

BUDGET

Fiscal Year July 1, 2017 to June 30, 2018



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





BUDGET

Fiscal Year July 1, 2017 to June 30, 2018

City of Decatur, Georgia

509 North McDonough Street

P.O. Box 220

Decatur, GA 30031

404.370.4100 phone

678.553.6518 fax

www.decaturga.com

Table of Contents

BUDGET MESSAGE

Message

BUDGET NARRATIVE	3
SUMMARY OF FUND BUDGETS	
Fund Organizational Chart	31
Fund Balance Summary – All Funds	32
Summary of Expenditures – All Funds	33
Summary of Revenue & Expenditures – General Fund	34
All Funds Overview	35
GENERAL FUND	
Revenue Summary Overview	51
Personnel Position Summary	55
Revenue Summary	56
Expenditure Summary	58
Revenue Detail	63
Expenditure Detail	69
City Organizational Chart	70
Department Directory	71
Department Detail	72
CAPITAL PROJECTS FUNDS	
Capital Projects Fund Narrative	101
Capital Projects Summary	109
Capital Projects Fund Detail	110
Cemetery Capital Improvements Fund Detail	125
General Obligation Bond Fund Detail	126
2010 Urban Redevelopment Agency Fund Detail	127
2013 Urban Redevelopment Agency Fund Detail	128
URA-Callaway Fund	129
Public Facilities Authority Fund	130
Debt Service Summary	131
Debt Service Fund Detail	134
OTHER FUNDS	
Children & Youth Services Fund	138
Emergency Telephone System (E911) Fund	140
Solid Waste Fund	142
Stormwater Utility Fund	144
Conference Center/Parking Deck Fund	147
Hotel/Motel Tax Fund	147
Tree Bank Fund	148
Confiscated Drug Fund	148
Community Grants Fund	149
APPENDIX A – BUDGET GUIDE	
APPENDIX B – GLOSSARY	
APPENDIX C – FINANCIAL POLICIES	
APPENDIX D – POSITION CLASSIFICATION PLAN	
APPENDIX E – 2017 SALARY SURVEY RESULTS	
APPENDIX F – DEMOGRAPHIC AND STATISTICAL INFORMATION	
APPENDIX G – 2016 CITIZEN SURVEY RESULTS	
APPENDIX H – MUNICIPAL BENCHMARK REPORT	



Award of Distinguished Budget Presentation

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Decatur, Georgia for its annual budget for the fiscal year beginning July 1, 2016.

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.



Leaders at the Core of Better Communities

This
Certificate of Distinction
is presented to

Decatur, GA

for exemplifying the standards established by the International City/County Management Association in the application of performance data to local government management, including training, verification, public reporting, planning and decision making, networking and accountability.

Presented at the 102nd ICMA Annual Conference
Kansas City, Missouri
26 September 2016

A handwritten signature in black ink, appearing to read "Robert J. O'Neill Jr.".

ROBERT J. O'NEILL JR.
ICMA EXECUTIVE DIRECTOR

A handwritten signature in black ink, appearing to read "Patricia E. Martel".

PATRICIA E. MARTEL
ICMA PRESIDENT




This page left blank to preserve
double-page layouts



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

To: City Commissioners

From: Peggy Merriss
City Manager 

Date: May 15, 2017

Subject: 2016-2017 Revised Budget Estimates
2017-2018 Proposed Budget Estimates

The purpose of this budget message is to provide an introduction to the 2016-2017 Revised Budget Estimates and the 2017-2018 Proposed Budget Estimates with a focus on highlights and a high level overview of process, environment and policy goals incorporated into the recommended budgets.

The “Budget Narrative” (pages 3 – 27) is an extremely important part of the budget document and it is a key part of the City’s overall fiscal plan. It will be necessary to read the narrative for a full understanding of the basis of funding and expenditure recommendations included in this budget. The narrative and department budgets highlight quantitative and qualitative measures as well as results from the 2016 citizen survey and do a thorough job of describing the work plans for the coming year and the successes and accomplishments for the City from the past year.

The “All Funds Overview” (pages 35 – 48) and the “Revenue Summary Overview” (pages 51-54) provide specific information regarding the 2016-2017 Revised Budget Estimates and the 2017-2018 Proposed Budget Estimates for all funds, including detailed information regarding the General Fund. The “Capital Fund Narrative” and budgets (pages 101-124) describe the City’s capital program and provides specific project listings with each budget.

You will be asked to take final action on the budget on June 19, 2017. We have also scheduled an extended budget work session with the City Commissioners from 3:30pm – 6:30pm before the regular City Commission Meeting on Monday, June 5, 2017. The City will also use the Open City Hall forum to encourage comments via the City’s website. Copies of the budget will be available on the City’s website, at City Hall and at the Decatur Library.

Highlights

- Acquisition of the United Methodist Children’s Home property and implementation of an associated operations budget.
- Estimated real property digest increase of 5%.
- Increase in the General Fund operating millage rate from 9.30 mills to 9.50 mills.
- The debt service millage remains the same at .92 mills for the 2007 general obligation debt but increases from 1.57 mills to 1.97 mills for debt service related to the 2016 school general obligation bond referendum.

- Use of \$1,180,030 in general fund balance in order to stay within financial policy guidelines.
- The 2017-2018 Proposed General Fund Budget increases 3.5% from the 2016-2017 Revised General Fund Budget.
- A 5% market based salary range adjustment effective January 1, 2018 is recommended.
- Funding of 2.5% in-step merit based salary increases.
- Group health insurance costs increased necessitating an employee contribution increase and some plan modifications.
- The City's required 8% contribution to the Employees' Retirement System remains the same.

Vision-Based Budget

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

In order to produce the 2017-2018 Proposed Budget Estimates, we relied on information provided in the 2010 Strategic Plan and the results of citizen and employee surveys to provide guidance regarding the community's priorities. Ultimately five interdepartmental vision-based budgeting teams were part of the budget process, one for each of the four principles articulated in the 2010 Strategic Plan and one to focus on an additional principle that supports the City of Decatur's organizational commitment to exceptional public service based on innovation, professional expertise and creativity.

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

Overall Financial Condition

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

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

market in the metropolitan Atlanta area. Its reputation for political stability, quality management and a commitment to long-term planning puts the City in the right place to continue its healthy financial position.

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

Overall, the City maintains a strong financial position by continuing to utilize conservative fiscal practices and by making strategic decisions that support the community's vision. This is confirmed by the City's AA+ bond rating from Standard & Poor's and a Moody's rating of Aa2.

The 2016-2017 Revised Budget Estimates and the 2017-2018 Proposed Budget Estimates were prepared with the knowledge that residential re-development and home sales continue to reflect growing demand in a limited market. In the past two years three commercial redevelopments have been completed and the occupancy and rental rates are meeting projections. Two large commercial redevelopments are underway and should be completed in 2018. Private sector capital investment continues to occur. However, we have also taken into account that future economic prosperity is not a given and we continue to base our budget estimates on providing the best possible services at the least possible cost. We also realize that the community expects responsive high quality services which are provided by City employees who are committed to improvement, innovation and public service.

The 2016-2017 Revised General Fund Budget is \$43,010 less (-0.18%) than the Approved 2016-2017 General Fund Budget. The 2017-2018 Proposed General Fund Budget is \$819,550 (+3.3%) more than the 2016-2017 Proposed General Fund Budget.

Real Property Digest

The value of the real estate digest is very important to the City of Decatur budget as real property taxes are 62% of all general fund revenues. During the recession period from 2008 – 2012, the City's real estate digest remained relatively flat, showing a 1.2% increase over the five year period. Comparatively speaking, this was outstanding. As the economy has rebounded, the real estate digest has shown healthy improvement consistent with real estate sales and development.

Unlike prior years, the DeKalb County Tax Assessor's Office has not provided any preliminary property digest information. It is our understanding that we will receive a digest report at the end of May. This has made developing revenue estimates more difficult. We developed the 2017-2018 Proposed Budgets based on a conservative real estate digest increase of 5%. We are hopeful that we will be able to make a more detailed report at the work session and public hearing scheduled for the June 5 City Commission meeting.

At this point, we are proceeding as if we will need to hold public hearings and advertise a tax increase as required by the "Truth in Taxation" legislation. We have reserved Monday, June 12,

2017, at 6:00pm and Monday, June 19, 2017, at 3:30pm and 7:30pm for the required public hearings.

While current tax digest information is not yet available, real estate sales show a 9% increase in the average sales price of a single-family home from \$574,460 in January 2016 to \$626,260 in January 2017; and, a 20% increase in the average single-family home sales price from \$520,720 in January 2015 to \$626,260 in January, 2017.

Current permitting activity along with current and anticipated construction expected to take place in the remainder of 2017 through late-2018 indicates that property values will continue to increase. We believe the reevaluation of existing real estate, as well as new value from construction of single-family homes and the value of significant improvements to existing homes will still be a strong positive contributor to the overall tax digest. New value will be added as commercial developments recently completed are fully occupied and their full value is added to the tax digest in 2017. New developments currently under construction should be completed in 2018 and will impact the 2019 real estate digest values.

Millage Rates and Increased Homestead Exemptions

Based on the estimated 5% increase in the property digest value, it is recommended that the General Fund Millage increase from 9.30 mills to 9.50 mills. Increasing the General Fund millage will result in a \$45 increase in City of Decatur property taxes for a property valued at \$500,000. This increase is necessary due to the City's pending purchase of the United Methodist Children's Home property.

As part of the November 8, 2016 election, Decatur voters approved various homestead exemption increases that apply to the General Fund, Capital Improvement Fund and the DDA Fund. All approved exemption increases were reflected in the first installment billing in April, 2017. The estimated reduction in general fund real property taxes is \$385,000 for fiscal year 2016-2017 and \$770,000 for fiscal year 2017-2018.

The debt service millage for the 2007 general obligation bonds remains at .92 mills. The 2017 debt service millage for school system capital improvements increases from 1.57 mills to 1.97 mills because the first principal payment will be due in August 2018 and funds must be collected in 2017 in order to meet the repayment schedule.

Due to capital needs, it is recommended that the Capital Improvement Fund Millage remain at 1 mill and due to resident, business and visitor requests for increased community engagement activities, improved public spaces, and business development, it is recommended that the DDA Fund Millage remain at .38 mills.

United Methodist Children's Home

Earlier this year the City Commission saw an amazing opportunity to take ownership of 77 acres owned by the United Methodist Children's Home (UMCH). Preliminary private development possibilities provided to UMCH indicated that somewhere north of 600 townhomes could be developed on the property if it was sold to a developer. The property is immediately adjacent to the existing southeastern city limits and about one-third of the property is natural open green space. It also contains existing playing fields, a gymnasium, swimming pool and administrative and

warehouse buildings. In order to meet community and strategic plan goals for increasing the amount of open natural green space and to meet demands for additional active living facilities, on April 19, 2017 the City Commission authorized purchase of the UMCH property for \$40 million.

We are working on the financing plan and anticipate the City of Decatur Public Facilities Authority issuing bonds in late July 2017 and closing on the property in August 2017. In addition to the purchase cost of the property, \$500,000 will be included for playing field maintenance and improvement. In 2018 a community master planning effort will be held in order to determine the future use of this unique property.

We have budgeted a \$750,000 transfer from the General Fund balance to the Public Facilities Authority Fund in order to cover debt service interest payments. We anticipate that the capital improvement millage will need to be increased by 1.2 mills in 2018 to account for the debt service required to pay the bonded interest and principal.

We anticipate taking possession of the property in October 2017. At that time we will become responsible for maintenance (such as cutting grass), utilities and insurance. In order to use the gymnasium we will need one Active Living staff member to be present to operate, supervise and manage the facility. We also believe we will need two facility maintenance staff to work on the grounds and facilities and provide some level of security for the 77-acre property. Initial estimated operating and maintenance costs of approximately \$500,000 are included in the 2017-2018 Proposed Budget Estimates which results in a recommendation of a millage increase from 9.30 mills to 9.50 mills. If the new property tax digest comes in higher than 5%, it is anticipated that the millage rate recommendation can be reduced.

The debt service and operating costs of purchasing the UMCH property for the overall 2017-2018 Proposed Budget Estimates is \$1,190,000. Without this expenditure, proposed use of General Fund balance could be reduced by about two-thirds and the small millage increase would not be needed.

Personnel Services

The City is committed to continuing to provide an exceptional level of public safety, public works and quality of life services that contribute to the stability of property values and have made the City a desirable place in which to live, work, invest in and visit. In the most recent 2016 Citizen Survey, 94% of respondents rated the overall quality of life in Decatur as “excellent” or “good.” Also, 90% of the respondents rated services provided by the City of Decatur “excellent or “good.” This resulted in Decatur being ranked among the top 10% of communities that used the survey and asked the same questions. City staff is an integral part of assuring that quality of life and services meet the demanding expectations of our community and rewarding those efforts is an important part of the City’s financial strategy.

The 2017-2018 Proposed Budget Estimates incorporate funding for 2.5% merit increases for employees who are still below the maximum in their salary range. These merit adjustments occur throughout the budget year on an annual basis. As part of this year’s budget process, the City conducted a salary survey of metropolitan Atlanta cities and used data collected by the Georgia Department of Community Affairs for benchmark comparisons. Appendix E contains the results for benchmark positions. The City strives to maintain salary ranges above the median offered in the Atlanta metropolitan area for the same or similar work. Based on the results of the survey, and to retain an excellent workforce and be competitive in recruiting new staff, we are recommending

shifting salary ranges by ten-percent and authorizing a 5% a merit-based general market adjustment for full-time employees effective January 1, 2018.

All full-time employees will be eligible including those who have been at the maximum salary rate for their position and who have not received an increase in compensation in the last three years.

The cost of the in-step merit increase is estimated to be about \$140,000. The cost of the merit-based general market salary range adjustment is estimated to be approximately \$330,000, for a total cost of \$470,000, or 2% of general fund expenditures.

In addition to the changes for full-time staff, we are recommending a \$2.00 per hour increase for part-time staff in the Children and Youth Services Division. We believe this will significantly enhance our recruitment efforts and stabilize our retention effort for staff in our after-school and camp programs.

The 2017-2018 Proposed Budget Estimates include the addition of four new positions, three for operations at the United Methodist Children's Home property and one to meet department operational needs for the Community and Economic Development.

