
523102 Insurance-Legal Liability	0	0	0	0
523201 Postage	100	0	0	100
523202 Telephone	500	0	400	100
523300 Advertising	800	0	200	100
523400 Printing and Binding	3,100	2,000	400	0
523600 Dues and Fees	4,100	3,500	600	0
523700 Education and Training	33,400	15,000	4,600	3,100
523701 Business Meetings	7,100	1,500	3,000	2,500
523800 Licenses	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES	815,900	90,250	390,800	271,550
SUPPLIES				
531101 Supplies-Bldg & Fixed Equip	40,000	0	40,000	0
531102 Supplies-Janitorial	51,850	250	35,000	15,000
531103 Supplies-Landscape	48,800	0	0	47,000
531104 Supplies-Misc. Maintenance	200	0	0	0
531105 Supplies-Office	6,300	5,000	0	0
531106 Supplies-Pesticides and Herbicides	2,650	0	250	2,000
531107 Supplies-Specialized Dept	45,100	5,000	17,000	3,000
531108 Supplies-Tires and Batteries	8,800	1,200	2,800	2,500
531109 Supplies-Vehicles and Equipment	17,000	1,200	3,000	9,000
531110 Communications Equipment	1,100	1,000	0	0
531111 Computer Equipment	6,400	2,000	1,100	0
531112 Computer Software	5,300	4,800	0	0
531113 Supplies - Office Equip & Furniture	0	0	0	0
531114 Supplies - Outdoor Furniture	2,000	2,000	0	0
531115 Supplies-Batteries	3,050	2,000	0	500
531270 Gasoline	61,200	4,000	20,000	22,000
531300 Food-Subsistence and Support	6,050	5,000	0	250
531400 Books and Periodicals	300	100	100	0
531500 Supplies-Purchased for Resale	0	0	0	0
531600 Small Equipment	15,300	0	3,500	5,000
531700 Uniforms and Protective Equipment	20,850	650	7,000	6,700
TOTAL SUPPLIES	342,250	34,200	129,750	112,950
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL DIVISION EXPENDITURES	3,923,380	456,840	1,467,870	1,068,430

4900 MOTOR MAINT & SUPPLY	4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
161,200	240,250	63,300	1,614,530	1,701,770	1,674,915
0	6,700	0	49,000	118,400	59,685
35,000	24,000	800	113,900	92,300	132,208
52,300	104,250	17,500	564,000	632,680	538,120
12,200	17,000	3,950	114,800	117,600	112,559
2,850	4,000	950	26,830	27,640	26,438
14,550	21,650	5,720	144,030	146,400	133,917
0	0	0	10,800	10,350	12,474
210	490	70	2,870	2,870	0
4,500	7,150	1,000	30,300	30,300	19,998
282,810	425,490	93,290	2,671,060	2,880,310	2,710,314
10,200	8,100	5,000	191,150	223,950	46,632
0	0	0	0	0	0
0	0	0	0	0	0
1,500	3,000	1,500	97,100	76,600	119,636
200	100	0	2,350	3,350	302
0	1,000	0	239,500	236,000	239,494
700	700	0	8,400	4,200	282
1,000	200	0	500	600	250
0	2,000	0	9,000	11,050	3,527
1,400	0	0	0	0	0
0	600	0	6,600	11,400	2,775
600	0	0	0	0	0
5,000	0	0	1,600	2,600	642
0	2,500	3,500	343,000	289,500	263,784
0	2,500	0	2,500	10,000	3,949
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	400	400	0
0	0	500	600	800	30
500	100	100	4,100	2,800	1,203
0	0	0	3,600	3,600	1,729
5,000	4,500	1,200	23,400	33,400	22,861
100	0	0	3,100	4,600	909
0	0	0	0	0	171
26,200	25,300	11,800	936,900	914,850	708,175
0	0	0	40,000	35,000	38,527
800	500	300	56,850	51,850	48,610
0	1,800	0	38,800	48,800	40,576
200	0	0	200	200	0
200	800	300	6,500	6,000	6,582
0	400	0	2,650	2,650	325
8,700	10,400	1,000	32,200	28,100	22,465
500	1,800	0	8,700	7,600	42,901
1,200	2,600	0	17,000	17,000	21,138
100	0	0	1,300	1,100	0
500	0	2,800	2,800	5,300	2,729
500	0	0	2,500	5,300	0
0	0	0	0	0	0
0	0	0	0	2,000	2,123
350	200	0	2,550	3,050	(2,136)
5,000	10,000	200	42,300	61,000	28,670
0	800	0	6,150	6,050	3,672
0	100	0	0	200	0
0	0	0	0	0	0
4,800	2,000	0	14,000	14,300	7,306
3,000	3,000	500	22,250	20,250	28,147
25,850	34,400	5,100	296,750	315,750	291,634
0	0	0	0	0	0
334,860	485,190	110,190	3,904,710	4,110,910	3,710,123



Priorities for FY 2020-2021:

- Approve and begin the implementation of the Stormwater Master Plan update.
- Design and build infrastructure projects based on the principles of the Community Transportation Plan including intersection improvements, sidewalks and street paving.
- Complete the implementation of online permitting.

A Proud Moment from 2010-2020:

Implemented user-friendly building permitting software system. (2018)

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION

ADOPTED 2020-2021 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
 2020: 50% 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
 2020: 64% rated as excellent/good

Performance Measures:

Number of potholes repaired

FY 2016: 35
 FY 2017: 30
 FY 2018: 40
 FY 2019: 30

Number of building permits issued

Calendar Year 2016: 703
 Calendar Year 2017: 681
 Calendar Year 2018: 457
 Calendar Year 2019: 504

DESIGN, ENVIRONMENT AND CONSTRUCTION DIVISION

2020-2021 ADOPTED BUDGET

EXPENDITURE OBJECTS	TOTAL BUDGET ESTIMATE 2020-2021	7340 DE&C ADMIN	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	REVISED ESTIMATE 2019-2020	BUDGET ESTIMATE 2019-2020	AUDIT 2018-2019
PERSONNEL SERVICES								
511100 Regular Salaries & Wages	778,800	244,700	264,300	209,500	60,300	693,000	783,110	677,587
511200 Temp Salaries and Wages	58,600	53,000	3,000	2,600	0	61,880	61,880	49,043
511300 Overtime Wages	9,500	500	8,500	500	0	14,600	14,600	10,761
512100 Employer Group Insurance	227,010	52,670	104,320	52,520	17,500	212,000	223,080	194,490
512200 Social Security (FICA)	52,650	18,500	17,200	13,200	3,750	50,950	53,060	44,368
512300 Medicare	12,400	4,350	4,050	3,100	900	11,850	12,830	10,376
512400 Retirement Contributions	69,700	22,100	23,250	18,900	5,450	62,120	67,350	54,560
512600 Unemployment Insurance	1,190	420	490	210	70	1,190	1,190	0
512700 Workers Compensation	18,120	5,420	7,230	4,470	1,000	16,620	16,620	10,838
TOTAL PERSONNEL SERVICES	1,227,970	401,660	432,340	305,000	88,970	1,124,210	1,233,720	1,052,023
OTHER SERVICES AND CHARGES								
521200 Professional Services	532,330	23,830	40,000	465,000	3,500	581,650	684,470	525,594
522200 Repairs and Maintenance	1,000	0	0	0	1,000	1,000	1,000	0
522201 Repair and Maint-Bldg and Fixed Equipment	6,450	6,450	0	0	0	1,450	6,450	0
522202 Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0
522203 Repair and Maint-Landscape	0	0	0	0	0	0	0	0
522204 Repair and Maint-Machines and Tools	400	0	400	0	0	400	400	134
522205 Repair and Maint-Office Equipment	0	0	0	0	0	0	0	0
522206 Repair and Maint-Vehicles-Outside Labor	10,300	1,600	5,200	2,500	1,000	10,300	10,300	5,291
522210 Repair and Maint-Infrastructure	30,000	0	30,000	0	0	22,000	30,000	8,750
522310 Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	14,500	12,000	1,000	1,500	0	16,540	12,540	11,326
522321 Auto Allowance	0	0	0	0	0	0	0	0
522500 Other Contractual Services	55,750	2,000	50,000	3,750	0	57,000	62,000	42,840
523101 Insurance-Awards	2,500	0	0	2,500	0	2,500	2,500	0
523102 Insurance-Legal Liability	0	0	0	0	0	0	0	0
523201 Postage	110	0	50	30	30	110	110	104
523202 Telephone	750	0	0	750	0	750	0	0
523300 Advertising	1,750	800	200	750	0	1,700	1,700	355
523400 Printing and Binding	2,750	2,000	0	750	0	1,250	1,250	2,569
523450 Signs	28,550	250	28,000	300	0	50,550	50,550	59,929
523600 Dues and Fees	4,450	2,000	1,000	1,400	50	4,510	4,510	1,923
523700 Education and Training	28,000	15,000	6,000	5,000	2,000	26,080	35,030	20,977
523701 Business Meetings	130	130	0	0	0	130	130	0
523800 Licenses	0	0	0	0	0	0	0	584
TOTAL OTHER SVCS. AND CHARGES	719,720	66,060	161,850	484,230	7,580	777,920	902,940	680,376
SUPPLIES								
531101 Supplies-Bldg & Fixed Equip	1,500	1,500	0	0	0	4,250	4,250	2,069
531102 Supplies-Janitorial	400	100	200	100	0	400	400	427
531103 Supplies-Landscape Maintenance	200	0	200	0	0	200	200	122
531104 Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105 Supplies-Office	5,150	5,000	0	0	150	5,450	5,450	4,275
531106 Supplies-Pesticides and Herbicides	400	0	100	300	0	100	100	28
531107 Supplies-Specialized Dept	29,800	800	25,000	4,000	0	26,300	34,800	31,387
531108 Supplies-Tires and Batteries	5,300	500	4,000	0	800	7,300	7,300	2,188
531109 Supplies-Vehicles and Equipment	11,000	1,000	8,000	2,000	0	9,100	9,000	11,519
531110 Communications Equipment	750	0	750	0	0	1,550	1,550	0
531111 Computer Equipment	0	0	0	0	0	250	0	1,867
531112 Computer Software	47,000	0	0	47,000	0	58,350	47,460	0
531113 Office Equipment and Furniture	0	0	0	0	0	700	150	0
531115 Supplies - Batteries	650	0	650	0	0	810	650	613
531270 Gasoline	17,900	4,000	10,200	2,000	1,700	17,900	17,900	9,435
531300 Food - Subsistence and Support	1,650	1,500	150	0	0	3,500	3,500	1,506
531400 Books and Periodicals	650	150	0	500	0	1,300	1,150	0
531500 Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600 Small Equipment	10,100	100	9,500	500	0	5,450	10,450	4,811
531700 Uniforms and Protective Equipment	4,600	600	3,000	500	500	4,050	4,050	4,043
TOTAL SUPPLIES	137,050	15,250	61,750	56,900	3,150	146,960	148,360	74,290
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL DIVISION	2,084,740	482,970	655,940	846,130	99,700	2,049,090	2,285,020	1,806,689



DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION PERSONNEL SUMMARY

REGULAR JOB CLASSES

	ADMIN 7340	STREETS 4220	STORM WATER 505*	LICENSE & INSP 7200	CODE ENF 7450	TOTAL 2020- 2021	TOTAL 2019- 2020	TOTAL 2018- 2019
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	1	2
Crew Leader	0	1	1	0	0	2	2	0
Crew Worker	0	2	2	0	0	4	4	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	1
Seasonal Laborer	1	1	1	0	0	3	3	3
TOTAL OTHER CLASSES	1	1	2	0	0	4	4	4

* For stormwater budget estimate detail, refer to page 140



Capital Projects

Budget FY 2020-2021

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 15 years, the City has completed major renovations or replacements of all city facilities, invested in its parks and made significant improvements to its storm drainage and pedestrian-bicyclist infrastructure. This work represents the most extensive capital investment made by the City since the late 1950s. As a result of this work, the City has ensured that these assets will serve the public for the next 50 years. More recent projects planned, under construction or completed in the past 5 years are described below. Many of these respond directly to goals listed in the City's Strategic Plan. In addition, a comprehensive transportation master planning update has been completed, a master plan to guide development at the East Lake MARTA Station has been adopted, and a city-wide storm water master plan is underway. Until interrupted by the COVID-19 outbreak, the Decatur community also was making significant progress with a high level of civic participation in the 2020 Strategic Plan.

Legacy Park in Decatur

In August, 2017, the City Commission purchased the 77-acre United Methodist Children's Home on South Columbia Drive for \$40 million. Acquisition is being financed through the Decatur Public Facilities Authority, the Georgia Environmental Finance Authority and other sources. Annexation of the property into the City of Decatur has been approved by the General Assembly. Now named Legacy Park in Decatur, the City Commission adopted a comprehensive master plan in December, 2018. The plan can be found at decaturnext.com. Initial site improvements include facilities upgrades to the administration building, trail improvements and a cross-country course, an orchard. A survey of needed accessibility improvements for the property is scheduled for 2021.



In Planning

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

Acquisition of temporary construction easements is proceeding 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 just past Forkner Drive.

The project is the next leg in a planned city-wide network of protected bicycle lanes and is based on Decatur's 2007 and 2018 Community Transportation Plans and the 2016 PATH Decatur Connectivity Plan. Design is funded through the MARTA offset program. About \$6.2 million in construction funding has been secured through the City's HOST fund and from the Georgia Department of Transportation through the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program. Construction is expected to start early in 2021. A design team led by Development Planning and Engineering, Inc. of Buford, and including HGOR Landscape Architects of Atlanta and Alta Planning and Design of Charlotte, is designing the improvements.

Railroad Crossing Improvements at Atlanta Avenue

In August, 2019, the City Commissioners approved the concept plan for Railroad Crossing Improvements at Atlanta Avenue. The plan includes a new, simplified crossing at Adair Street between West Howard Avenue and West College and a modern traffic signal system at the new railroad crossing and at Olympic Place.

Civic engagement for the new railroad crossing was interrupted by the COVID-19 outbreak. Additional community planning is contemplated to help design improvements for pedestrians and bicyclists, traffic calming, landscape and streetscape amenities for the project. The planning team of Landis-Evans & Partners and Atkins, is now building upon the comments and ideas provided by participants in the previous workshops to make the rail crossing and intersection area safe and comfortable for pedestrians, bicyclists, and motorists.



The project will be locally-funded by the special purpose local option sales tax program (SPLOST) but will require compliance with Georgia Department of Transportation (GDOT) design guidelines and CSX requirements.

Sidewalk and Traffic Calming Improvements

Multi-use trail and sidewalk improvements to help extend the City's Safe Routes to School program are being planned to support new Talley Street Upper Elementary School. These include the South Columbia multi-use trail and new sidewalks on Shadowmoor Drive and Derrydown Way. A new sidewalk is also being planned for Garden Lane and a variety of traffic calming measures are being considered for the Parkwood neighborhood.

Recently Completed

Talley Street Multimodal Transportation Improvements

Intersection and traffic signal improvements have been implemented to improve safety for pedestrians, bicyclists and motorists at Talley Street and South Columbia Drive in coordination with the opening of the new Talley Street Upper Elementary School, new private investments such as the Avondale MARTA mixed used development, and additional residential and commercial redevelopment in the East Decatur Station Area. Pond & Co. was the consultant for the multimodal study and designed the intersection and signal improvements. The new signal system includes innovative technology to recognize pedestrians as they approach and utilize the crosswalks.

PATH Decatur Commerce Drive Cycle Track

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

ReImagine West Howard Avenue

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

North McDonough Streetscape Improvements

Construction of the North McDonough Streetscape Improvements is complete. The primary goals of the North McDonough Streetscape Improvements are to improve safety and accessibility for pedestrians, bicyclists and others using North McDonough Street. The project is based on Decatur's 2007 Community Transportation Plan which encourages healthy lifestyles and active living in Decatur.

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

The improvements reduced North McDonough to two vehicle lanes, widened sidewalks on both sides of the street, and add a 2-way "cycle track" on the west side of the street, along with traditional streetscape improvements and on-street parking. The project also features a significant investment in "green infrastructure" to improve storm water quality. The project





was designed by AECOM and Sprinkle Consulting, a nationally recognized design firm that specializes in bicycle and pedestrian planning. BRTU Construction was the general contractor.

Railroad Crossing Improvements at Candler and McDonough Streets

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

Downtown Decatur Storm Drainage Improvements

Phase 2 of downtown Decatur's storm drainage improvements was completed in 2017 and includes new storm drainage improvements that begin at Decatur Fire Station No. 1, run easterly along East Trinity Place and East Howard Avenue then finish on Barry Street. The project also included renewal of a failing sanitary sewer system and construction of streetscape improvements in the same community. The project was originally planned almost 40 years ago and replaces some of the oldest infrastructure in metro Atlanta. This phase cost \$2.1 million and concludes the major planned improvements to the upper Peavine section of the downtown drainage system. Astra Grading and Pipe of Woodstock was the general contractor. The project was funded by the City's Storm Water Utility and was designed by Atkins North America of Atlanta.

Lockwood Terrace Storm Drainage Improvements

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



Park Pavilions, Concession Buildings, Arbors and Storage Buildings

New arbors and storage buildings were completed in 2019 in Scott, Ebster, Oakhurst and McKoy Parks. These were designed by Trey Lucas Architects of Decatur and built by Everlast Construction of Alpharetta.

Construction was completed in 2018 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 additional 4.2 acres of greenspace bordering the Dearborn Park Trail was purchased in 2018. Including DeKalb County's Dearborn Park and the natural area bordering Shoal Creek, the entire Dearborn Park area now includes over 17 acres of passive greenspace. The City also is continuing its program to remove and control invasive plants in various locations around Decatur. This program is focused on the eradication of kudzu, English ivy, privet and similar invasive plants that harm native plants and reduce habitat in the City's greenspaces.

New artificial turf has been installed over the Decatur MARTA Station on the Courthouse Square in downtown Decatur.

The City of Decatur and Trees Atlanta will continue their on-going partnership to plant trees and increase the City's tree canopy in anticipation of Decatur's bicentennial in 2023.

Sidewalk Improvement Program

The City Commission continues to appropriate funding each year for improvements to the City's sidewalk, pedestrian and bicycle facilities and for traffic calming improvements to discourage speeding and make walking and biking safer in Decatur. The City partnered with the PATH Foundation of Atlanta to complete the East Decatur Greenway Trail on South Columbia Drive and Katie Kerr Road in 2018.

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

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





Capital Projects Summary

Capital Improvement Program

A Capital Improvement Program (CIP) is a planning process that identifies the capital investments a local government intends to make over a period of time. Capital includes the facilities and materials needed to perform the City's functions and to produce and deliver the services expected of it.

The following guidelines determine what a capital project is:

- Relatively high monetary value (at least \$5,000)
- Long life (at least two years)
- Results in creation of a capital asset, or the revitalization of a capital asset

Included within the above definition of a capital project are the following items:

- Construction of new City facilities
- Remodeling or expansion of existing facilities
- Purchase, improvement, and development of land
- Street construction, reconstruction, resurfacing, or road improvements
- Sidewalks, drainage, and stormwater projects
- Vehicles, heavy equipment, computers, and other machinery & equipment
- Planning and engineering costs related to specific capital improvements

The City develops and updates a five-year Capital Improvement Program (CIP) annually. The capital budget is the first year of the CIP and provides the basis for control of expenditures for the acquisition of significant City assets and construction of all capital facilities. As capital improvement projects are completed, they are capitalized and the operations and maintenance are funded in the annual general fund operating budget.

The FY 2021-2025 Capital Improvement Program

The FY 2021-2025 capital improvement program totals \$34,652,050. A summary of the plan is as follows:

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	2025 Proposed	Total
Capital Improvements Fund	4,919,420	7,192,060	4,851,460	2,692,460	2,515,700	\$22,171,100
HOST projects	945,000	200,000	200,000			\$1,345,000
SPLOST Fund	2,381,030	1,801,980	856,290	956,980		\$5,996,280
PFA Fund	451,000	80,000	80,000	80,000	80,000	\$771,000
Cemetery Capital Improvements Fund	70,000	40,000	15,000	15,000	15,000	\$155,000
Solid Waste Fund	310,230	311,920	273,120	263,400	149,000	\$1,307,670
Stormwater Fund	1,741,000	240,000	181,000	259,000	109,000	\$2,530,000
E911 Fund		47,000	107,000	107,000	85,000	\$346,000
Children & Youth Services Fund		10,00	10,00	10,000		\$30,00

The projects included in the Adopted FY 2021-2025 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 19-20 Revised Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	Total FY20-21 to FY24-25
CITYWIDE							
Telephone System Upgrade				250,000	250,000		500,000
Fiber Network Installation	274,800	274,800	274,800	274,800	274,800	274,800	1,374,000
Network Upgrade		40,000	40,000				80,000
Wireless Network Upgrade/Refresh			75,000	75,000	75,000	75,000	300,000
CCC Ped Safety & Bike Lane Improvements	125,000	1,710,000					1,710,000
Commerce Drive bicycle track	670,000						-
Outdoor Tornado Siren System	26,000	26,000	26,000	26,000			78,000
Outdoor Water Bottle/Drinking Fountain Stations	23,000		30,000	30,000	30,000		90,000
Artificial Turf for Bandstand Lawn	120,000						-
Urban Island Heat Sensors		10,000					10,000
CITYWIDE:	\$1,238,800	\$2,060,800	\$445,800	\$655,800	\$629,800	\$349,800	\$4,142,000
FACILITIES MAINTENANCE UPKEEP							
Bandstand Painting and Repair			15,000			15,000	30,000
City Hall Carpet			30,000				30,000
City Hall Commission Room Technology (Cameras & Microphones)	3,500	60,000					60,000
Cemetery Office Interior Painting			8,000				8,000
Decatur Recreation Center Interior Painting				130,000			130,000
Decatur Recreation Center Wood Floor Re-finish			30,000				30,000
Decatur Recreation Center Floor Covers			15,000				15,000
Decatur Recreation Center Boiler			50,000				50,000
Decatur Recreation Center Chiller			50,000				50,000
Decatur Tennis Center Roof			15,000		20,000		35,000
Fire Station 1 Interior Painting	12,500						-
Fire Station 1 Bay Floor Repair			31,100				31,100
Public Works Facility Exterior Painting				30,000			30,000
Public Works Building B Patio Shade Structure			38,900				38,900
Public Works Building Parking Lot Lighting retrofit		15,000					15,000
Public Works Building Motor Maintenance Bay Floor Epoxy			35,000				35,000
FACILITIES UPKEEP:	\$16,000	\$75,000	\$318,000	\$160,000	\$27,500	\$15,000	\$595,500
CITY MANAGER'S OFFICE							
Records Management Enterprise Software				150,000			150,000
City Hall Generator			250,000				250,000
CMO:	\$0	\$0	\$250,000	\$150,000	\$0	\$0	\$400,000
COMMUNITY & ECONOMIC DEV							
Additional smart meter pay stations			24,000				24,000
PALS Vehicle			10,000	10,000	10,000		30,000
DDA Conference Room and Reception Area Furniture Replacement			20,000				20,000
CED:	\$0	\$0	\$54,000	\$10,000	\$10,000	\$0	\$74,000
ACTIVE LIVING							
Ebster Pool Shell Resurfacing						25,000	25,000
Playground Equipment	15,000	15,000	25,000	25,000	25,000	25,000	115,000
Skatepark Equipment			100,500				100,500
Active Living Shuttle Bus	12,000	12,000	12,000	12,000	12,000		48,000

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Capital Improvements Fund Capital *continued*

Description	FY 19-20 Revised Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	Total FY20-21 to FY24-25
Ebster Recreation Center SUV	8,350	8,350	8,350				16,700
Tennis Center SUV - NEW 19-20	9,400	9,400	9,400				18,800
Tennis Court Painting (Scott Park)		8,200					8,200
Tennis Court Painting (Glenlake Park)	27,000						-
Sand Volleyball Courts			18,000				18,000
Ebster Field Turf and Lighting Upgrades			1,500,000				1,500,000
Mead Rd Park Pavilion			30,000				30,000
McKoy and Oakhurst Fields Dugout Improvementa			100,000				100,000
A/V Technology for DRC Meeting Room and Teen Lounge			24,200				24,200
AL:	\$71,750	\$52,950	\$1,827,450	\$37,000	\$37,000	\$50,000	\$2,004,400
ADMINISTRATIVE SERVICES							
AS:	\$0	0	\$0	\$0	\$0	\$0	\$0
FIRE							
Quint Fire Truck		179,900	179,900	179,900	179,900	179,900	899,500
Reserve Fire Engine Replacement		42,900	42,900	42,900	42,900	42,900	214,500
Fire Admin vehicle	10,000		10,500	10,500	10,500		31,500
Fire Admin/Inspections Vehicle - NEW 19-20	10,000	10,000	10,000	10,000		12,000	42,000
HazMat Truck (2008)			67,500				67,500
Portable Radio Replacement (18)			15,500	15,500	15,500	15,500	62,000
Self-Contained Breathing Apparatus		61,560	61,560	61,560	61,560		246,240
Helmet Replacement (40)					25,000		25,000
Fitness Equipment			11,600				11,600
Station 1 Furniture			15,000	15,000			30,000
Station 2 Appliances			15,000				15,000
Extrication Equipment			30,000				30,000
Mini Fire Pumper #1	38,000	38,000	38,000	38,000		43,000	157,000
Lexipol Software System		26,660					26,660
FIRE:	\$58,000	\$359,020	\$497,460	\$373,360	\$335,360	\$293,300	\$1,858,500
POLICE							
2016 Admin Vehicle	6,400						-
2017 Admin Vehicle	6,400	6,400					6,400
2018 Admin Vehicle	6,500	6,500	6,500				13,000
2019 Admin Vehicle - NEW 19-20	9,130	9,130	9,130				18,260
2021 Admin Vehicle			9,600	9,600	9,600		28,800
2022 Admin Vehicle				10,000	10,000	10,000	30,000
2023 Admin Vehicle					10,200	10,200	20,400
2024 Admin Vehicle						10,400	10,400
Patrol Vehicles - NEW 19-20	154,500	187,500	156,000	158,000	158,000	160,000	819,500
Prisoner Transport Van with Insert	9,100	9,100	9,100				18,200
Intoxilyzer 9000			10,000	10,000	10,000		30,000
Animal Control Truck			7,500	7,500	7,500		22,500
Police Motorcycle			20,000				20,000
Mobile Command Trailer				60,000			60,000
2019 F250	10,000	10,000	10,000				20,000
License Plate Reader system	20,000	20,000	20,000	20,000	20,000		80,000
Furniture and Fitness Equipment			12,500	12,500			25,000
Body worn cameras storage server	48,600	48,600	48,600	55,000	55,000	55,000	262,200
Digital Radio Upgrade (65 portable radio replacement)	59,000				65,000	65,000	130,000
Patrol Rifles	14,700						-
Taser Assurance Program	11,000	11,000	11,000	11,000			33,000

Capital Improvements Fund Capital *continued*

Description	FY 19-20 Revised Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	Total FY20-21 to FY24-25
DLive 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			41,100
Duty Gear Locker System			10,500	10,500			21,000
CALEA Certification			10,000				10,000
POLICE:	\$369,030	\$321,930	\$389,130	\$382,800	\$350,300	\$315,600	\$1,759,760
PUBLIC WORKS							
Floor Scrubber for Decatur Recreation Center			8,500				8,500
VHF Radio System			35,000				35,000
Admin Vehicle			11,000	11,000	11,000		33,000
Buildings Pickup	8,500	8,500	8,500				17,000
Buildings Pickup	8,520	8,520	8,520				17,040
Cemetery Loader Backhoe			22,000	22,000	22,000	22,000	88,000
Cemetery Zero Turn Mower		12,000					12,000
Grounds Supervisor Pickup - NEW 19-20	11,700	11,700	11,700				23,400
Grounds Crew Pickup						13,500	13,500
Grounds Pickup	10,000	10,000	10,000	10,000			30,000
Grounds Tractor			20,000	20,000	20,000		60,000
Grounds Brush Chipper	13,000	13,000	13,000	13,000	13,000		52,000
Grounds Grapple Truck	30,000	30,000	30,000	30,000	30,000		120,000
Furniture and Wellness Equipment				25,000			25,000
PW:	\$81,720	\$105,720	\$190,220	\$131,000	\$96,000	\$35,500	\$558,440
DESIGN, ENVIRONMENT & CONSTRUCTION							
2014 Ford Escape Admin Vehicle				7,500	7,500	7,500	22,500
2018 Arborist Vehicle	8,000	8,000	8,000				16,000
2019 Ford Escape Sr Engineer Vehicle - NEW 19-20	8,000	8,000	8,000				16,000
F250 Regular Cab	8,000	8,000					8,000
2014 Ford F250 Streets Crew Supervisor Pickup Truck			9,000	9,000	9,000	9,000	36,000
F750 Dump Truck	20,000	20,000	20,000	20,000			60,000
Streets Pickup Truck Replacement 2005 F250				15,000	15,000	15,000	45,000
Roadway Patching, Repair & Repaving	969,500	950,000	625,000	625,000	650,000	650,000	3,500,000
Sidewalk Installation & Repair	122,600	50,000	250,000	250,000	250,000	250,000	1,050,000
Traffic Calming Improvements	221,400	0	250,000	250,000	250,000	250,000	1,000,000
Mini Excavator			25,000	25,000	25,000	25,000	100,000
Talley St Traffic Signal and S. Columbia MUP	452,200	400,000					400,000
Shadowmoor Dr Sidewalk Construction		375,000	325,000				700,000
Derrydown Way Sidewalk Construction			700,000				700,000
Scott Blvd Sidewalks			250,000				250,000
Scott Blvd PHB Construction	109,000						-
Garden Lane Sidewalk Construction				700,000			700,000
Kathryn Ave Bridge Replacement			350,000				350,000
Pavement Management Study							-
S. McDonough Complete Streets	64,600		250,000	550,000			800,000
E. College amd Sams Crossing Intersection Improvements						250,000	250,000
N. Decatur Rd Corridor Study		125,000					125,000
Full Road replacement - N. Decatur Rd			150,000	500,000			650,000
DE&C:	\$1,983,300	\$1,944,000	\$3,220,000	\$2,951,500	\$1,206,500	\$1,456,500	\$10,778,500
CAPITAL IMPROVEMENT FUND TOTAL:	\$3,818,600	\$4,919,420	\$7,192,060	\$4,851,460	\$2,692,460	\$2,515,700	\$22,171,100