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

Including health care costs, fees and stop-loss coverage, the wellness initiative, the smoking cessation program and a weight loss program, the City's overall health care costs per employee are budgeted to increase about 7% in the 2017-2018 Proposed Budget Estimates. The overall costs are split with the City absorbing 80% of the cost while employees and retirees will contribute 20% towards the plan. In order to maintain the 80/20 split, we are recommending a 6% increase in employee contributions to health care costs in the 2017-2018 Proposed Budget. The employee wellness premium reduction plan remains funded. We believe that this investment assists in reducing future health care costs, less use of sick leave and increased employee productivity.

All full-time employees are also members of the City of Decatur Employees' Retirement System. The City's system offers conservative benefits to employees who have served the community over a long period of time. The City's required employer contribution to the system has remained steady over the past ten years, fluctuating between 6.25% - 9.07% of payroll. The budgeted employer contribution for fiscal year 2017-2018 remains at 8% of payroll or approximately \$902,460. The total required employer contribution is approximately 3% of total operating expenditures. Employee contributions to the system average 14% for public safety employees who are not members of Social Security and 8% for general employees who participate in Social Security.

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

The City has taken steps to assure financial security and to support our ability to provide the high level of services expected by our community. The City is an organization that is positioned to take advantage of opportunities, capable of making appropriate investments in our employees and committed to offering superior services for the least possible costs.

Fund Balance

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

The 2015-2016 Revised General Fund budget estimated a \$639,830 contribution to fund balance but the actual contribution was \$1,211,185, resulting in a fund balance as of June 30, 2016 of \$8,420,470. The 2016-2017 Proposed General Fund budget anticipated using \$1,224,340 from the general fund balance to provide enough revenue to cover 2016-2017 Proposed General Fund expenditures. Due primarily to increased revenues, the 2016-2017 Revised General Fund Budget estimates that the use of fund balance will be reduced to \$554,110. The estimated general fund balance at June 30, 2017 is estimated to be approximately \$7,866,360 or 32% of 2016-2017 Revised General Fund expenditures.

The 2017-2018 Proposed General Fund budget anticipates using approximately \$1,180,030 of the general fund balance. This should decrease the general fund balance at June 30, 2018 to approximately \$6,686,330, or 27% of 2017-2018 Proposed General Fund expenditures. The use of fund balance is appropriate to cover the costs of one-time, non-recurring expenses in order to keep the fund balance within policy parameters. For 2017-2018, fund balance will be used to pay for the initial interest payment for purchase of the United Methodist Children's Home, to cover the costs of updates to the Community Transportation and Greenspace master plans, for information technology security set-up fees, imaging old City Commission Meeting minutes and phase 2 for an impact fee assessment.

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

Challenges

HOST and adoption of a Special Purpose Local Option Sales Tax (SPLOST)

The City currently receives a distribution from the capital improvement portion of the county-wide Homestead Option Sales Tax (HOST) sales tax that is meant to equalize the benefit between city and county taxpayers from paying the one percent sales tax. The distribution is calculated based on the value of owner-occupied residential property within a city, the DeKalb County millage rates for special service districts and on a formula that shares the proceeds among all cities in DeKalb County. In

November, 2015 local referendums were held and the City of Tucker was established. In November, 2016 a successful referendum established the City of Stonecrest. As it currently stands, the addition of the City of Tucker does not decrease the City of Decatur's share of the HOST capital

improvements funding. An analysis of the effect of the City of Stonecrest has not yet been published.

However, we believe that DeKalb County will actively pursue the adoption of a special purpose local option sales tax (SPLOST) which would result in significant changes to the HOST. For the SPLOST to go forward, voters would have to approve what is being referred to as an E-HOST (equalized-HOST) that would use 100% of the proceeds from the HOST one percent sales tax to fund homestead exemptions to be applied to the cost of services paid for at the same level by all county owner-occupied taxpayers to include the DeKalb County Maintenance and Operations (M&O) millage and the Hospital Authority Assessment (Grady). E-HOST proceeds would not be available to fund any special tax district (i.e., City) tax.

It is anticipated that SPLOST funding would be based on a formula previously negotiated in 2016. Details are not currently available. Depending on the particulars of the SPLOST and EHOST that are approved, there could be implications for the City's 2018-2019 and forward capital improvement and debt service budgets.

Open Space and Greenspace Acquisition and Maintenance

The City has been budgeting a token amount of resources, approximately \$50,000 per year for the purchase of open space and green space and has had success in acquiring tax parcels and donated parcels near or adjacent to existing City properties or along streams and creeks. The City has also been able to reserve \$500,000 for purchase of 16 parcels adjacent to Dearborn Park.

We are currently under contract to purchase the United Methodist Children's Home which contains at least 22 acres of open natural greenspace. There has been strong support communicated to the City Commission for creation of additional open space/green space in downtown Decatur. We were able to work with the City Schools of Decatur (CSD) and the Decatur Housing Authority (DHA) to secure community use of greenspace at the corner of West Trinity Place and Commerce Drive until CSD needs to construct a building and then we will have access to shared greenspace for the downtown community.

The City Commission has also discussed the importance of open space and green space acquisition throughout the City. We will continue to pursue options as resources allow. In order to make any major purchases or improvements, there would need to be a new source of funding.

Millage Rate Adoption

The 1999 General Assembly adopted O.C.G.A. § 48-5-32.1, known as the "Truth in Taxation" law. It requires every levying authority (i.e., the City) and every recommending authority (i.e., the City Schools) to take the percentage of the digest increase due to property reassessments and calculate the operations millage rate (debt service is not included) reduction due to the increased digest. To the extent that the recommended operations millage rate exceeds the "roll-back" rate, certain advertisements and public hearings are required. This requirement began with the certified 2000 digest. The current combined operation millage rate is 10.68 mills. The proposed combined operations millage is 10.88, an increase of .20 mills. However until we get a real property digest report from DeKalb County, we cannot calculate the roll-back millage rate. We do expect to get a report by the end of May 2017 and believe that we can meet the requirements of the law providing a legal advertisement, issuing a press release and holding three public hearings. It is recommended

that the required public hearings be held on Monday, June 12, 2017 at 6:00pm and Monday, June 19, 2017 at 3:30pm and 7:30pm. In addition, we have scheduled an extended work session from 3:30pm – 6:30pm before your regular meeting on June 5, 2017.

CONCLUSION

The City's objective is to provide quality services that reflect the community's goals and vision within reasonable fiscal limits. This means that we have to take a strategic approach that relies on and builds upon the City's strengths while preserving and protecting community financial resources. To that end, the 2016-2017 Revised Budget Estimates and the 2017-2018 Proposed Budget Estimates include funding for a number of programs and projects that are responsive to community needs and concerns but also position the City well for the future.

The 2017-2018 Proposed Budget Estimates assure that that City will maintain its capacity to offer the high-level, high-quality services desired by our residents. This budget also supports our continued commitment to making the necessary infrastructure improvements and investments that will benefit our community long into the future. We remain committed to our conservative fiscal policies that allow us to meet the needs of the community today while assuring future generations will have the same access to resources and quality of life we currently enjoy. Below is a summary of property tax millage rates since 2012 and the recommended 2017 millage rates:

	2012	2013	2014	2015	2016	2017
	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>
General Fund	10.20	10.20	10.20	9.70	9.30	9.50
General Fund						
Cap. Improv.	1.10	1.00	1.00	1.00	1.00	1.00
Downtown Dev.						
Authority	.38	.38	.38	.38	.38	.38
Operations Total:	11.68	11.58	11.58	11.08	10.68	10.88
2007 Bonds	1.32	1.42	1.42	.92	.92	.92
2015 School Bonds	0	0	0	1.57	1.57	1.97
Bonded Debt Total:	1.32	1.42	1.42	2.49	2.49	2.89
TOTAL:	13.00	13.00	13.00	13.57	13.17	13.77

Completion of the 2016-2017 Revised Budget Estimates and 2017-2018 Proposed Budget Estimates would not be possible without the assistance of Accounting and Personnel staff, the teamwork and support shown by City employees in all departments, the Narrative Teams and particularly without the work of Assistant City Manager Andrea Arnold and Budget & Performance Measurement Manager Meredith Roark.

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



This page left blank to preserve
double-page layouts



City of Decatur®

Budget Narrative

Budget FY 2017-2018

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 will soon exceed the 22,000 person census count reached in 1960. The City currently occupies a land area of approximately 4.4 square miles making it one of the most densely populated cities in the State of Georgia. However, the City's commitment to a long-range vision of balanced growth and development has resulted in a community well-known for its high quality of life, vibrant commercial districts and as a great example of Smart Growth in the region.

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

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

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

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



underway and the school system is expected to build at least one new school in the near 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 4.4 square miles, providing direct transit access to downtown Atlanta and Hartsfield-Jackson International Airport. In addition to public transit, the City supports and encourages a wide variety of alternative transportation options including walking, bicycling, the Clifton Corridor shuttle to Emory University and the Go60+ Shuttle for senior citizens.

Decatur's tree-lined streets, strong sense of community, high quality services and nationally recognized public school system continue to draw residents to the City. The City of Decatur has evolved into a vibrant, small urban city that values its history and enjoys the sophistication and excitement similar to a college town along with all the benefits of living in a major metropolitan area. This balance of urban amenities and small town character has made the City of Decatur an attractive option for creative business owners, entrepreneurs and individuals seeking an opportunity to reside and work in the same community.

History

The City of Decatur, incorporated on December 10, 1823, was 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 Atlanta's central business district.

The courthouse square in downtown Decatur is located on a rise of land where two Native American trails once crossed. The Old Courthouse on the Square is the fourth courthouse building to occupy the square. Historically, the courthouse square served as the community gathering place. Today it continues as the heart of the community, hosting festivals and special events and providing a place 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 surrounding traditional, historic single-family neighborhoods by an expanding network of sidewalks, bicycle lanes and a regional trail system.

Government

The City of Decatur operates under the commission-manager form of government. The City Commission determines the policies of the local government and enacts local laws necessary for the protection of public health, safety and welfare. The City Commissioners



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

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 and 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. Fred Boykin also was elected by his fellow commissioners to serve as Mayor pro tem in 2016 and has served on the City Commission since 2001. The other Commissioners are Scott Drake who was first elected in 2013; and, Tony Powers and Brian Smith who were sworn in for their first terms in January 2016. It is the responsibility of the Mayor to preside at all meetings of the City Commission. While the Mayor has no veto power, he or she retains the right to vote on all matters brought before the City Commission. The Mayor's vote carries the same weight as any other Commissioner.

The City Commission appoints the members of a number of volunteer boards and commissions who carry out responsibilities specified by State law, the City Charter, and local ordinances. 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 citizen input on issues and projects as needed. Currently, these boards include the Active Living Board, the Better Together Advisory Board, Decatur Youth Council, the Environmental Sustainability Board and the Lifelong Community Advisory Board,

The City Commission also appoints the Municipal Court judges and the City Attorney, who provides legal counsel for the government. The 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 and the appointment of all employees and serves at the pleasure of the commission. The appointment of department heads is subject to confirmation by the City Commission. The current city manager, Peggy Merriss, has served as manager since May, 1993 and has been employed with the City since 1983.



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

Vision

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

Successful organizations have a clear vision of where they are going and how they intend to achieve their mission. The City of Decatur has a long history of engaging residents in crafting a strategic vision for the City – most recently in 2000 and 2010. To support the vision, the City Commission holds an annual working retreat to reflect on past achievements, identify future goals, and discuss challenges to implementing those goals. With the community vision as a guide, City Commissioners must balance the needs of a diverse population, limited financial resources, federal and state mandates and unanticipated infrastructure costs.



In April 2010, the City kicked off the planning process to create the 2010 Strategic Plan for the next decade of the City's future. An extensive effort was made to ensure broad participation by age, gender, race and geographical location in the planning process and participants generated over 8,000 ideas and comments about issues facing Decatur and hopes and dreams for the City's future.

Using this information, a plan was crafted that contained goals and tasks grouped into four primary principles that captured a shared vision for our community. These principles are:

Principle A Manage Growth While Retaining Character

Principle B Encourage a Diverse and Engaged Community

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

Principle D Support a Safe, Healthy, Lifelong Community

More than 1,500 residents participated in the planning process from the Round Tables to the Community Academies to the Open Houses where drafts of the plan were presented. Every comment was captured, analyzed and is included in the final report that was adopted in March 2011. The entire plan is available at www.decaturnext.com and includes four principles, 16 goals and more than 80 tasks that 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 seven years into the implementation of the 2010 ten year plan, City staff is testing an on-line reporting system that will allow residents to track the successful completion of tasks and view the timeline for those that are in progress. The City will kick off the development of a new ten-year strategic plan in 2019 with expanded opportunities for community engagement and public input.

Performance Management

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

Between 2006 and 2016, the City participated in the International City/County Management Association's (ICMA) Comparative Performance Measurement Program (CPM). CPM provided performance measures in 16 service areas that the City used to evaluate existing services, to benchmark results with other communities and to exchange best practices within a group of participating jurisdictions. In late 2016, CPM transition from being a subscription based service to a being a program advisor. Beginning in 2017, the City has embarked on its own comparative program.

Additional information on the quality of services provided by the City is gauged through a biennial citizen survey. The last citizen survey was conducted in February and March 2016 to gauge satisfaction with the community and local government services. This was the City's sixth citizen survey. The full report is posted, along with the results from previous surveys, on the City's website at www.decaturga.com.

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 DeKalb Champion*), makes copies available to the residents of the City, provides copies to the local library and posts the proposed and revised budget on the City's website. Public hearings on the proposed budget are held in June. The budget is then legally enacted through adoption 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 forward toward the completion of the 2010 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 to implement it. It also describes narratively and numerically the programs, policies and projects identified in the Strategic Plan and each City department's relationship to them.

The following pages highlight the four principles outlined in the 2010 Strategic Plan plus an additional principle that aims to capture the internal work of the City. Under each principle is a description of how the goals and tasks of that principle are being implemented, past accomplishments, proposed projects for this fiscal year, performance measures and unique partnerships. For more specifics on the role of departments, city programs or partnerships visit www.decalurga.com.