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Capital Improvements Fund Capital *continued*

Description	FY 19-20 Revised Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	Total FY20-21 to FY24-25
CEMETERY CAPITAL IMPROVEMENTS FUND							
Cemetery Marker and Wall Restoration			15,000	15,000	15,000	18,000	63,000
Cemetery Entrance Improvements	20,000	40,000					40,000
Cemetery Water System Improvements		30,000					30,000
Miscellaneous repairs	10,000						-
Mausoleum construction design			25,000				25,000
CEMETERY TOTAL:	\$30,000	\$70,000	\$40,000	\$15,000	\$15,000	\$18,000	\$158,000
SOLID WASTE FUND							
2016 Ford F150	8,800						-
2016 6 cubic yard rear loader (Downtown collection vehicle)	19,510	19,510					19,510
2007 Peterbilt Appliance/Compost Collection		25,000	25,000	25,000	25,000	25,000	125,000
2017 Rear Loader	38,800	38,800	38,800				77,600
2019 40YD Front Loader	54,400	54,400	54,400	54,400	54,400		217,600
5 Kubota Residential Collection Vehicle Replacement	30,800	30,800					30,800
2020 25YD Rear Loader - NEW 19-20	52,000	52,000	52,000	52,000	52,000		208,000
2021 Collection Vehicles (4)		30,000	30,000	30,000	30,000		120,000
2023 Front Loader			52,000	52,000	52,000	52,000	208,000
2024 Rear Loader					50,000	50,000	100,000
2025 6YD Rear Loader						22,000	22,000
2017 Street Sweeper	43,720	43,720	43,720	43,720			131,160
2018 Recycling Collection Vehicles (2)	16,000	16,000	16,000	16,000			48,000
SOLID WASTE:	\$264,030	\$310,230	\$311,920	\$273,120	\$263,400	\$149,000	\$1,307,670
STORMWATER FUND							
Vacuum Jetter				50,000	50,000		100,000
2015 F250 Drainage Pickup Truck Replacement			9,000	9,000	9,000	9,000	36,000
2017 F750 Drainage Dump Truck Replacement	22,000	22,000	22,000	22,000			66,000
2018 Inspector SUV	9,000	9,000	9,000				18,000
Pole Camera	20,000						-
Stormwater Master Plan	250,000						-
Hazard Mitigation			100,000		100,000		200,000
Roadway Milling	100,000	100,000	100,000	100,000	100,000	100,000	500,000
S. Columbia Multi-Use path bioswale construction		200,000					200,000
Additional Bioswal Construction Project		400,000					400,000
FEMA Grant Match		140,000					140,000
Allen Wilson Stormwater System Repair	1,000,000	870,000					870,000
STORMWATER:	\$1,401,000	\$1,741,000	\$240,000	\$181,000	\$259,000	\$109,000	\$2,530,000
E911 FUND							
Dictaphone Recording System/NICE Recording System			12,000	12,000	12,000		36,000
E911 Emergency Call Handling System (VIPER)			35,000	35,000	35,000	35,000	140,000
Computer Replacement	30,000			10,000	10,000		20,000
Console Replacement				50,000	50,000	50,000	150,000
E911:	\$30,000	\$0	\$47,000	\$107,000	\$107,000	\$85,000	\$346,000
CHILDREN & YOUTH SVCS FUND							
Furniture	43,680						-
Registration Software	21,750						-
Activity Bus			10,000	10,000	10,000		30,000
CYS:	\$65,430	\$0	\$10,000	\$10,000	\$10,000	\$0	\$30,000

Capital Improvements Fund Capital *continued*

Description	FY 19-20 Revised Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate	FY 22-23 CIP Estimate	FY 23-24 CIP Estimate	FY 24-25 CIP Estimate	Total FY20-21 to FY24-25
HOST FUNDED CAPITAL							
Public Art	10,000	10,000					10,000
CCC Pedestrian/Bike Improvements	270,000	535,000					535,000
Commerce Drive bicycle track	1,330,000						-
Sidewalk Construction and Repair	200,000	400,000	200,000	200,000			800,000
Oakhurst Tennis Courts Resurfacing & Lighting Replacement	350,000						-
HOST:	\$2,160,000	\$945,000	\$200,000	\$200,000	\$0	\$0	\$1,345,000
SPLOST FUND							
URA Debt Service	747,710	956,030	956,980	956,290	956,980		3,826,280
Atlanta Avenue redesign	1,000,000	1,425,000	845,000				2,270,000
SPLOST:	\$1,747,710	\$2,381,030	\$1,801,980	\$956,290	\$956,980	\$0	\$6,096,280
PFA FUND - DECATUR LEGACY PARK							
Legacy Park Trail Design and Installation	30,000	100,000	80,000	80,000	80,000	80,000	420,000
Legacy Park - ADA Compliance Survey	17,000						-
Legacy Park - Auditorium and Dining Hall Technology	61,520						-
Legacy Park - Dairy Barn Stabilization		150,000					150,000
Legacy Park - Dining Hall Renovation		85,000					85,000
Legacy Park - Industrial Kitchen Upgrade		50,000					50,000
Legacy Park - Leigh Cottage ADA/Life-Safety Upgrades		10,000					10,000
Legacy Park - Infirmary Building ADA/Life-Safety Upgrades		4,000					4,000
Legacy Park - Sheddon Cottage Roof Repair		40,000					40,000
Legacy Park - Signage	12,000	12,000					12,000
PFA:	\$120,520	\$451,000	\$80,000	\$80,000	\$80,000	\$80,000	\$771,000



CAPITAL IMPROVEMENT FUND (350)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	CAPITAL IMP. FUND ACTUAL 2015-16	CAPITAL IMP. FUND ACTUAL 2016-17	CAPITAL IMP. FUND ACTUAL 2017-18	CAPITAL IMP. FUND ACTUAL 2018-19	CAPITAL IMP. FUND ESTIMATE 2019-20	CAPITAL IMP. FUND REVISED 2019-20	CAPITAL IMP. FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	5,977,127	7,711,039	7,190,198	10,817,107	7,065,747	9,173,137	3,707,527
REVENUES							
311200 General Taxes	1,634,667	1,715,631	1,979,894	3,393,546	4,589,900	4,555,000	4,690,000
313300 Homestead Option Sales Tax (HOST)	3,899,722	4,363,860	5,924,369	0	0	0	0
361000 Interest	10,302	8,344	8,844	10,170	0	0	0
334100 Intergovernmental-School	144,434	2,686,765	1,219,725	220,762	2,468,500	296,000	356,700
334110 Intergovernmental-Federal/State	0	0	0	0	0	262,080	1,710,000
334300 Intergovernmental-LMIG	0	0	184,824	276,707	197,700	221,560	221,560
336000 Local Grants	0	0	0	0	0	670,000	0
371200 Gifts & Contributions	0	0	0	0	0	6,440	0
381000 Use of Property/Rent	0	0	0	0	0	0	0
389000 Miscellaneous	2,035	0	0	53,160	0	0	0
393150 Bond Expense Reimbursement	0	0	0	0	0	0	0
383010 Insurance Claims/Losses	4,880	0	0	0	0	0	0
Total Revenue	5,696,040	8,774,600	9,317,656	3,954,345	7,256,100	6,011,080	6,978,260
EXPENDITURES							
CONTRACTUAL SERVICES							
521200 Professional Services	128,361	171,936	280,900	189,376	225,000	276,000	250,000
522200 Repairs & Mnt.	0	0	0	0	0	0	0
522201 R&M Bldg and Fixed Equipment	25,680	14,250	42,177	96,475	38,500	43,500	8,200
522202 R&M Communications Equipment	0	0	0	0	0	0	0
522203 R&M Landscape	12,183	33,892	0	0	0	120,000	0
522206 R&M Vehicles	0	2,775	0	15,226	0	0	0
522210 R&M Infrastructure	331,727	428,080	624,083	436,131	922,000	1,694,000	1,400,000
522310 Rental of Land/Bldgs	8,660	0	43,438	46,167	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	10,000	10,000	16,506	390,551	194,100	71,050	58,600
523103 Insurance - Misc	0	0	0	0	0	0	0
523202 Telephone	0	0	0	0	0	0	0
523300 Advertising	290	120	220	120	0	0	0
523400 Printing & Binding	0	0	184	0	0	0	0
523450 Signs	0	0	0	0	0	0	0
523600 Dues & Fees	0	2,820	0	0	0	0	0
523700 Education & Training	0	0	0	0	0	0	0
523701 Business Meetings	0	0	0	0	0	0	0
523800 Licenses	0	0	0	0	0	0	0
523911 Bank Charges	0	0	94	66	0	0	0
Total Services	516,901	663,873	1,007,602	1,174,111	1,379,600	2,204,550	1,716,800
SUPPLIES							
531101 Bldg. & Fixed Equipment	5,053	45,283	24,925	5,243	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	31,667	69,730	128,143	48,063	31,000	30,500	31,000
531110 Communications Equipment	0	0	10,882	43,529	0	0	0
531111 Computer Equipment	0	14,722	11,396	27,820	42,000	3,500	100,000
531112 Computer Software	0	0	0	0	0	0	26,660
531113 Off Eqp Furnishings	66,306	9,753	0	8,855	0	0	0
531114 Outdoor Furn and Equipment	40,227	17,391	104,010	145,323	339,000	407,380	25,000
531300 Food-Subsistence & Support	0	0	0	0	0	0	0
531400 Books & Periodicals	0	0	0	0	0	0	0
531600 Small Equipment	0	0	0	8,371	0	0	0
Total Supplies	143,253	156,879	279,356	287,204	412,000	441,380	182,660

	CAPITAL IMP. FUND ACTUAL 2015-16	CAPITAL IMP. FUND ACTUAL 2016-17	CAPITAL IMP. FUND ACTUAL 2017-18	CAPITAL IMP. FUND ACTUAL 2018-19	CAPITAL IMP. FUND ESTIMATE 2019-20	CAPITAL IMP. FUND REVISED 2019-20	CAPITAL IMP. FUND ESTIMATE 2020-21
CAPITAL OUTLAY							
41100 Sites	23,396	4,000	59,740	2,180,000	0	0	0
541101 Right of Way	0	0	0	0	0	0	0
541200 Site Improvements	0	33,351	0	25,000	0	0	0
541300 Buildings	82,482	382,642	0	77,256	0	7,370	0
541301 Building Improvements	16,514	1,155,011	0	155,682	20,090	0	15,000
541400 Infrastructure	117,826	3,825,888	1,711,189	1,341,136	7,483,960	4,214,800	4,294,000
542100 Machines, Motors & Power Tools	8,199	9,239	10,413	63,245	0	0	12,000
542101 Communications Equipment	173,477	0	0	0	0	0	0
542102 Office Machines/Equipment	0	0	0	0	0	0	0
542200 Vehicles	189,388	198,566	517,865	440,885	1,658,240	1,669,000	187,500
542301 Outdoor Furniture & Equipment	3,486	0	179,629	39,660	164,000	0	0
542401 Computer Systems Software	0	0	0	123,877	0	0	0
542500 Miscellaneous Equipment	0	19,200	88,497	0	0	0	246,210
Land Other Than ROW	0	0	0	0	0	0	0
Total Capital Outlay	614,768	5,627,897	2,567,334	4,446,742	9,326,290	5,891,170	4,754,710
DEBT SERVICES							
581100 Principal-Bonds	130,000	135,000	145,000	150,000	155,000	155,000	160,000
581200 Principal-Capital Leases	315,366	338,617	345,620	148,975	542,000	299,000	496,500
582100 Interest-Bonds	48,863	42,770	39,260	45,235	31,590	31,590	27,560
582200 Interest-Capital Leases	21,962	26,803	32,377	16,346	46,000	98,500	126,600
584000 Cost of Issuance Long Term Debt	979,013	1,700	0	0	0	0	0
Total Non-operating	1,495,204	544,890	562,257	360,556	774,590	584,090	810,660
Total Expenditures	2,770,126	6,993,539	4,416,549	6,268,613	11,892,480	9,121,190	7,464,830
OTHER USES							
611100 Transfer (to) from General Fund	180,000	385,000	0	0	0	0	0
611344 Transfer (to) from Public Facilities Auth.	0	0	0	(1,300,000)	(2,500,000)	(2,250,000)	(2,250,000)
611340 Transfer (to) from URA 2010 Debt Service	(875,000)	(448,885)	(487,703)	(277,169)	0	0	0
611340 Transfer (to) from URA 2010 Project	0	0	0	0	0	0	0
611345 Transfer (to) from URA2013 Debt Service	(1,479,230)	(1,481,330)	(1,476,075)	(517,778)	0	0	0
611345 Transfer (to) from URA 2013 Project	0	0	0	0	0	0	0
391310 Transfer (to) from GO Bond Fund	0	0	265,580	230,560	0	0	0
391505 Transfer (to) from Stormwater Utility	11,000	(714,000)	11,000	32,885	11,000	0	0
Transfer (to) from Conference Center Fund	0	0	0	0	0	0	0
391355 Transfer (to) from Cemetery Cap. Imp. Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
392100 Sale of Fixed Assets	30,264	0	0	0	0	0	0
393501 Proceeds from Capital Leases	173,477	0	450,000	2,483,799	3,686,460	0	0
393100 Issuance of Long-term Debt	75,979,013	0	0	0	0	0	0
611220 Transfer (to) from Grant Fund	0	(12,125)	(55,000)	0	0	0	0
611286 Transfer (to) from DDA	(229,528)	(48,560)	0	0	0	(123,500)	(130,000)
620000 Transfer Bond Proceeds (to) from CSD	(75,000,000)	0	0	0	0	0	0
Total Other Uses	(1,192,004)	(2,301,900)	(1,274,198)	670,299	1,215,460	(2,355,500)	(2,362,000)
ENDING FUND BALANCE	7,711,039	7,190,198	10,817,107	9,173,137	3,644,827	3,707,527	858,957
Restricted-HOST	5,685,484	0	8,862,423	0	2,954,333	0	762,048
Restricted-Other	227,058	0	739,810	0	0	0	0
Nonspendable	1,088,350	0	0	0	0	0	0
For Capital Bond Projects	0	0	0	0	0	0	0
To (From) Assigned Fund Balance	(339,067)	1,504,714	0	9,015,219	(916,022)	0	0
ENDING ASSIGNED FUND BALANCE	710,147	7,190,198	1,214,874	9,173,137	690,494	3,707,527	96,909



FY 2019-20 CAPITAL ITEMS	Impact on Operating Budget
Active Living: Playground Equipment Replacement (\$15,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Replacement Vehicle (1st of 3 Lease Payments) (\$8,350)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Shuttle Bus (1st of 5 Lease Payments) (\$12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Tennis Court Resurfacing-Glenlake Park (\$27,000) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Tennis Center Replacement Vehicle (1st of 3 Lease Payments) (\$9,400) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Outdoor Water Bottle/Drinking Stations (\$23,000) (531114)	Ongoing program – increase community wellness
Buildings Maintenance: Replacement Vehicle (1st of 3 Lease Payments) (\$8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Replacement Vehicle (1st of 3 Lease Payments) (\$8,520) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements (\$125,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Commerce Drive Cycle Track (\$670,000) (541400) PATH	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: F750 Dump Truck (2nd of 5 Lease Payments) (\$20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Streets F250 Regular Cab Vehicle (2nd of 3 Lease Payments) (\$8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Arborist Replacement Vehicle (1st of 3 Lease Payments) (\$8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Sidewalk Construction and Repair (\$122,600) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Complete Streets Improvements (\$221,400) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Patching, Repair and Resurfacing (\$969,500) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Senior Engineer Replacement Vehicle (1st of 3 Lease Payments) (\$8,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: South McDonough Street Striping/Complete Streets Projects (\$64,600) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Talley Street Traffic Signal and South Columbia MUP Construction (\$452,200) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
DEC: Scott Blvd Pedestrian Hybrid Beacon Construction (\$109,000) (542301)	One-time cost – decrease in annual maintenance associated with older infrastructure
Fire: Replacement Administrative Vehicle (3rd of 3 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Mini-Pumper (2nd of 5 Lease Payments) (\$38,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Station #1 Interior Painting (\$12,500) (522201)	One-time cost – nominal impact on operating budget
Fire: Fire Replacement Administrative Vehicle (1st of 4 Lease Payments) (\$10,000) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
General Government: Outdoor Warning Siren System (2nd of 5 Lease Payments) (\$26,000)	Ongoing program – increase community safety

Capital Projects
Fund
Capital
Improvements
(350)

FY 2019-20 CAPITAL ITEMS	Impact on Operating Budget
General Government: Artificial Turf for Bandstand Lawn East (\$45,000) (522203)	One-time cost – increase community use and comfort of prominent public space
General Government: Artificial Turf for Bandstand Lawn West (\$75,000) (522203)	One-time cost – increase community use and comfort of prominent public space
Grounds Maintenance: Pickup with Dump Body (2nd of 5 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Brush Chipper (1st of 5 Lease Payments) (\$13,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement Grapple/Knuckle Boom Loader Truck (1st of 5 Lease Payments) (\$30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Grounds Supervisor Pickup (1st of 3 Lease Payments) (\$9,510) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) (\$6,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) (\$6,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) (\$6,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police Admin Vehicle (1st of 3 Lease Payments) (\$8,400) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Replacement F250 for Mobile Command Center (1st of 3 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Patrol Rifles (3rd of 3 Lease Payments) (\$14,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Portable Radios (65) (5th of 5 Lease Payments) (\$59,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Prisoner Transport Van (3rd of 5 Lease Payments) (\$9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Patrol Vehicles (3) (\$154,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Taser Assurance Program (\$11,000) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Training Simulator (2nd of 5 Lease Payments) (\$13,700)	Ongoing program – increase staff efficiencies
Police: Camera Data Storage (\$48,600) (522500)	Ongoing program – increase staff efficiencies
Police: Automated License Plate Reader (\$20,000) (1st of 5 Lease Payments) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (1st of 10 Lease Payments) (\$274,800) (541400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: City Commission Room AV Tech Equipment (\$3,500) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
FY 2019-20 HOST ITEMS	Impact on Operating Budget
Active Living: Oakhurst Tennis Courts Lighting and Resurfacing (\$350,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Citywide: Commerce Drive Cycle Track (\$1,330,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements (\$270,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Sidewalk Construction and Repair (\$200,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure



FY 2019-20 HOST ITEMS	Impact on Operating Budget
Comm. & Econ. Development: Public Art (\$10,000) (522500)	Ongoing program – nominal impact on operating budget

FY 2020-21 CAPITAL ITEMS	Impact on Operating Budget
Active Living: Playground Equipment Replacement (\$15,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Replacement Vehicle (2nd of 3 Lease Payments) (\$8,350)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Shuttle Bus (2nd of 5 Lease Payments) (\$12,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Tennis Center Replacement Vehicle (2nd of 3 Lease Payments) (\$9,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Active Living: Tennis Court Resurfacing - Scott Park (\$8,200) (522201)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Buildings Maintenance: Replacement Vehicle (2nd of 3 Lease Payments) (\$8,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Replacement Vehicle (2nd of 3 Lease Payments) (\$8,520)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Buildings Maintenance: Parking Lot Lighting Retrofit (\$15,000) (541301)	One-time cost – decrease in annual maintenance cost associated with older equipment
Cemetery: Zero Turn Mower (\$12,000) (542100)	One-time cost – decrease in annual maintenance cost associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements (\$1,710,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: F750 Dump Truck (3rd of 5 Lease Payments) (\$20,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Streets F250 Regular Cab Vehicle (3rd of 3 Lease Payments) (\$8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Arborist Replacement Vehicle (2nd of 3 Lease Payments) (\$8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: Sidewalk Construction and Repair (\$50,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Patching, Repair and Resurfacing (\$950,000) (522210)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: Senior Engineer Replacement Vehicle (2nd of 3 Lease Payments) (\$8,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
DEC: South Columbia MUP Construction (\$400,000) (541400)	One-time cost – decrease in annual maintenance associated with older infrastructure
DEC: Shadowmoor Dr Sidewalk Construction (\$375,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
DEC: N. Decatur Road Corridor Study (\$125,000)(521200)	One-time cost – decrease in annual maintenance associated with older infrastructure
Fire: Fire Mini-Pumper (3rd of 5 Lease Payments) (\$38,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Fire Replacement Administrative Vehicle (2nd of 4 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Replacement Quint Fire Engine (1st of 7 Lease Payments) (\$179,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Reserve Fire Engine Replacement (1990) (1st of 5 Lease Payments) (\$42,900)	Ongoing program – decrease in annual maintenance costs associated with older equipment

Capital Projects Fund

Capital Improvements (350)

FY 2020-21 CAPITAL ITEMS	Impact on Operating Budget
Fire: SCBA Replacement (1st of 4 Lease Payments) (\$61,560) (542500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Fire: Lexipol Software System (\$26,600) (531112)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff efficiencies
General Government: Outdoor Warning Siren System (3rd of 5 Lease Payments) (\$26,000)	Ongoing program – increase community safety
Grounds Maintenance: Pickup with Dump Body (3rd of 5 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Brush Chipper (2nd of 5 Lease Payments) (\$13,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Replacement Grapple/Knuckle Boom Loader Truck (2nd of 5 Lease Payments) (\$30,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Grounds Maintenance: Grounds Supervisor Pickup (2nd of 3 Lease Payments) (\$11,700)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) (\$6,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) (\$6,500)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police Admin Vehicle (2nd of 3 Lease Payments) (\$8,400)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Replacement F250 for Mobile Command Center (2nd of 3 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Prisoner Transport Van (4th of 5 Lease Payments) (\$9,100)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Patrol Vehicles (3) (\$187,500) (542200)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Taser Assurance Program (\$11,000) (531107)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Police: Police Training Simulator (3rd of 5 Lease Payments) (\$13,700)	Ongoing program – increase staff efficiencies
Police: Camera Data Storage (\$48,600) (522500)	Ongoing program – increase staff efficiencies
Police: Automated License Plate Reader (\$20,000) (2nd of 5 Lease Payments)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: Fiber Network Replacement (2nd of 10 Lease Payments) (\$274,800)	Ongoing program – decrease in annual maintenance costs associated with older equipment
Technology: City Commission Room AV Tech Equipment (\$60,000) (531111)	One-time cost – recurring impact on operating budget due to annual maintenance fee but it will result in increased staff and community efficiencies
Technology: Network Upgrades (\$40,000) (531111)	One-time cost – decrease in annual maintenance costs associated with older equipment once Fiber Network replacement project has been completed

FY 2020-21 HOST ITEMS	Impact on Operating Budget
Comm. & Econ. Development: Public Art (\$10,000) (522500)	Ongoing program – nominal impact on operating budget
Citywide: Sidewalk Construction and Repair (\$400,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements (\$535,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure



SPLOST FUND (320)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	SPLOST FUND ACTUAL 2017-18	SPLOST FUND ACTUAL 2018-19	SPLOST FUND ESTIMATE 2019-20	SPLOST FUND REVISED 2019-20	SPLOST FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	0	760,465	5,640,815	5,913,001	5,277,561
REVENUES					
313200 Special Purpose Local Option Sales Tax	760,465	3,217,372	3,200,000	2,850,000	2,400,000
334100 Intergovernmental			0	0	0
361000 Interest		90,383	0	0	0
389000 Miscellaneous			0	0	0
Total Revenue	760,465	3,307,755	3,200,000	2,850,000	2,400,000
EXPENDITURES					
521200 Professional Services	0	0	0	0	0
522500 Other Contractual Services	0	0	0	0	0
523600 Dues & Fees	0	0	0	0	0
Total Services	0	0	0	0	0
SUPPLIES					
531100 General Supplies & Materials	0	533	0	0	0
531101 Bldg. & Fixed Eqp	0	0	0	0	0
531300 Food-Subsistence & Support	0	0	0	0	0
Total Supplies	0	533	0	0	0
CAPITAL OUTLAY					
541100 Sites	0	0	0	0	0
541200 Site Improvements	0	0	0	0	0
541300 Buildings	0	0	0	0	0
541301 Building Improvements	0	0	0	0	0
541400 Infrastructure	0	184,097	1,700,000	300,000	1,000,000
Total Capital Outlay	0	184,097	1,700,000	300,000	1,000,000
DEBT SERVICE					
581100 Principal	0	674,000	838,000	838,000	860,000
582100 Interest	0	72,825	118,490	118,490	96,030
584000 Cost of Issuance Long Term Debt	0	89,344	0	0	0
Total Non-operating	0	836,169	956,490	956,490	956,030
Total Expenditures	0	1,020,799	2,656,490	1,256,490	1,956,030
OTHER USES					
611340 Transfer (to) from Urban Red. Auth. 2010 Debt Service	0	(750,240)	(749,020)	(748,570)	(747,710)
611345 Transfer (to) from Urban Red. Auth. 2013 Debt Service	0	(1,479,180)	(1,480,380)	(1,480,380)	(1,480,680)
393100 Proceeds from debt issuance	0	5,095,000	0	0	0
Total Other Uses	0	2,865,580	(2,229,400)	(2,228,950)	(2,228,390)
Ending Fund Balance	760,465	5,913,001	3,954,925	5,277,561	3,493,141

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	CEMETERY CAP. IMP. FUND ACTUAL 2015-16	CEMETERY CAP. IMP. FUND ACTUAL 2016-17	CEMETERY CAP. IMP. FUND ACTUAL 2017-18	CEMETERY CAP. IMP. FUND ACTUAL 2018-19	CEMETERY CAP. IMP. FUND ESTIMATE 2019-2020	CEMETERY CAP. IMP. FUND REVISED 2019-2020	CEMETERY CAP. IMP. FUND ESTIMATE 2020-2021
<i>BEGINNING FUND BALANCE</i>	166,673	202,672	172,584	168,457	147,807	143,914	123,914
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	84,200	122,650	36,050	16,650	18,000	40,000	18,000
State Grants	0	0	0	0	0	0	0
Loss Reimbursement	0	0	0	0	0	0	0
Miscellaneous	0	0	1,500	1,500	0	0	0
Gifts and Contributions	0	0	0	0	0	0	0
EXPENDITURES							
Maint. & Repair	100	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	18,101	122,738	6,877	12,693	95,000	30,000	70,000
Claims, Losses	0	0	4,800	0	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	18,201	122,738	11,677	12,693	95,000	30,000	70,000
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	35,999	(30,088)	(4,127)	(24,543)	(107,000)	(20,000)	(82,000)
ENDING FUND BALANCE	202,672	172,584	168,457	143,914	40,807	123,914	41,914

FY2019-2020 CAPITAL ITEMS

Cemetery: Improvement Design \$10,000
 Cemetery: Entrance Improvements \$10,000
 Cemetery: Landscape Maintenance \$10,000

FY2020-2021 CAPITAL ITEMS

Cemetery: Entrance Improvements \$40,000
 Cemetery: Section 6 path construction \$30,000



2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	URA 2010 BONDS FUND ACTUAL 2015-16	URA 2010 BONDS FUND ACTUAL 2016-17	URA 2010 BONDS FUND ACTUAL 2017-18	URA 2010 BONDS FUND ACTUAL 2018-19	URA 2010 BONDS FUND ESTIMATE 2019-20	URA 2010 BONDS FUND REVISED 2019-20	URA 2010 BONDS FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	1,821	1,901	263,376	(1)	(1)	277,202	277,202
REVENUES							
Taxes	0	0	0	0	0	0	0
361000 Interest	0	0	0	0	0	0	0
392200 Property Sale	0	562,550	0	0	0	0	0
393200 Federal Subsidy	307,754	302,864	297,005	291,017	283,900	284,350	275,600
389000 Miscellaneous	0	121,605	121,606	121,605	121,600	121,600	121,600
Total Revenue	307,754	987,019	418,611	412,622	405,500	405,950	397,200
EXPENDITURES							
Total Services	0	0	0	0	0	0	0
Total Supplies	0	0	0	0	0	0	0
Total Capital Outlay	0	0	0	0	0	0	0
DEBT SERVICE							
581100 Principal-RZEDB Series A	370,000	375,000	385,000	395,000	405,000	405,000	415,000
582100 Interest-RZEDB Series A	735,770	722,524	734,249	716,667	672,600	672,600	653,000
581100 Principal-Series B	21,341	22,622	23,979	25,418	26,950	26,950	28,560
582100 Interest-Series B	55,563	54,283	26,463	25,743	49,970	49,970	48,350
Total Non-operating	1,182,674	1,174,428	1,169,691	1,162,828	1,154,520	1,154,520	1,144,910
Total Expenditures	1,182,674	1,174,428	1,169,691	1,162,828	1,154,520	1,154,520	1,144,910
OTHER USES							
Transfer from (to) General Fund	0	0	0	0	0	0	0
Transfer from Stormwater Utility	0	0	0	0	0	0	0
Transfer from Capital Improvements Fund	875,000	448,885	487,703	277,169	0	0	0
Transfer from SPLOST Fund	0	0	0	750,240	749,020	748,570	747,710
Adjust Construction Retainage	0	0	0	0	0	0	0
393100 Proceeds from debt issuance series A	0	0	0	0	0	0	0
393100 Proceeds from debt issuance series B	0	0	0	0	0	0	0
Total Other Uses	875,000	448,885	487,703	1,027,409	749,020	748,570	747,710
Ending Fund Balance	1,901	263,376	(1)	277,202	(1)	277,202	277,202