National Citizen Survey Results

Sense of Community (% rated excellent/good)

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

Quality of Economic Development (% rated excellent/good)

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

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

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

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

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

PRINCIPLE A: Manage Growth While Retaining Character

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

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

Residents, business owners, and visitors have made preservation of Decatur's strong sense of community and unique character an important issue, and rightfully so. For it is the quaint tree-lined streets, historic neighborhoods, vibrant commercial districts, festivals and events, and the neighborliness that make Decatur a destination people seek to visit and a place people joyously call home. In order to balance future growth and ensure Decatur's unique character remains, the City focuses on quality development and business recruitment that meet the community's vision for a variety of housing, commercial and retail options.

Decatur Goes Tiny

To protect existing neighborhoods while accommodating future growth, Decatur decided to think smaller. The first ever Tiny House Festival for the Atlanta region was held in the City, drawing crowds from across the country. Festival attendees learned that Decatur has no minimum square footage for homes on foundation, that the tiny house movement addresses the critical need for aging in place and "missing middle" housing options, and that the City is supportive of both smaller primary residences and accessory dwelling units. The festival was such a success that the second annual Tiny House Festival is also located in Decatur later this year.

The City also went tiny by initiating the Cottage Court Pilot Project. The project began with a 3-day design charrette, where residents met architect Bruce Tolar and collaborated with the architect, city staff, and neighbors to develop a site plan appealing to all stakeholders involved. The Cottage Court Pilot Project will create an affordable small-scale, neighborhood-friendly alternative to large-format, single-family infill housing. Additionally, being located in the Old Decatur Local Historic District, the project will balance the old and new and blend seamlessly with some of the City's oldest architecture.

Decatur ♥ Art

Much of the City's character is intertwined with its love of art and creating unique, quirky experiences. Any city can be the next concrete jungle, but Decatur chooses



to enhance its commercial districts with art that is appealing to the eye that surprises and delights residents and visitors alike. Over the past year, the City has added many colorful exhibits to its commercial districts. Collaborating with the Decatur Arts Alliance, the City was able to bring a second phase of the outdoor art gallery – five new sculptures – to the Oakhurst neighborhood. Each of the downtown traffic signal cabinets became canvases for local artists. Seven creative crosswalks have been integrated into the downtown pedestrian infrastructure, creating a visible and entertaining crossing experience. Additionally, the City collaborated with MARTA, artists MILAGROS Collective, and residents to transform a bland MARTA overpass into a pleasant and uplifting mural, which now acts as the western gateway into the City core.

Decatur Does DENSITY

Appropriately placed density was significant this year in both enhancing the existing commercial districts and protecting single-family neighborhoods. The ARLO, which after years of sitting as a vacant lot, was completed, and brought a mixed-use development with 210 residential units and 10 commercial spaces to the southeast quadrant of downtown. Of these residential units, 6 are live-work units and 21 are lifecycle dwellings, providing a variety of housing and business options to Decatur's downtown. The Callaway property was successfully sold to Cousins Properties. With demolition of the building complete and site work underway, the mixed-use development will bring 329 residential units, 30,000 square feet of Class A office space, and new retail spaces to downtown Decatur. Both of these projects help anchor the Trinity Place corridor and expand the vibrancy of downtown south of the Square. Expansion of the downtown streetscape bicycle track network provides better connections within the downtown district and with surrounding neighborhoods.

Over the past year, the City has focused its density on transit oriented development, first around the downtown Decatur MARTA station and now around the City's other two stations. In November 2016, the Avondale MARTA Station development broke ground for a mixed use development that will include 92 affordable senior residential units, 378 market-rate units, 20,000 square feet of commercial space, and a trail connection between the PATH Foundation's East Decatur Greenway and Stone Mountain trails. The City was also awarded an Atlanta Regional Commission (ARC) Livable Centers Initiative grant, along with MARTA and the City of Atlanta, to study future development of the East Lake MARTA station. The intent is to prepare a plan that encourages appropriate development which will tie into the existing fabric of surrounding neighborhoods and expand small-scale commercial developments within walking distance of these neighborhoods.

Future Focus →

The next fiscal year will see many projects and programs that continue to implement Principle A, its four goals, and the various associated tasks. New bicycle racks, holiday decorations, trash and recycling bins, dog waste stations, benches, seasonal plantings, and Walk There signs will elevate the commercial districts, as will the cleaning and repairs of informational kiosks. The Scottish Rite Hospital will get a signage face-lift that will complement the architecture and protect the views of the Scottish Rite Hospital Local Historic District. The City also anticipates new developments that enhance the character of Decatur and businesses that provide for a variety of interests. More emphasis will be placed on office development to balance recent residential developments and provide for more opportunities to live and work in the City of Decatur.

By the Numbers



Number of painted
traffic signal boxes
around the City



By the Numbers

New Business Licenses

FY12-13 – 109
FY13-14 – 157
FY14-15 – 161
FY15-16 – 109

New Jobs Created

FY12-13 – 274
FY13-14 – 515
FY14-15 – 416
FY15-16 – 402

By the Numbers

5

New Phase 2 Decatur Artway Sculptures

1. Dreamsicle

(Oakview Rd - Harmony Park)

2. Shelter II (basics)

(435 Oakview Rd - Wylde Center)

3. Phil Proctor

(356 W. Hill St – Decatur Fire Station No. 2)

4. Earth, Water, Fire, Wind

(321 W. Hill St – The Solarium)

5. Prairie Vane

(4th Ave and Oakview Rd – F.AVE)

decaturartsalliance.org/decatur-artway-sculptures

FY 2016-2017 Accomplishments:

- Net gain of 36 new businesses with a vacancy rate of 5% (Task 2A)
- Awarded an ARC Livable Centers Initiative (LCI) grant to study transit oriented development at the East Lake MARTA station (Tasks 3C and 14A)
- Completion of the Cottage Court charrette and adoption of the site plan and elevations that celebrate the architectural features of the Old Decatur Local Historic District (Tasks 4B and 15B)
- Improved the landscaping in the Square and at the MARTA Church Street entrance (Task 1E)
- Groundbreaking for the Callaway redevelopment project by Cousins Properties (Task 3B)
- Avondale MARTA Transit-Oriented Development groundbreaking with the inclusion of affordable senior housing (Task 3C)
- Completion of the ARLO development with lifecycle dwelling units and live-work units (Task 3B)

FY 2017-2018 New Projects, Programs and Policies:

- Additional bicycle racks, holiday decorations, trash and recycling bins, dog waste stations, benches, seasonal plantings (Tasks 1D and 1F)
- New Walk There signs (Task 1D)
- Tree well, MARTA plaza, crosswalk, informational kiosk maintenance (Task 1D)
- Maintenance of online business license renewals (Task 2A)
- Adopt a mobile food facility ordinance (Task 2D)
- Scottish Rite Sign Program (Task 4B)

PRINCIPLE A FINANCIAL IMPACT

DEPARTMENT	AMOUNT
Governmental Control	46,740
General Government	298,500
Community & Economic Development	1,190,150
Active Living	222,020
Children & Youth Services	47,170
Administrative Services	391,810
Fire	952,230
Police	585,880
E-911	21,570
Public Works	761,540
Design, Environment & Construction	182,150
Solid Waste	430,800
Storm Water	29,710
TOTAL:	\$5,160,270

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

For decades, Decatur residents have voiced support for maintaining the diversity of the community and identified this diversity as one of the most important factors of the City's unique character. These valued differences include racial and economic diversity but also gender, lifestyle, age and cultural differences among others. The community's vision can be summed up as a desire to be open, inclusive and welcoming to all. While this is a noble aspiration, the Decatur community recognized that achieving it is not easy and requires intentional conversation and action.

It Starts With Conversation

In 2016, the City Commission appointed the first Better Together Advisory Board to lead the implementation of the Community Action Plan for Equity, Inclusion and Engagement. Board members were intentionally chosen to bring diverse experiences and ideas to this effort. Areas of focus include: expanded community participation and engagement; prioritizing racially-just community policing; ensuring availability of diverse and affordable housing options; cultivating a welcoming and inclusive retail environment; maximizing use of public spaces and facilitating low-cost transportation options. The efforts will be on-going, involve coordination with other volunteer advisory boards and focus on the importance of improving and supporting on-going conversations across differences.

Broadening Our Connections

For over 15 years, Decatur's successful Decatur 101 program has been connecting residents with their government and with each other. In 2017, 77 people participated and applicants are already on the list for 2018. The program now has over 1,148 graduates most of whom have gone on to become active volunteers, members of city boards or run for public office. The program's goal of putting a face on government allows participants to meet city staff, learn how budget decisions are made and experience how city departments work to implement the community's vision. An annual encore class is offered every fall to focus on a timely topic and is open to all Decatur 101 graduates.

The creation of volunteer advisory boards is another opportunity to connect residents with programs and issues that are important to them. These boards (Environmental Sustainability, Active Living, Lifelong Community and Better Together and Decatur Youth Council)

By the Numbers

Decatur 101
Graduates 2000-2017

1,143

By the Numbers

Citizen Police
Academy Graduates
2013-2017

102



National Citizen Survey Results

Opportunities to participate in community matters

(% rated excellent/good)

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

Quality of public information services

(% rated excellent/good)

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

Opportunities to volunteer

(% rated excellent/good)

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

Openness of community towards people of diverse backgrounds

(% rated excellent/good)

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

allow the City to tap into the professional expertise and passion of citizens and expand on the level of work that gets done. A critical step is coordinating the work of the City's volunteer advisory boards and city staff to avoid duplication and provide support to each other. A good example of this effort involves senior citizen support. City staff in multiple departments work alongside volunteers and nonprofit organizations to support programs that allow senior citizens to remain in their homes and participate in a variety of activities. The Active Living, Fire and Police departments provide programs and initiatives to engage older residents in physical and social activities that support health and safety. The Season of Giving/Christmas Decatur program expanded its outreach in 2016 to include more senior citizens living in senior residential high-rises. And, the Martin Luther King Jr. Service project receives support from every city department for equipment, trash pick-up, installation of smoke and carbon monoxide detectors and volunteer labor to make home repairs, do yard work, and help in other support roles alongside over a thousand citizen volunteers. Better communication and shared event calendars now help avoid conflicts and encourage cross-departmental coordination.

The Lifelong Community Advisory Board is working to expand participation by energizing the Decatur Neighborhood Alliance and encouraging more face-to-face communication within and among Decatur's many residential neighborhoods. Members of the board are meeting with neighborhood leaders and will be working with city staff to develop a neighborhood mini-grant program to support neighborhood initiatives.

Getting Off on the Right Foot

Contributing to community and respect for differences are habits that begin early. In fact, Decatur's youngest residents often lead in these areas. The Children and Youth Services (CYS) division provides a safe and healthy afterschool environment for children to learn important life skills and experience different cultures & religions through fun activities. The program offers many events to cultivate community involvement such as the *Family Dance* and the *After School Celebration* each year. Project R.E.A.L., the middle school afterschool program, includes community service projects with the older residents at Philips Tower to connect students with the community in a meaningful way. Afterschool program participants at the middle school and 4-5 Academy create art work to sell at the annual YEA! Art Festival and contribute all the money earned to the Mary Miller Decatur Youth Fund. The Decatur Youth Fund, housed within the Decatur Education Foundation, provides scholarships for lower income families to pay for after-school, camps and cultural enrichment activities.

The Decatur Youth Council was established in 2016 to engage high school-aged residents who attend public, private, or home-based schools in a meaningful city-sponsored leadership program. As part of the program, participants learn about how the City is governed, engage with the community and provide input into programs and initiatives that impact younger generations. Decatur city staff members in coordination with Decatur High School staff lead this program. The first class of participants have helped shape the program and will assist in recruiting participants for next year.

Community Policing 2.0

The Decatur Police Department has long engaged in the practice of community policing but recognized that there was room for improvement. Collaborating with a broad range of community stakeholders, the department adopted a three-year strategic plan in 2016 with a mission for the department to be open and responsive to the needs of the entire community and solve problems through community relationships, innovative technology and exceptional service. One of the action steps for the first year was for all police officers and command

staff to complete the Fair and Impartial Policing™ training. Training is now complete and all agreed that it was a powerful and productive experience.

Other action steps included in the plan were designed to improve positive interaction between the police staff and residents. Like many other departments across the city, the police department created a Facebook page and Twitter account to expand communication and build personal connections. A “Football, Franks and the Fuzz” tag football game and cookout was held to create an opportunity for police department staff to interact with young people in a fun and positive way.

The Citizens Police Academy (CPA) provides an excellent opportunity for police department staff to interact with the public and build relationships with the residents they took an oath to protect and serve. CPA participants meet one hour a week for ten weeks learning the daily activities that go on within the police department, participating in a ride along with a patrol officer, learning about detective work and visiting the DeKalb County Jail. In 2016, the class maxed out capacity at 28 participants. The 2017 CPA this fall will likely be another full house. Many CPA graduates go on to become members of the CAPS (Citizens Assisting Public Safety) program. CAPS support sworn police officers and firefighters during large events such as festivals and road races.

The Junior Police Academy mimics the outline of the Citizens Police Academy but is geared towards younger residents. Like the adult classes, young people are exposed to daily activities of a patrol officer and get to learn about things like how to lift latent fingerprints. More importantly, this program allows police officers and young people to meet in a positive way.