2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	URA 2013 BONDS FUND ACTUAL 2015-16	URA 2013 BONDS FUND ACTUAL 2016-17	URA 2013 BONDS FUND ACTUAL 2017-18	URA 2013 BONDS FUND ACTUAL 2018-19	URA 2013 BONDS FUND ESTIMATE 2019-20	URA 2013 BONDS FUND REVISED 2019-20	URA 2013 BONDS FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	(244,574)	12,984	6,875	156	156	518,267	518,267
REVENUES							
Taxes	0	0	0	0	0	0	0
361000 Interest	2,149	0	181	328	0	0	0
334100 Intergovernmental	960,533	403,725	402,725	401,575	403,180	403,180	406,570
389000 Miscellaneous	0	93	0	0	0	0	0
Total Revenue	962,682	403,818	402,906	401,903	403,180	403,180	406,570
EXPENDITURES							
521200 Professional Services	0	6,206	0	0	0	0	0
Total Services	0	6,206	0	0	0	0	0
Total Supplies	0	0	0	0	0	0	0
CAPITAL OUTLAY							
541200 Site Improvements	104,831	0	0	0	0	0	0
541300 Buildings	195,724	0	0	0	0	0	0
Total Capital Outlay	300,555	0	0	0	0	0	0
DEBT SERVICE							
581100 Principal-Series 2013A	430,000	445,000	460,000	470,000	490,000	490,000	505,000
582100 Interest-Series 2013A	1,049,225	1,036,330	1,022,975	1,009,175	990,380	990,380	975,680
581100 Principal-Series 2013B	195,000	200,000	205,000	210,000	220,000	220,000	230,000
582100 Interest-Series 2013B	209,575	203,720	197,725	191,575	183,180	183,180	176,580
Total Non-operating	1,883,800	1,885,050	1,885,700	1,880,750	1,883,560	1,883,560	1,887,260
Total Expenditures	2,184,355	1,891,256	1,885,700	1,880,750	1,883,560	1,883,560	1,887,260
OTHER USES							
Transfer from (to) Capital Improvements Fund	1,479,230	1,481,330	1,476,075	517,778	0	0	0
Transfer from SPLOST Fund	0	0	0	1,479,180	1,480,380	1,480,380	1,480,680
393100 Proceeds from debt issuance series 2013A	0	0	0	0	0	0	0
393100 Proceeds from debt issuance series 2013B	0	0	0	0	0	0	0
Total Other Uses	1,479,230	1,481,330	1,476,075	1,996,958	1,480,380	1,480,380	1,480,680
Ending Fund Balance	12,984	6,875	156	518,267	156	518,267	518,257



Public Facilities Authority Fund (344)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	PFA 2017 BONDS FUND ACTUAL 2017-18	PFA 2017 BONDS FUND ACTUAL 2018-19	PFA 2017 BONDS FUND ESTIMATE 2019-20	PFA 2017 BONDS FUND REVISED 2019-20	PFA 2017 BONDS FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	0	1,349,248	1,516,958	1,613,376	1,668,026
REVENUES					
Taxes					
361000 Interest	21,849	13,137	0	1,600	0
334100 Intergovernmental	800,000	0	0	0	0
371000 Gifts & Contributions	0	0	0	32,000	0
381000 Use of Property/Rent	194,853	27,224	20,000	48,000	60,000
383010 Insurance Reimbursement	0	0	0	118,900	0
389000 Miscellaneous	2,100	0	0	0	0
Total Revenue	1,018,801	40,361	20,000	200,500	60,000
EXPENDITURES					
521200 Professional Services	364,593	0	17,000	17,000	0
522200 Repairs & Mnt.	0	0	0	0	0
522201 R&M Bldg and Fixed Equipment	0	0	0	145,500	139,000
522202 R&M Communications Equipment	0	0	83,000	0	0
522210 R&M Infrastructure	0	0	0	0	0
522310 Rental of Land/Bldgs	0	0	0	0	0
522320 Rental of Equipment and Vehicles	0	0	0	0	0
522321 Auto Allowance	0	0	0	0	0
522500 Other Contractual Services	37	0	164,720	58,500	181,790
523911 Bank Charges	67	486	0	0	0
Total Services	364,697	486	264,720	221,000	320,790
SUPPLIES					
531101 Bldg. & Fixed Eqp	0	3,200	50,000	0	50,000
531103 Landscape Supplies	0	0	0	0	0
531105 Office Supplies	0	0	0	0	0
531107 Specialized Departmental Supplies	0	0	12,000	12,000	12,000
531110 Communications Equipment	0	0	0	0	0
531111 Computer Equipment	0	0	0	0	0
531112 Computer Software	0	0	0	2,780	0
531113 Off Eqp Furnishings	0	0	60,000	61,520	0
531114 Outdoor Furn and Equipment	0	0	0	0	0
531300 Food-Subsistence & Support	0	0	0	0	0
Total Supplies	0	3,200	122,000	76,300	62,000

continued ►

	PFA 2017 BONDS FUND ACTUAL 2017-18	PFA 2017 BONDS FUND ACTUAL 2018-19	PFA 2017 BONDS FUND ESTIMATE 2019-20	PFA 2017 BONDS FUND REVISED 2019-20	PFA 2017 BONDS FUND ESTIMATE 2020-21
CAPITAL OUTLAY					
541100 Sites	40,000,000	0	0	0	0
541200 Site Improvements	20,900	0	80,000	30,000	100,000
541300 Buildings	0	0	0	0	0
541301 Building Improvements	0	0	125,000	0	150,000
541400 Infrastructure	0	0	0	0	0
542100 Machines, Motors & Power Tools	0	0	0	0	0
542101 Communications Equipment	0	0	0	0	0
542102 Office Machines/Equipment	0	0	0	0	0
542200 Vehicles	0	0	0	0	0
542300 Furniture & Fixtures	0	0	0	0	0
542301 Outdoor Furniture & Equipment	0	0	0	0	0
542401 Computer Systems Software	0	0	0	0	0
542500 Miscellaneous Equipment	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0
Total Capital Outlay	40,020,900	0	205,000	30,000	250,000
DEBT SERVICE					
581100 Principal-Series 2017	211,974	878,819	908,940	908,940	944,150
582100 Interest-Series 2017	667,361	1,193,728	1,159,610	1,159,610	1,124,160
584000 Cost of Issuance Long Term Debt	766,119	0	0	0	0
Total Non-operating	1,645,453	2,072,547	2,068,550	2,068,550	2,068,310
Total Expenditures	42,031,050	2,076,233	2,660,270	2,395,850	2,701,100
OTHER USES					
Transfer from General Fund	850,000	1,000,000	0	0	0
Transfer from (to) Capital Improvements Fund	0	1,300,000	2,500,000	2,250,000	2,250,000
393100 Loan Proceeds	41,077,000	0	0	0	0
393400 Premium on Note	434,497	0	0	0	0
Total Other Uses	42,361,497	2,300,000	2,500,000	2,250,000	2,250,000
Ending Fund Balance	1,349,248	1,613,376	1,376,688	1,668,026	1,276,926
Restricted-Grant	800,000	800,000	640,000	770,000	670,000
Restricted-Other	549,248	813,376	736,688	898,026	606,926
Ending Assigned Fund Balance	0	0	0	0	0

FY 2019-20 CAPITAL ITEMS

Trail Design and Installation (\$30,000) (541200)
 ADA Compliance Survey (\$17,000)(521200)
 AV Technology-Auditorium and Dining Hall (\$61,520) (531112)
 Signage (\$12,000) (531107)

FY 2020-21 CAPITAL ITEMS

Trail Design and Installation (\$100,000) (541200)
 Dining Hall Renovation (\$85,000)(522201)
 Sheddon Cottage roof repair (\$40,000)(522201)
 Infirmary Building ADA/Life-Safety Upgrades (\$10,000) (522201)
 Leigh Cottage ADA/Life-Safety Upgrades (\$4,000) (522201)
 Industrial Kitchen Upgrade (\$50,000)(531101)
 Dairy Barn Stabilization (\$150,000) (541301)
 Signage (\$12,000) (531107)



FISCAL YEAR 2020-2021

Capital Projects Debt Service Summary

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and capital outlay.

Historically, the City has utilized debt cautiously, conservatively and sparingly. Until the City issued general obligation bond debt in 2007, it had not issued long-term debt since the 1950s, instead relying on pay-as-you-go financing and short-term financing mechanisms. Advantages of issuing long-term debt as opposed to pay-as-you-go financing include the ability to complete more capital projects in a shorter amount of time and an allocation of the project costs to the citizens that benefit from the projects.

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

City Direct Debt

as of June 30, 2019

General Obligation debt	\$108,000,000
Revenue Bonds	\$69,226,000
Capital Leases	\$510,000
Notes Payable	\$13,275,000
Certificates of Participation	\$2,535,000
Total direct debt	\$193,546,000

As of June 30, 2019, the City had just over \$193,546,000 in debt outstanding. This is an increase from the prior year's outstanding debt of approximately \$191,709,000. This includes \$108,000,000 in general obligation bond debt for city and school capital projects from the 2007 bond issuance and the general obligation bond debt for school capital projects from the 2016 bond issuance. In December 2010, the City issued \$13,760,000 in Recovery Zone Economic Development Bonds to cover the cost of construction of improvements to the Decatur Recreation Center, Fire Station #1 and the Decatur Public Works facility. In December 2012, the City issued \$5,415,000 in sales tax bonds on behalf of CSD which have been paid in full. In April 2013, the Urban Redevelopment Agency issued \$29,290,000 in revenue bonds for the construction of the Beacon Municipal Complex to include the police department, E911 operation, municipal court and an active living facility as well as a large stormwater project on the site. The City Schools of Decatur (CSD) is financially responsible for \$5,360,000 of the overall bond issue for the School's administrative facility on the site. In December 2014, the Downtown Development Authority borrowed \$1,785,000 to purchase the historic Scottish Rite hospital property in the Oakhurst neighborhood. The property was sold in February 2019 and the bonds were retired. In November 2015, Decatur voters approved a \$75 million general obligation bond issuance for City Schools of Decatur capital improvements projects. A separate millage rate was approved by the City Commission in March 2016 to generate the revenue needed to make the debt service payments on the school bonds. In March 2017, the City of Decatur Public Facilities Authority (PFA) was created as part of an effort to acquire a seventy-seven acre property owned by the United Methodist Children's Home, Inc. In July 2017, the PFA issued revenue bonds in the amount of \$29,625,000 and secured a low-interest loan from the Georgia Environmental Finance Authority in the amount of \$11,452,000 for the purchase of the property.

Other debt includes Certificates of Participation in the amount of \$3,045,000 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, 2019, the City's general obligation debt equaled 4.86% 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 2020-2021 is provided at right.

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

The ratings could improve with continued tax base growth and a reduced debt burden. Alternately, if the fund balance falls below policy limits, the debt burden increases, or if revenues dedicated to paying debt service decline then the ratings could be threatened.

2020-2021 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	27,560	160,000	900,000	2026
General Obligation Bonds (2007) (Debt Service Fund)	995,281	955,000	26,350,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,441,450	1,440,000	65,850,000	2042
Urban Redevelopment Agency Revenue Bonds (2010 URA Fund)	701,338	443,560	10,477,187	2038
Urban Redevelopment Agency Revenue Bonds (2013 URA Fund)	1,152,250	735,000	24,610,000	2044
Public Facilities Authority GEFA Loan (PFA Fund)	178,432	309,146	10,328,122	2047
Public Facilities Authority Revenue Bonds (PFA Fund)	945,719	635,000	27,805,000	2047
GO Sales Tax Bonds (2018) (SPLOST Fund)	118,483	860,000	2,723,000	2024



DEBT SERVICE FUND (410)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	DEBT SVC FUND ACTUAL 2015-16	DEBT SVC FUND ACTUAL 2016-17	DEBT SVC FUND ACTUAL 2017-18	DEBT SVC FUND ACTUAL 2018-19	DEBT SVC FUND ESTIMATE 2019-20	DEBT SVC FUND REVISED 2019-20	DEBT SVC FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	6,575,325	5,900,233	4,539,829	4,057,859	4,248,909	4,254,832	4,120,882
REVENUES							
Taxes-Conference Center	0						
Taxes-GO Bond (2007/2015)	1,289,217	1,698,032	1,860,530	1,921,721	1,880,400	1,820,000	1,966,000
Taxes-School GO Bond (2016)	1,228,531	2,903,682	3,953,626	3,901,676	3,810,420	3,775,000	4,020,000
Interest	0	0	0	0	500	0	0
Miscellaneous-School	90,600	54,850	18,400	0	0	0	0
EXPENDITURES							
GO Bond Principal (2007/2015)	610,000	660,000	820,000	865,000	905,000	905,000	955,000
School Sales Tax Bond Principal (2012)	1,770,000	1,805,000	1,840,000	0	0	0	0
School GO Bond Principal (2016)	0			1,165,000	1,300,000	1,300,000	1,440,000
GO Bond Interest (2007/2015)	812,840	1,073,485	1,047,081	1,030,681	1,014,000	1,014,000	995,300
School Sales Tax Bond Interest (2012)	90,600	54,850	18,400	0	0	0	0
School GO Bond Interest (2016)	0	2,423,633	2,589,044	2,565,744	2,509,950	2,509,950	2,441,450
Loan Fees-School Board	0	0	0	0	0	0	0
General Services	0	0	0	0	0	0	0
Bank Charges	0	0	0	2	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	3,283,440	6,016,968	6,314,525	5,626,427	5,728,950	5,728,950	5,831,750
To Fund Balance	(675,092)	(1,360,404)	(481,970)	196,972	(37,630)	(133,950)	154,250
ENDING FUND BALANCE	5,900,233	4,539,829	4,057,859	4,254,832	4,211,279	4,120,882	4,275,132
School Sales Tax Reserve	3,644,780	1,839,780	(220)	(220)	(220)	(220)	(220)
City GO Debt Service Reserve	835,571	991,469	984,917	804,509	739,869	705,509	721,209



Other Funds

Budget FY 2020-2021



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 2019-2020 and ADOPTED 2020-2021 BUDGET ESTIMATES

2020 Citizen Satisfaction Survey* responses:

Housing Unit types

Single-family detached: 56%
Building with 2+ apartments or
condos: 42%
Other: 2%

Housing Tenure (Rent/Own)

Rented: 32%
Owned: 68%

Monthly Housing Cost

Less than \$500: 7%
\$500 to \$999: 17%
\$1,000 to \$1,499: 14%
\$1,500 to \$2,499: 24%
\$2,500 or more: 38%

Presence of Children in Household

No: 58%
Yes: 42%

**Presence of Older Adults in
Household**

No: 79%
Yes: 21%

Gender

Female: 58%
Male: 42%

Health Considered to Be

Excellent: 39%
Very Good: 43%
Good: 16%
Fair: 2%
Poor: 1%

Age

18 to 24 years: 2%
25 to 34 years: 22%
35 to 44 years: 19%
45 to 54 years: 27%
55 to 64 years: 10%
65 to 74 years: 12%
75 years or older: 8%

Race*

American Indian or Native
American: 0%
Asian, Asian Indian or Pacific
Islander: 7%
Black or African American: 15%
White: 76 %
Other: 5%

* 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)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

EXPENDITURE OBJECTS	CYS FUND ACTUAL 2015-2016	CYS FUND ACTUAL 2016-2017	CYS FUND ACTUAL 2017-2018	CYS FUND ACTUAL 2018-2019	CYS FUND ESTIMATE 2019-2020	CYS FUND REVISED 2019-2020	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2020-2021
<i>BEGINNING FUND BALANCE</i>	962,399	1,131,616	1,193,219	1,368,502	1,021,852	1,308,929			706,349
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	1,347	535	372	0	0	0	0	0	0
347200 Recreation Service Fees	1,649,906	1,815,633	2,036,222	2,082,734	2,546,970	1,600,950	0	2,560,960	2,560,960
347500 Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900 Other Recreation	0	0	0	0	0	0	0	0	0
361000 Interest Income	0	0	0	0	0	0	0	0	0
371200 Gifts & Contributions	112,116	0	85	0	0	0	0	0	0
381020 Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,763,369	1,816,168	2,036,679	2,082,734	2,546,970	1,600,950	0	2,560,960	2,560,960
PERSONNEL SERVICES									
511100 Regular Salaries & Wages	494,029	559,320	546,518	585,872	636,850	644,000	301,450	323,300	624,750
511200 Temp Salaries and Wages	527,551	527,640	586,026	557,009	863,490	564,450	0	832,870	832,870
511300 Overtime Wages	2,660	3,702	7,341	11,617	37,100	9,930	780	31,440	32,220
512100 Employer Group Insurance	151,475	150,142	174,280	209,230	239,360	239,000	87,310	156,200	243,510
512200 Social Security (FICA)	61,752	65,976	69,129	69,705	95,290	75,500	18,700	74,930	93,630
512300 Medicare	14,442	15,418	16,168	16,309	22,350	17,750	4,400	17,500	21,900
512400 Retirement Contributions	44,222	43,024	43,465	44,165	54,770	53,000	27,200	29,150	56,350
512600 Unemployment Insurance	1,120	0	0	0	980	980	350	630	980
512700 Workers Compensation	26,681	37,213	25,950	19,650	35,020	35,020	6,000	32,000	38,000
TOTAL PERSONNEL SERVICES	1,323,932	1,402,434	1,468,876	1,513,556	1,985,210	1,639,630	446,190	1,498,020	1,944,210
OTHER SERVICES AND CHARGES									
521200 Professional Services	36,368	40,792	45,956	48,652	63,520	52,530	20,690	50,000	70,690
521301 Instructor Fees	39,134	47,213	52,928	65,242	66,220	44,080	0	80,060	80,060
521302 Official Fees	0	0	0	0	0	0	0	0	0
522200 Repairs and Maintenance	0	0	0	0	0	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	195	0	430	0	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
522203 Repair and Maint-Landscape	0	0	0	0	0	0	0	0	0
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	195	195	0	195	0	200	480	0	480
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0	2,000	0	2,000	0	2,000
522310 Rental of Land & Buildings	3,362	3,771	2,535	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	16	47	856	3,990	7,600	7,600	7,600	0	7,600
522321 Auto Allowance	948	842	1,110	1,314	4,890	990	2,950	2,190	5,140
522500 Other Contractual Services	52,753	108,283	104,346	99,030	192,600	113,670	58,630	117,590	176,220
523101 Insurance-Awards	0	0	0	0	0	0	0	0	0
523201 Postage	18	9	55	16	250	10	250	0	250
523202 Telephone	9,911	10,394	10,621	10,233	9,860	9,860	10,320	0	10,320
523300 Advertising	0	0	0	0	0	0	0	0	0
523400 Printing and Binding	795	873	802	1,218	10,550	820	10,250	150	10,400
523450 Signs	0	57	0	0	300	0	1,560	0	1,560
523600 Dues and Fees	1,797	504	3,208	472	7,570	400	1,970	4,000	5,970
523700 Education and Training	23,299	24,049	30,750	12,282	61,440	24,460	16,600	36,250	52,850
523701 Business Meetings	179	80	455	550	900	120	900	0	900
523800 Licenses	19,870	3,639	6,207	29,438	8,800	5,040	0	960	960
523911 Bank Charges	36,455	48,090	52,888	63,359	73,870	63,300	61,240	0	61,240
TOTAL OTHER SVCS. AND CHARGES	225,099	288,838	312,912	335,991	510,800	323,080	195,440	291,200	486,640

CHILDREN AND YOUTH SERVICES FUND (225) continued ►

CHILDREN AND YOUTH SERVICES FUND (225) *CONTINUED*
2019-2020 Revised and 2020-2021 Adopted Budget Estimates

EXPENDITURE OBJECTS	CYS FUND ACTUAL 2015-2016	CYS FUND ACTUAL 2016-2017	CYS FUND ACTUAL 2017-2018	CYS FUND ACTUAL 2018-2019	CYS FUND ESTIMATE 2019-2020	CYS FUND REVISED 2019-2020	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2020-2021
SUPPLIES									
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102 Supplies-Janitorial	0	117	25	989	1,160	900	300	1,050	1,350
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	5,708	6,433	6,089	6,767	6,000	4,400	6,000	0	6,000
531106 Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	0
531107 Supplies-Specialized Dept	47,070	48,686	32,264	39,533	133,920	41,260	7,670	110,860	118,530
531108 Supplies-Tires and Batteries	276	0	0	93	1,800	0	1,800	0	1,800
531109 Supplies-Vehicles and Equipment	10	16	7	189	1,500	0	1,500	0	1,500
531110 Communication Equipment	0	0	0	0	0	0	0	0	0
531111 Computer Equipment	28,594	26,215	598	5,362	24,080	990	2,680	17,800	20,480
531112 Computer Software	3,275	99	0	0	2,500	0	0	2,600	2,600
531113 Office Furniture and Equipment	0	0	6,299	2,797	10,400	4,000	4,500	0	4,500
531114 Outdoor Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115 Supplies - Batteries	0	0	93	0	200	100	200	0	200
531270 Gasoline	93	74	116	81	2,200	0	2,200	0	2,200
531300 Food-Subsistence & Support	89,398	105,461	111,969	127,119	172,040	108,550	7,460	157,860	165,320
531400 Books and Periodicals	2,102	758	200	368	2,430	550	250	1,910	2,160
531500 Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600 Small Equipment	1,784	5,703	2,437	8,927	24,670	1,100	950	12,240	13,190
531700 Uniforms and Protective Equipment	16,813	19,732	19,510	19,117	29,970	13,540	1,000	39,140	40,140
TOTAL SUPPLIES	195,122	213,293	179,608	211,342	412,870	175,390	36,510	343,460	379,970
CAPITAL OUTLAY									
542300 Furniture and Fixtures	0	0	0	81,418	44,150	43,680	0	0	0
542401 Computer Software	0	0	0	0	25,000	21,750	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	81,418	69,150	65,430	0	0	0
TOTAL EXPENDITURES	1,744,152	1,904,566	1,961,396	2,142,307	2,978,030	2,203,530	678,140	2,132,680	2,810,820
Excess (deficiency) of revenues	19,217	(88,397)	75,283	(59,573)	(431,060)	(602,580)			(249,860)
391100 Transfers In from General Fund	150,000	150,000	100,000	0	100,000	0			100,000
Final (Cost)/Gain	169,217	61,603	175,283	(59,573)	(331,060)	(602,580)			(149,860)
Ending Reserved Fund Balance	1,131,616	1,193,219	1,368,502	1,308,929	690,792	706,349			556,489

FY 2019-20 CAPITAL ITEMS

CYS: Office Furniture (\$44,150) (542300)

CYS: Registration Software (\$25,000) (542401)



EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	E-911 FUND ACTUAL 2015-16	E-911 FUND ACTUAL 2016-17	E-911 FUND ACTUAL 2017-18	E-911 FUND ACTUAL 2018-2019	E-911 FUND ESTIMATE 2019-2020	E-911 FUND REVISED 2019-2020	E-911 FUND ESTIMATE 2020-2021
<i>BEGINNING FUND BALANCE</i>	174,768	272,801	337,578	434,452	330,382	526,073	379,763
REVENUES							
342500 E911 Phone Line Fees	279,518	270,204	277,876	156,856	250,000	82,000	82,000
342550 E911 Wireless Fees	258,129	291,282	300,960	409,362	275,000	425,000	425,000
313900 E911 Prepaid Wireless Distribution	34,542	39,315	29,757	79,849	80,000	88,000	80,000
TOTAL REVENUES	572,189	600,801	608,593	646,067	605,000	595,000	587,000
PERSONNEL SERVICES							
511100 Regular Salaries & Wages	448,717	482,109	482,661	496,308	517,680	510,000	521,700
511200 Temp Salaries and Wages	0	0	0	0	0	0	0
511300 Overtime Wages	63,825	91,844	79,363	68,811	95,000	92,000	92,000
511400 Special Events Overtime	0	0	0	0	0	0	0
512100 Employer Group Insurance	133,950	135,030	147,445	164,410	188,110	175,000	191,470
512200 Social Security (FICA)	30,161	34,178	33,418	33,680	37,650	35,000	38,250
512300 Medicare	7,052	7,993	7,815	7,877	8,810	8,000	8,950
512400 Retirement Contributions	38,096	38,135	40,516	42,665	44,060	42,000	47,000
512600 Unemployment Insurance	0	0	0	-	770	770	770
512700 Workers Compensation	12,682	16,230	11,625	8,186	14,590	14,590	13,750
TOTAL PERSONNEL SERVICES	734,484	805,520	802,843	821,937	906,670	877,360	913,890
OTHER SERVICES AND CHARGES							
521200 Professional Services	47,015	50,247	52,587	56,733	71,620	71,620	73,620
521310 Wireless Collection Fees	22,965	9,126	3,221	2,603	25,000	25,000	25,000
522200 Repairs and Maintenance	0	0	0	0	500	300	500
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	400	200	400
522202 Repair and Maint-Communication Equip	22,340	18,606	10,081	1,022	38,000	34,000	34,500
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	0	0	0	0	400	400	4,400
522321 Auto Allowance	0	0	0	0	300	0	0
522500 Other Contractual Services	0	0	0	0	0	0	0
523101 Insurance-Awards	0	0	0	0	0	0	0
523102 Insurance-Legal Liability	0	0	0	0	4,000	4,000	0
523201 Postage	0	0	0	0	250	250	100
523400 Printing and Binding	0	0	0	0	500	500	0
523600 Dues and Fees	0	0	85	595	1,380	1,380	730
523700 Education and Training	3,044	3,993	5,845	7,505	15,400	13,400	10,400
523701 Business Meetings	0	0	0	0	0	0	0
523800 Licenses	0	0	0	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES	95,364	81,971	71,819	68,458	157,750	151,050	149,650

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

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215) *CONTINUED*
2019-2020 Revised and 2020-2021 Adopted Budget Estimates

		E-911 FUND ACTUAL 2015-16	E-911 FUND ACTUAL 2016-17	E-911 FUND ACTUAL 2017-18	E-911 FUND ACTUAL 2018-2019	E-911 FUND ESTIMATE 2019-2020	E-911 FUND REVISED 2019-2020	E-911 FUND ESTIMATE 2020-2021
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	0	102	0	0	1,000	500	500
531102	Supplies-Janitorial	0	0	0	0	100	100	0
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	100	100	0
531107	Supplies-Specialized Dept	307	0	44	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	0	1,352	999	622	1,500	1,500	1,500
531111	Computer Equipment	3,956	1,041	(940)	0	10,800	10,800	3,800
531112	Computer Software	9,000	14,723	16,446	9,900	18,000	18,000	18,000
531113	Office Equipment and Furniture	359	0	0	0	1,000	1,000	1,000
531400	Books and Periodicals	0	103	0	3,530	750	300	250
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	200	100	0
531700	Uniforms and Protective Equipment	0	0	0	0	0	0	0
TOTAL SUPPLIES		13,621	17,321	16,548	14,052	33,950	32,900	25,550
CAPITAL OUTLAY								
542101	Capital Outlay-Communications Equipment	0	410	0	0	30,000	30,000	0
542401	Capital Outlay-Computer Software	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	410	0	0	30,000	30,000	0
581200	Lease Payment	28,117	29,237	19,718	0	0	0	0
582200	Interest	2,569	1,563	791	0	0	0	0
TOTAL DIVISION EXPENDITURES		874,156	936,022	911,720	904,446	1,128,370	1,091,310	1,089,090
PROCEEDS FROM CAPITAL LEASES								
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
391100	Transfers in	400,000	400,000	400,000	350,000	350,000	350,000	350,000
	From Wireless Reserve							
	Excess (deficiency) of revenues	98,033	64,779	96,874	91,621	(173,370)	(146,310)	(152,090)
ENDING FUND BALANCE		272,801	337,580	434,452	526,073	157,012	379,763	227,673