By the Numbers

Issues reported using the MyDecaturGA app
August 2016-April 2017

1,291

51% by web

44% by mobile

5% by city

Out of Town House
check request is the
most popular request
type





By the Numbers

MLK Service
Day Volunteers 2017

1,330

Value of MLK Service
Day volunteer hours

\$258,100

FY16-17 Accomplishments:

- Successful voter registration effort through the Decatur Votes initiative (Goal 7)
- Decatur senior citizens, city staff, Lifelong Community Advisory Board members, and Commissioners went to the Georgia State Capitol to encourage legislators to pass the bills for Homestead Exemptions, followed by their overwhelming passage by Decatur voters (Tasks 5A and 5E)
- Creation of Better Together Advisory Board (Goals 5 and 7)
- Expanded social media outlets with Police Dept. and Fire Dept. blogs and Facebook presence (Task 6A)
- Creation of Extreme Makeover website and social media to provide status updates on infrastructure and development projects (Task 6A)
- Successful community engagement through a variety of new outreach options to complete the Comprehensive Plan Update (Task 6A)
- Creation of new Decatur Youth Council to involve high school students in long-range planning and local government (Task 7E)
- Continue to present the Decatur 101 program in the Spring and an encore class in the Fall with strong participation (annual Decatur 101 waiting list and Fall encore class filled) (Task 7C)
- Active Living and Lifelong Community Advisory Boards expanded volunteer board participation through a committee structure that allows interested people to work with the board and be trained as potential future board members (Task 5D)
- Expansion of public art from downtown Decatur to the Oakhurst business district through the Decatur Artway partnership with the Decatur Arts Alliance to provide a rotating outdoor sculpture gallery (Tasks 8A, 8B, 8C)
- Addition of the Amplify Music Festival to the City's special events calendar (Task 5B)
- Completion of the MARTA Overpass Mural (Task 8C)



- Completion of the citywide traffic signal cabinet art (Task 8C)
- Installation of the Beacon Information Desk located at the Police Department (Goals 6 and 7)

FY17-18 New Projects, Programs, and Policies:

- Better Together Advisory Board will engage the community to fulfill the Community Action Plan (Tasks 5B and 5C)
- Engage neighborhood leaders through the Decatur Neighborhood Alliance and the Lifelong Community Decatur Neighbors committee to encourage support between neighbors and between neighborhoods to provide community support (Tasks 5A, 5E, 6B, 7A, 7B, 7D)
- Continue to develop leadership skills and engage members of the new Decatur Youth Council as they learn about city government and our community and provide feedback on how to best meet their need (Task 7E)
- Continue to provide Open Office Hour live streaming video of City Commission members discussing topics of community interest and answering viewers' questions live via social media, email or telephone (Task 6A)
- Implement the Foresight Augmented Reality (FAR) app to help the blind and visually impaired to navigate their way to Decatur's shops, restaurants, and businesses (Tasks 5C, 6A, 8D)
- Explore inclusion of universal design/visibility guidelines (Task 5F)



PRINCIPLE B FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	46,740
General Government	497,500
Community & Economic Development	910,330
Active Living	242,970
Children & Youth Services	337,000
Administrative Services	381,310
Fire	919,830
Police	610,380
E-911	21,570
Public Works	159,770
Design, Environment & Construction	364,300
Solid Waste	143,600
Storm Water	133,700
TOTAL:	\$4,769,000





National Citizen Survey Results

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

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

Quality of overall natural environment (rated excellent or good)

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

Quality of recycling service (rated excellent or good)

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

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

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

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

Awareness and conservation of finite resources, whether they are natural, built or monetary has been an integral part of sound local governance for many years in the City of Decatur. In the natural environment, thoughtful conservation guides the City's actions to ensure that our ecosystem will continue to provide residents with those elements necessary to sustain and improve our lives. In the built world, sustainability, whether it is constructing a building to consume less energy or responsibly recycling consumer products, shapes the role of government by providing buildings and services that have the least impact on financial and natural resources. In the realm of fiscal responsibility, stewardship of revenues generated by our residents and businesses is integral in creating a community that is both resilient and innovative in its governance.

Principle C strives to reinforce responsibility to sustain finite resources within the boundaries of the City of Decatur as well as the Metro Atlanta region in three specific areas:

1. Stewardship of Natural Resources
2. Stewardship of the Built Environment
3. Stewardship of Monetary and Administrative Resources

Caring for the Environment

Stewardship of our natural resources begins with a conscious effort to study and understand our resources and develop ways we might respond to environmental challenges so that the City of Decatur continues to be ecologically well positioned. The City of Decatur will undertake two very important studies over the next two years - an update to the Stormwater Masterplan and an update to the Greenspace Masterplan. The Stormwater planning effort will study the current infrastructure and establish standardized guidelines for residents and developers to follow to limit flooding and storm related water damage. The Greenspace planning effort will update inventory and engage the community in developing a strategy to acquire and utilize green space as an amenity to residents and a benefit to the natural environment.

Tree maintenance and replacement will continue to be a priority for the Design, Environment & Construction (DEC) division of Public Works. Tree canopy conservation efforts involve working with private developers to conserve existing trees when possible and to encourage the planting of new trees in public rights of way and in City parks. The City will

continue to collaborate with Trees Atlanta to plant new street trees in residential neighborhoods that provide shade along sidewalks and do not conflict with overhead utilities such as electrical power lines. Using funds from the City's Tree recompense fund to transplant existing trees rather than planting new trees is also a priority for future development projects. Two such projects were completed at the Callaway Building site and at the future Hampton Inn site on Clairemont Avenue.

The City continues to use outside funding sources to expand greenspace and improve the natural environment. Public Works recently completed the demolition of a single-family residence plagued by flooding at 115 Willow Lane with a Federal Emergency Management Agency (FEMA) grant creating new greenspace where a wildflower planting and introduction of a pollinator colony assists in curbing the depopulation of bee habitats throughout the region.

The North McDonough Streetscapes improvement project is funded in part by a grant from the Atlanta Regional Commission (ARC) that will assist in conserving our downstream waterways. In addition to improving bicycle and pedestrian safety, the project's design includes an innovative bio-swale system in the medians between the car lanes and bike lanes that includes the installation of geotextiles, filtering gravels and planted with vegetation to absorb high amounts of run-off. This bio-swale system collects and filters storm water from the street before it enters the storm water system reducing the level of pollutants in creeks, rivers and lakes downstream.

Building for The Future

The City of Decatur continues to be a regional leader in building and maintaining its own sustainable infrastructure as well as guiding environmentally friendly private development through its High Performance Building Standards. The city will undergo several improvement projects to its existing LEED certified buildings over the next year that will maintain or increase its standing with the United States Green Building Council. A large painting project at the Bandstand on the square, City Hall and the Public Works Building will utilize low V.O.C paints. The recently completed park pavilions at Oakhurst and McKoy Parks make use of "solar tube" skylights to light restrooms interiors and reduce the level electricity requirements. And since its adoption in November of 2015, nearly 100 single family homes and townhomes have been certified under the High Performance Building Standards.

Ongoing sidewalk repairs throughout the City and new dedicated bicycle lanes along North McDonough Street, West Trinity Place and Commerce Drive will improve safety and expand transportation options for residents and visitors. Repairs and installation of new alternative transportation infrastructure benefits the environment by reducing reliance on fossil fuel based transportation. In addition, creating safer travel options for communities has been found to increase use of pedestrian and bicycle infrastructure, reduce automobile trips and increase health benefits.

Improving Efficiency

Coordinated facilities among departments and other community partners has been a successful way to maximize limited space and share maintenance costs. The City has a history of collaborating with City Schools of Decatur, the YMCA, Boys & Girls Club, Agnes Scott College and other community institutions to share facilities. In the coming fiscal year, the Active Living and Planning divisions will hire a consultant to update the Comprehensive Facilities Plan to accommodate projected growth in Decatur's population and increased use of city parks, open space and recreation facilities. This plan update will include shared use agreements for fields and facilities with community partners and identify additional facility partners to expand our inventory.

By the Numbers

Homestead Exemption Totals (2017)

20.5% - Residential properties with no exemptions

59.5% - residential properties with only the basic exemption

13.6% - Residents with senior exemptions

7.1% - Residents with income-based exemptions





The City continues to identify opportunities to maximize internal resources too. Over the next two years, fuel data tracking devices will be purchased for every city vehicle with an onboard computer. These devices will track fuel consumption and upload error messages from the vehicle. Messages will be automatically communicated to fleet maintenance so vehicle repair issues can be handled before more serious and costly problems arise.

The Public Works department is researching technology vendors that offer software providing electronic notification to residents and property owners regarding street sweeping, trash/recycling collection and neighborhood clean-up days. Improved service schedule reminders will increase service delivery and greatly improve the efficiency of our street sweeping efforts by reminding residents to move vehicles to allow crews to more effectively clean up leaf litter and debris. Currently over 375 tons of leaves are collected by the street sweeper and delivered to the landfill for compost purposes. With better notification to neighborhoods and residents, the collection rate will increase resulting in fewer clogged storm water drains and less bio-waste entering water systems down-stream.

The Police and Fire departments have instituted more programs to provide in-house employee training, which is cheaper and eliminates the time needed to travel to off-site training locations. The City's building improvements were designed to include more flexible space and improved audio and visual technology to make in-house training easier. On-site training makes it possible for employees to get additional hours of training at a reduced cost.

Electronic payments, online application procedures and shared resources throughout departments allows City of Decatur residents to access services from the comfort of home or office. The RecTrac online registration software allows front desk staff at the City's recreation centers to serve both Children and Youth Services and Active Living program and activity sign ups. These two divisions also co-publish the "Playbook" four times a year to summarize the many programs, camps, activities and athletic opportunities available along with schedules.

The Administrative Services department will continue to reduce paper by researching ways in which the Decatur Municipal Court can institute more electronic documentation procedures as part of its day to day operations. Contractors and residents in need of obtaining building construction permits are now able to request building inspections on-line without paper forms and it is anticipated that the DEC will begin accepting electronic permits and plan reviews during the 2017-18 fiscal year.

As the Metro Atlanta Region continues to grow, the City of Decatur's vision for a more sustainable community set forth within principle C of the 2010 Strategic plan will become increasingly important as demand for resources such as water and energy will test existing infrastructure. A strategic plan with strong sustainability goals provides the tools and policies the City needs to be adaptive, resilient and better able to respond positively to unforeseen environmental and fiscal challenges that have become inevitable in an ever-changing world.

FY16-17 Accomplishments:

- Re-engineered a glass recycling program saving 35-40 tons of glass per month from being placed in landfills. (Task 12J)
- Transplanted trees from the former Callaway Building and Hampton Inn sites (Task 13A)
- Installed LED street lights throughout the city by Georgia Power reducing electrical consumption and improving light quality (Task 12F)
- Implementation of High Performance Building Standards for Single Family residential renovations (Task 12B)

- Received an ARC Supplemental Grant of \$850K in additional funding for the North McDonough Streetscape project (Task 10B)
- Expedited permitting process for Solar Panel installations with the assistance of the Environmental Sustainability board (Task 12A)
- Completion of the Decatur 360 Comprehensive Plan with staff and financial assistance from the Atlanta Regional Commission (Task 10B)
- Passage of new homestead exemption options (Task 10D and 15E)

FY17-18 New Projects, Programs, and Policies:

- Redevelopment of the Callaway Building and the Avondale transit oriented development will begin to come on line (Tasks 9C and 9D)
- Re-opening of the indoor pool at the Boys & Girls Club as a shared use facility (Tasks 11A and 16D)
- Completion of a Comprehensive Open Space and Shared Facilities Masterplan among community organizations, City Schools of Decatur and the City of Decatur (Tasks 10A, 11A and 16F)
- Installation of electronic fuel tracking and maintenance logging devices on city vehicles (Task 12A)
- Complete the multi-year energy conservation audit for city facilities to update sustainability policies for facilities (Tasks 10A and 12E)
- Update the City's existing Stormwater Masterplan (Task 13B)
- Update the City's existing Greenspace Masterplan (Task 13D)
- Refine online applications and permitting in Children and Youth Services, Active Living and Design Environment and Construction divisions (Task 10A)
- Complete improvements to the Barry Street/ downtown storm drainage project (Task 13B)

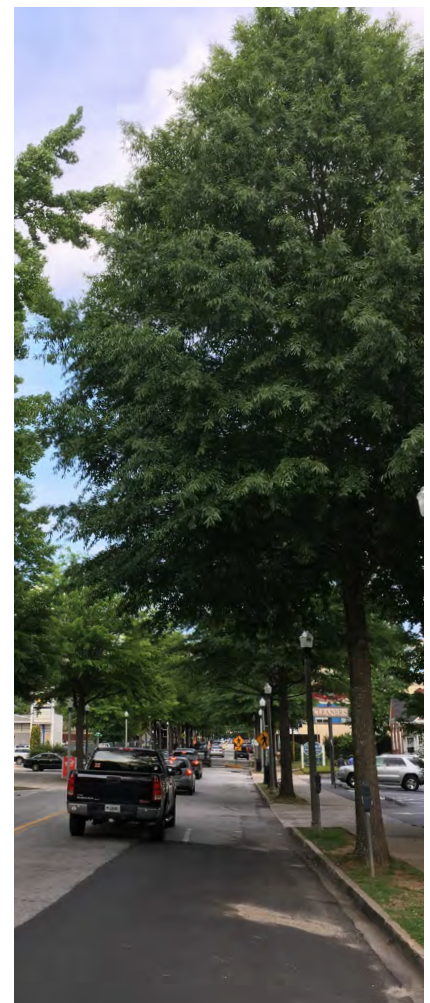
PRINCIPLE C FINANCIAL SUPPORT:

DEPARTMENT	AMOUNT
Governmental Control	46,740
General Government	497,500
Community & Economic Development	168,770
Active Living	242,570
Children & Youth Services	47,170
Administrative Services	1,569,920
Fire	270,320
Police	347,740
E-911	21,570
Public Works	1,358,670
Design, Environment & Construction	91,080
Solid Waste	1,005,200
Storm Water	59,420
TOTAL:	\$5,726,670

By the Numbers

106

trees planted in public
areas and rights-of-way





National Citizen Survey Results

Ease of walking

(rated excellent or good)

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

Quality of recreation programs and classes

(rated excellent or good)

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

Amount of public parking

(rated excellent or good)

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

Quality of traffic enforcement

(rated excellent or good)

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

PRINCIPLE D: Support a Safe, Healthy, Lifelong Community

Assure that housing, mobility and support services exist to provide everyone at every age a high quality of life.

Three key goals in the 2010 Strategic Plan address this principle:

- Goal 14** Enhance mobility options within and to Decatur
- Goal 15** Expand the variety of high quality housing options to meet the needs of a diverse community
- Goal 16** Provide programs and services that support and enhance a safe, healthy and active lifestyle

The goal of Principle D is to provide a high quality of life for citizens of all ages through expanded housing options and programs that support health, safety, mobility and physical activity for all ages and abilities.

Be Safe Out There!

When you think safety, we hope that the Decatur Police and Fire departments come to mind. But they do much more than enforce laws, patrol neighborhoods and fight fires. Police department staff offer the Rape Aggression Defense (RAD) course to train women of all ages and abilities in safety awareness and self-defense techniques. Since 2016, 125 women have taken the course. The department partners with the community to support the annual National Night Out event, attend neighborhood association meetings, participate in retail association meetings and offers the Parents Reducing Injuries and Driver Error (PRIDE) course designed for parents and their new (or soon to be) teen drivers. In cooperation with the Drug Enforcement Administration's (DEA) Drug Take Back program, Decatur Police installed a permanent depository at the station for unused, unwanted or outdated drugs. Between November 1, 2016 and March 29, 2017, a total of 234 pounds of old, unused or unwanted prescription drugs were dropped off for proper disposal.