FY 2020-21 CAPITAL ITEMS

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



SOLID WASTE ENTERPRISE FUND (540-4520)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	SOLID WASTE FUND ACTUAL 2015-16	SOLID WASTE FUND ACTUAL 2016-17	SOLID WASTE FUND ACTUAL 2017-18	SOLID WASTE FUND ACTUAL 2018-19	SOLID WASTE FUND ESTIMATE 2019-20	SOLID WASTE FUND REVISED 2019-20	SOLID WASTE FUND ESTIMATE 2020-21
<i>Beginning Fund Balance</i>	<i>(396,800)</i>	<i>(540,039)</i>	<i>498,932</i>	<i>616,731</i>	<i>522,621</i>	<i>1,032,601</i>	<i>1,092,611</i>
REVENUES							
311193 Payment in Lieu of Taxes - Dec. Housing Auth.	37,536	25,095	61,569	59,623	45,000	60,500	45,000
313010 General Sales and Use Tax	24	0	68	31	0	20	0
344000 Sanitation - Commercial	0	0	0	418,550	0	0	0
344121 2011 and Prior Years Sanitation Fees	0	0	0	290	0	0	0
344122 2012 Sanitation Fees	0	0	0	0	0	0	0
344123 2013 Sanitation Fees	237	0	0	0	0	0	0
344124 2014 Sanitation Fees	3,807	0	0	0	0	0	0
344125 2015 Sanitation Fees	68,082	50,145	17,340	5,440	0	0	0
344126 2016 Sanitation Fees	1,813,878	223,231	2,188	(220)	0	0	0
344127 2017 Sanitation Fees	0	1,972,490	69,540	2,056	0	0	0
344128 2018 Sanitation Fees	0	0	2,157,394	73,474	5,500	3,000	0
344129 2019 Sanitation Fees	0	0	0	1,766,205	70,000	130,000	3,000
344110 2020 Sanitation Fees	0	0	0	0	2,180,000	2,140,000	70,000
344111 2021 Sanitation Fees	0	0	0	0	0	0	2,140,000
Total Fee Revenue	1,923,565	2,270,961	2,308,100	2,325,448	2,300,500	2,333,520	2,258,000
344150-344157 Solid Waste Bag Sales	404,713	391,248	434,662	424,886	435,000	440,000	425,000
344160 Recycling Income-Sanitation	8,863	14,845	2,338	11,180	10,000	10,000	10,000
344190 Other Revenues-Sanitation	285	550	200	250	200	100	100
383010 Insurance Reimbursement	0	37,888	0	0	0	33,950	0
392100 Sale of Fixed Assets	0	525	0	0	0	0	0
TOTAL REVENUES	2,337,426	2,716,017	2,745,301	2,761,764	2,745,700	2,817,570	2,693,100
EXPENDITURES							
511100 Regular Salaries & Wages	675,721	714,040	700,739	666,179	873,480	850,000	806,000
511200 Temp Salaries and Wages	22,937	23,090	23,548	29,604	25,000	25,000	30,000
511300 Overtime Wages	82,762	90,413	95,294	141,887	75,000	85,000	75,000
512100 Employer Group Insurance	187,565	172,412	185,361	262,080	296,600	277,000	278,670
512200 Social Security (FICA)	45,878	48,600	48,462	47,850	63,360	13,250	56,480
512300 Medicare	10,730	11,366	11,334	11,191	14,150	13,600	13,300
512400 Retirement Contributions	101,885	55,529	188,581	(36,752)	75,120	75,120	72,300
512401 GASB 68 Pension Expense	0	67,353	0	6,000	70,000	6,000	6,000
512600 Unemployment Insurance	0	0	0	-	1,330	1,330	1,330
512700 Workers Compensation	17,463	24,749	18,000	12,553	22,380	22,380	24,000
TOTAL PERSONNEL SERVICES	1,144,941	1,207,553	1,271,320	1,140,592	1,516,420	1,368,680	1,363,080
OTHER SERVICES AND CHARGES							
521200 Professional Services	5,433	5,694	5,743	6,113	8,500	8,500	8,500
522110 Solid Waste Disposal	445,874	371,368	328,242	424,512	380,000	380,000	380,000
522115 Recycling Services	273,738	346,052	370,156	1,090	0	0	154,000
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0	600	600	600
522205 Repair and Maint-Office Equipment	0	0	0	0	100	100	100
522206 Repair and Maint-Vehicles-Outside Labor	48,714	63,713	72,673	95,906	60,000	80,000	60,000
522310 Rental of Land & Buildings	0	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	0	0	0	105	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	850	4,485	4,185	36,089	1,500	57,000	1,500
523101 Insurance-Awards	590	2,464	1,864	1,912	5,000	5,000	5,000
523102 Insurance-Legal Liability	0	0	0	0	0	0	0
523201 Postage	1,751	0	0	29	0	0	0
523202 Telephone	1,284	2,525	3,081	2,396	2,600	2,600	2,600
523300 Advertising	60	50	0	120	240	240	240
523400 Printing and Binding	2,544	2,434	2,685	330	5,500	5,500	5,000
523600 Dues and Fees	165	987	510	180	1,600	1,600	1,600
523700 Education and Training	6,442	5,113	7,590	738	7,200	1,300	7,200
523701 Business Meetings	162	27	174	0	3,700	0	3,700
523800 Licenses	900	1,008	833	1,126	880	880	880
523911 Bank Charges	0	0	0	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES	788,506	805,919	797,736	570,643	477,820	543,720	631,320

SOLID WASTE ENTERPRISE FUND (540-4520) *CONTINUED*
2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	SOLID WASTE FUND ACTUAL 2015-16	SOLID WASTE FUND ACTUAL 2016-17	SOLID WASTE FUND ACTUAL 2017-18	SOLID WASTE FUND ACTUAL 2018-19	SOLID WASTE FUND ESTIMATE 2019-20	SOLID WASTE FUND REVISED 2019-20	SOLID WASTE FUND ESTIMATE 2020-21
SUPPLIES							
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102 Supplies-Janitorial	3,601	963	375	1,206	6,300	4,000	6,300
531106 Supplies-Pesticides and Herbicides	1	0	7	7	300	300	300
531107 Supplies-Specialized Dept	7,564	15,419	6,391	10,303	61,500	35,000	36,000
531108 Supplies-Tires and Batteries	17,254	18,148	14,468	18,010	46,500	31,500	46,500
531109 Supplies-Vehicles and Equipment	74,215	81,259	58,659	72,914	48,000	97,000	48,000
531110 Communications Equipment	75	514	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
531115 Supplies - Batteries	1,476	1,024	513	434	1,500	1,500	1,500
531270 Gasoline	37,268	45,915	46,546	77,682	63,000	60,000	63,000
531300 Food-Subsistence and Support	1,305	1,856	1,323	713	2,200	2,200	2,200
531400 Books and Periodicals	0	15	13	0	100	100	100
531501 8 Gallon Refuse Bags	12,316	11,601	26,061	23,806	17,050	17,050	17,050
531502 15 Gallon Refuse Bags	38,804	34,461	51,692	45,287	42,000	30,000	42,000
531503 33 Gallon Refuse Bags	28,714	27,767	28,035	37,073	34,650	36,000	34,650
531600 Small Equipment	39	39	226	665	1,100	1,100	1,100
531700 Uniforms and Protective Equipment	32,752	4,878	4,462	9,404	8,700	12,700	8,700
TOTAL SUPPLIES	255,383	243,859	238,771	297,504	332,900	328,450	307,400
CAPITAL OUTLAY							
542200 Capital Outlay-Vehicles	251,168	219,821	277,323	243,820	260,000	260,000	120,000
TOTAL CAPITAL OUTLAY	251,168	219,821	277,323	243,820	260,000	260,000	120,000
TOTAL OPERATING EXPENSES	2,439,998	2,477,152	2,585,149	2,252,560	2,587,140	2,500,850	2,421,800
NON-OPERATING EXPENSES							
561000 Depreciation	126,913	146,776	174,294	193,306	175,000	215,000	236,000
512850 Annual OPEB Cost	101,003	185,929	0	0	0	0	0
551540 Indirect Costs	57,010	154,390	112,730	150,380	212,540	231,440	234,380
574000 Bad Debt Expense	6,909	12,584	32,651	(6,532)	0	0	0
581200 Principal-Capital Leases	0	0	0	0	58,740	58,740	61,000
582200 Interest-Capital Leases	0	0	0	0	11,530	11,530	9,300
TOTAL NON-OPERATING EXPENSES	291,835	499,679	319,675	337,155	457,810	516,710	540,680
TOTAL EXPENSES	2,731,833	2,976,830	2,904,824	2,589,714	3,044,950	3,017,560	2,962,480
NON-OPERATING REVENUE							
982300 Capital Outlay to Balance Sheet	251,168	219,821	277,323	243,820	260,000	260,000	120,000
TOTAL NON-OPERATING REVENUE	251,168	219,821	277,323	243,820	260,000	260,000	120,000
TOTAL DIVISION	2,480,665	2,757,009	2,627,501	2,345,895	2,784,950	2,757,560	2,842,480
Retained Earnings	(143,239)	(40,992)	117,799	415,870	(39,250)	60,010	(149,380)
Total Net Position	(540,039)	(581,031)	616,731	1,032,601	483,371	1,092,611	943,231

FY2019-2020 CAPITAL ITEMS:

Solid Waste: Kubota Residential Collection Vehicles (5) (4th of 5 Lease Payments) (\$30,800)
Solid Waste: 2016 6yd Rear Loader (4th of 5 Lease Payments) (\$19,510)
Solid Waste: 2016 Ford F150 for Crew Supervisor (3rd of 3 Lease Payments) (\$8,800)
Solid Waste: 2017 Rear Loader for Residential Solid Waste Collection (3rd of 5 Lease Payments) (\$38,800)
Solid Waste: 2017 Street Sweeper (2nd of 5 Lease Payments) (\$43,720)
Solid Waste: 2019 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (1st of 5 Lease Payments) (\$54,400)
Solid Waste: Recyclables Collection Vehicles (2) (1st of 4 Lease Payments) (\$16,000)
Solid Waste: 2020 High Compaction Rear Loader for Residential Solid Waste Collection (1st of 5 Lease Payments) (\$52,000) (542200)

FY2020-2021 CAPITAL ITEMS:

Solid Waste: Kubota Residential Collection Vehicles (5) (5th of 5 Lease Payments) (\$30,800)
Solid Waste: 2016 6yd Rear Loader (5th of 5 Lease Payments) (\$19,510)
Solid Waste: 2017 Rear Loader for Residential Solid Waste Collection (4th of 5 Lease Payments) (\$38,800)
Solid Waste: 2017 Street Sweeper (3rd of 5 Lease Payments) (\$43,720)
Solid Waste: 2019 40yd Front Loader for Commercial/Multi-Family Solid Waste Collection (2nd of 5 Lease Payments) (\$54,400)
Solid Waste: Recyclables Collection Vehicles (2) (2nd of 4 Lease Payments) (\$16,000)
Solid Waste: 2020 High Compaction Rear Loader for Residential Solid Waste Collection (2nd of 5 Lease Payments) (\$52,000)
Solid Waste: Kubota Residential Collection Vehicles (4) (1st of 4 Lease Payments) (\$30,000) (542200)



STORMWATER UTILITY FUND (505)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	STORMWATER UTILITY FUND ACTUAL 2015-16	STORMWATER UTILITY FUND ACTUAL 2016-17	STORMWATER UTILITY FUND ACTUAL 2017-18	STORMWATER UTILITY FUND ACTUAL 2018-19	STORMWATER UTILITY FUND ESTIMATE 2019-20	STORMWATER UTILITY FUND REVISED 2019-20	STORMWATER UTILITY FUND ESTIMATE 2020-21
BEGINNING FUND BALANCE	13,903,365	14,093,544	15,882,873	16,099,480	15,692,710	15,788,109	16,744,449
REVENUES							
334110 Intergovernmental Revenue						500,000	0
344142 Stormwater Utility Fees-2012	0	267	0	0	0	0	0
344143 Stormwater Utility Fees-2013	48	0	0	0	0	0	0
344144 Stormwater Utility Fees-2014	1,175	225	600	0	0	0	0
344145 Stormwater Utility Fees-2015	43,843	101,232	4,625	0	0	0	0
344146 Stormwater Utility Fees-2016	919,054	365,022	9,360	828	0	0	0
344147 Stormwater Utility Fees-2017	0	1,077,055	90,257	2,363	0	0	0
344148 Stormwater Utility Fees-2018	0	0	1,185,325	62,479	5,000	2,500	0
344149 Stormwater Utility Fees-2019		0	0	1,252,676	60,000	60,000	2,500
344260 Stormwater Utility Fees-2020	0	0	0	0	1,235,000	1,300,000	50,000
344261 Stormwater Utility Fees-2021	0	0	0	0	0	0	1,300,000
344166 Regional Stormwater Facility Fees	159,026	564,081	0	0	0	0	0
TOTAL REVENUES	1,123,146	2,107,882	1,290,166	1,318,345	1,300,000	1,862,500	1,352,500
EXPENDITURES							
511100 Regular Salaries & Wages	203,105	214,786	169,715	178,420	185,690	155,000	171,000
511200 Temp Salaries and Wages	2,066	3,116	2,336	2,622	4,200	4,200	4,200
511300 Overtime Wages	2,478	3,538	5,988	4,351	5,000	5,000	4,250
512100 Employer Group Insurance	58,735	58,794	66,781	74,730	85,300	82,000	86,750
512200 Social Security (FICA)	12,566	13,433	10,680	11,130	12,000	10,500	11,200
512300 Medicare	2,939	3,142	2,498	2,603	3,200	2,800	2,650
512400 Retirement Contributions	32,569	16,690	22,791	20,765	15,970	14,000	15,400
512401 GASB 68 Pension Expense	0	18,865	0	0	23,000	0	0
512600 Unemployment Insurance	0	0	0	0	350	350	350
512700 Workers Compensation	9,296	12,554	9,000	6,335	11,290	11,290	12,000
TOTAL PERSONNEL SERVICES	323,754	344,917	289,788	300,956	346,000	285,140	307,800
521200 Professional Services	95,044	114,409	59,744	398,186	505,000	505,000	291,880
522204 Repair and Maintenance-Machines and Tools	147	1,827	16	328	2,000	2,000	2,000
522205 Repair and Maintenance-Office Equipment	0	0	0	0	0	0	0
522206 Repair and Maintenance-Vehicles	0	7,938	325	70	2,000	6,000	2,000
522210 Repair and Maintenance - Infrastructure	63,609	63,476	569	96,819	500,000	500,000	200,000
522320 Rental of Equipment and Vehicles	630	1,568	192	1,758	3,000	3,000	3,000
522500 Contractual Services	1,540	6,250	9,553	21,580	10,000	10,000	10,000
523201 Postage	0	38	0	0	30	60	30
523202 Telephone	1,216	1,168	1,194	1,088	1,400	1,400	1,400
523300 Advertising	0	100	30	140	200	200	200
523400 Printing	176	232	406	0	500	1,000	500
523450 Signs	0	598	0	0	500	500	500
523600 Dues and Fees	450	155	590	587	500	500	500
523700 Education and Training	2,277	1,322	5,261	150	7,500	7,500	7,500
523800 Licenses	100	50	50	50	200	200	200
TOTAL OTHER SVCS. AND CHARGES	165,190	199,132	77,929	520,756	1,032,830	1,037,360	519,710
531102 Janitorial & Cleaning Supplies	89	41	24	29	150	150	150
531103 Landscape Maintenance Supplies	112	49	35	0	100	100	100
531105 Office Supplies	43	13	0	91	250	250	250
531106 Pesticides, Herbicides, Chemicals	423	11	0	5	250	250	250
531107 Specialized Dept Supplies	5,122	2,458	2,924	3,464	15,000	15,000	11,250
531108 Tires and Batteries	749	710	0	0	2,000	2,000	2,000
531109 Vehicle and Equipment Maint Supplies	2,085	2,623	1,035	4,453	4,000	4,000	4,000
531110 Communications Equipment	0	0	0	0	0	400	0
531113 Office Equipment and Furniture	0	0	0	0	100	200	100
531115 Batteries	292	111	220	112	200	200	200
531270 Gasoline	8,367	8,508	6,034	7,993	10,000	10,000	10,000
531300 Food-Subsistence and Support	0	13	0	0	200	200	200
531400 Books and Periodicals	0	15	13	0	20	20	20
531600 Small Equipment	3,532	775	662	2,981	3,000	3,000	4,000
531700 Uniforms and Protective Equipment	2,943	1,696	500	1,857	2,400	2,400	2,400
TOTAL SUPPLIES	23,756	17,067	11,446	20,985	37,670	38,170	34,920

STORMWATER UTILITY FUND (505) *CONTINUED*
2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	STORMWATER UTILITY FUND ACTUAL 2015-16	STORMWATER UTILITY FUND ACTUAL 2016-17	STORMWATER UTILITY FUND ACTUAL 2017-18	STORMWATER UTILITY FUND ACTUAL 2018-19	STORMWATER UTILITY FUND ESTIMATE 2019-20	STORMWATER UTILITY FUND REVISED 2019-20	STORMWATER UTILITY FUND ESTIMATE 2020-21
541100 Capital Outlay-Sites	0	0	0	0	0	0	140,000
541400 Capital Outlay-Infrastructure	0	1,753,362	401,013	20,500	1,000,000	1,000,000	1,470,000
542200 Capital Outlay-Vehicles	0	0	98,557	26,659	0	0	0
542301 Capital Outlay-Outdoor Furniture and Equipment					20,000	20,000	0
TOTAL CAPITAL OUTLAY	0	1,753,362	499,570	47,159	1,020,000	1,020,000	1,610,000
DIVISION TOTAL	512,700	2,314,478	878,734	889,856	2,436,500	2,380,670	2,472,430
Transfers to GO Bond Fund							
Transfer to Capital Improvements Fund	11,000	11,000	11,000	32,885	11,000	0	0
Transfer from Capital Improvements Fund	0	(725,000)	0	0	0	0	0
Transfer from Cemetery Capital Improvements Fund	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Transfer from General Fund	0	0	0	0	(1,000,000)	(1,290,000)	0
Indirect Costs	236,000	297,750	314,490	330,400	352,020	375,590	372,760
Depreciation	249,566	424,130	372,458	407,325	410,000	450,000	495,000
Annual OPEB Cost	30,966	51,410	0	0	0	0	0
Bad Debt Expense	9,566	(826)	8,447	7,909	0	0	0
581200 Principal-Capital Leases	0	0	0	0	19,350	19,340	19,950
582200 Interest-Capital Leases	0	0	0	0	2,540	2,560	1,940
TOTAL EXPENSES	1,037,798	2,360,941	1,573,129	1,656,375	2,219,410	1,926,160	3,350,080
NON-OPERATING REVENUE							
Capital to Balance Sheet	104,831	1,753,362	499,570	26,659	1,020,000	1,020,000	1,610,000
TOTAL NON-OPERATING REVENUE	104,831	1,753,362	499,570	26,659	1,020,000	1,020,000	1,610,000
TOTAL DIVISION	932,967	607,580	1,073,559	1,629,716	1,199,410	906,160	1,740,080
Retained Earnings	190,179	1,500,302	216,607	(311,371)	100,590	956,340	(387,580)
Total Net Position	14,093,544	15,593,846	16,099,480	15,788,109	15,793,300	16,744,449	16,356,869

FY2019-2020 CAPITAL ITEMS

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

FY2020-2021 CAPITAL ITEMS

Stormwater: Drainage Dump Truck Replacement (3rd of 5 Lease Payments) (\$22,000)
Stormwater: Project Civil Engineer Vehicle Replacement (2nd of 3 Lease Payments) (\$9,000)
Stormwater: Roadway Milling (\$100,000) (522210)
Stormwater: FEMA Grant Matching Funds (\$140,000) (541100)
Stormwater: S. Columbia Multi-use Path bioswale construction (\$200,000) (541400)
Stormwater: Additional bioswale construction project (\$400,000) (541400)
Stormwater: Allen Wilson Stormwater Repair (\$870,000) (541400)



CONFERENCE CENTER/PARKING DECK FUND (555)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	CONF CTR/ DECK FUND ACTUAL 2015-16	CONF CTR/ DECK FUND ACTUAL 2016-17	CONF CTR/ DECK FUND ACTUAL 2017-18	CONF CTR/ DECK FUND ACTUAL 2018-19	CONF CTR/ DECK FUND ESTIMATE 2019-20	CONF CTR/ DECK FUND REVISED 2019-20	CONF CTR/ DECK FUND ESTIMATE 2020-21
REVENUES							
Taxes	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Service Fees	0	0	0	0	0	0	0
Monthly Revenue	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
EXPENDITURES							
R&M Building/Fixed Equipment	21,691	0	0	0	0	0	0
Depreciation/Amortization	300,508	296,791	296,791	253,677	300,000	300,000	300,000
Total	322,199	296,791	296,791	253,677	300,000	300,000	300,000
OTHER USES							
Transfer to (from) Debt Service Fund	0	0	0	0	0		
Hotel/Motel Tax Fund	(174,740)	(182,516)	(184,045)	(163,690)	(206,250)	(159,370)	(121,870)
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	174,740	182,516	184,045	163,690	206,250	159,370	121,870
Sale of General Fixed Assets							
Total Net Position	1,166,461	869,670	572,879	319,201	(27,121)	19,201	19,201

HOTEL/MOTEL TAX FUND (275)

2019-2020 Revised and 2020-2021 Proposed Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2015-16	HOTEL/MOTEL TAX FUND ACTUAL 2016-17	HOTEL/MOTEL TAX FUND ACTUAL 2017-18	HOTEL/MOTEL TAX FUND ACTUAL 2018-19	HOTEL/MOTEL TAX FUND ESTIMATE 2019-20	HOTEL/MOTEL TAX FUND REVISED 2019-20	HOTEL/MOTEL TAX FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	<i>4,563</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
REVENUES							
Taxes	611,605	643,195	643,963	802,873	1,100,000	850,000	650,000
EXPENDITURES							
Decatur Tourism Bureau	179,502	187,097	184,045	330,962	481,250	371,870	284,370
Transfer to Conference Center/TPD	174,740	182,516	184,045	163,690	206,250	159,370	121,870
Transfer to General Fund	261,926	273,582	275,874	308,221	412,500	318,760	243,760
To Fund Balance	(4,563)	0	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0	0	0



TREE BANK FUND (260)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2015-16	TREE BANK FUND ACTUAL 2016-17	TREE BANK FUND ACTUAL 2017-18	TREE BANK FUND ACTUAL 2018-19	TREE BANK FUND ESTIMATE 2019-20	TREE BANK FUND REVISED 2019-20	TREE BANK FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	142,930	167,745	194,194	62,151	27,751	62,674	62,974
REVENUES							
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	29,650	64,099	2,481	8,299	10,000	300	0
EXPENDITURES							
Cont. Services	1,350	1,350	0	66	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	29,280	36,300	134,524	0	37,750	0	28,330
R&M Machines & Tools	0	0	0	7,710	0	0	0
TOTAL EXPENDITURES	30,630	37,650	134,524	7,776	37,750	0	28,330
Reserve for Tree Plantings	141,950	194,194	62,151	34,783	1	35,083	6,453
Transfer to GO Bond Fund	0	0	0	0	0	0	0
Transfer from General Fund	25,795	0	0	0	0	0	0
To (From) Unreserved Fund Balance	0	0	0	0	0	0	0
To (From) Reserved Fund Balance	8,019	36,264	(132,043)	589	(27,750)	300	6,452
ENDING FUND BALANCE	167,745	194,194	62,151	62,674	1	62,974	34,644
Reserved For Tree Plantings	167,745	194,194	62,151	34,783	1	35,083	6,453
Unreserved Fund Balance	0	(0)	(0)	27,891	(0)	27,891	28,191

CONFISCATED DRUG FUND (210)

2019-2020 Revised and 2020-2021 Proposed Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2015-16	CONFISCATED DRUG FUND ACTUAL 2016-17	CONFISCATED DRUG FUND ACTUAL 2017-18	CONFISCATED DRUG FUND ACTUAL 2018-19	CONFISCATED DRUG FUND ESTIMATE 2019-20	CONFISCATED DRUG FUND REVISED 2019-20	CONFISCATED DRUG FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	12,075	12,079	12,083	15,608	15,118	15,062	14,472
REVENUES							
Interest	5	4	6	7	10	10	0
Confiscated Currency	0	0	4,080	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	0	500	561	553	600	600	7,000
Other Contractual Services	0	0	0	0	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
To Fund Balance	5	4	3,525	(546)	(590)	(590)	(7,000)
ENDING FUND BALANCE	12,079	12,083	15,608	15,062	14,528	14,472	7,472



COMMUNITY GRANTS FUND (220)

2019-2020 Revised and 2020-2021 Adopted Budget Estimates

	GRANT FUND ACTUAL 2015-16	GRANT FUND ACTUAL 2016-17	GRANT FUND ACTUAL 2017-18	GRANT FUND ACTUAL 2018-19	GRANT FUND ESTIMATE 2019-20	GRANT FUND REVISED 2019-20	GRANT FUND ESTIMATE 2020-21
<i>BEGINNING FUND BALANCE</i>	6,917	1,692	31,495	18,562	37,382	8,607	8,607
REVENUES							
Intergovernmental	325,639	17,037	127,186	0	15,000	0	15,000
Interest	0	0	0	0	0	0	0
Misc. Revenues	0	17,235	0	0	0	0	0
21-C Program Fees	0	0	0	0	0	0	0
REVENUE TOTAL	325,639	34,272	127,186	0	15,000	0	15,000
EXPENDITURES							
PERSONNEL SERVICES							
511100 Regular Salaries & Wages	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0	0
OTHER SERVICES AND CHARGES							
521200 Professional Services	9,575	16,594	0	0	0	0	0
521300 Technical Services	0	0	0	0	0	0	0
522206 R & M Vehicles - Outside Labor	0	0	0	0	0	0	0
522500 Other Contractual Services	0	0	146,563	9,955	15,000	0	15,000
523400 Printing and Binding	0	0	0	0	0	0	0
523600 Dues & Fees	0	0	0	0	0	0	0
523700 Training Expenses	0	0	0	0	0	0	0
523701 Business Meetings Expenses	0	0	0	0	0	0	0
TOTAL OTHER SVS. AND CHARGES	9,575	16,594	146,563	9,955	15,000	0	15,000
SUPPLIES							
531102 Janitorial	0	0	0	0	0	0	0
531104 Supplies - Misc Maintenance	0	0	80	0	0	0	0
531105 Supplies - Office	0	0	0	0	0	0	0
531107 Specialized Departmental Supplies	0	0	5,470	0	0	0	0
531109 Supplies - Vehicles	0	0	0	0	0	0	0
531110 Supplies - Communications	0	0	0	0	0	0	0
531111 Supplies - Computer Equip.	0	0	15,750	0	0	0	0
531112 Supplies - Computer Software	0	0	0	0	0	0	0
531114 Outdoor Furniture & Equipment	0	0	6,820	0	0	0	0
TOTAL SUPPLIES	0	0	28,120	0	0	0	0
CAPITAL OUTLAY							
542200 Vehicles	0	0	0	0	0	0	0
542400 Computers	0	0	0	0	0	0	0
541100 Sites	316,064	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	316,064	0	0	0	0	0	0
EXPENDITURE TOTAL	325,639	16,594	174,683	9,955	15,000	0	15,000
OTHER USES							
Refunds	0	0	0	0	0	0	0
Transfer to Children & Youth Services Fund	0	0	0	0	0	0	0
Transfer from (to) General Fund	0	0	0	0	0	0	0
Transfer from Capital Improvement Fund	0	12,125	55,000	0	0	0	0
Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
OTHER USES TOTAL	0	12,125	55,000	0	0	0	0
To (From) Fund Balance	0	29,803	(12,933)	(9,955)	0	0	0
Ending Fund Balance	1,692	31,495	18,562	8,607	37,382	8,607	8,607
Reserved 21 C Sustainment Fund Balance							
UNRESERVED FUND BALANCE	1,692	31,495	18,562	8,607	37,382	8,607	8,607



City of Decatur®

Appendix A Budget Guide

Budget FY 2020-21

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. 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.



Budgetary Funds

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

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

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

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

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

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

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

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

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

Stormwater Utility Fund: Established to account for the collection of fees for repairs, maintenance and construction of stormwater drains and other related expenses.

Solid Waste Enterprise Fund: Established to account for the collection of fees for residential and commercial sanitation service.

Debt Service Fund: Established to account for the accumulation of resources and payment of long-term obligations.

Grant Fund: Established to account for grants received from the U.S. Department of Education.

Confiscated Drug Fund: Established to account for the use of confiscated drug money and/or assets by the city's Police Department.

Emergency Telephone System (E911) Fund: Established to account for funds received for all emergency 911 charges and wireless enhanced charges.

Hotel/Motel Tax Fund: Established to account for the hotel/motel taxes collected as required by general law.

Children & Youth Services Fund: Established to account for the collection of participation fees and grants and expenditures related to the city's after-school and summer programs.

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

Basis of Budgeting

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

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

The basis of accounting refers to the time at which revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In the city, the basis of budgeting and the basis of accounting are the same.

Account Coding Structure

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

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

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

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

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

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

100-1320-523400

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

100 – General Fund

1320 – City Manager’s Office

523400 – Printing & Binding

215-0000-342500

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

215 – E911 Fund

0000 – Revenue

342500 – E911 Phone Line Fees



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

1000 – General Government

2000 – Judicial

3000 – Public Safety

4000 – Public Works

6000 – Culture/Recreation

7000 – Housing and Development

Line Item Descriptions

PERSONNEL

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

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

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

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

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

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

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

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

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

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

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

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

OTHER SERVICES AND CHARGES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLIES

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL OUTLAY

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

541100 Sites.

541101 Right of Way.

541200 Site Improvements.

541300 Buildings.

541301 Building Improvements.

541400 Infrastructure.

542100 Machines, Motors and Power Tools.

542101 Communications Equipment.

542102 Office Machines/Equipment.

542200 Vehicles.

542301 Outdoor Furniture and Equipment

542401 Computer Systems Software.

542500 Miscellaneous Equipment.

Fund Balance

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

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

In the fiscal year ending June 30, 2019, the general fund balance totaled \$10,696,463 or 39% of the 2019-2020 revised operating budget. This was an increase of \$165,513 from the previous year’s fund balance. In the Revised 2019-2020 budget estimates, the city has budgeted to use \$2,319,830 of fund balance. In the FY 2020-2021 budget estimates, the city has budgeted to use \$2,289,200 of fund balance. Fund balance is estimated to be \$6,087,433 at the end of FY 20-21 or 22% of the proposed operating budget.

Budget Revisions

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

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

Performance Measures

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

Strategic Planning

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

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



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

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

The plan identifies goals and specific tasks for each principle. The plan is reviewed annually in conjunction with the budget to ensure the budget supports the plan's principles and tasks and incorporates community input into the budget process. Funding for the 2020 Strategic Plan process is included in the fiscal year 2020-2021 proposed budget and the fiscal year 2019-2020 revised budget. The 2020 Strategic Plan kickoff occurred in January 2020 and community roundtables met through mid-March until needing to be paused due to the COVID-19 pandemic.

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. However, due to COVID-19, the event was cancelled. Instead, interested residents were given the opportunity to share feedback on budget priorities identified by the City Commission during its annual planning retreat in January 2020 using the Open Town Hall forum.