In addition to fighting fires, Fire department staff are trained Emergency Response Technicians (EMTs) and are first responders to medical emergencies in the City. Firefighters provide first aid support at all festivals and special events and offer a wide range of services and programs designed to reduce fire risks, promote health and safety and teach citizens how to respond to medical emergencies. Additionally, the Fire department offers free CPR training each month to residents and make certain that every City of Decatur employee receives annual CPR training and certification. This year the department added a Bike Medic program to reduce response time for medical emergencies at large events and in areas with limited accessibility.

The Children and Youth Services (CYS) division is also in the safety business providing high quality, supervised activities for Decatur's younger residents. CYS serves more than 600 participants through summer camp and afterschool programs. The addition of the Ebster Whiz Kids afterschool site at Ebster Recreation Center expanded the number of 4th and 5th graders able to participate in the afterschool program and brought the total number of afterschool program sites to nine. New summer enrichment camps were added to offer over one hundred summer activities for children.

The Active Living division also provides programming for younger residents. The annual Valentines Dance for 1st-5th graders had more than 150 more participants this past February and 250 people attended the annual Halloween haunted house and dance, an increase of 25% from previous years. Club Ebster has 175 registered youth and teens at Ebster Recreation Center who participate in a wide range of free programs including healthy cooking

classes, hip hop dance, garden club, teen mentorship groups, circus camps and arts and crafts.

Let's Get Active

For young adults and older adults who are young at heart, Active Living provides a wide range of programs to keep the body and the mind healthy. The city's adult softball league provides residents and business owners and staff the opportunity to play softball at parks with 24 co-ed teams competing each year. Open gym hours are perfect for pick-up basketball games and tennis teams, tennis lessons, table tennis, aerobics and exercise classes for all ages are just a few of the ways Active Living helps citizens stay active.

The addition of 50+ Walks in partnership with PEDS, Third Sunday Strolls, Fourth Thursday Walks and the continuation of the Walk with A Doc program expand opportunities to make walking a habit for all age groups. Senior events such as the Valentine's Social, Senior Game Day, Picnic in the Park and National Senior Health and Fitness Day are collaborations among Active Living, Police and the Community & Economic Development departments. Adult activities include pickleball, bridge club and the Silver Spokes adult tricycle class as well as fitness classes and open gym activities.

Biking is a priority in Decatur. Third Friday fun bike rides are offered March through October in partnership with the Southern Bicycle League. The new Earn a Bike program for children ages 6-10 and bike rodeos teach children how to be safe on their bikes. Active Living staff work with Police staff to offer bike registration at the annual Touch A Truck event. The division recently installed adult fitness equipment at McKoy Park with a grant from Exofit Manufacturers to promote healthy lifestyles for adults in Decatur.

The new Lil Warriors program is an adaptive sports class for youth with special needs in Decatur. Youth team sports such as ultimate Frisbee have seen a large increase in participation this year. Youth basketball continues to be the largest sports program with over 500 participants' ages 5-18 years old.

The Active Living division also coordinates the Safe Routes to School (SRTS) program along with assistance from the City Schools of Decatur and the City's Police department, which manages the crossing guards. The City's participation in this year's Georgia Walk and Roll to School Day event saw a 57% increase in participation; an increase of 10% from the previous year.

Expanding Mobility Options

In response to a transportation survey, the Lifelong Community Board created a "Mobility Council" to address mobility concerns. Several City departments currently work together to provide the weekly Go60 shuttle to take Oakhurst senior citizens to the grocery store and other services downtown. The Mobility Council plans to work with local churches and nonprofits to connect existing shuttle services and create a more extensive shuttle program for older residents throughout the City.

The City is expanding cycle tracks around town to improve cycling safety and create a better network of bicycle-friendly streets. A protected cycle track is under construction as part of the North McDonough streetscape improvement project. This track will connect with the PATH trail that runs along Howard Avenue. In conjunction with this project and the streetscape improvements along East Trinity Place, railroad crossings at both Candler/Howard and McDonough/Howard Avenue are being reconstructed to provide safer crossings for all modes of transportation.

The City partnered with the PATH Foundation to create a city-wide connectivity plan. One section of this project is designed and will connect the North McDonough bike track to

By the Numbers

4 outdoor
tornado
warning
sirens in
Decatur

Glennwood Elementary
Westchester Elementary
Oakhurst Elementary
Winnona Park Elementary

By the Numbers

2 city parks
equipped
with adult
fitness
equipment

McKoy Park
Glenlake Park





By the Numbers

6 decorative crosswalks in downtown Decatur

By the Numbers

Safe Routes to School participants in Georgia Walk and Roll to School Day

2013 – 993 (39%)

2014 – 1,452 (44%)

2015 – 1,622 (47%)

2016 – 1,852 (46%)



Church Street along Commerce Drive beginning next year. Through a partnership with the PATH Foundation and Columbia Ventures, a new East Decatur Greenway Trail extends from South Columbia Drive around Katie Kerr and through the E. Co. Development project to connect with the Stone Mountain trail utilizing the existing MARTA bridge over College Avenue. Eventually, Decatur's bicycle network will connect to the Atlanta Beltline and Emory University.

The City is working closely with the Georgia Department of Transportation (GDOT) staff to identify opportunities to improve pedestrian safety and calm traffic where possible. Current projects include the installation of HAWK (High-Intensity Activated crosswalk beacons) signals and crosswalks at East Davis and South Candler Street and on Clairemont Avenue at the Decatur YMCA. The City submitted an application for a GDOT grant to fund the installation of a HAWK signal in front of Westchester Elementary School. New raised crosswalks with decorative artwork installed downtown have slowed traffic on the main corridor to make walking safer. Of course, these bicycle and pedestrian safety improvements result in slower traffic and the perception of increased traffic congestion. The goal is to create a balanced network for all transportation modes.

Housing Choices

Creating and maintaining housing options for all ages and incomes is a challenge. The proposed Cottage Court housing development directly relates to Goal 15 by expanding housing options in the city. Construction will begin in the 2017-2018 fiscal year on the site at 230 Commerce Drive. The project, which includes six homes ranging in size from 460 square feet to 1,100 square feet, is intended as a pilot project to encourage private developers to use this model.

The Avondale MARTA station Transit Oriented Development project includes over 90 affordable apartments for senior citizens making 60%-80% of the median income. The ARLO apartment project in downtown Decatur included 21 affordable units targeting individuals and families making 80% of the median income. Three new multi-family rental developments are complete in downtown Decatur and a fourth is under construction. While not affordable by standard measurements, the need for new apartments to attract younger residents was identified in the City's affordable housing study.

The City made it easier to build smaller homes and accessory dwelling units to encourage more affordable housing options in residential neighborhoods. An analysis of the City's zoning ordinances is currently underway to identify tweaks in the code that can be made to encourage more private developers to construct affordable housing options and maintain the remaining stock of affordable housing.

FY 2016-2017 Accomplishments:

- Installation of a bicycle repair station with pump at Harmony Park (Task 14C)
- Installation of Downtown Decatur Crosswalks (Task 14A)
- Expansion of the off-street path system including new protected bike lanes, Olympic trail and PATH master plan (Tasks 14A and 16A)
- Completion of improvements to pavilions at McKoy and Oakhurst Parks including new restrooms, pavilion, concession stand and exercise equipment (Task 16D)
- Completion of the downtown crosswalks (Task 14A)

- Awarded an ARC Livable Centers Initiative (LCI) grant to study transit oriented development at the East Lake MARTA station (Task 14A)
- Completion of the Cottage Court charrette and adoption of the site plan and elevations that celebrate the architectural features of the Old Decatur Local Historic District (Task 15B)
- Conducted sidewalk analysis identifying areas of priority, hazardous areas for pedestrians, and segments needing repair or improvement in school and senior living areas (Task 14A)
- Addition of the Tiny House Festival to the City's special events calendar (Task 15B)
- Established successful Ebster Whiz Kids program – first off-site 4th-5th program offered by Child and Youth Services (Task 16C)
- Adopted Clean Air Campaign ordinance prohibiting smoking in public greenspaces (Goal 16)

FY 2017-2018 New Projects, Policies and Programs:

- Resurfacing of McKoy Pool and Oakhurst tennis courts (Goal 16)
- Implementation of sidewalk improvements based on sidewalk assessment (Goal 14)
- Improvements to bicycle and pedestrian facilities including expansion of cycle tracks, sidewalks and road diet on Howard Ave (Task 14A)
- Upgrade and expand the Outdoor Tornado Warning Siren System (Goal 16)



PRINCIPLE D FINANCIAL SUPPORT

DEPARTMENT	AMOUNT
Governmental Control	46,740
General Government	298,500
Community & Economic Development	470,040
Active Living	2,049,970
Children & Youth Services	1,976,500
Administrative Services	569,710
Fire	1,134,790
Police	4,093,360
E-911	808,880
Public Works	1,118,400
Design, Environment & Construction	1,092,910
Solid Waste	1,005,200
Storm Water	1,114,160
TOTAL:	\$15,779,160





National Citizen Survey Results

Had contact with a city employee in the past year

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

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

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

City of Decatur Employee Job Satisfaction

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

* National Employee Survey result

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

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

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

- Goal I:** Recruit the best employees possible with knowledge and skills, a commitment to high performance and an appreciation for Decatur's unique character
- Goal II:** Retain the best employees by providing just compensation and benefits, the highest level of employee training possible and a commitment to developing leadership potential
- Goal III:** Provide and maintain the most efficient tools and equipment possible to allow staff to perform their work safely and effectively
- Goal IV:** Provide attractive, efficient, well-maintained public buildings, parks and facilities as a reflection of our resident's pride in their community and to provide a pleasant environment for people to enjoy and our employees to work
- Goal V:** Maintain the highest standards of financial accountability of public funds
- Goal VI:** Employ technology to provide the highest level of service possible to our residents

The Best and the Brightest

In the service industry, employees are the most important asset to achieving the organization's goals. Public service employees must be committed to the unique goals and values of a local government organization. Unlike private sector businesses, City of Decatur employees are not focused on maximizing profit, but rather are charged with serving all members of the community with respect and integrity. This work is done in an environment that demands high ethical standards and financial accountability. The City uses innovative strategies to attract and recruit qualified applicants such as creative job postings, unique operational videos, and clever marketing posters. The City has created and continues to foster an organizational culture that promotes teamwork, measured risk-taking and innovation in a professional environment. Once employees are hired, the City invests in them through education and training opportunities as well as provides robust health and wellness benefits. Tuition reimbursement for approved degree programs and training is available and employees are encouraged to pursue higher degrees that benefit their work in the organization. Salary surveys are conducted at least every other year to evaluate benefits and pay rates to make certain the City remains competitive with similarly sized municipalities. The ADP software platform allows employees to self-manage payroll, time, and attendance functions.

The impact of these efforts is highly skilled and committed employees that remain engaged in the organization much longer than the national average.

Working Smarter

The City of Decatur encourages continuous learning and professional development for all employees. Employees are supported in their efforts to improve their skills and to develop new skills consistent with supporting the City's strategic plan goals. Employees attend local, state and national conferences to bring back new program ideas. Many employees have been invited to present at national conferences and teach classes because the City is seen as a model organization among its peers in many areas, including planning, local government management and budgeting.

The City strives to provide the best tools and facilities possible to allow employees to work smarter, efficiently and effectively. Technology plays a crucial role in this practice. The city offers IT training and easy access to technology support. Training in cyber security measures is now required for all employees. Many employees use iPads and an app to access their desktop from remote locations or while traveling so that they can stay connected to the office. The City is also employing the latest in police body cameras, vehicle tracking software, on-line surveys, social media communications, electronic applications and on-line forms with customer service in mind. WiFi is also available in all City buildings.

The City recently completed a conversion from Microsoft Office to the Office 365 software platform. This upgrade allows employees to connect better with team members and customers with a wider range of communication tools, from email and instant messaging to social networking and video conferencing from anywhere and at any time, all while benefiting from real time cloud computing.

The City utilizes technology to make it easier for residents to access city services. Everything from online tax information and payments, business license renewals, building and construction permits, car seat and home safety inspection requests, afterschool and camp registration to customer input surveys are available online. The City even offers an app called MyDecaturGa built on the SeeClickFix platform to make it easier for users to photograph and report issues such potholes, cracked sidewalks, graffiti and broken playground equipment to the proper department. The app also gives users access to city event calendars, restaurant and shop listings and an easy way to communicate with elected officials.

Decatur is a registered Smart911 city allowing residents and business owners to create an online profile to provide faster and more informed response by first responders in the event



By the Numbers

Employee wellness program participants

FY13-14
119 (out of 205)

FY14-15
98 (out of 214)

FY15-16
110 (out of 209)

FY16-17
142 (out of 197)

By the Numbers

6 Facebook pages operated by the city

City of Decatur – Government

Decatur Active Living

Decatur Active Living – Athletics

City of Decatur Fire and Rescue

City of Decatur Police Department

City of Decatur Human Resources



By the Numbers

11,793

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

By the Numbers

13

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

9

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

of an emergency. The system also allows individuals with special needs to alert emergency personnel in advance and offers two-way texting capabilities with Communications Officers in the City's E-911 call center in case a caller is unable to speak. The system includes opt-in notifications for the receipt of severe weather warnings.

The City also uses technology to better connect with residents. The City's website is constantly being updated and several departments now use Facebook, blogs and other social media outlets to keep residents informed. Meetings of the Decatur City Commission are now live-streamed on the website so residents can see their elected officials in action. Residents and business owners can weigh in on issues and policy questions using the Open City Hall online forum and participate in the recently launched "Open Office Hour" program. Each Open Office Hour session features a city commissioner answering questions from the community about a specific topic. Staff in the Community & Economic Development department use an online film permitting system as well as an online volunteer registration system to manage and track the thousands of volunteers who participate in special events each year.

The City recognizes that the broad use of technology comes with risks. Cyber threats are not new but the prevalence and severity of such attacks continue to grow. Government agencies are a common target of cyber criminals. In an effort to protect the City's electronic data and computer systems from unauthorized access, the City conducted a cybersecurity risk assessment with the assistance of the Georgia Tech Research Institute (GTRI) and its Cyber Technology and Information Security Lab. In the next fiscal year, the City will be addressing the recommendations from the cybersecurity assessment.

Because the City of Decatur values environmental and economic sustainability, City departments look for fuel-efficient vehicles when making budget requests. New technology allows departments to track fuel usage, monitor vehicle maintenance and track vehicle locations aimed at reducing operating and repair costs as well as pollution.

All city facilities were constructed to meet or exceed LEED certification standards by using environmentally friendly and energy efficient products and systems in their construction. Flexible, multi-use space has been included to respond to changing work needs and to accommodate community meetings. While building security is in place, the goal is to remain open and inviting to customers.

Fiscal Responsibility

City employees strive to be good stewards of the public's financial resources. A financial transparency portal now exists to offer more timely and detailed information to residents using a system built on the ClearGov platform. The portal was designed to provide public access to financial information and provide a centralized source of financial data to city officials to make more informed policy and budgetary decisions. Users can access data back to 2011.

FY 2016-2017 Accomplishments:

- Partnered with Corporate Health Partners for onsite health coaching and nutritionist giving greater response to employee wellness program for all employees (Goal II and III)
- Implemented new strategic plans in Administrative Services, Community & Economic Development, Police and Fire departments (Goal II and V)
- Incorporated the Special Needs Certification training for all employees (Goal I and II)
- Completed first round of cyber security training for all staff (Goal II)
- Awarded the Distinguished Budget Award and Certificate of Achievement for Excellent in Financial Reporting from GFOA (Goal V)
- Launched the "Decatur by the Numbers" financial transparency portal (Goal V and VI)

- Accepted e-checks to reduce bank exceptions and manual posting of payments (Goal III and VI)

FY 2017-2018 New Projects, Programs, & Policies:

- Expand employee wellness program to include activities to combat obesity and diabetes (Goal II)
- Upgrade telephone system in city facilities (Goal III and VI)
- Replace the fiber network connecting city facilities (Goal III and VI)
- Purchase a training simulator for use by the Police and Fire departments (Goal III)
- Deploy electronic invoicing and invoice work flow system through accounts payable software (Goal V)
- Implement recommendations and best practices from cybersecurity risk assessment (Goal VI)
- Develop and begin implementation of Decatur's Smart City Initiative (Goal VI)

PRINCIPLE E FINANCIAL SUPPORT:

	AMOUNT
ADP HR & Payroll system	98,000
Envisio Strategic Plan Dashboard	8,000
Financial Transparency Initiatives	5,000
IT Support & equipment	762,000
Utilities	1,111,400
Audit & other financial service	140,000
Janitorial supplies	59,310
Postage	47,200
Telephone	261,750
GIS	80,000
Insurance premiums	271,900
Administrative duties	2,622,080
Training	385,180
TOTAL:	\$5,851,820



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

Gina Amos
Jennings Bell
Dan Bellis
Gwen Blackwell
Kris Boyett
Will Chandler
Chris Clark
Joeann Cohen
Jabari Cole
Mark Ethun*
Courtney Frisch*
Amy Hall
Lee Ann Harvey
Ashton Hudson
Olivia Burrell-Jackson
Corey Jay
Tim Karolyi
Janet Kindelberger
Portia Langley*
Catherine Lee
Mike Matics
Lyn Menne
Claire Miller
Jackie Moore
Kimberly Parks
Danielle Perry*
Richard Phillips
Zack Ray*
Kevin Rice
Greg Thomas
Ashley Thorpe
Angela Threadgill
Ninetta Violante*
Chet Walker
Tammy Washington

*team captain



This page left blank to preserve
double-page layouts

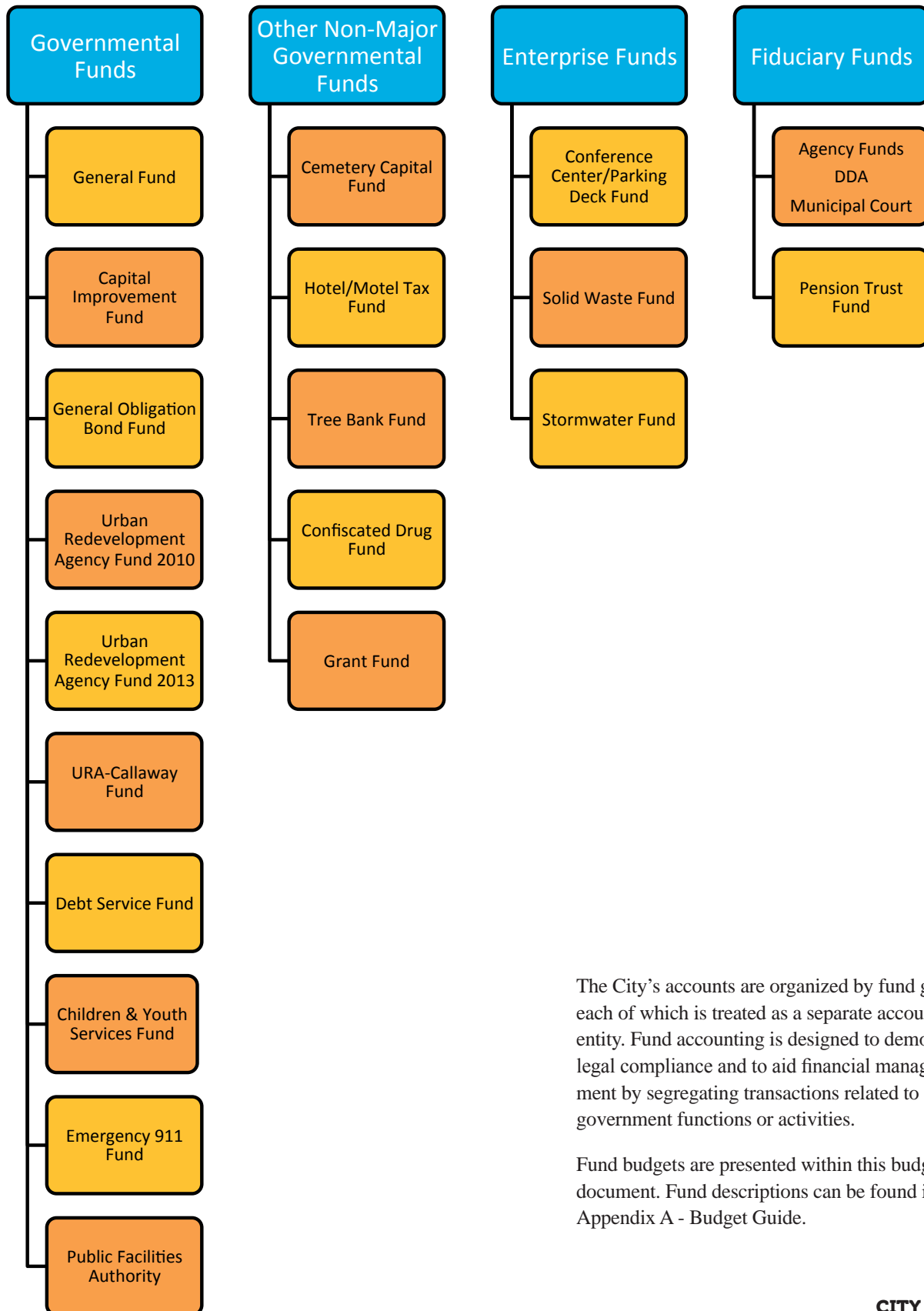


Summary of Fund Budgets

Budget FY 2017-2018

CITY OF DECATUR

Fund Organizational Chart



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

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

Fund Balance Summary - All Funds

<i>Fund Balance, end of FY 13-14</i>	\$5,501,604	\$18,553,224	\$349,059	\$6,383,974	\$156,069	\$800,730	\$5,289,992	\$37,034,652
<i>Fund Balance, end of FY 14-15</i>	\$7,209,285	\$11,825,399	\$327,873	\$6,575,325	\$174,769	\$962,399	\$14,995,225	\$42,070,275
<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, beginning of year (est)</i>	\$7,866,360	\$6,449,858	\$401,162	\$4,518,093	\$226,621	\$944,406	\$15,729,366	\$36,135,867
REVENUES	General Fund	Capital Project Funds	Non-Major Gov't Funds	Service Fund	E911 Fund	Children & Youth Services Fund	Enterprise Funds	Total Revenues
Taxes	20,079,310	1,871,700	674,260	5,651,000	0	0	0	\$28,276,270
Licenses and permits	1,035,400	0	0	0	0	0	0	\$1,035,400
Fines and forfeitures	1,020,000	0	0	0	0	0	0	\$1,020,000
Interest income	0	0	10	500	0	0	0	\$510
Charges for services	1,856,660	0	55,000	0	564,300	1,923,770	3,935,800	\$8,335,530
Intergovernmental	428,800	6,496,230	87,000	0	0	0	0	\$7,012,030
Contributions	107,500	0	0	0	0	0	0	\$107,500
Sale of Assets	0	0	0	0	0	0	0	\$0
Miscellaneous	10,000	548,700	25,000	18,400	0	0	0	\$602,100
Transfers	(521,110)	0	0	0	0	0	0	(\$521,110)
Total Revenues	\$24,016,560	\$8,096,100	\$841,270	\$5,669,900	\$564,300	\$1,923,770	\$3,935,800	\$45,868,230
EXPENDITURES	General Fund	Capital Project Funds	Non-major Gov't Funds	Service Fund	E911 Fund	Children & Youth Services Fund	Enterprise Funds	Total Expenditures
Personnel Services	16,307,990	0	0	0	843,040	1,650,540	1,455,960	\$20,257,530
Other Services and Charges	6,016,680	1,180,000	73,240	0	128,730	379,980	1,266,930	\$9,045,560
Supplies	2,871,920	806,750	142,000	0	31,950	324,920	302,270	\$4,479,810
Capital Outlay	0	45,331,300	132,000	0	0	0	418,600	\$45,881,900
Indirect Costs	0	0	0	0	0	0	479,890	\$479,890
Debt Services	0	4,850,240	0	0	0	0	0	\$4,850,240
Lease Payments	0	0	0	0	40,630	0	0	\$40,630
Depreciation/Amortization	0	0	0	0	0	0	730,000	\$730,000
OPEB Costs	0	0	0	0	0	0	145,200	\$145,200
Bond Principal and Interest	0	0	0	6,315,450	0	0	0	\$6,315,450
Cost of Asset Sale	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	\$0
Total Expenditures	\$25,196,590	\$52,668,290	\$347,240	\$6,315,450	\$1,044,350	\$2,355,440	\$4,798,850	\$92,726,210
Excess (deficiency) of revenues over (under) expenditures	(\$1,180,030)	(\$43,751,660)	\$494,030	(\$645,550)	(\$480,050)	(\$431,670)	(\$863,050)	(\$46,857,980)
Other Financing Sources (Uses)	0	42,537,180	0	0	0	0	418,600	\$42,955,780
Proceeds from Capital Lease	0	3,707,980	55,000	0	400,000	150,000	204,630	\$4,517,610
Transfers In	0	(2,983,980)	704,260	0	0	0	203,630	(\$3,891,870)
Transfers Out	0	0	0	0	0	0	0	\$0
Reserved for Bond Projects	0	0	0	0	0	0	0	\$0
Use of Reserves	0	0	0	0	0	0	0	\$0
Total Other Financing Sources	\$0	\$43,261,180	759,260	\$0	\$400,000	\$150,000	\$826,860	43,581,520
Fund Balance, end of year	\$6,686,330	\$5,959,378	\$245,932	\$3,872,543	\$146,571	\$662,736	\$15,285,916	\$32,859,407
Assigned for Health Insurance	\$252,925	\$0	\$0	\$0	\$21,092	\$34,305	\$6,519	\$314,840
Unassigned	\$6,433,405	\$5,959,378	\$245,932	\$3,872,543	\$125,479	\$628,431	\$15,279,398	\$32,386,367

CITY OF DECATUR 2017-2018 ADOPTED BUDGET

Summary of Expenditures - All Funds

	ACTUAL EXPENDITURE 2012-2013	ACTUAL EXPENDITURE 2013-2014	ACTUAL EXPENDITURE 2014-2015	ACTUAL EXPENDITURE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
DEPARTMENT							
GOVERNMENTAL CONTROL	164,890	188,039	207,357	141,047	180,600	171,000	187,350
GENERAL GOVERNMENT	1,503,840	1,398,193	1,556,835	1,772,702	1,874,440	1,973,730	1,931,690
COMMUNITY & ECONOMIC DEVELOPMENT	1,072,087	1,546,874	1,723,833	1,776,873	2,013,620	1,973,220	2,275,640
PLANNING, ZONING AND INSPECTIONS	918,806						
ADMINISTRATIVE SERVICES	2,723,922	2,901,724	3,019,804	3,306,769	3,802,900	3,708,180	4,107,210
POLICE	4,674,890	5,014,163	4,945,760	5,353,096	5,739,870	5,603,540	5,801,080
FIRE	3,335,435	3,461,359	3,581,509	3,634,133	3,630,150	3,632,660	3,538,840
PUBLIC WORKS	2,605,929	2,676,733	2,535,397	2,757,442	3,103,960	3,119,220	3,304,470
PUBLIC WORKS - ENGINEERING	691,079						
DESIGN, ENVIRONMENT & CONSTRUCTION		1,977,793	1,972,786	1,604,704	1,936,130	2,051,420	1,815,790
ACTIVE LIVING	1,486,486	1,574,018	1,762,494	1,854,743	2,095,370	2,101,060	2,234,520
NON-DEPARTMENT EXPENSES	0	0	0	0	0	0	0
MISCELLANEOUS & TRANSFER ACCOUNTS	0	0	0	0	0	0	0
GENERAL FUND TOTAL EXPENDITURES	19,177,364	20,738,896	21,305,776	22,201,509	24,377,040	24,334,030	25,196,590
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	2,203,007	3,133,134	2,378,371	2,770,126	10,460,870	8,854,640	8,090,450
GENERAL OBLIGATION BOND FUND (310)	361,713	365,362	1,912,276	1,460,031	248,240	300,000	330,000
URA 2010 BONDS FUND (340)	8,789,920	5,074,376	1,184,302	1,182,674	1,174,450	1,174,450	1,169,700
URA 2013 BONDS FUND (345)	5,751,311	26,840,423	8,557,796	2,184,355	1,885,060	1,898,040	1,885,710
DEBT SERVICE FUND (410)	9,778,699	2,010,020	2,034,056	3,283,440	6,016,990	6,016,990	6,315,450
CHILDREN & YOUTH SERVICES FUND (225)	1,529,212	1,520,134	1,651,355	1,744,152	2,344,540	2,151,170	2,355,440
EMERGENCY TELEPHONE (E911) (215)	799,877	908,864	906,732	874,156	997,400	1,010,480	1,044,350
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	37,559	0	19,428	18,201	177,000	100,000	132,000
HOTEL MOTEL TAX FUND (275)	486,921	521,639	572,237	616,169	642,000	642,000	674,260
TREE BANK FUND (260)	19,098	6,070	28,960	30,630	30,000	30,000	55,000
CONFISCATED DRUG FUND (210)	0	4,836	700	0	2,500	500	1,000
COMMUNITY GRANTS FUND (220)	84,619	0	10,020	325,639	0	23,800	159,240
URA-CALLAWAY FUND (347)		212,944	88,581	119,232	10,763,040	10,725,650	0
PUBLIC FACILITIES AUTHORITY (341)*						0	41,192,430
CONFERENCE CTR/PARKING DECK FUND (555)	485,156	341,931	333,598	322,199	350,000	350,000	345,000
SOLID WASTE ENTERPRISE (540-4520)	2,486,873	2,708,419	2,257,077	2,731,833	2,837,460	2,859,020	2,849,230
STORMWATER UTILITY FUND (505)	1,276,949	2,068,353	1,044,627	1,037,798	1,969,710	2,952,760	1,603,620
OTHER FUNDS TOTAL EXPENDITURES	34,090,914	45,716,504	22,980,117	18,700,634	39,899,260	39,089,500	68,702,880
TOTAL EXPENDITURES	53,268,278	66,455,400	44,285,892	40,902,143	64,276,300	63,423,530	93,899,470