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 2020-2021

January 21	Budget Memo and Schedule to Departments
February 21	DEPARTMENT PROPOSED BUDGET REQUESTS plus PROPOSED CIP Requests and PROPOSED BVE Worksheet(s) DUE BY 5:00 pm
February 28	REVISED BUDGET REQUESTS plus REVISED BVE Worksheet(s) and VBB-Strategic Plan Principles DUE BY 5:00 pm
March 6	Strategic Plan Principles Narrative Teams begin working
March 13	BUDGET REVIEW MEETING-DEPARTMENT HEADS
March 13	Personnel Estimates and Health Insurance Estimates Due
March 16	City Commission Adopts Billing Ordinance
March 17	BUDGET EXPO
March 19	Narrative Interview Day with Department Heads
March 20	Budget Request Follow-up
March 23	10 Year Capital Plan Drafting
April 1	Tax Bill Mailing Deadline
April 3	Revenue Projections Due
April 3	Prepare Notice for Decatur FOCUS
April 6	Strategic Plan Principles Narratives Due
April 17	Draft Proposal to City Manager (tentative)
April 24	Preliminary Budget Complete
May 7	Public Hearing Announcements to Legal Organ
May 15	Budget delivered in City Commission packet
May 18	Presentation of Budget to Commission and Adoption of Tentative 2020 Millage Rates
May 14, 21, 28	Public Hearing Ads Published in Legal Organ
June 1	Work Session and Public Hearing on Budget and Millage Rates
June 8	Public Hearing on Budget and Millage Rates (if necessary)
June 15	Public Hearing on Budget and Millage Rates, Adoption of FY 2020-2021 Budgets and Revised 2019-2020 Budgets, and Adoption of Final 2020 Millage Rates



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City of Decatur®

Appendix B Glossary

Budget FY 2020-2021

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:

BVE	Budget variance explanation
CIP	Capital Improvement Program
CSOD	City Schools of Decatur
DOT	Department of Transportation
FTE	Full-time equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GMA	Georgia Municipal Association
LARP	Local Assistance Road Program
LCI	Liveable Centers Initiative
LMIG	Local Maintenance & Infrastructure Grant Program
OPEB	Other Post-employment benefits
PFA	Public Facilities Authority
SPLOST	Special Purpose Local Options Sales Tax
URA	Urban Redevelopment Agency



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

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

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

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

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

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

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

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

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

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

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

CIP – Capital Improvement Program.

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

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

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.

A. *General Obligation Debt* is secured by the pledge of the issuer's full faith, credit, and taxing power.

B. *Revenue Debt* is a bond, debt, or obligation for which principal and interest are payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

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

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

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

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

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

DOT – Department of Transportation.

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

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

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

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

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

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

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

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

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

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

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

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.



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

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

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

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

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

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

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA) – Professional association of state/provincial and local finance officers in the United 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 entity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

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

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

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

LEVY – To impose taxes, special assessments or 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 2020-2021

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.

III. Capital Budget Policies and Capital Improvement Plan

A. Scope

A capital projects plan will be developed and updated annually. A five-year Capital Improvement Program will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 10 years and an estimated total cost of \$25,000 or more. Examples include parks improvements, streetscapes, computer systems, trucks, loaders, and expansion of facilities.

Major capital projects will be budgeted in the Capital Improvement Fund reflecting all available resources. With the involvement of responsible departments, the City Manager will prepare the capital budget annually. The City's capital budget will be adopted with the operating budget.

B. Control

All capital expenditures must be approved as part of each department budget or in the Capital Improvement Fund. Before committing to a capital improvement project, the City Manager or his/her designee must verify fund availability.

C. Program Planning

The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program (CIP). During the annual budget process, each department submits its budget request including operating and capital needs. Upon review of the requests, major capital projects are placed in the capital improvements fund. Other capital outlay is placed in the department's operating budget. Capital outlay is generally defined as an individual item of excess of \$5,000 with a life expectancy of more than two years but less than 10 years.

Citywide capital improvements are assessed and prioritized based on the City's objectives and goals, the City's comprehensive work plan, and the City's strategic plan.

D. Timing

At the beginning of the fiscal year, the City Manager or his/her designee will work with Department Heads to schedule the appropriate timing of capital purchases to ensure the availability of funds.

E. Reporting

Periodic financial reports will be provided to enable the City Manager to monitor and control the capital budget and to enable the Department Heads to manage their capital budgets.



IV. Debt

A. Policy Statement

Debt results when one borrows from an individual or an institution. The borrower receives funds to acquire resources for current use with an obligation for repayment later. The debt from borrowing generally must be repaid with interest.

The City of Decatur recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost structures, a debt management strategy is required. The City strives to balance service demands and the amount of debt incurred. The City realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects as well.

The goal of the City's debt policy is to maintain a sound fiscal position and to protect the credit rating of the City. When the City of Decatur utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

B. Conditions for Using Debt

Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

1. When non-continuous projects (those not requiring continuous annual appropriations) are desired;
2. When it can be determined that future users will receive a benefit from the improvement;
3. When it is necessary to provide basic services to residents and taxpayers;
4. When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.

C. Sound Financing of Debt

When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

1. Taking a prudent and cautious stance toward debt, incurring debt only when necessary;
2. Conservatively projecting the revenue sources that will be used to pay the debt;
3. Insuring that the term of any long-term debt incurred by the City shall not exceed the expected useful life of the asset for which the debt is incurred and shall be limited to capital improvements only;
4. Determining that the benefits of the improvement exceed the costs, including interest costs;
5. Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;
6. Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued; and,
7. Maintaining total debt service for general obligation debt that does not exceed 10 percent of the net operating revenues. Net operating revenues are all general fund revenues available after accounting for transfers between other City funds.

D. Post-Issuance Tax Compliance for Tax-Exempt Debt

The City shall comply with all federal and state laws, rules and regulations related to the issuance of debt.

1. **Responsibility** – The City Manager shall be responsible for reviewing the requirements and responsibilities of the City under the Policy with bond counsel on or before the closing date of any Debt issued by the City.
2. **Dissemination and Training** – The policy shall be disseminated to all relevant personnel in the City and to the auditor. Appropriate training will be provided to all personnel directly involved in the administration of tax-exempt debt to ensure they comply with the provisions of the Policy. The City Manager shall consult as appropriate with qualified attorneys with respect to the content of such training.
3. **Review** – The policy shall be reviewed and revised annually by the City Manager and redistributed to all relevant personnel in the City and to the auditor as needed. The City Manager shall annually conduct a due diligence review of all Debt currently outstanding to ensure proper compliance with each of the provisions of the Policy. If the City Manager discovers non-compliance with any provisions of the Policy, steps necessary to correct the noncompliance will be taken within ten (10) business days of the conclusion of the annual due diligence review. Records of all corrective action taken shall be retained in accordance with the Policy.
4. **Provisions**
 - a. **Record Keeping** – All records relating to the Debt needed to comply with Section 6001 of the Internal Revenue Code of 1986, as amended (the “Code”) shall be maintained. These records shall be kept in paper or electronic form and shall include, among other things, (i) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (ii) documents evidencing the expenditure of the proceeds of the Debt, (iii) documentation evidencing the use of Debt-financed property by public and private entities (e.g., copies of management contracts, leases and research agreements) and (iv) documentation pertaining to any investment of Debt proceeds (including the purchase and sale of securities, SLG subscriptions, yield calculations for each class of investments, actual investment income received from the investment of the proceeds of the Debt, guaranteed investment contracts and rebate calculations. Such records must be maintained as long as the Debt is outstanding, plus three years after the final payment or redemption date of the respective Debt.
 - b. **Use of Proceeds** – A list of all property financed with the proceeds of the Debt shall be created and maintained. The use of such property shall be monitored to ensure that such use does not constitute “private business use” within the meaning of the Code. Without limiting the foregoing, each contract, including but not limited to management contracts and leases, relating to such property shall be reviewed by legal counsel prior to the execution of such contract. The list of property shall be reviewed at least annually to ensure that none of the property has been sold.
 - c. **Remedial Action**- In the event that property financed with the proceeds of the Debt is used in a manner that constitutes “private business use” or



the property is sold, the remediation provisions of Treasury Regulation § 1.141-12 shall be carried out in consultation with bond counsel.

- d. Yield Restriction- If bond counsel advises that a fund or account needs to be yield restricted (i.e., not invested at a yield in excess of the Debt), the moneys on deposit in such fund or account shall be invested in United States Treasury Obligations – State and Local Government Series, appropriate “yield reduction payments” shall be made if permitted by the Code or the City Manager shall establish other procedures to ensure that such fund or account is yield restricted.
- e. Rebate- At the time the Debt is issued, the City Manager shall determine if he or she reasonably expects that one of the arbitrage rebate exceptions will be satisfied. If the arbitrage rebate exception relates to the time period over which the proceeds of the Debt are spent, the City Manager shall verify that the appropriate expenditures have been made at each milestone. If one of the milestones is not satisfied or the City Manager does not reasonably expect that one of the arbitrage rebate exceptions will be satisfied, an outside arbitrage rebate consultant shall be retained unless the City Manager has determined that positive arbitrage will not be earned.

V. Accounting, Audits, and Financial Reporting

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objective are met.

A. Accounting Records and Reporting

The City will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The City will report its financial condition and results of operations in accordance with state regulations and Generally Accepted Accounting Principles (GAAP) described in Governmental Accounting, Auditing, and Financial Reporting (GAAFR). The City’s accounts shall be kept in such a manner as to show fully the financial conditions of the City. In addition, the books shall be open to the public during business hours.

The City will maintain a Chart of Accounts that complies with requirements of the State of Georgia and is in accordance with generally accepted accounting principles.

B. Auditing

An independent auditor or auditing firm will annually perform the City’s financial audit. The auditor must be a Certified Public Accountant (CPA) that can demonstrate that s/he has the capability to conduct the City’s audit in accordance with generally accepted auditing standards. The auditor’s opinions will be supplemented in the City’s Comprehensive Annual Financial Report (CAFR). A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the City Commission in a timely manner.

C. Simplified Fund Structure

The City will attempt to minimize the number of funds. Funds will be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes.

D. Financial Reporting

As a part of the audit, the auditor shall assist with the preparation of the required Comprehensive Annual Financial Report (CAFR). The CAFR shall be prepared in accordance with generally accepted accounting principles. The CAFR will be presented in a way to communicate effectively with citizens about the financial affairs of the City. The CAFR shall be made available to the elected officials, creditors, and citizens. In addition, two sets are maintained with the City's records.

Internal financial reports will be prepared that are sufficient to plan, monitor, and control the City's financial affairs. Monthly accounting reports are meant to transmit information regarding the financial situation of the City. These regular reports are made available to the City Commission, City Manager, Department Heads, and other staff as necessary.

VI. Revenues

A. Characteristics

The City shall strive for the following characteristics in its revenue structure:

1. **Simplicity** – The City shall strive to maintain a simple revenue structure in order to reduce compliance costs for the taxpayer and/or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay should result.
2. **Equity** – The City shall make every effort to maintain equity in its revenue system. The City shall seek to minimize subsidization between entities, funds, service, customer classes, and utilities.
3. **Adequacy** – The City shall require that a balance in the revenue system be achieved. The revenue structure's base shall have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
4. **Administration** – The benefits of a revenue source shall exceed the cost of levying and collecting that revenue. The price of collection shall be reviewed periodically for effectiveness as a part of the indirect cost of service analysis.
5. **Diversification and Stability** – The City shall maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any single revenue source. The revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
6. **Conservative Estimates** – Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. Conservative revenue estimates based on prior year collections may be used for revenue projections.
7. **Aggressive Collection Policy** – The City shall follow an aggressive policy of collecting revenues. As a last resort, real property will be sold to satisfy non-payment of property taxes.



B. Issues

The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. **Non-Recurring Revenues** – One-time or non-recurring revenues shall not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and will not be used for budget balancing purposes.
2. **Property Tax Revenues** – All real and business personal property located within the City shall be valued at 50% of the fair market value for any given year based on the current appraisal supplied to the City by the DeKalb County Board of Tax Assessors.
3. **User-Based Fees and Service Charges** – For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset by a fee where possible. There will be an annual review of fees and charges to ensure that the fees provide adequate coverage of cost.

The City Commission shall set schedules of fees and charges.

4. **Intergovernmental Revenues (Federal/State/Local)** – These revenue sources will be expended only for the intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.
5. **Revenue Monitoring** – Revenues received shall be compared to budgeted revenues. Significant variances will be investigated by the City Manager or designee.

VII. Purchasing

A. Intent

The purpose of this policy is to provide guidance for the procurement of goods and services in compliance with procurement provisions of the City and the State of Georgia. The goal of this policy is to establish, foster, and maintain the following principles:

1. To consider the best interests of the City in all transactions;
2. To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards;
3. To subscribe to and work for honesty and truth in buying.

B. Vendors

The City will make every effort to obtain high quality goods and services at the best possible price. All procurement procedures will be conducted in a fair and impartial manner with avoidance of any impropriety. All qualified vendors have access to City business. No bidder will be arbitrarily or capriciously excluded. It is the intent of the City that competition be sought to the greatest practical degree. The conditions of the contract shall be made clear in advance of the competition. Specifications shall reflect the needs of the City.

1. **Solicitation of Vendors and Submission of Bids**

When a purchase for a single good is expected to exceed \$10,000, competition is required to the extent that it exists. Each department must attempt to obtain a minimum of three bids from different sources. If three sources are not possible, the seeker of the bid must attempt to obtain as many vendors as possible. Each department head shall document the competitive bidding process with records of the vendor and bids received.

Each department has full authority to determine and obtain professional and contractual services as provided for in the budget. When possible and practical, competitive quotes for professional and contractual services should be obtained. If competitive quotes are not possible, the City Manager must be notified in writing. Each department head shall document the process.

2. **Interest of City Officials in Expenditure of Public Funds**

No official of the City of Decatur will be interested directly or indirectly in any transaction with, sale to, work for, or contract of the City or any department of government or service involving the expenditure of public funds in violation of the City's "Ethics Ordinance." The City shall not use a vendor who is a member of the immediate family of a City Commissioner, City Attorney, City Manager, Assistant City Manager, a Department Head, Personnel Officer, or Payroll Clerk. The City shall not use a vendor for services in an operating department who is a member of the immediate family of an employee of that operating department.

3. **Request for Proposal**

It is suggested that, whenever appropriate, a Request For Proposal (RFP) process be used for procuring products and services. The RFP should specify the service, evaluation criteria, and terms and conditions required by the City. Large purchases should be advertised in the legal organ and other venues as time and advertising funds allow.

4. **Award of Bids**

Bids are awarded to the lowest responsive and responsible bidder. A responsive bid is one that conforms in all material respects to the need of the City. Responsible means a bidder who has the capability to perform the requirements.

5. **Local Bidder Preference**

If all other relevant factors are met, each department is authorized to negotiate with and select a local vendor if the local vendor's bid is within 10% of the lowest offer. A current City of Decatur business license is required to be considered as a local vendor.

6. **Equal Opportunity**

The City of Decatur will provide an equal opportunity for all businesses to participate in City contracts regardless of sex, race, color, religion, national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender status. The City will actively seek to ensure that minority-owned and operated firms have the opportunity to participate in the purchasing process, including bidding, negotiations and contract awards. The City will not knowingly conduct business with contractors that discriminate or permit discrimination against persons because of sex, race, color, religion, national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender status.



7. **Contractors to provide drug-free workplace**

Successful bidders must certify that they and their subcontractors provide a drug-free workplace for their employees.

8. **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.

9. **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.

10. **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.

The same standards for credit cards of receipts, documentation, reconciliation, and cancellation shall apply to membership/store cards offered by merchants

such as warehouse clubs and hardware stores when an organizational account is maintained by the City.

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 Savings and Loan Insurance Corporation (FSLIC). Deposits in excess of the FSLIC coverage must be collateralized by securities equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
3. Obligations issued by the United States government;
4. Obligations fully insured or guaranteed by the United States government or a United States government agency;
5. Obligation of any corporation of the United States government;

6. Obligation of the state of Georgia or of other states;
7. Obligation of other political subdivision of the state of Georgia;
8. The Local Government Investment Pool of the state of Georgia managed by the State Department of Administrative Services, Fiscal Division;
9. Repurchase agreements (REPO's) issued by commercial banks insured by the FDIC and collateralized by securities described in Georgia Code 50-17-59 with a market value equal to at least 103% of the Repurchase Agreements' maturity value;
10. Repurchase agreements (REPO's) issued by primary dealers supervised by the Federal Reserve Bank of New York and collateralized by securities described in Georgia Code 50-17-59 with a market value of at least 103% of the Repurchase Agreements' maturity value; and
11. Prime Banker's Acceptances.

E. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Under the "prudent person" standard, investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable revenue to be gained.

The City Manager and all designees acting in accordance with 1) written procedures, 2) this investment policy, and 3) exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse development.

F. Diversification

The City of Decatur agrees with the premise that diversification is an important component of portfolio security. Therefore, the City shall endeavor to maintain an adequate level of diversification among its investments. The City shall not be over invested in any one type of instrument or financial institution. No more than 25% of the total investment portfolio shall be placed with a single issuer. This limitation shall not apply to the Local Government Investment Pool or direct obligations of the United States government.

G. Maturities

To achieve the aforementioned objective of adequate liquidity within City's portfolio, the City shall attempt to match investment maturities with anticipated cash flow requirements. Unless matched to a specific cash flow, the maximum maturity of any instrument in the City's portfolio may not exceed two years from the date of acquisition by the City. In order to preserve liquidity and to lessen market risk, not more than 25% of the total portfolio may mature more than one year beyond the date of calculation. The maturity of non-negotiable time deposits may not exceed one year.

H. Safekeeping and Custody

All investment securities purchased by the City of Decatur shall be delivered against payment and shall be held in a third-party safekeeping account by the trust department of a bank insured by the Federal Deposit Insurance Corporation. The



City Manager, or his/her designee, shall be responsible for the selection of a financial institution for this purpose, as well as the execution of a written safekeeping agreement with the trustee.

I. Ethics and Conflicts of Interest

Officers and employees involved in the investment process will refrain from personal business activity that would conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the City Manager any material financial interests in financial institutions that conduct business with the City, and they will further disclose any large personal financial/investment positions that would be related to the performance of the City's portfolio. Employees and investment officials will subordinate their personal investment transactions to those of the City – particularly with regard to the time of purchases and sales.

J. Relationships with Banks and Brokers

The City of Decatur will select depositories through the City's banking services procurement process – including formal requests for proposals issued as needed. In selecting depositories, objective business criteria will be used. To the extent possible, preference will be given to depositories located within the City of Decatur. The creditworthiness of the institutions will be a fundamental consideration.

K. Report on Deposits and Investments

Periodic investment reports will be submitted to the City Manager. Reports should include the following: an average daily balance of investment in each investment category; a current portfolio yield for each investment type and for the portfolio as a whole; an average daily balance of uninvested collected funds; an average daily balance of uncollected funds; and a percent of available funds invested. The report shall also provide a list of investments and accrued interest as of the last day of the quarter.

L. Performance Evaluation

The City Manager, or his/her designees, will seek to achieve a market average rate of return on the City's portfolio. Given the special safety and liquidity needs of the City, the basis used to determine whether market yields are being achieved shall be the six-month Treasury Bill.

IX. Grants

A. Scope

The purpose of this policy is to provide direction in the application, acceptance and administration of funds awarded through grants to the City from other local governments, the state or federal government, non-profit agencies, philanthropic organizations and the private sector.

B. Application and Acceptance of Grants.

1. The City Manager is given authority to make application for and accept grants that:
 - (a) are expected to be \$200,000 or less on an annual basis with no required City match; or,
 - (b) are expected to be \$100,000 or less on an annual basis with a required match of 20% or less; or,

(c) are expected to be \$50,000 or less on an annual basis with a required match of over 40%.

2. The City Commission must approve the application of and acceptance of any grants in excess of the limits established in Section 1 of this policy.
3. The City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore, no grant will be accepted that will incur management and reporting costs greater than the grant amount.

C. Grant Administration.

1. Each department must notify the City Clerk upon acceptance of any grant. Prior to the receipt or expenditure of grant revenues, the City Clerk must be provided with the following information prior to receiving grant revenues or making purchases against the grant:
 - a. Copy of grant application
 - b. Notification of grant award
 - c. Financial reporting and accounting requirements including separate account codes and/or bank accounts
 - d. Schedule of grant payments
2. Each department is responsible for the management of its grant funds and periodic reporting.

X. Fixed Assets

A. Fixed Asset Criteria

A fixed asset is defined as a financial resource meeting all of the following criteria:

1. It is tangible in nature.
2. It has a useful life of greater than one year.
3. It is not a repair part or supply item.
4. It has a value equal to, or greater than, the capitalization threshold of \$5,000.

Keeping an accurate record of the City's fixed assets is important for a myriad of reasons. Some of the most important reasons that the City needs to keep a good record of fixed assets are: for financial statement information, for insurable values, for control and accountability, for maintenance scheduling and cost analysis, for estimating and accounting for depreciation, for preparation of capital and operating budgets, and for debt management.

B. General Policy

1. Each Department Head is ultimately responsible for the proper recording, acquisition, transfer, and disposal of all assets within their Department. *City property may not be acquired, transferred, or disposed of without first providing proper documentation.* A fixed asset information form must accompany each step.



2. Recording of Fixed Assets

Unless otherwise approved by the City Clerk, all recordable fixed assets must be recorded within 30 calendar days after receipt and acceptance of the asset.

A fixed asset form must be attached to the purchase order before submitting request for payment.

Assets will be capitalized at acquisition cost, including expenses incurred in preparing the asset for use.

Donated assets shall be recorded at fair market value as determined by the Department Head. Fair market value may be defined as, but is not limited to, an average of documented prices for equivalent items from three separate vendors.

The City will recognize acquisition costs based on individual unit prices. Assets should not be grouped. For example, in acquiring equipment, if three personal computers (PC) were acquired simultaneously at \$2,000 each, this would not be an asset of \$6,000 consisting of 3 PCs. Instead, it would be 3 separate acquisitions of \$2,000. Each PC would be recorded as a separate controllable item.

For equipment purchases, title is considered to pass at the date the equipment is received. Similarly, for donated assets, title is considered to pass when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset.

Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all the construction contracts.

3. Acquisition of Fixed Assets

There are various methods by which assets can be acquired. The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:

- New purchases
- Donations
- Transfers from other City departments
- City surplus
- Internal/external construction
- Lease purchases
- Trade-in
- Forfeiture or condemnation

4. Lease Purchases

Assets may be lease-purchased through installment purchases (an agreement in which title passes to the Department) or through lease financing arrangements (an agreement in which title may or may not pass).

Departments considering a lease purchase for greater than \$10,000 and other than from an established, City approved contract, must consult with the City Manager.

5. Transfer of Fixed Assets

An asset transfer between departments usually represents the sale of an item by one department to another and may be treated as a new purchase. A transfer between related departments under the same control (Police and Fire, for example) may, if desired, be treated as a transfer rather than sale. That is, the asset is recorded under the new Department with original acquired date and funding amount.

A fixed asset form must be sent to the Payroll Coordinator for all transfers.

6. Sale of Fixed Assets, Non-Fixed Assets, and Confiscated Goods

The City is interested in full realization of the value of goods it purchases.

The City policy is aimed at making sure all surplus is disposed to the economic advantage of the City.

Sale of fixed assets and other surplus goods by a department must be to the highest, responsible bidder and must be conducted by sealed bid or by auction, including online auctions.

Central Supply is responsible for receiving, storing, and safeguarding all auction materials before, during, and after the auction. Public Safety will be responsible for the storage and safeguarding of all small, high value items, such as jewelry.

Central Supply will also administer the sale of all surplus property including Fixed Assets, Non-Fixed Assets, and Confiscated Goods under the supervision of the Public Works Director.

Reporting

Central Supply will issue a request for surplus goods available for auction on a quarterly basis to each department.

The department head will submit a description form for each auction item. This form will include at minimum a description of the item, serial number, fixed assets number, estimate of value, date of sale, and amount of sale. Large quantities of similar items may be reported on one form, unless it is a Fixed Asset.

Accounting will keep the original fixed asset form and the description form in the same file after a fixed asset has been declared surplus.

Advertising

After each quarterly reporting period Central Supply will publish a list online of surplus items that are available for use by city departments. Departments will have ten (10) working days from the publication of the list online to request a transfer of the item to their department. Items will be distributed on a first-come, first-served basis. If the item is not claimed for departmental transfer within ten working days it will be auctioned to the highest, responsible bidder.

The auction must be publicized in accordance with GA Code 36-37-6 and other applicable state laws.

At the conclusion of an auction a list of unsold items will be published on the city's web site for donation to non-profit organizations on a first-come, first-served basis.



Sale of the Item

Eligibility. Members of the general public may participate as buyers at public sales, in sealed bids, and auctions. No employee whether full-time, part-time or temporary, of the City of Decatur, member of the employee's household and/or the employee's immediate family, or any person acting on the employee's behalf may participate in public sales if the employee has had any role in declaring the item surplus, processing the item or related paperwork, or offering it for sale. City Commissioners are also excluded from participating in city auctions.

The Central Supply manager will be responsible for managing the seller account with Ebay and posting items for bid. He will determine the most efficient communication and listing procedures in conjunction with the Director of Public Works. The costs associated with the auction will be paid from the advertising account in Division 4910.

Department heads or their designees are responsible for providing an estimate of the value of fixed assets and confiscated goods designated for auction. Pricing of an item will be determined by reviewing the same or similar items for sale on electric auction service. Vehicle estimates will be determined by using Kelly's Blue Book or a similar source. A reserve amount is required for all vehicle sales and estimates over \$500 dollars. Before listing an item for auction the estimated value or reserve amount must be approved by Central Supply and Accounting. The City is interested in realizing the highest possible value for its surplus items.

The buyer is responsible for pick-up and all shipping costs incurred. Vehicles will not be shipped, but require pick-up at Central Supply or Public Safety.

The City will accept cash, money orders, and cashier checks.

The sale of certain Public Safety items requires a release form for public and/or non-emergency use. The Central Supply officer is responsible for ensuring the proper disposal according to state and federal laws regarding these items. A signed release form from the buyer acknowledging proper use is required at the time of pick-up. The release form will be kept with the description form.

The city may re-list an auction item up to two (2) times if it does not meet the reserve price in a particular auction.

Recording of the sale

The date of sale, amount of sale, and signature of the buyer will be recorded on the item description form.

The Accounting Department will have access to the seller account on Ebay. The City Clerk or his designee will compare the submitted description forms to the record of sale provided by electronic auction service. A quarterly report will be prepared by the accounting office including at minimum the list of items sold, the sale price, the buyer contact information, and listing fees paid.

Revenues from the sale of confiscated goods will be issued to the police department. Revenues from the sale of all other goods will be issued to the appropriate fund.

Central Supply will coordinate with the Finance Department to properly record the sale of surplus items.

Procedures for the recording of the sale will be in accordance with GAAP.

7. Disposal of Fixed Assets, Non-Fixed Assets, and Confiscated Goods

When an asset is disposed of, its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal information, remains on file in hardcopy form for three years, in the City Clerk's Office, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items, and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an asset's useful life than those provided by the Internal Revenue Service (IRS) or other guidelines initially used.

A disposal action is appropriate only when certain conditions occur resulting in an asset no longer being in the possession of the agency. Assets no longer in use, which remain in the possession of the department, are considered surplus property and not a disposal.

Fixed assets may be disposed of in any one of seven ways:

- a. Sale or trade-in
- b. Abandonment/Retirement
- c. Lost or stolen
- d. Transfer
- e. Cannibalization (taking parts and employing them for like uses within the department, such as is often the practice in computer or vehicle maintenance).
- f. Casualty loss
- g. Donation to a 501 (c3) non-profit organization

The city should try to obtain the highest value out of the disposed item. If another city department does not need the item then it should be put up for auction or sealed bid. If the item is not suitable for sale or does not meet reserve requirements then it can be donated to a non-profit organization.

Only when the asset is no longer in possession of the department, due to one of the seven reasons listed above, is disposal action appropriate.

Assets are "abandoned" or "retired" when there is no longer any use for them in the Department, they are of no use to any other City department, they cannot be repaired, transferred, cannibalized, sold, or traded-in. Thus meaning that, there is no safe and appropriate use for the abandoned goods to the City or for others.

Stolen items must be reported to Decatur Police and a police report filed. A copy of this report must accompany the disposal record.

Casualty losses must be documented within 24 hours of loss and reported to the City's Administrative Services Director immediately for follow-up with the City's insurance carrier.

Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Ideally, this method will allow departments to look at cannibalized items on the disposal report and assess what surplus parts may be available. Departments will send documentation of items cannibalized to the City Clerk's Office, and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts in the general fixed asset fund.



All assets no longer in the possession of the department, due to one of these six qualifying conditions and after submission of all appropriate documentation to the City Clerk's Office, will be removed from the master departmental asset file and considered disposed.

Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, inefficiencies, and/or the incurrence of unnecessary cost.

The Sanitation and Facilities Maintenance Department will not take City property for disposal without the accompaniment of proper documentation.

Disposal of Items of De Minimus Value

In accordance with O.G.G.A. 36-37-6(b), the City may dispose of property with an estimated value of \$500 or less without advertisement or the acceptance of bids. The City Manager or his/her designee is authorized to approve the disposal of property with an individual value not exceeding \$500 in such manner as he/she judges appropriate. Such disposal may include recycling or transfer to a waste collection site in addition to any of the options described in section B (7) of this policy. In such cases, the department will document the property to be disposed of through a physical log and photographs; and, when practical, provide an estimated value of the property, either individually or as a lot.

8. Physical Inventory

An annual physical inventory of all fixed assets will be performed by the City Clerk's Office. The inventory will be conducted with the least amount of interruption possible to the department's daily operation. A full report of the results of the inventory will be sent, within 30 days of completion, to all departments for verification and acceptance.

XI. Fund Balance Policy

- A. Fund balance is the cumulative difference between revenues and expenditures at the end of the City's fiscal year. It is also understood to be the difference between assets and liabilities on the balance sheet. The practice of conservative revenue estimates and carefully monitored expenditures may result in a fund balance. The City intends to maintain an unreserved unassigned fund balance in the general fund between twenty and thirty percent of the operating budget or an amount equal to 3-4 months' operating expenses. The City does not budget for contingencies and therefore, must rely on the fund balance for emergency expenditures. In some years, the City may budget to use fund balance for one-time expenditures while remaining within the acceptable level for fund balance. Fund balance may not be used to support long-term, recurring operating expenditures.

If fund balance is used to support one-time capital and one-time non-operating expenditures, the City Commission must appropriate the funds.

If, at the end of the fiscal year, the fund balance falls below the targeted range, City staff will present a plan to the City Commission for aligning the fund balance with the policy.