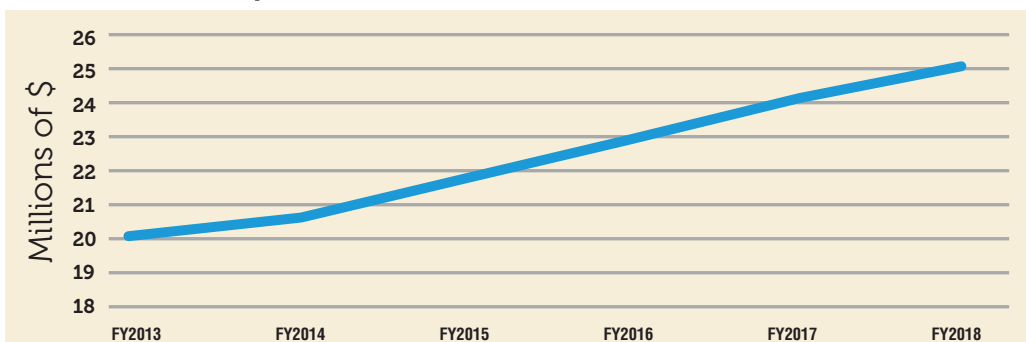
* City of Decatur Public Facilities Authority was created in 2017 by the Georgia General Assembly.

Summary of Revenues and Expenditures - General Fund

Estimated Beginning Fund Balance:							\$7,866,360
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 ADOPTED	FY 16-17 REVISED	FY 17-18 PROPOSED
REVENUES							
Taxes	\$15,034,726	\$15,309,966	\$17,614,545	\$19,511,834	\$18,846,500	\$19,278,810	\$20,079,310
Licenses and permits	\$882,323	\$1,482,051	\$1,428,792	\$653,009	\$1,031,250	\$1,377,950	\$1,035,400
Fines and forfeitures	\$811,178	\$1,386,757	\$1,582,236	\$927,961	\$1,110,000	\$989,000	\$1,020,000
Interest income	\$181	\$360	\$0	\$0	\$0	\$0	\$0
Charges for services	\$1,488,590	\$1,546,406	\$1,775,444	\$1,959,828	\$1,854,250	\$1,801,050	\$1,856,660
Intergovernmental	\$349,790	\$385,250	\$437,421	\$399,275	\$432,700	\$408,770	\$428,800
Contributions	\$67,385	\$94,084	\$100,214	\$120,010	\$122,000	\$106,000	\$107,500
Miscellaneous	\$21,778	\$21,279	\$20,927	\$41,635	\$25,000	\$24,200	\$10,000
Transfers In	\$223,675	(\$2,731,972)	\$53,879	(\$200,859)	(\$269,000)	(\$205,860)	(\$521,110)
Current Year Revenues	\$18,879,626	\$17,494,182	\$23,013,457	\$23,412,694	\$23,152,700	\$23,779,920	\$24,016,560
Fund balance appropriation - Use of Reserves	\$297,738	\$3,244,714	(\$1,707,681)	(\$1,211,185)	\$1,224,340	\$554,110	\$1,180,030
Total Revenues	\$19,177,364	\$20,738,896	\$21,305,776	\$22,201,509	\$24,377,040	\$24,334,030	\$25,196,590
EXPENDITURES							
Governmental Control	\$164,890	\$188,039	\$207,357	\$141,047	\$180,600	\$171,000	\$187,350
General Government	\$1,503,840	\$1,398,193	\$1,556,835	\$1,772,702	\$1,874,440	\$1,973,730	\$1,931,690
Community and Economic Development	\$1,072,087	\$1,546,874	\$1,723,833	\$1,776,873	\$2,013,620	\$1,973,220	\$2,275,640
Planning, Zoning & Inspections	\$918,806						
Administrative Services	\$2,723,922	\$2,901,724	\$3,019,804	\$3,306,769	\$3,802,900	\$3,708,180	\$4,107,210
Police	\$4,674,890	\$5,014,163	\$4,945,760	\$5,353,096	\$5,739,870	\$5,603,540	\$5,801,080
Fire	\$3,335,435	\$3,461,359	\$3,581,509	\$3,634,133	\$3,630,150	\$3,632,660	\$3,538,840
Public Works	\$2,605,929	\$2,676,733	\$2,535,397	\$2,757,442	\$3,103,960	\$3,119,220	\$3,304,470
Public Works - Engineering	\$691,079						
Design, Environment & Construction*		\$1,977,793	\$1,972,786	\$1,604,704	\$1,936,130	\$2,051,420	\$1,815,790
Active Living	\$1,486,486	\$1,574,018	\$1,762,494	\$1,854,743	\$2,095,370	\$2,101,060	\$2,234,520
Non-department expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous & transfer accounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$19,177,364	\$20,738,896	\$21,305,776	\$22,201,509	\$24,377,040	\$24,334,030	\$25,196,590
Estimated Ending Fund Balance:							\$6,686,330

* Design, Environment & Construction created in 2013.

Revenues & Expenditures



Georgia State law requires that municipalities adopt balanced budgets where expenditures do not exceed revenues. It is possible to achieve a balanced budget by using available fund balance or reserves. Fund balance should be used prudently and only in accordance with the city's fund balance policy. The 2017-2018 budget uses \$1,180,030 from fund balance. This will result in a fund balance of \$6,686,330 which is 27% of the city's operating budget. The city's policy states that the fund balance should be within 20-30% of the operating budget.

Summary of Fund Budgets

All Funds Overview

2016-2017 REVISED GENERAL FUND BUDGET ESTIMATE

The 2016-2017 Revised Estimate is \$43,010 less than the approved 2016-2017 Budget Estimate, a .18% decrease. Overall personnel services expenditures decrease in the revised estimate by \$203,920. Specifically, there are decreases expected for full-time and part-time salaries and retirement contributions. The salary savings are a result of vacancies because the approved budget funds all full-time positions as if they are filled throughout the entire fiscal year. The majority of the decrease was in the Police department. Other areas in the revised budget with significant savings include street lighting and motor fuels. Street lighting drops \$40,000 as the monthly charge for lighting has dropped almost 10% since last fiscal year even with the addition of streetlights with new streetscapes, improved lighting around city facilities and an upgrade to roadway lights from high-pressure and mercury vapor fixtures to LED fixtures. Savings of over \$34,000 are expected in motor fuels which reflect lower than anticipated gasoline prices throughout the year.

Overtime increases approximately \$230,000 in the revised expenditure estimates. Most of the increases are in the Police and Fire departments which have minimum staffing levels. The overtime is required when employees are sick, on approved leave and positions are vacant. While overtime increases, there are offsetting reductions in regular, full-time salaries. The City is reimbursed when police officers work overtime for non-City sponsored special events such as road races.

Professional services increase by \$208,340 primarily due to increased costs associated with permitting and inspection services provided by the third party, Safebuilt. Construction activity was strong during this fiscal year, and there are additional large, active projects that will be permitted later this calendar year. A corresponding increase in development permit revenues is reflected in the revised budget.

Workers compensation expenditures increase \$84,800 or 45% due to a claim settlement as well as a small number of costly on-the-job injuries.

Group insurance increases \$79,720 or approximately 3.8% in the revised budget due to higher than expected insurance costs. As of March 2017, five participants exceeded the \$75,000 specific stop loss deductible. The City is self-insured up to the specific stop loss per member and the aggregate stop loss as a whole. In addition to the impact on the current expenditures, exceeding the stop loss will effect fixed costs associated with the stop loss coverage in the next fiscal year.

Utility usage has resulted in higher than expected expenditures. In particular, the City's overall budget for water and sewer from DeKalb County is increasing by \$44,000 to \$130,000 in the revised estimates. While water usage rates have increased, further study is underway to determine the exact cause of the growth in this area.



The 2016-2017 Revised General Fund revenue estimates decrease \$43,010 from the approved 2016-2017 budget. Before taking into consideration interfund transfers and use of fund balance, the revised revenue estimates are \$564,080 or 2% more than the approved 2016-2017 revenue estimates. Real estate property taxes are increased by \$280,000 primarily due to a better collection rate than budgeted. Development-related permit fees increase \$337,400 due to strong commercial and residential development activity. As noted earlier, there is a corresponding expenditure increase for permitting and inspection services. There are increases in other revenue categories including an increase of \$107,810 in the insurance premium tax, \$60,000 in franchise taxes with the addition of the energy excise tax, and \$25,000 in occupation taxes due to increased gross receipts at financial institutions. Decreases include \$101,000 in lower revenue from fines and forfeitures, a decrease of \$50,000 in motor vehicle taxes, \$45,000 in parking meter fees and \$20,000 less in penalty and interest. Most other revenue categories remain flat or change only slightly.

Other adjustments are shown for transfers between the Solid Waste Fund, the Storm Water Utility Fund, Capital Improvements Fund, Hotel/Motel Tax Fund, E911 Fund and the Children and Youth Services Fund. The charges to the Solid Waste and Stormwater Funds reflect revised overhead costs as well as fee credits that were granted on the 2016 tax bills. The transfer to the Capital Improvements Fund reflects the amount needed to purchase property adjacent to Glenlake Park. The transfer to the Children and Youth Services Fund was reduced by \$25,000 as that operation reduces its financial dependency on the General Fund. The General Fund transfer to the E911 Fund remains at \$400,000.

There is a decrease in the amount needed from the fund balance. The 2016-2017 Adopted General Fund anticipated using \$1,224,340 from fund balance. The 2016-2017 Revised General Fund anticipates using \$554,110 in fund balance. This will result in a fund balance of approximately \$7,866,360 or 31% of the 2017-2018 Adopted General Fund budget expenditures.

2017-2018 Adopted General Fund Budget Expenditures

The 2017-2018 Adopted General Fund Budget Estimate of \$25,196,590 is \$819,550 or 3.3% more than the initial 2016-2017 Adopted General Fund Budget Estimate and \$862,560 or 3.5% more than the Revised General Fund Budget Estimate.

The Personnel Services category increases \$487,670 in the 2017-2018 Adopted General Fund Budget Estimate over the 2016-2017 Revised General Fund Budget Estimate. Within that category, full-time salaries increase \$331,620 and part-time salaries increase \$273,670. Much of this increase is due to full funding for all authorized positions and the addition of four full-time positions. Of the four proposed positions, three are needed for initial maintenance and operations upon purchase of the United Methodist Children's Home. These positions include a Public Works Crew Supervisor, Crew Worker and an Active Living Program Assistant. The fourth position, an Administrative Services Assistant, is requested by the Community and Economic Development department. This position would perform receptionist and front office responsibilities for the department. The Community and Economic Development department requests that the current Office Manager be re-classified to a new Operations Analyst position to better reflect the finance, accounting, and administration roles of that employee. This position would be funded by the Downtown Development Authority. Other additions include a part-time program leader for the Athletics division at Ebster Recreation Center, three part-time school-crossing guards, a part-time payroll clerk and fifteen part-time firefighters. Program fees at both recreation centers will help to offset the costs associated with the Active Living position. The part-time firefighters are being added to address the impact of minimum staffing requirements on overtime. It is anticipated that the addition of part-time firefighters will result in a significant reduction in the use of overtime while still meeting minimum staffing requirements.

A comprehensive salary survey was conducted in March 2017 which includes data from cities in the metro-Atlanta region. In addition to the salary survey conducted by the City, data from the Georgia Department of Community Affairs Wage and Salary survey was incorporated into City's salary survey data. Overall, most positions are at least 5% below the market median salary. In an effort to improve the City's competitiveness with salaries in the Atlanta area, a 10% shift upward in salary ranges is proposed. This shift changes the pay scale and makes salaries more attractive from a recruitment perspective. A change to current employee salaries is recommended with a 5% market-rate salary adjustment for all full-time employees effective January 1, 2018. Regular, full-time employees who are not at the top of their salary range are eligible for a 2.5% in-step merit increase on their anniversary within fiscal year 2017-2018.