B. Fund Balance Classifications. In accordance with the Governmental Accounting Standards Board (GASB) Statement 54, the City recognizes the following five classifications of fund balance for financial reporting purposes:

- a. Nonspendable – non-cash assets such as inventories or prepaid items.
- b. Restricted – funds legally restricted for specific purposes, such as grant funds.
- c. Committed – amounts that can only be used for specific purposes pursuant to a formal vote of the City Commission.
- d. Assigned – amounts intended to be used for specific purposes. The City Commission can choose to delegate this authority.
- e. Unassigned – residual spendable fund balance after subtracting all above amounts and are available for any legal purpose.

C. Spending Prioritizations.

- a) When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b) When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order: 1) Committed, 2) Assigned, and 3) Unassigned.

D. Committed Fund Balance. The City Commission may commit fund balance by a formal vote prior to the government's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the City Commission prior to fiscal year-end.

E. Pursuant to the requirements of Accounting Statement 54 of the Governmental Accounting Standards Board (GASB), the City Commission hereby commits all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures:

Special Revenue Fund	Committed Revenue Source
Children & Youth Services	Attendance and registration fees
Tree Bank (formerly called 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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Appendix D Position Classification Plan

Budget FY 2020-2021

ASSIGNMENT OF CLASSES TO SALARY RANGES

Effective July 1, 2019

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

continued ►



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

CITY OF DECATUR SALARY RATE TABLE

Effective July 1, 2019

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 01 Position Titles: Crew Worker, Sanitation Equipment Operator I																					
ANNUAL	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482
WEEKLY	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80
HRLY	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27
MTHLY	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207
RANGE: 02 Position Titles: None																					
ANNUAL	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040
WEEKLY	622.40	638.00	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00
HRLY	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50
MTHLY	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420
RANGE: 03 Position Titles: Admin. Services Asst., Asst. Active Living Program Supervisor, Building Maintenance Specialist, Equipment Operator, Parking Attendant, Site Director																					
ANNUAL	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723
WEEKLY	654.00	670.40	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60
HRLY	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79
MTHLY	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644
RANGE: 04 Position Titles: Communications Officer I, Sanitation Equipment Operator II, Support Services Technician																					
ANNUAL	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552
WEEKLY	687.20	704.40	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00
HRLY	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15
MTHLY	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879
RANGE: 05 Position Titles: Accounting Specialist, Administrative Asst, Automotive Mechanic, Communications Officer II, Court Clerk, Crew Leader, Revenue Officer, Site Director II																					
ANNUAL	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506
WEEKLY	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80
HRLY	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57
MTHLY	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125
RANGE: 06 Position Titles: Communications Team Leader																					
ANNUAL	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626
WEEKLY	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80
HRLY	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07
MTHLY	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385
RANGE: 07 Position Titles: Cemetery Specialist, Codes Enforcement Officer, Office Manager, Permit & Zoning Tech, Senior Site Director																					
ANNUAL	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912
WEEKLY	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00
HRLY	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65
MTHLY	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 08 Position Titles: None																					
ANNUAL	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365
WEEKLY	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40
HRLY	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31
MTHLY	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947
RANGE: 09 Position Titles: Active Living Program Supervisor, Children & Youth Services Program Supervisor, Crew Supervisor, Motor Maintenance Supervisor, Police Officer, Revenue Supervisor																					
ANNUAL	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984
WEEKLY	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00
HRLY	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05
MTHLY	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249
RANGE: 10 Position Titles: Arborist, Building Inspector, Chief Court Clerk, Community Information Services Coordinator, Master Police Officer, Operations Analyst, Planner, Police Investigator, Security Planner & Procurement Administrator, HR Generalist, Special Events Coordinator																					
ANNUAL	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770
WEEKLY	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80
HRLY	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87
MTHLY	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564
RANGE: 11 Position Titles: Engineering Inspector																					
ANNUAL	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763
WEEKLY	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60
HRLY	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79
MTHLY	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897
RANGE: 12 Position Titles: Downtown Programs Manager, Lifelong Community Program Manager, Police Sergeant																					
ANNUAL	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944
WEEKLY	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00
HRLY	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80
MTHLY	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245
RANGE: 13 Position Titles: None																					
ANNUAL	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354
WEEKLY	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80
HRLY	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92
MTHLY	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613
RANGE: 14 Position Titles: Communications Manager/PIO, Community Education & Information Manager, Police Lieutenant, Project Civil Engineer, Project Manager, Senior Planner																					
ANNUAL	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992
WEEKLY	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00
HRLY	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15
MTHLY	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999
RANGE: 15 Position Titles: Asst Active Living Dir, Asst Children & Youth Services Director																					
ANNUAL	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838
WEEKLY	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20
HRLY	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48
MTHLY	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 16 Position Titles: Facilities Superintendent, Police Captain, Sanitation Services Superintendent																					
ANNUAL	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934
WEEKLY	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,802.00	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20
HRLY	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93
MTHLY	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828
RANGE 17 Position Titles: Accounting Director, Assistant Fire Chief, Building Official, Senior Engineer																					
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	1,802.00	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40
HRLY	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51
MTHLY	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275
RANGE 18 Position Titles: Active Living Director, Children & Youth Services Director, City Clerk, Deputy Fire Chief, Deputy Police Chief, Design, Environment & Construction Director, HR Director																					
ANNUAL	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938
WEEKLY	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,802.00	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80
HRLY	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22
MTHLY	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745
RANGE 19 Position Titles: Finance Director, Planning & Economic Development Director																					
ANNUAL	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866
WEEKLY	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,802.00	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80
HRLY	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22	57.63	59.07
MTHLY	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239
RANGE 20 Position Titles: None																					
ANNUAL	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085
WEEKLY	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,802.00	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40
HRLY	37.87	38.82	39.79	40.78	41.8	42.85	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07	60.55	62.06
MTHLY	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757
RANGE 21 Position Titles: Fire Chief, Police Chief																					
ANNUAL	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616
WEEKLY	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,802.00	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00
HRLY	39.79	40.78	41.8	42.85	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07	60.55	62.06	63.61	65.20
MTHLY	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757	11,026	11,301
RANGE 22 Position Titles: None																					
ANNUAL	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616	139,006	142,480
WEEKLY	1,672.00	1,714.00	1,756.80	1,802.00	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00	2,673.20	2,740.00
HRLY	41.8	42.85	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07	60.55	62.06	63.61	65.20	66.83	68.50
MTHLY	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757	11,026	11,301	11,584	11,873
RANGE 23 Position Titles: Assistant City Manager																					
ANNUAL	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616	139,006	142,480	146,037	149,698
WEEKLY	1,756.80	1,802.00	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00	2,673.20	2,740.00	2,808.40	2,878.80
HRLY	43.92	45.02	46.15	47.3	48.48	49.69	50.93	52.2	53.51	54.85	56.22	57.63	59.07	60.55	62.06	63.61	65.20	66.83	68.50	70.21	71.97
MTHLY	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	12,170	12,475



AUTHORIZED PERSONNEL

CITY OF DECATUR 2020-2021 ADOPTED BUDGET

	FY 18-19		FY 19-20		FY 20-21	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GOVERNMENTAL CONTROL						
City Manager	1		1		1	
Deputy City Manager	1		1		1	
City Clerk	1		1		1	
Office Manager	1		1		1	
Operations Analyst					1	
City Attorney		1		1		1
Graduate Intern		1		1		-
Records Specialist		1		1		1
	4	3	4	3	5	2
FIRE & RESCUE						
Fire Chief	1		1		1	
Deputy Fire Chief	1		1		1	
Assistant Fire Chief	1		1		1	
Station Captain	3		3		3	
Fire Lieutenant	3		3		3	
Fire Sergeant	3		3		3	
Fire Inspector	3		3		3	
Firefighter-Driver	12		12		12	
Firefighter	12	15	12	15	12	15
	39	15	39	15	39	15
ADMINISTRATIVE SERVICES						
Assistant City Manager	1		1		1	
HR Director	1		1		1	
HR Generalist	1		2		2	
Health & Wellness Coordinator	1		-		-	
Administrative Assistant	-		1		1	
Administrative Services Assistant	1		-		-	
Finance Director	1		1		1	
Revenue & Technology Director	-		-		-	
Revenue Supervisor	1		1		1	
Revenue Officer	2		3		3	
Accounting Director	-		1		1	
Accountant	1		-		-	

	FY 18-19		FY 19-20		FY 20-21	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Administrative Services continued						
Accounting Specialist	2		2		2	
Chief Court Clerk	1		1		1	
Court Clerk	2		2		2	
Graduate Intern		1		1		1
Payroll Clerk		1		1		1
Customer Service Clerk		2		2		2
Intern		2		2		2
Chief Judge		1		1		1
Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	15	15	16	15	16	15
COMMUNITY & ECONOMIC DEVELOPMENT						
Assistant City Manager	1		1		1	
Chief, Division of Civic Engagement, Education & Communication	1		1		-	
Downtown Programs Manager	-		1		1	
Downtown Development Manager	1		-		-	
Planning Director	1		1		1	
Senior Planner	-		1		1	
Planner	1		1		1	
Lifelong Community Program Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Communications Manager/PIO	-		1		1	
Communications Specialist	1		-		-	
Community Information Services & Volunteer Coordinator	1		1		1	
Operations Analyst	1		1		1	
Administrative Services Assistant	1		1		1	
Parking Manager	1		-		-	
Parking Attendant	-	4	-	4	-	4
Special Events Coordinator		1		1		1
Digital Media Specialist		-		1		1
Planning Intern		1		1		1
	12	6	12	7	11	7



	FY 18-19		FY 19-20		FY 20-21	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
ACTIVE LIVING						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	5		5		5	
Program Assistant	3		3		3	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Program Leader		15		18		18
Specialized Instructor		40		40		40
Receptionist		3		3		3
Front Desk Attendant		10		10		10
	11	69	11	72	11	72
CHILDREN & YOUTH SERVICES						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	2		2		2	
Site Director	9		10		10	
Administrative Assistant	1		1		1	
After-School Counselor		53		59		59
Instructor		34		34		34
Junior Counselor		3		3		3
Lead Counselor		4		10		10
Summer Camp Counselor		14		16		16
Technology Support Staff		1		1		1
Technology Instructor		9		9		9
Technology Coordinator		1		1		1
	14	119	15	133	15	133
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
Project Manager	1		1		1	
Crew Supervisor	4		4		4	
Crew Worker	15		15		15	
Equipment Operator	4		4		4	
Building Specialist	4		4		4	
Motor Maintenance Supervisor	-		1		1	
Lead Automotive Mechanic	1		-		-	
Automotive Mechanic	2		2		2	

	FY 18-19		FY 19-20		FY 20-21	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PUBLIC WORKS <i>CONTINUED</i>						
Office Manager	1		1		1	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	11		11		11	
Facilities Security & Procurement Officer	1		1		1	
Cemetery Specialist	1		1		1	
Facility Monitor		2		2		2
Crew Worker		3		3		3
Seasonal Laborer		7		7		7
	53	12	53	12	53	12
DESIGN, ENVIRONMENT & CONSTRUCTION						
DE&C Director	1		1		1	
Senior Engineer	1		1		1	
Project Civil Engineer	1		1		1	
Engineering Inspector	1		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Arborist	1		1		1	
Planning & Zoning Technician	1		1		1	
Crew Supervisor	1		1		1	
Crew Leader	2		2		2	
Crew Worker	4		4		4	
Equipment Operator	3		3		3	
Codes Enforcement Officer	1		1		1	
Administrative Assistant	1		1		1	
Plan Reviewer		1		1		1
Seasonal Laborer		3		3		3
	20	4	20	4	20	4
POLICE						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	4		4		5	
Police Sergeant	7		7		7	
Police Investigator	4		3		4	
Community Education & Information Manager	1		1		1	
Police Officer, MPO	26		27		25	



	FY 18-19		FY 19-20		FY 20-21	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
POLICE <i>CONTINUED</i>						
Communications Officer	9		9		9	
Communications Team Leader	2		2		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		34		37		37
	60	37	60	40	60	40
TOTAL	228	280	230	301	230	300



Appendix E **Demographic & Statistical Information**

Budget FY 2020-2021

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



**Area –
square miles:**
4.6

**Number of
Registered Voters:**
19,504

From the 2010 Census and 2014-2018 American Community Survey

Total Estimated Population: 23,054

Population Composition:

White	69.6%
Black	21.1%
Hispanic	3.4%
Other	6.0%

Population by Age:

Under 19	8,102
20 to 24	884
25 to 34	2,238
35 to 54	7,024
55 to 64	2,140
65 & over	2,672

Median Age: 35.8

Educational Attainment:

Less than 9th grade	1.8%
High school, no diploma	3.1%
High school graduate	10.3%
Some college, no degree	8.5%
Associate's degree	3.7%
Bachelor's degree	34.3%
Graduate degree	38.2%

Median household income: \$93,039

Mean household income: \$132,322

Per capita income: \$49,572

Population below poverty level: 15.6%

Occupations:

Management	73.1%
Service	7.7%
Sales	13.9%
Construction & Maintenance	12%
Production & Transportation	4.2%

**From the City's Comprehensive Annual Financial Report
(FY Ended June 30, 2019)**

2019 assessed valuation:	\$2,178,820,000
Net Bonded Debt per capita:	\$4,117
Ratio of Net Bonded Debt to Assessed Value:	5%
City Bond Rating:	Aa2/AA+

Major Employers:	1. DeKalb County Government	1,695
	2. Emory Healthcare	983
	3. City Schools of Decatur	860
	4. Agnes Scott College	420
	5. City of Decatur	227
	6. US Postal Service	190
	7. Task Force for Global Health	140
	8. Pathways Transition Program	95
	9. Kroger	84
	10. Waveguide LLC	84

FROM CITY STAFF

Number of Full-Time Employees:	229
---------------------------------------	-----

Fire Protection

Number of Stations:	2	Number of Fire Apparatus:	7
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:	6,100	Number of Employees:	18
Number of Commercial Consumers:	222	Number of Vehicles:	11

Active Living

Number of Parks & Playgrounds:	20	Number of Tennis Courts:	9
Acreage in Parks & Playgrounds:	193	Number of Athletic Fields:	8
Number of Swimming Pools:	5	Number of Recreation Buildings:	4

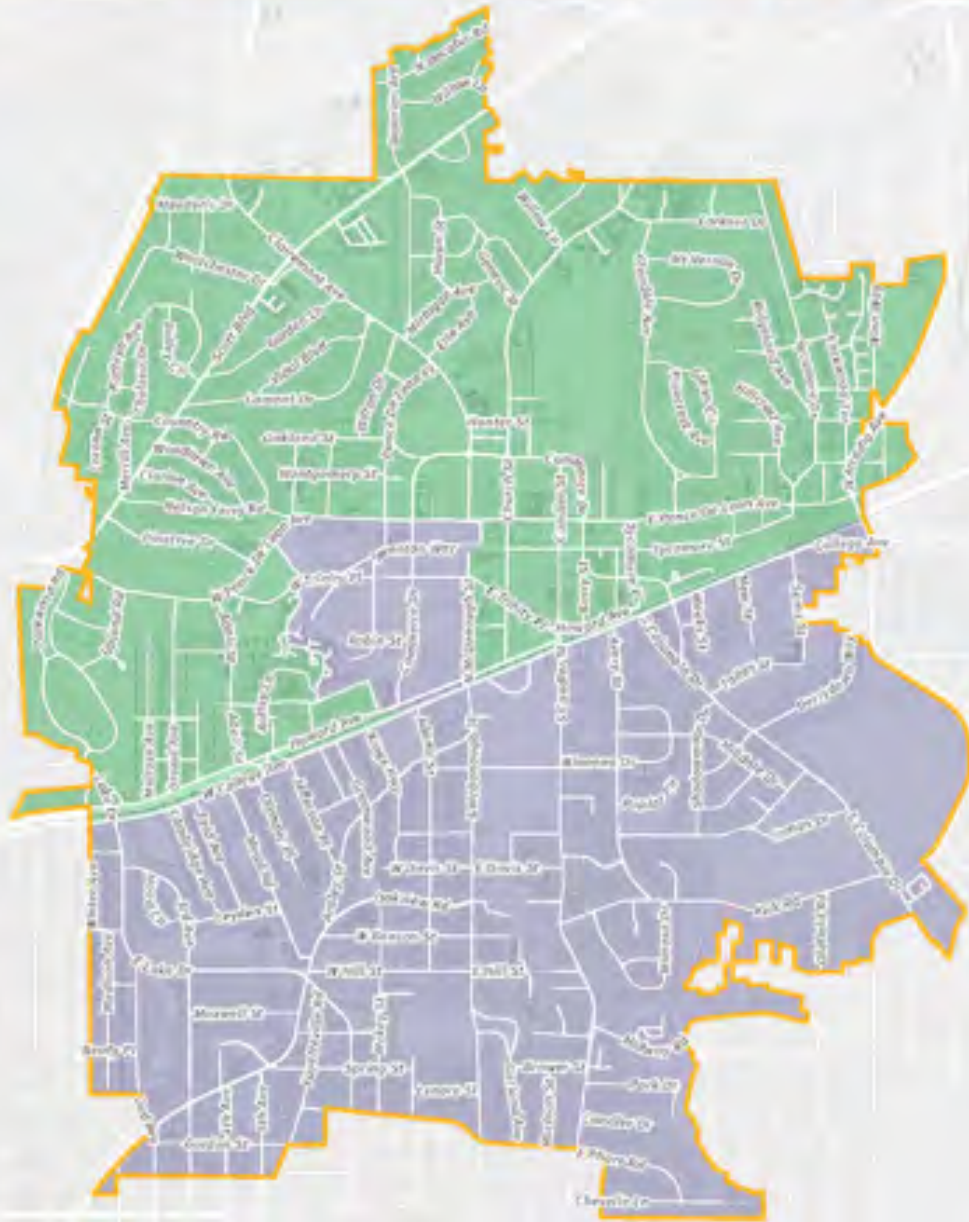
Miles of Streets, Sidewalks

Streets paved:	69.5
Sidewalks paved:	80.4

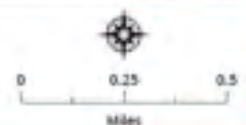


City of Decatur Election Districts

July 1, 2019



District 1 District 2





Appendix F **CITIZEN SURVEY RESULTS**

Budget FY 2020-2021



The National Community Survey™

Decatur, GA

*Community Livability Report
2020*



POWERED BY POLCO

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



Leaders at the Core of Better Communities

International City/County Management Association
777 North Capitol Street NE Suite 500
Washington, DC 20002
icma.org • 800-745-8780

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Parks and Recreation 21

Health and Wellness 23

Education, Arts, and Culture 25

Inclusivity and Engagement 27

Special Topics 31



The National Community 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 NCS™

The National Community 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 considering ten central facets of a community:

- Economy
- Mobility
- Community Design
- Utilities
- Safety
- Natural Environment
- Parks and Recreation
- Health and Wellness
- Education, Arts and Culture
- Inclusivity & Engagement



The Community Livability Report provides the opinions of a representative sample of 522 residents of the City of Decatur. The margin of error around any reported percentage is 4% for all respondents and the response rate for the 2020 survey was 32%. The full description of methods used to garner these opinions can be found in the *Technical Appendices* provided under separate cover.

Overview of Results

Decatur continues to be an extremely desirable place to live and trust in City Government is high.

As in previous years, almost all residents rated their overall quality of life, Decatur as a place to live and the overall image or reputation of Decatur as excellent or good. These ratings all eclipsed national averages. Further, at least 9 in 10 respondents were likely to remain in Decatur and would recommend living in Decatur.

High ratings across almost all facets of livability have generally remained stable over time. In evaluating Decatur governance, at least 7 in 10 respondents positively rated their overall confidence in Decatur government, the overall direction that Decatur is taking, generally acting in the best interest of the community, being honest, being open and transparent to the public, informing resident about issues facing the community, the job Decatur does at welcoming resident involvement, treating all residents fairly and with respect, overall customer service, public information services, and the quality of services provided by the City of Decatur. 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 hundreds of other jurisdictions nationwide for the job the government does at welcoming resident involvement.

Decatur's Economy is a valued asset, but resident optimism is on the decline.

As in previous years, the Economy continued to be a top priority for the Decatur community. Ratings within this facet were generally strong and many were higher than the national comparisons, including overall economic health of Decatur, overall quality and variety of business and service establishments in Decatur, Decatur as a place to work, as a place to visit, and shopping and employment opportunities.

However, there were some potential challenges. Possibly highlighted by the COVID-19 crisis, residents' optimism about their own personal economic futures dropped significantly in 2020 compared to 2018. Ratings also declined for shopping opportunities, and more residents were under housing cost stress in 2020. Ratings for the cost of living in Decatur continued to be lower than the national benchmark. Conversely, ratings for employment opportunities increased during this time period.

Residents support the City taking actions to address climate change.

The City chose to ask several questions related to climate change and sustainability on the 2020 survey. Almost all felt that it was at least somewhat important, and 8 in 10 respondents felt that it was essential or very important for the City to take actions to reduce its greenhouse gas emissions and to take actions to prepare the city for the impacts of climate change. Residents were also asked to indicate their levels of support or opposition for several possible actions the City could take regarding sustainability (e.g., setting a deadline for reaching net-zero emissions, converting the City fleet to hybrids or electric vehicles, installing solar energy systems, etc.) and all received strong support from a majority of respondents. Further, most residents supported the creation of a City-wide composting program and a majority indicated that they would be likely to participate in a City-wide composting program if it was available to them.

Facets of Livability

Ratings of importance were compared to ratings of quality to help guide City staff and officials with decisions on future resource allocation and strategic planning areas. When competition for limited resources demands that efficiencies or cutbacks be instituted, it is wise not only to know what facets are deemed most important to residents' quality of life, but which among the most important are perceived to be of relatively lower quality in your community. It is these facets of community livability – more important facets perceived as being of lower quality – to which attention needs to be paid first.

To identify the facets perceived by residents to have relatively lower quality at the same time as relatively higher importance, the national benchmark comparisons for quality and importance ratings were compared for each. The upper left-hand quadrant contains those facets of higher importance but lower quality, and may be considered as areas of focus for the entire community of Decatur.

		QUALITY		
		LOWER	SIMILAR	HIGHER
IMPORTANCE	HIGHER		<ul style="list-style-type: none"> • Mobility 	
	SIMILAR		<ul style="list-style-type: none"> • Community Design • Utilities • Safety • Natural Environment • Parks and Recreation 	<ul style="list-style-type: none"> • Economy • Health and Wellness • Education, Arts and Culture • Inclusivity and Engagement
	LOWER			

FIGURE 1: QUALITY OF FACETS OF LIVABILITY- SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall economic health of Decatur	↑	↔	87%
Overall quality of the transportation system in Decatur	↔	↔	70%
Overall design or layout of Decatur's residential and commercial areas	↔	↔	75%
Overall quality of the utility infrastructure in Decatur	↔	*	67%
Overall feeling of safety in Decatur	↔	↔	85%
Quality of overall natural environment in Decatur	↔	↔	84%
Overall quality of parks and recreation opportunities	↔	*	87%
Overall health and wellness opportunities in Decatur	↑	↔	88%
Overall opportunities for education, culture, and the arts	↑	↔	86%
Residents' connection and engagement with their community	↑↑	*	85%

FIGURE 2: IMPORTANCE OF FACETS OF LIVABILITY- SUMMARY

Percent essential or very important	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall economic health of Decatur	↔	↔	93%
Overall quality of the transportation system in Decatur	↑	↔	89%
Overall design or layout of Decatur's residential and commercial areas	↔	↔	81%
Overall quality of the utility infrastructure in Decatur	↔	*	92%
Overall feeling of safety in Decatur	↔	↔	91%
Quality of overall natural environment in Decatur	↔	↔	89%
Overall quality of parks and recreation opportunities	↔	*	88%
Overall health and wellness opportunities in Decatur	↔	↔	68%
Overall opportunities for education, culture, and the arts	↔	↑	78%
Residents' connection and engagement with their community	↔	↓	79%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Quality of Life

Measuring community livability starts with assessing the quality of life of those who live there, and ensuring that the community is attractive, accessible, and welcoming to all.

OVERALL QUALITY OF LIFE

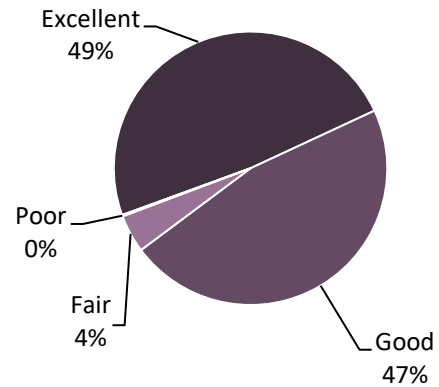


FIGURE 3: QUALITY OF LIFE IN DECATUR

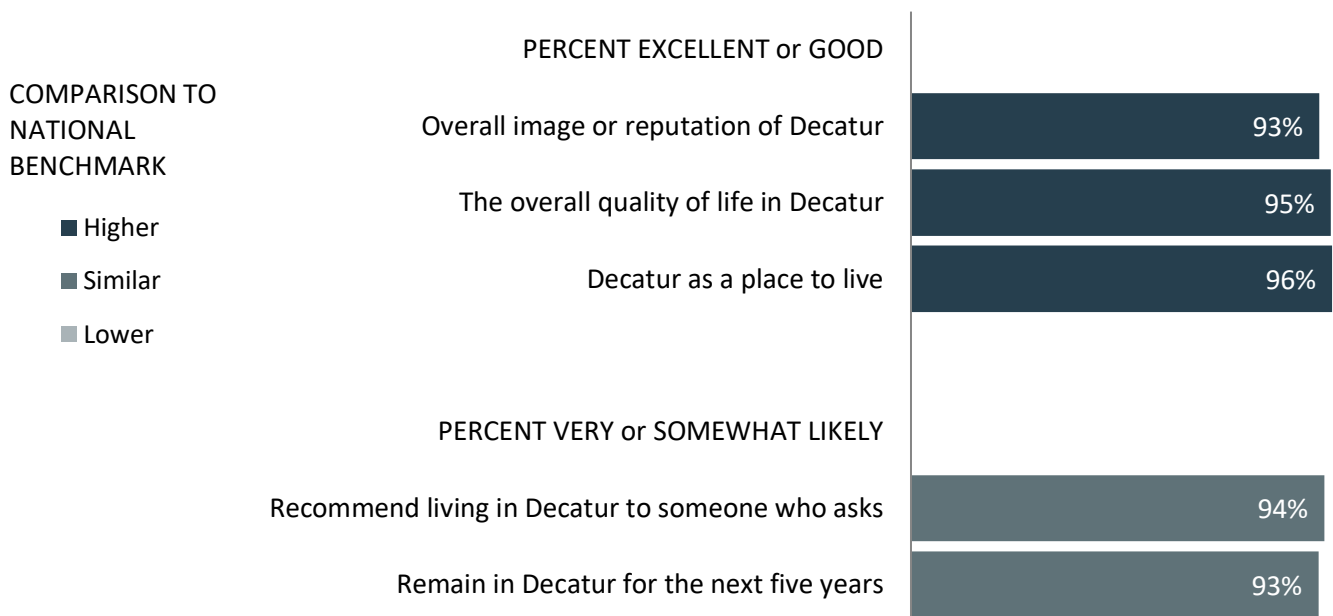


FIGURE 4: QUALITY OF LIFE IN DECATUR - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall image or reputation of Decatur	↑	↔	93%
The overall quality of life in Decatur	↑	↔	95%
Decatur as a place to live	↑	↔	96%

FIGURE 5: RECOMMEND DECATUR - SUMMARY

Percent very or somewhat likely	Comparison to benchmark	Change 2018 to 2020	2020 rating
Recommend living in Decatur to someone who asks	↔	↔	94%
Remain in Decatur for the next five years	↔	↔	93%

Governance

Strong local governments produce results that meet the needs of residents while making the best use of available resources, and are responsive to the present and future needs of the community as a whole.

OVERALL CONFIDENCE IN GOVERNMENT

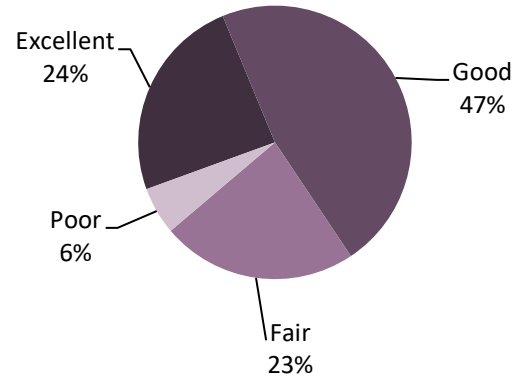


FIGURE 6: GOVERNMENT PERFORMANCE AND SERVICES

COMPARISON TO NATIONAL BENCHMARK PERCENT EXCELLENT or GOOD

Overall confidence in Decatur government

- Higher
- Similar
- Lower

The overall direction that Decatur is taking

Value of services for the taxes paid to Decatur

Acting in the best interest of the community

Being honest

Being open and transparent to the public

Informing residents about issues facing the community

Job the City does at welcoming resident involvement

Treating all residents fairly

Treating residents with respect

Overall customer service by Decatur employees

Public information services

Quality of services provided by City of Decatur

Quality of services provided by Federal Government

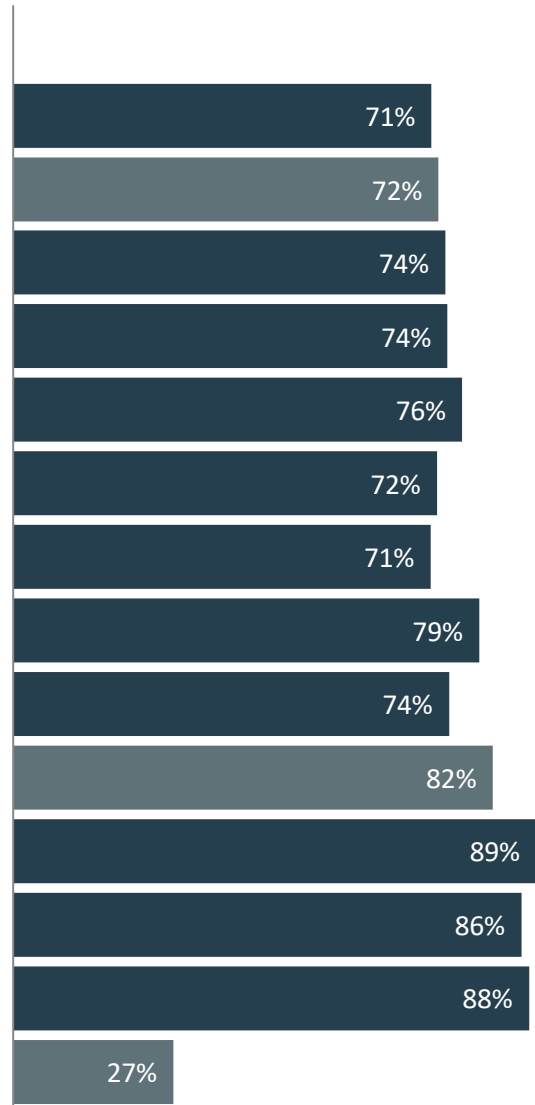


FIGURE 7: GOVERNMENT PERFORMANCE AND SERVICES - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall confidence in Decatur government	↑	↔	71%
The overall direction that Decatur is taking	↔	↔	72%
The value of services for the taxes paid to Decatur	↑	↔	74%
Generally acting in the best interest of the community	↑	↔	74%
Being honest	↑	↔	76%
Being open and transparent to the public	↑	*	72%
Informing residents about issues facing the community	↑	*	71%
The job Decatur government does at welcoming resident involvement	↑	↔	79%
Treating all residents fairly	↑	↔	74%
Treating residents with respect	↔	*	82%
Overall customer service by Decatur employees	↑	↔	89%
Public information services	↑	↔	86%
Quality of services provided by the City of Decatur	↑	↔	88%
Quality of services provided by the Federal Government	↔	↔	27%

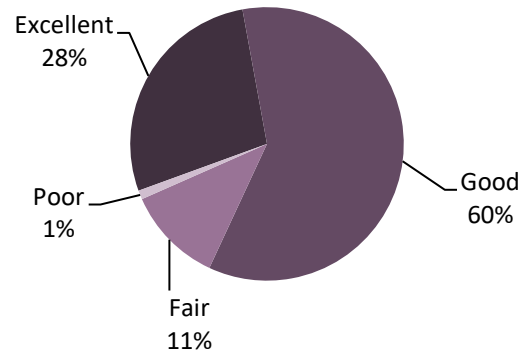
Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Economy

Local governments work together with private and nonprofit businesses, and with the community at large, to foster sustainable growth, create jobs, and promote a thriving local economy.

OVERALL ECONOMIC HEALTH



What impact, if any, do you think the economy will have on your family income in the next 6 months?

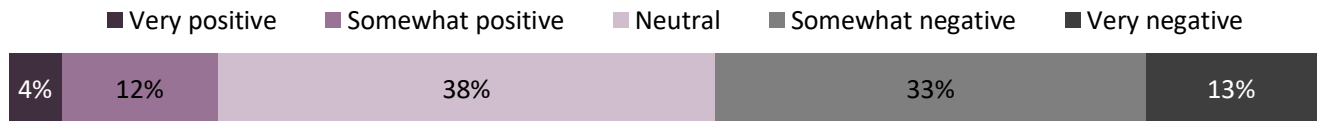


FIGURE 8: ECONOMIC HEALTH

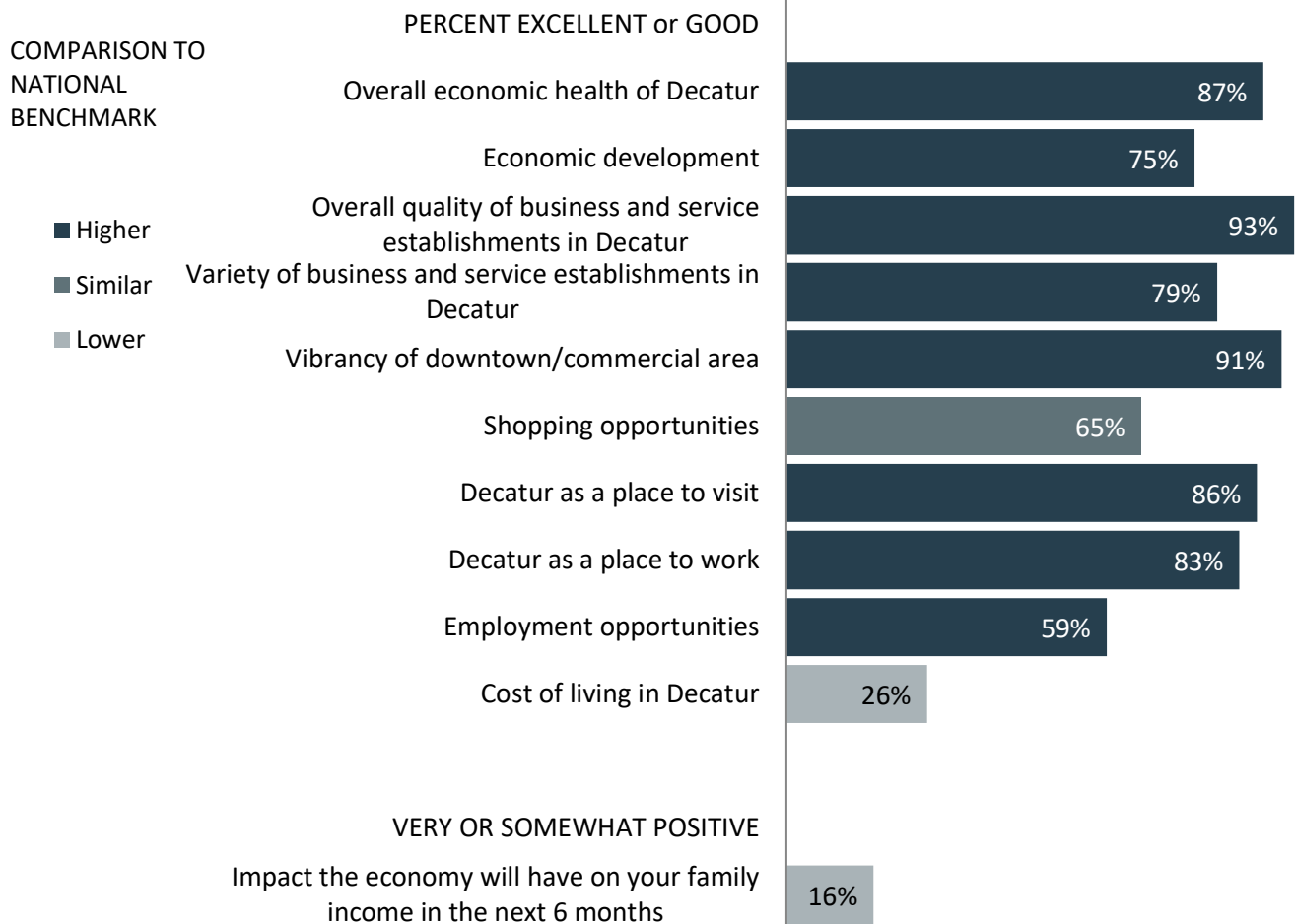


FIGURE 9: ECONOMIC HEALTH - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall economic health of Decatur	↑	↔	87%
Economic development	↑	↔	75%
Overall quality of business and service establishments in Decatur	↑↑	↔	93%
Variety of business and service establishments in Decatur	↑	*	79%
Vibrant downtown/commercial area	↑↑	↔	91%
Shopping opportunities	↔	↓	65%
Decatur as a place to visit	↑	↔	86%
Decatur as a place to work	↑	↔	83%
Employment opportunities	↑	↑	59%
Cost of living in Decatur	↓	↔	26%

FIGURE 10: ECONOMIC IMPACT - SUMMARY

Percent very or somewhat positive	Comparison to benchmark	Change 2018 to 2020	2020 rating
Economy will have positive impact on income	↓	↓	16%

FIGURE 11: HOUSING COST - SUMMARY

Percent for whom housing costs are NOT 30% or more of household income	Comparison to benchmark	Change 2018 to 2020	2020 rating
NOT experiencing housing costs stress	↔	↓	71%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Mobility

The ease with which residents can move about their communities, whether for commuting, leisure, or recreation, plays a major role in the quality of life for all who live, work, and play in the community.

THE OVERALL QUALITY OF THE TRANSPORTATION SYSTEM

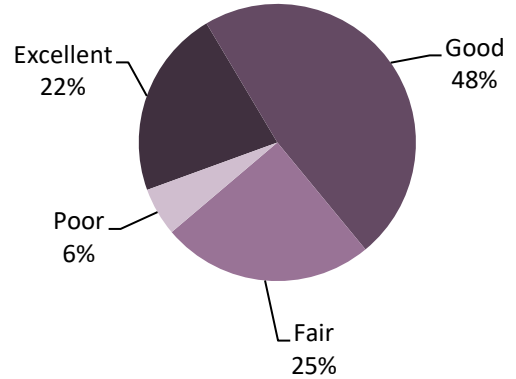


FIGURE 12: MOBILITY IN DECATUR

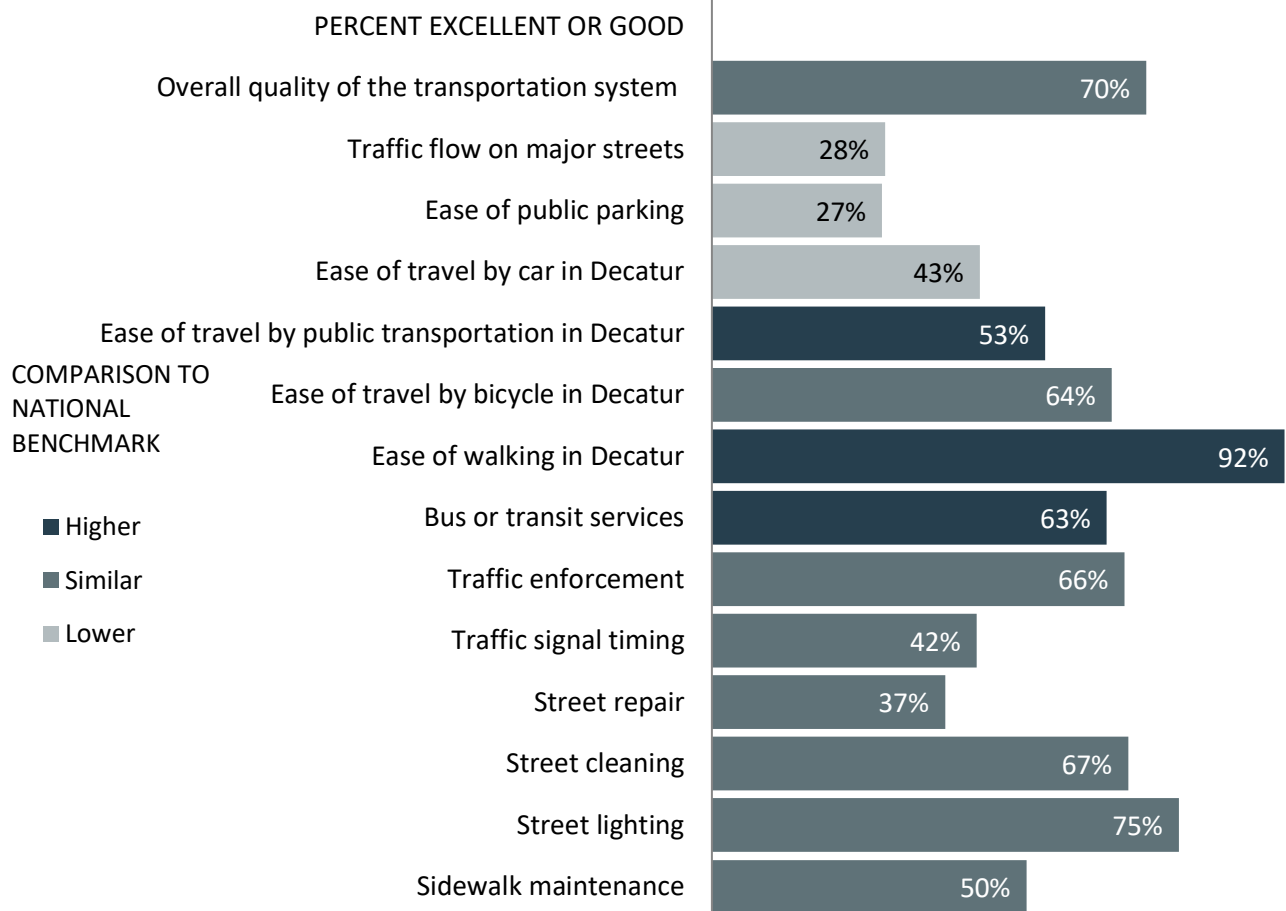


FIGURE 13: USE OF ALTERNATIVE TRANSPORTATION MODES

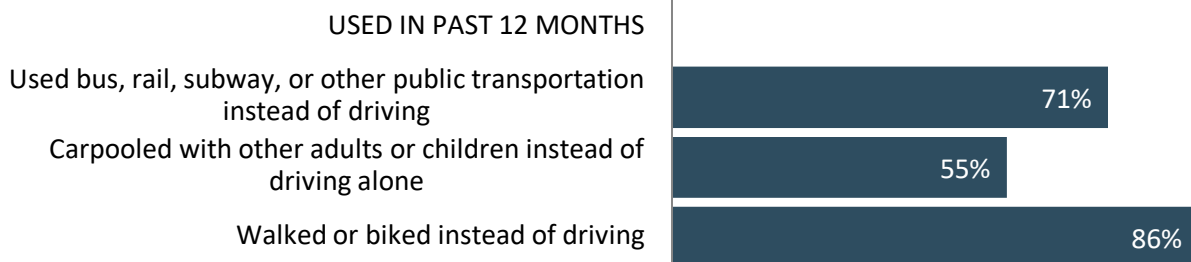


FIGURE 14: MOBILITY IN DECATUR - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
The overall quality of the transportation system in Decatur	↔	↔	70%
Traffic flow on major streets	↓	↔	28%
Ease of travel by car in Decatur	↓	↑	43%
Ease of travel by public transportation in Decatur	↑	↔	53%
Ease of travel by bicycle in Decatur	↔	↑	64%
Ease of walking in Decatur	↑	↔	92%
Ease of public parking	↓	↔	27%
Bus or transit services	↑	↔	63%
Traffic enforcement	↔	↔	66%
Traffic signal timing	↔	↔	42%
Street repair	↔	↔	37%
Street cleaning	↔	↔	67%
Street lighting	↔	↔	75%
Snow removal	↔	↔	50%
Sidewalk maintenance	↔	↔	70%

FIGURE 15: USE OF ALTERNATIVE TRANSPORTATION MODES - SUMMARY

Percent who did this in past 12 months	Comparison to benchmark	Change 2018 to 2020	2020 rating
Used bus, rail, subway or other public transportation instead of driving	↑↑	↔	71%
Carpooled with other adults or children instead of driving alone	↑	↔	55%
Walked or biked instead of driving	↑↑	↔	86%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Community Design

A well-designed community enhances the quality of life for its residents by encouraging smart land use and zoning, ensuring that affordable housing is accessible to all, and providing access to parks and other green spaces.

THE OVERALL DESIGN OR LAYOUT OF RESIDENTIAL AND COMMERCIAL AREAS

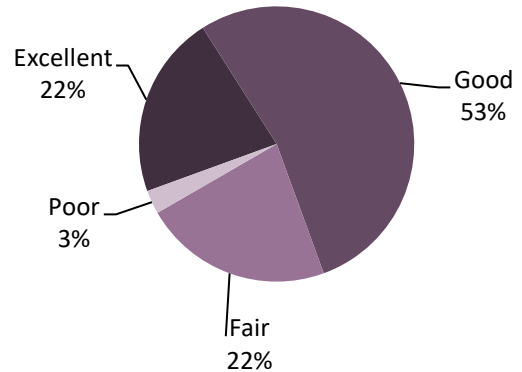


FIGURE 16: COMMUNITY DESIGN

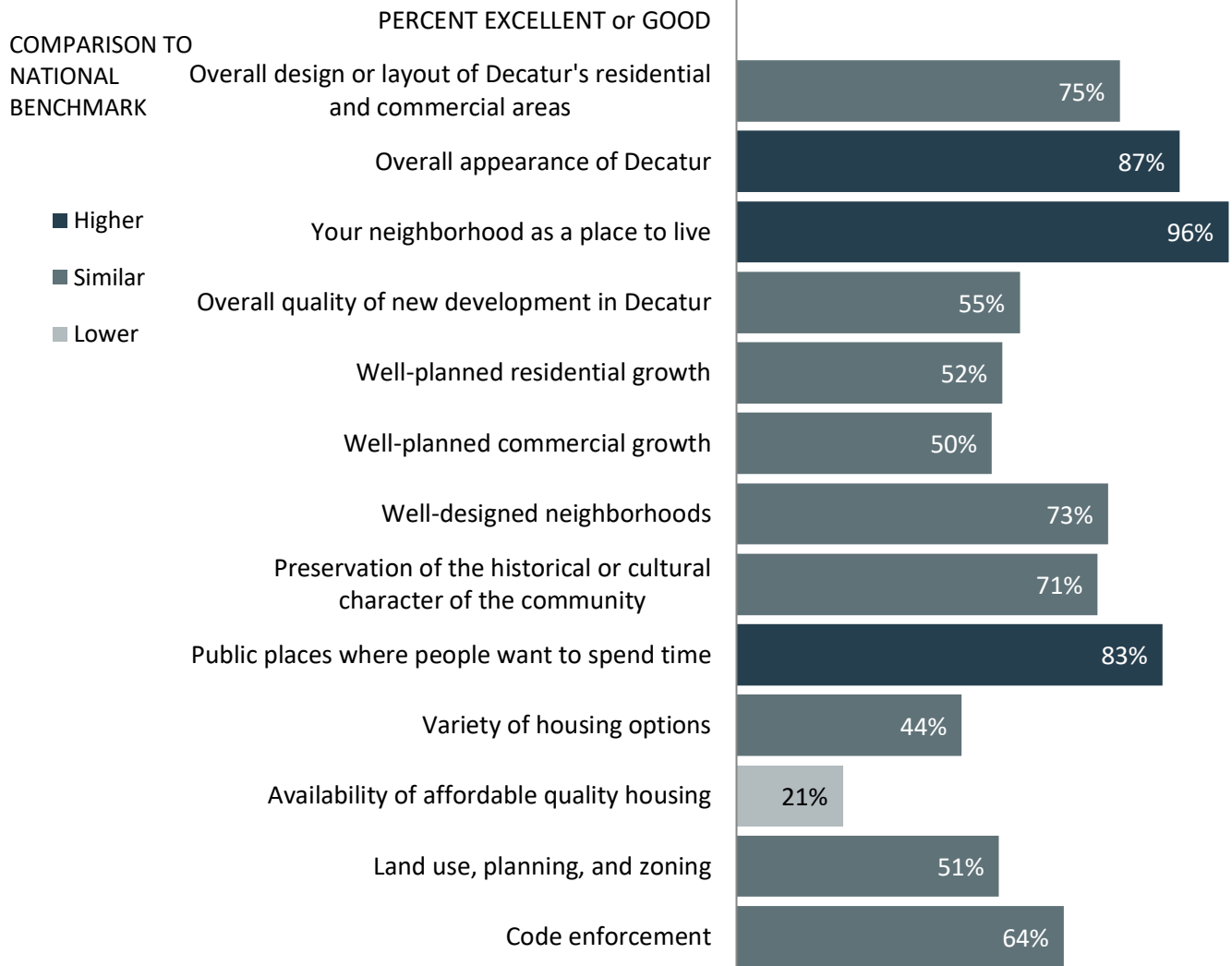


FIGURE 17: COMMUNITY DESIGN - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
The overall design or layout of Decatur's residential and commercial areas	↔	↔	75%
Overall appearance of Decatur	↑	↔	87%
Your neighborhood as a place to live	↑	↔	96%
Overall quality of new development in Decatur	↔	↓	55%
Well planned residential growth	↔	*	52%
Well planned commercial growth	↔	*	50%
Well-designed neighborhoods	↔	*	73%
Preservation of the historical or cultural character of the community	↔	*	71%
Public places where people want to spend time	↑	↔	83%
Variety of housing options	↔	↔	44%
Availability of affordable quality housing	↓	↔	21%
Land use, planning and zoning	↔	↔	51%
Code enforcement	↔	↔	64%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Utilities

Services such as water, gas, electricity, and internet access play a vital role in ensuring the physical and economic health and well-being of the communities they serve.

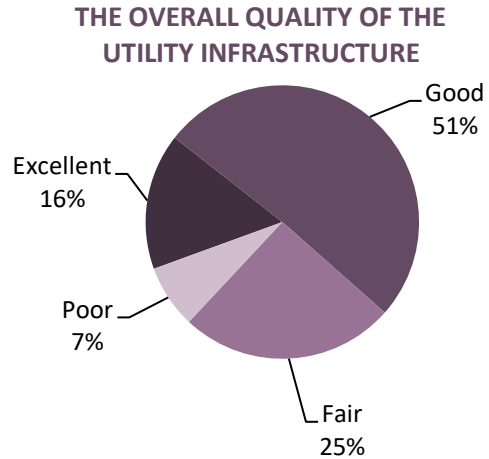


FIGURE 18: UTILITES

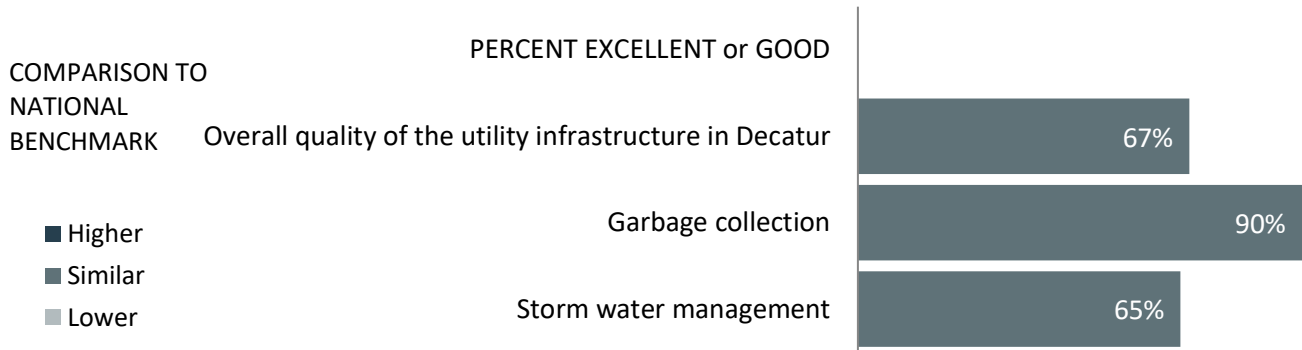


FIGURE 19: UTILITES - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall quality of the utility infrastructure in Decatur	↔	*	67%
Garbage collection	↔	↔	90%
Storm water management	↔	↔	65%

Safety

Public safety is often the most important task facing local governments. All residents should feel safe and secure in their neighborhoods and in the greater community, and providing robust Safety-related services is essential to residents' quality of life.

OVERALL FEELING OF SAFETY

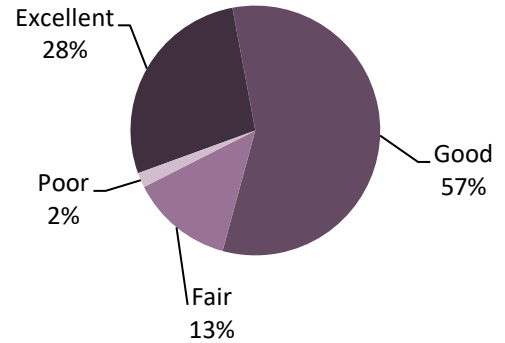


FIGURE 20: SAFETY IN DECATUR

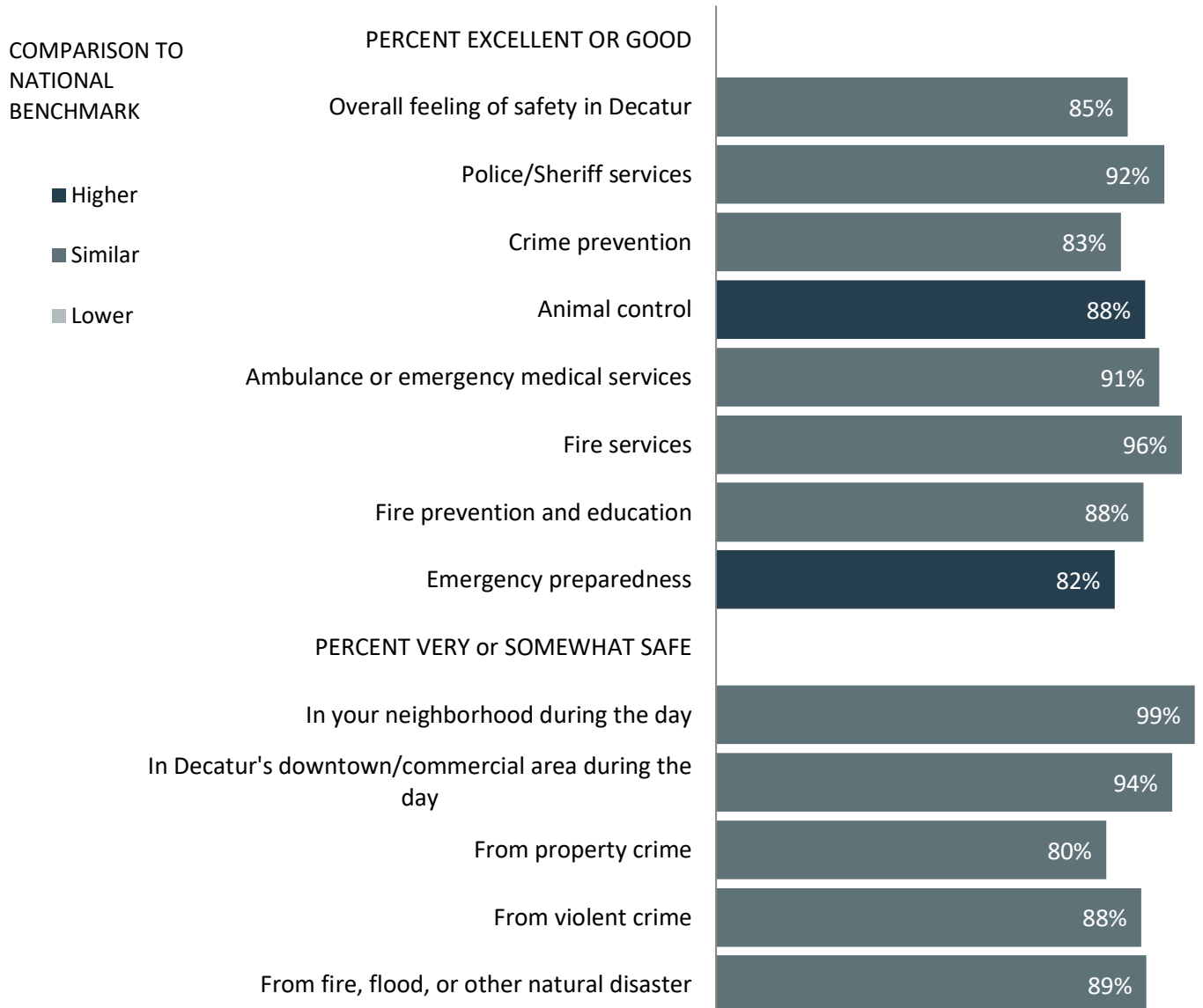


FIGURE 21: SAFETY-RELATED SERVICES - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall feeling of safety in Decatur	↔	↔	85%
Police/Sheriff services	↔	↔	92%
Crime prevention	↔	↔	83%
Animal control	↑	↑	88%
Ambulance or emergency medical services	↔	*	91%
Fire services	↔	↔	96%
Fire prevention and education	↔	↔	88%
Emergency preparedness	↑	↔	82%

FIGURE 22: FEELINGS OF SAFETY- SUMMARY

Percent who feel very or somewhat safe	Comparison to benchmark	Change 2018 to 2020	2020 rating
In your neighborhood during the day	↔	↔	99%
In Decatur's downtown/commercial area during the day	↔	↔	94%
From property crime	↔	*	80%
From violent crime	↔	*	88%
From fire, flood, or other natural disaster	↔	*	89%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Natural Environment

The natural environment plays a vital role in the health and well-being of residents. The natural spaces in which residents live and experience their communities has a direct and profound effect on quality of life.

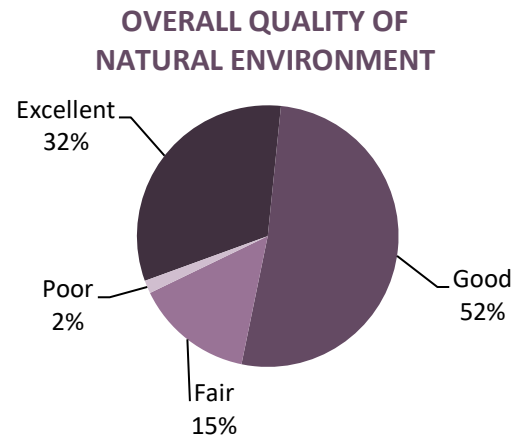


FIGURE 23: NATURAL ENVIRONMENT

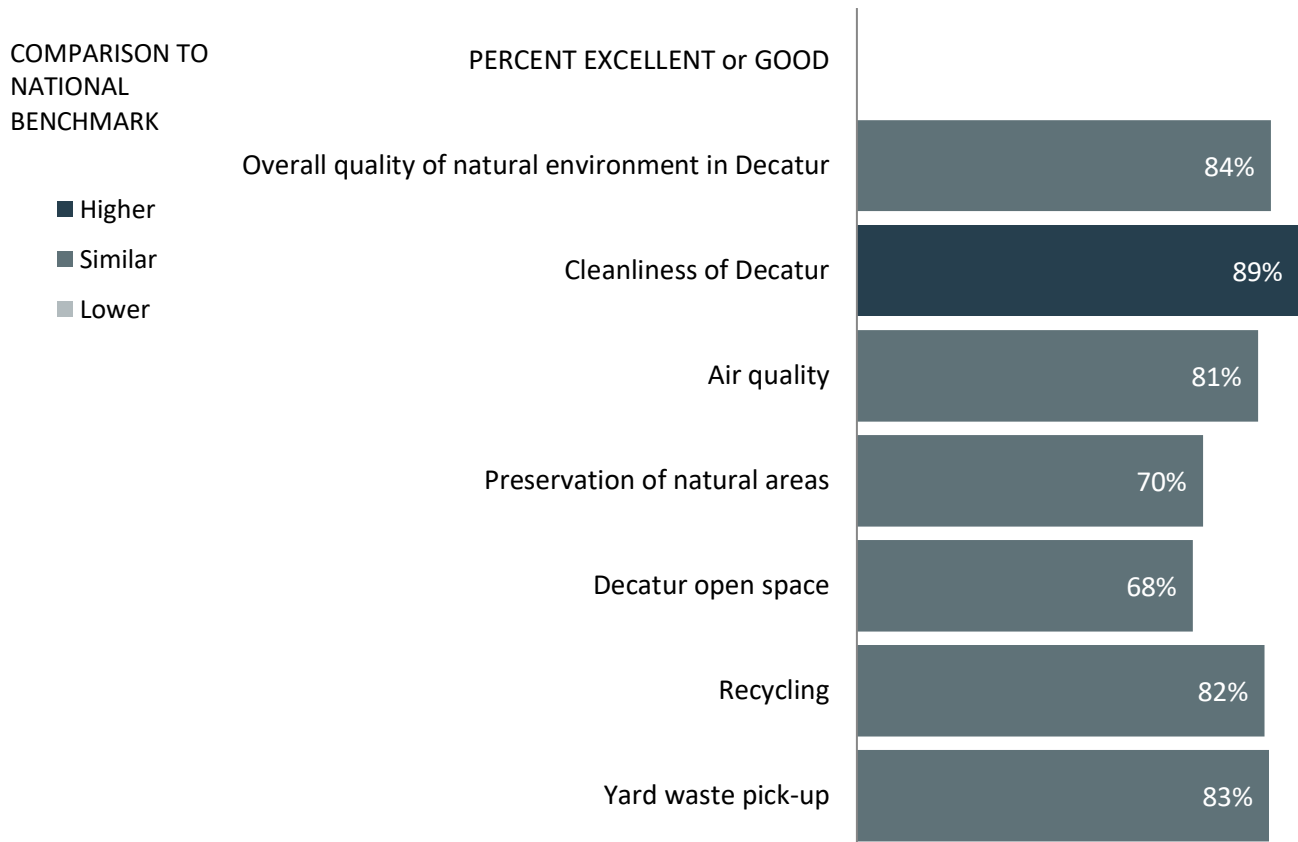


FIGURE 24: NATURAL ENVIRONMENT - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall quality of natural environment in Decatur	↔	↔	84%
Cleanliness of Decatur	↑	↔	89%
Air quality	↔	↔	81%
Preservation of natural areas	↔	↑	70%
Decatur open space	↔	↑	68%
Recycling	↔	↔	82%
Yard waste pick-up	↔	↓	83%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Parks and Recreation

"There are no communities that pride themselves on their quality of life, promote themselves as a desirable location for businesses to relocate, or maintain that they are environmental stewards of their natural resources, without such communities having a robust, active system of parks and recreation programs for public use and enjoyment." - National Recreation and Park Association

THE OVERALL QUALITY OF THE PARKS AND RECREATION OPPORTUNITIES

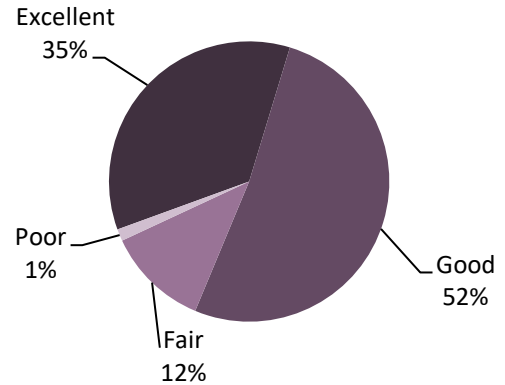


FIGURE 25: PARKS AND RECREATION



FIGURE 26: PARKS AND RECREATION - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall quality of parks and recreation opportunities in Decatur	↔	*	87%
Availability of paths and walking trails	↔	↑	75%
City parks	↔	↔	87%
Recreational opportunities	↔	↔	79%
Recreation programs or classes	↑	↔	88%
Recreation centers or facilities	↑	↔	87%
Fitness opportunities	↔	↔	80%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Health and Wellness

The characteristics of and amenities available in the communities in which people live has a direct impact on the health and wellness of residents, and thus, on their quality of life overall.

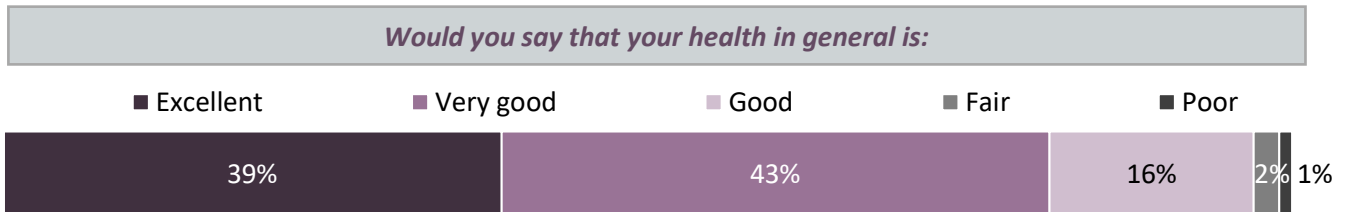
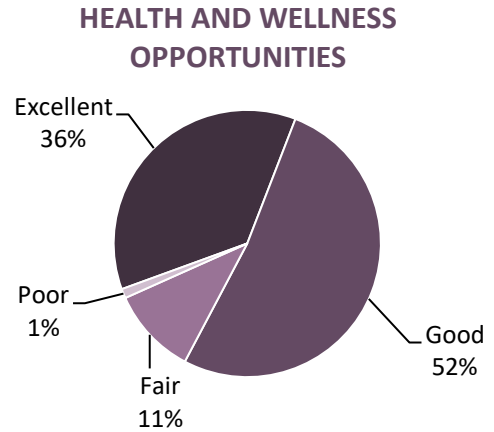


FIGURE 27: HEALTH AND WELLNESS



FIGURE 28: HEALTH AND WELLNESS - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall health and wellness opportunities in Decatur	↑	↔	88%
Availability of affordable quality health care	↔	↔	74%
Availability of preventive health services	↔	↔	70%
Availability of affordable quality mental health care	↔	↔	59%
Availability of affordable quality food	↔	↔	77%
In very good to excellent health	↑	↑	81%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Education, Arts, and Culture

Participation in the arts, in educational opportunities, and in cultural activities is linked to increased civic engagement, greater social tolerance, and enhanced enjoyment of the local community.

OVERALL OPPORTUNITIES FOR EDUCATION, CULTURE, AND THE ARTS

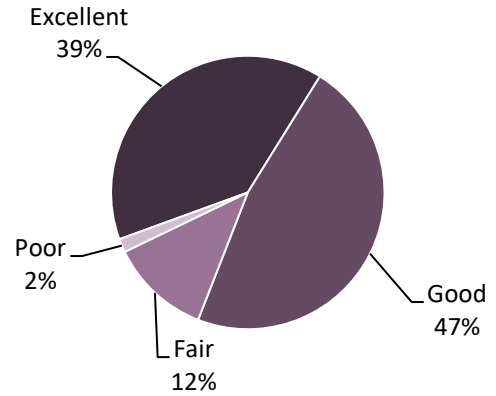


FIGURE 29: EDUCATION, ARTS AND CULTURE

COMPARISON TO
NATIONAL
BENCHMARK

- Higher
- Similar
- Lower

PERCENT EXCELLENT or GOOD

Overall opportunities for education, culture, and the arts

Opportunities to attend cultural/arts/music activities

Opportunities to attend special events and festivals

Community support for the arts

Availability of affordable quality child care/preschool

K-12 education

Adult educational opportunities

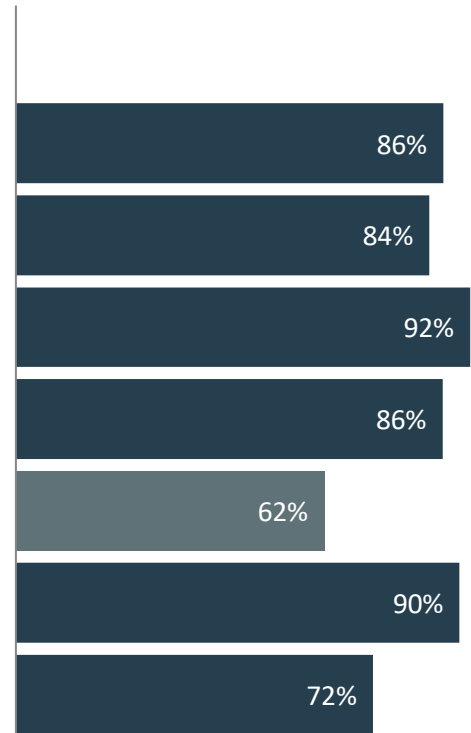


FIGURE 30: EDUCATION, ARTS AND CULTURE - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Overall opportunities for education, culture and the arts in Decatur	↑	↔	86%
Opportunities to attend cultural/arts/music activities	↑	↔	84%
Opportunities to attend special events and festivals	↑↑	↔	92%
Community support for the arts	↑↑	*	86%
Public library services	↔	↔	62%
Availability of affordable quality childcare/preschool	↑	↔	90%
K-12 education	↑	↔	72%
Adult educational opportunities	↑	↔	86%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Inclusivity and Engagement

Inclusivity refers to a cultural and environmental feeling of belonging; residents who feel invited to participate within their communities feel more included, involved, and engaged than those who do not.

RESIDENTS' CONNECTION AND ENGAGEMENT WITH THEIR COMMUNITY

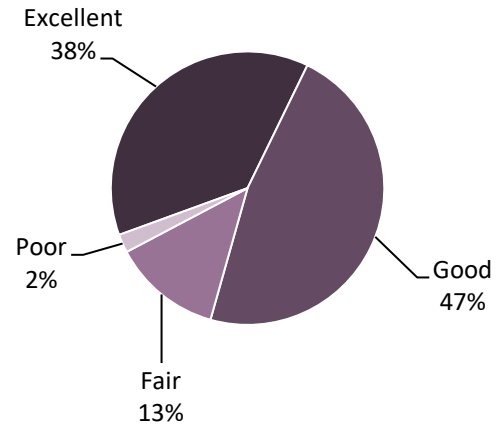


FIGURE 31: INCLUSIVITY & ENGAGEMENT

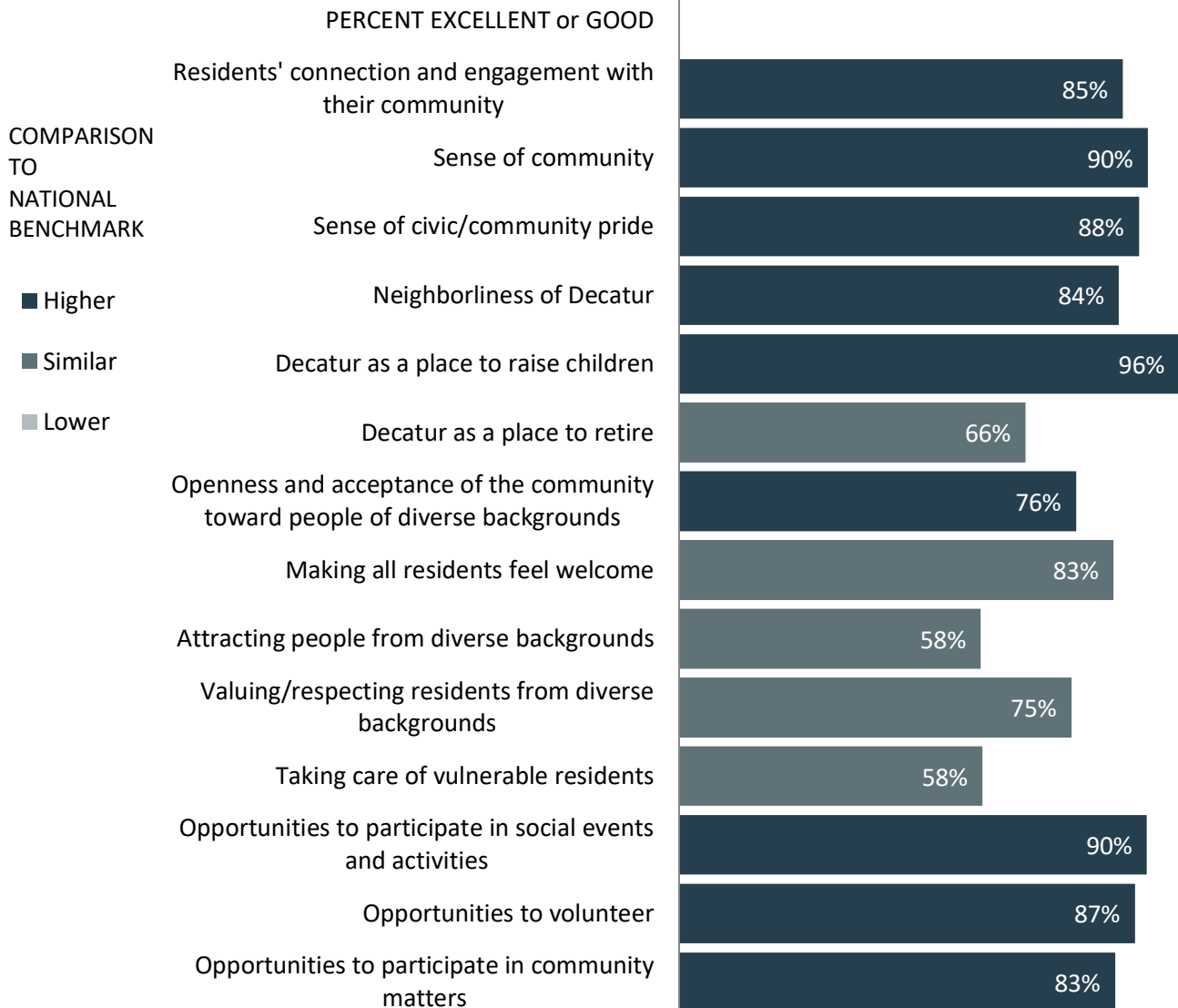


FIGURE 32: INCLUSIVITY & ENGAGEMENT - SUMMARY

Percent excellent or good	Comparison to benchmark	Change 2018 to 2020	2020 rating
Residents' connection and engagement with their community	↑↑	*	85%
Sense of community	↑↑	↔	90%
Sense of civic/community pride	↑	*	88%
Neighborliness of residents in Decatur	↑	↔	84%
Decatur as a place to raise children	↑	↔	96%
Decatur as a place to retire	↔	↔	66%
Openness and acceptance of the community toward people of diverse backgrounds	↑	↔	76%
Making all residents feel welcome	↔	*	83%
Attracting people from diverse backgrounds	↔	*	58%
Valuing/respecting residents from diverse backgrounds	↔	*	75%
Taking care of vulnerable residents	↔	*	58%
Opportunities to participate in social events and activities	↑	↔	90%
Opportunities to volunteer	↑	↔	87%
Opportunities to participate in community matters	↑	↔	83%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

FIGURE 33: RESIDENTS' PARTICIPATION LEVELS

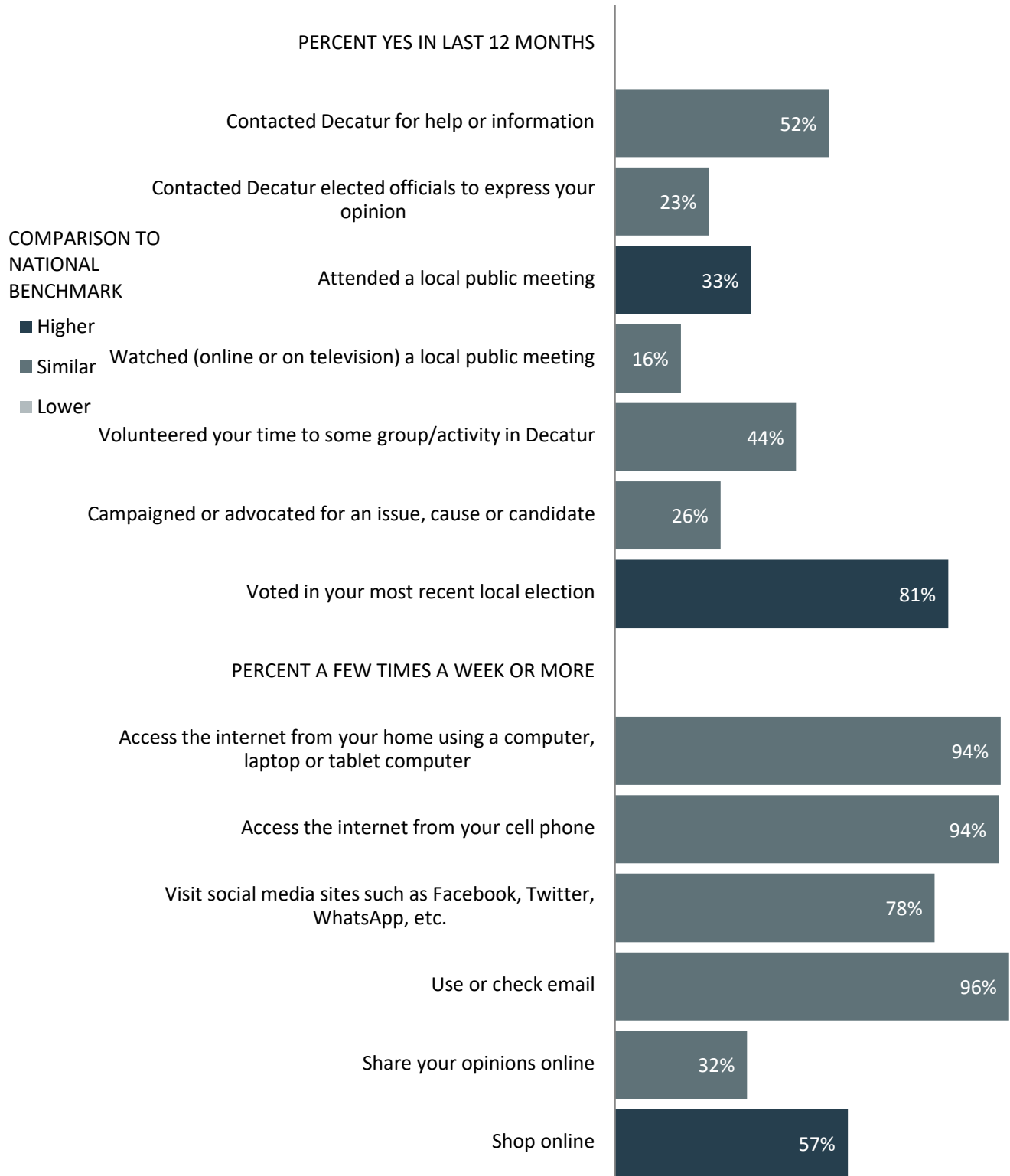


FIGURE 34: RESIDENTS' PARTICIPATION IN LAST 12 MONTHS- SUMMARY

Percent who had done each in last 12 months	Comparison to benchmark	Change 2018 to 2020	2020 rating
Contacted the City of Decatur for help or information	↔	↔	52%
Contacted Decatur elected officials to express your opinion	↔	↔	23%
Attended a local public meeting	↑	↔	33%
Watched (online or on television) a local public meeting	↔	↔	16%
Volunteered your time to some group/activity in Decatur	↔	↔	44%
Campaigned or advocated for a local issue, cause or candidate	↔	↓	26%
Voted in your most recent local election	↑	*	81%

FIGURE 35: RESIDENTS' GENERAL USE OF TECHNOLOGY- SUMMARY

Percent who report doing each at least a few times a week	Comparison to benchmark	Change 2018 to 2020	2020 rating
Access the internet from your home using a computer, laptop or tablet computer	↔	*	94%
Access the internet from your cell phone	↔	*	94%
Visit social media sites such as Facebook, Twitter, WhatsApp, etc.	↔	*	78%
Use or check email	↔	*	96%
Share your opinions online	↔	*	32%
Shop online	↑	*	57%

Legend

↑↑ Much higher ↑ Higher ↔ Similar ↓ Lower ↓↓ Much lower * Not available

Special Topics

FIGURE 36: IMPORTANCE OF ADDRESSING CLIMATE CHANGE

How important, if at all, do you think it is for the City of Decatur to do each of the following?

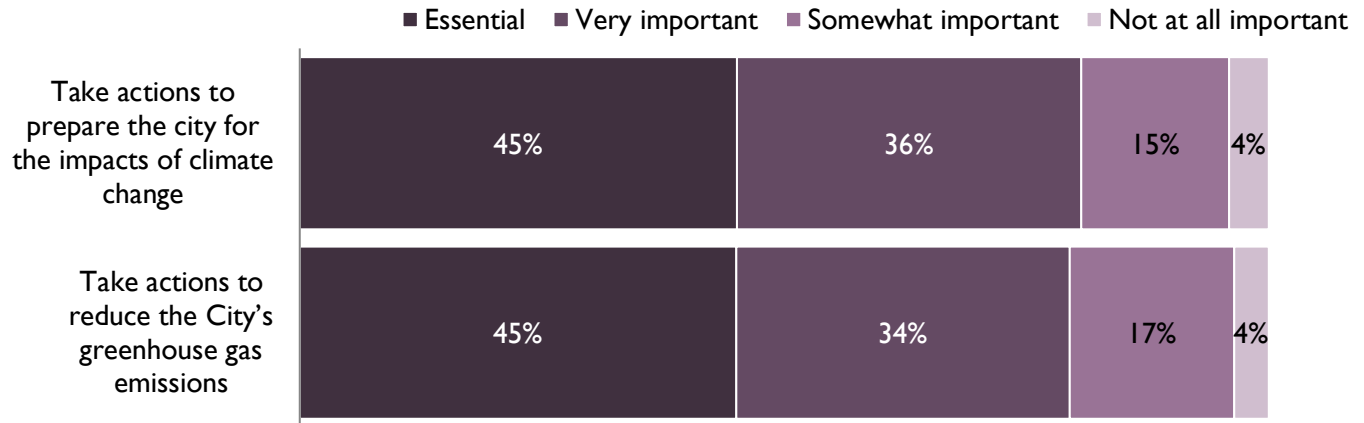


FIGURE 37: SUPPORT FOR TAKING ACTIONS TO ADDRESS CLIMATE CHANGE

How much would you support or oppose the City of Decatur taking each of the following actions?

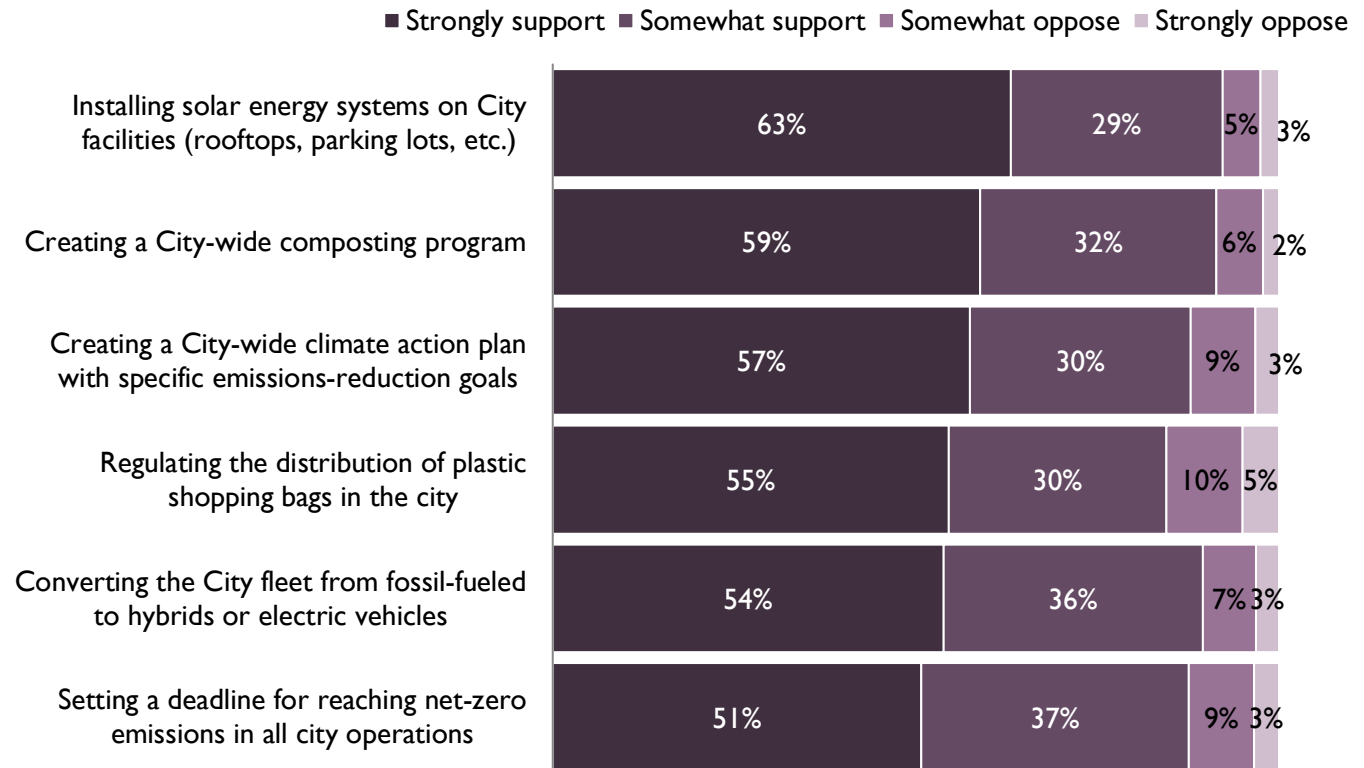


FIGURE 38: HOUSEHOLD COMPOSTING

Please select the statement that most closely represents your activities around composting:

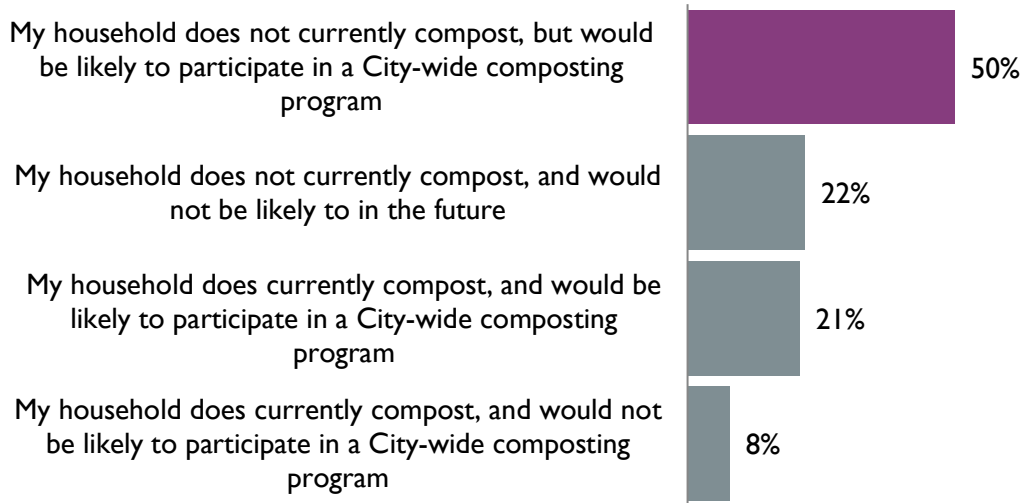
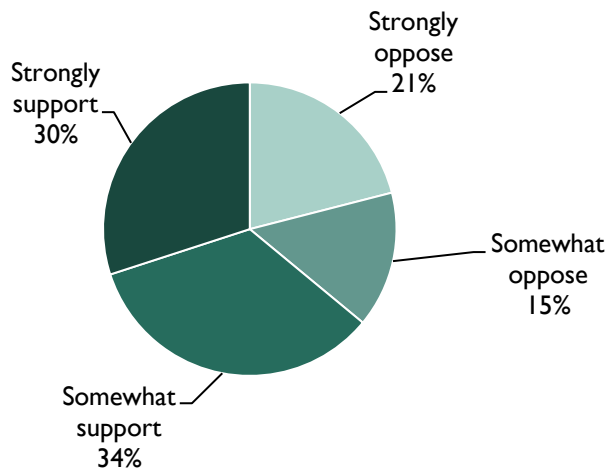


FIGURE 39: RE-ZONING RESIDENTIAL AREAS

Currently, 91% of residential-zoned land in the City of Decatur allows only for detached single-family homes. The City is considering re-zoning to allow duplexes, triplexes, quadplexes and cottage courts. The goal of re-zoning would be to promote economic diversity, while still maintaining design and development standards. How much would you support or oppose re-zoning of residential areas to allow for duplexes, triplexes, quadplexes, and cottage courts?





Andrea Arnold, City Manager
Hugh Saxon, Deputy City Manager
Linda Harris, Assistant City Manager
David Junger, Assistant City Manager
Teresa Taylor, Assistant City Manager
Meredith Roark, City Clerk