Some positions are being reclassified from one pay range to another based on the salary survey results, internal equity issues, or both. Those are: Parking Attendant -Range 1 to Range 3; Accounting Clerk -Range 3 to Range 4; Fire Inspector - Range 9 to Range 10; Assistant Active Living Director, Assistant Children & Youth Services Director and Budget & Performance Measurement Director -Range 14 to Range 15; City Clerk, Facilities Superintendent, Personnel Director, Revenue & Technology Director and Sanitation Services Superintendent - Range 15 to Range 16; Building Official -Range 16 to Range 17; Planning Director -Range 17 to Range 18; Chief-Civic Engagement, Education & Communication, Fire Chief and Police Chief - Range 20 to Range 21; and, Assistant City Manager - Range 22 to Range 23.

There are three reclassifications being recommended based on job duties. An Officer Manager to Operations Analyst - Range 7 to Range 10; a Fire Captain to Assistant Fire Chief -Range 16 to Range 17; and, an Administrative Assistant to Office Manager - Range 5 to Range 7. The Payroll & Benefits Coordinator is retitled to Health & Wellness Coordinator with no range change.

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

After salaries, group insurance is the single largest personnel services expenditure in the general fund budget at \$2,383,070 or 9% of the overall budget. This is an increase of \$162,030 or about 7%. Group insurance includes health claims, prescription drug costs, specific and aggregate stop loss fees, claims handling fees, Affordable Care Act reinsurance fees, dental and vision claims and fees, life insurance and short term disability insurance, and wellness program fees. After 5 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 2016-2017 estimates, the City's contribution towards health costs increases 3.8%. Based on claims paid through March 2017, total health claims are estimated to be close to 98% of budgeted claims at the end of the fiscal year. The adopted budget also includes an increase for health insurance coverage. The specific stop loss insurance rates for fiscal year 2017-2018 are increasing 23% or over \$545,000, primarily due to five claimants exceeding the specific stop loss deductible. The cost for specific stop loss coverage is based on increasing the deductible from \$75,000 to \$85,000. Retaining a \$75,000 deductible will increase cost by an additional \$90,000. There is an increase of 2.7% in the administration fees for Blue Cross Blue Shield of Georgia (BCBSGA). Based on current information about the Affordable Care Act, the City's reinsurance payment decreases. The adopted budget estimates claims to be around 90% of the City's maximum claims liability. To put this in



perspective, the City's actual expenditures on health claims were 84% of the maximum claims liability in fiscal year 2015-2016. The City's overall group insurance expenditures were about \$46,000 less than budgeted in fiscal year 2015-2016. This resulted in a cumulative amount of \$314,839 as assigned fund balance for the purpose of smoothing health costs. The assigned fund balance is useful for a self-insured health plan that can be sensitive to a number of high claims. The revised fiscal year 2016-2017 budget uses \$185,000 in fund balance towards health costs.

The City's funding policy for health costs are calculated based on employee contributions funding 20% of the overall cost and the city paying the remaining 80%. Early retirees (pre-65) are offered a high deductible health insurance plan. In the proposed budget, employee contributions increase 6%. Other changes include the addition of a surcharge for spouses that have access to coverage with another employer and an increase in the employee's out of pocket cost for non-formulary prescription drugs. Employees have the opportunity to reduce their insurance contribution by up to 30% through participation in the city's wellness program. The 6th full year of the city's wellness program will continue in the next budget year. The City partners with Corporate Health Partners to provide wellness services. Based on the results of a biometric and health risk assessment, a employee meets with a health coach during the year to identify health risks and develop strategies for addressing the risks. The cost of the wellness premium discount plus the health coaching program is estimated to be around \$175,000. Studies consistently show that investment in employee wellness pays off with healthier, more productive employees.

The City's contribution to the City of Decatur Employees' Retirement System remains at 8% of payroll, the same rate as FY 2016-2017.

Professional services is the second largest expenditure, totaling \$2,334,620 in the adopted budget, a decrease of \$164,450. The majority of the decrease is due to an anticipated decrease in the permitting and inspections services provided by Safebuilt. Other professional services include legal services, IT support services, accounting services and services from other professional and technical fields. Legal fees are budgeted lower in the FY 2017-2018 fiscal year and information technology related services are higher in response to necessary improvements to the City's cybersecurity efforts. Contractual services total \$1,653,500, an increase of \$32,670. Included in this increase are non-recurring projects including updates to the community transportation and greenspace master plans.

The pool management contract increases with extended weekend hours after Labor Day weekend at Glenlake Pool. Other new or increased expenditures include increased costs for a bike share program, financial transparency software, strategic plan management software, crime analysis software, specialized training for police officers, and an anticipated increase in gasoline costs. Expenditures continue for general operating items such as safety equipment for fire and police personnel, CPR and First Aid training for City employees and citizens, turf and park maintenance, invasive plant control, AEDs for city facilities, community-wide Active Living programs including Team Decatur, creative business recruitment strategy, the Fire CAPS program and continued emphasis on pedestrian and bicycle safety and environmental initiatives.

In addition to the personnel requested to meet the basic maintenance and operations needs of the new City property on South Columbia Drive, the budget includes an additional \$175,000 for utilities for the new property, \$45,000 for grounds maintenance, \$25,000 for telecommunications, and \$27,000 for insurance. The amount needed for the stormwater fee is uncertain but an additional \$48,000 is included.

2017-2018 Adopted General Fund Budget Revenues

The 2017-2018 Proposed General Fund revenue estimates are \$862,560 higher than the revised 2016-2017 General Fund revenue estimates.

The 2017-2018 Adopted General Fund real property tax estimate is \$810,000 higher than revised 2016-2017 based on an estimated 5% increase in the real property digest for 2017 and increasing the general fund millage from 9.3 mills to 9.5 mills. The purpose of the .20 millage rate increase, which is estimated to produce about \$350,000, is to meet the initial maintenance and operations needs of the property on South Columbia Drive. The adopted revenues incorporates the application of the homestead exemptions approved in fall 2016 which reduces anticipated property tax revenue by approximately \$385,000. The total estimate for real property tax revenue is \$15,205,000 which is 62% of total anticipated revenues.

Construction permits reflect strong development activity in the city. The revised 2016-2017 development-related fees are budgeted at just under \$1.3 million; a significant increase over the \$765,752 received in fiscal year 2015-2016. The estimate for fiscal year 2017-2018 is a bit more conservative at \$926,500. Additional permitting is anticipated for the development at East College, the Callaway project and a new downtown hotel. Parking meter fees and violations are expected to be close to \$850,000. Fines and forfeitures are expected to remain near \$800,000. This is consistent with the revised fiscal year 2016-2017 estimates but still much lower than the \$1.3 million collected in fiscal year 2014-2015. The fluctuations in fine revenue reflect how sensitive these revenues are to staffing levels and patrol assignments. Recreation program fees and facility rentals are expected to increase to \$792,000 with updated rental fees and increasing demand for the City's active living services.

Starting in fiscal year 2015-2016, the City began distributing 50% of net revenues from alcoholic beverage excise taxes, licenses and server permits to the City Schools of Decatur. The actual transfer of close to \$320,000 was consistent with initial estimates. The alcoholic beverage revenues are expected to remain stable.

It is anticipated that other revenue sources will generally show modest or no changes based on estimates using historic and economic trends.

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

The E-911 Fund accounts for all the revenues and expenditures associated with operating the emergency public safety dispatch system. Fees from telephone lines as well as cellular phone service are dedicated to this purpose. However, a transfer from the general fund is required to meet the balance of the expenditures not covered by the E-911 fees. The 2017-2018 Adopted General Fund estimate shows a \$400,000 transfer to the E-911 fund, which is the same as the 2016-2017 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 2016-2017 budget estimate of \$175,000 is reduced to \$150,000 in the revised budget due to lower expenditures. For 2017-2018, there is a transfer from the General Fund to the Children and Youth Services Fund of \$150,000.

A transfer of \$385,000 is budgeted from the revised 2016-2017 General Fund to the Capital Improvements Fund for the purchase of property adjacent to Glenlake Park. A transfer of



\$750,000 is budgeted from the adopted 2017-2018 General Fund to the Public Facilities Authority Fund to cover debt service costs for purchase of the United Methodist Children's Home property. It was recommended that the levy for general fund operations decrease to 9.24 mills.

ENTERPRISE FUNDS

The City Commission was also asked to adopt 2016-2017 Revised and 2017-2018 Proposed Budgets for three Enterprise Funds. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges.

Conference Center/Parking Deck

The City has entered into a long-term lease with the Decatur Downtown Development Authority (DDA) for operation and management of the conference center and parking deck. The DDA entered into a sub-lease with the Noble Investment Group for management and operation of the conference center. Hotel/motel tax collections for the upkeep and maintenance of the conference center are placed in a reserve account to be used for maintenance of the facility. That is the only public financial obligation for operation, maintenance and capital improvements for the conference center. A strong economy and the popularity of downtown Decatur as a destination for personal and professional travel contribute to the revenue available for facility maintenance and capital improvements.

The 2016-2017 Revised Budget includes a transfer of \$183,500 from the Hotel/Motel Tax Fund to cover maintenance costs. The 2016-2017 Revised Budget includes \$20,000 in expenditures which includes maintenance and repairs for the parking deck lobby.

The 2017-2018 Adopted Budget revenues include a transfer of \$192,630 from the Hotel/Motel Tax Fund to cover maintenance costs. Expenditures include \$15,000 for parking deck maintenance and repair. The City's reserves from prior years' service fees will likely be depleted in fiscal year 2017-2018. 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 \$154,390 will be made from the 2016-2017 Revised Solid Waste Fund to the 2016-2017 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown litter containers, a credit for services provided but not billed to the City and to the City Schools of Decatur and a credit for the cost of the fee waiver granted in 2016 to low-income seniors.

An estimated transfer of \$172,150 will be made from the 2017-2018 Adopted Solid Waste Fund to the 2017-2018 Adopted General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown street cans, a credit for services provided but not billed to the City and to the City Schools of Decatur.

Using an estimate of total solid waste costs included in the 2017-2018 Adopted Budget, the 2017 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 \$275 to \$278 for residential properties.
- Retained per cubic yard charge for dumpster service from at \$4.05.
- Increased the annual assessment from \$750 to \$760 per single 95-gallon cart for once a week pick-up, with fees increasing based on the number of carts and the number of pick-ups per week.
- Increased the annual assessment from \$1,125 to \$1,140 per 3 cubic yard dumpster collection with increased charges depending on the number of pick-ups per week.
- Retained the charges for the costs of residential garbage bags at \$1.35 per 30-gallon bag, \$0.65 per 15-gallon bag, and \$0.38 per 8-gallon bag to cover disposal costs.

The City contracts with Latham Home Sanitation for residential recycling services. The recently adopted residential service fee should cover the anticipated increase in the fiscal year 2017-2018 recycling contract which will increase equivalent to the consumer price index.

Total revenues for 2017-2018 are estimated to be \$2,630,800 and expenses prior to non-operating expenses like depreciation are estimated to be \$2,416,080. The current collection rate for sanitation fees is 99.6% for the 2016 service year.

Capital expenditures in fiscal year 2017-2018 for solid waste operations include a street sweeper (\$218,600) to replace a 2005 street sweeper.

Storm Water Utility

The major activity of this fund has been the construction of downtown storm drainage improvements and construction of neighborhood storm drainage improvements. In 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, including the regional stormwater facility fees, for the 2016-2017 Revised Storm Water Utility is \$2,167,000. Expenses, including transfers to other funds, indirect costs, depreciation and costs related to other post employment benefits (OPEB) are estimated to be \$2,952,760. Revenue from fees for the 2017-2018 Adopted Storm Water Utility is \$1,305,000 and expenses are estimated to be \$1,603,620. In the revised budget, \$150,000 is budgeted for Lockwood Terrace and \$2,275,000 is budgeted for the expenses for extending the downtown main storm sewer system to Barry Street. The original approved budget for this project was \$1,725,000. The \$550,000 increase is due to the need to repair the streets and sidewalks that were disturbed as the result of emergency repairs by DeKalb County of a deteriorated and obsolete sanitary sewer system in the project area. This project is being funded from \$725,000 in HOST funds, \$830,000 in revenue from the regional stormwater facility, and \$720,000 from stormwater utility fees. In the 2017-2018 Adopted Storm Water Utility Fund, \$250,000 is budgeted to cover approximately one-half of the cost of a stormwater master plan, \$100,000 for a replacement dump truck and \$100,000 for capital repairs. Upon the completion of the current capital stormwater projects and the master plan, there will be limited funding for major capital projects until the fund builds up reserves from year to year.

Starting in fiscal year 2014-2015, the stormwater utility began to receive revenue from participants in the regional stormwater facility that is part of the Beacon Municipal Center project. 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. To date, close



to \$830,000 has been paid into the regional stormwater facility, which is being used to fund phase 2 of storm drainage improvements at Barry Street.

A transfer of \$297,750 will be made from the 2016-2017 Revised Storm Water Utility Fund to the 2016-2017 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management plus a credit for the fee waiver granted in 2016 to low-income seniors. A transfer of \$307,740 will be made from the 2017-2018 Storm Water Fund to the 2017-2018 Adopted General Fund Budget to cover the indirect costs.

OTHER FUNDS

The City Commission was also asked to adopt 2016-2017 Revised and 2017-2018 Proposed Budgets for the Capital Improvement Fund, the 2007 General Obligation Bond Fund, the 2010 and 2013 Urban Redevelopment Agency Funds, the URA Callaway Fund, the Cemetery Capital Improvement Fund, Children and Youth Services Fund, the Debt Service Fund, the Tree Bank Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund and the Confiscated Drug Fund.

Capital Improvement Fund

The 2016-2017 Revised Capital Improvement Fund budget includes \$1,705,000 in tax revenue and \$3,221,000 in intergovernmental revenue. The intergovernmental revenue is for design of the Clairemont/Church/Commerce intersection improvements, Livable Centers Initiative (LCI) funding for the North McDonough Streetscapes, Transportation Enhancement (TE) funding for the railroad crossings project and funding from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program. In 2016-2017, the City received \$4,363,380 from HOST, which is included in the 2016-2017 Revised Capital Improvement Fund budget.

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

- Playground Equipment
- Bandstand Repairs & Painting
- Zero-turn Mower
- Fire Station 1 Driveway Repairs
- Police Portable Radios
- Police Firearms Replacement
- Sidewalk Construction & Repair
- Traffic Calming Devices
- Street patching, repair and paving
- Square Landscaping Improvements
- Police Furniture & Equipment
- Public Works and Public Safety Vehicles

The 2016-2017 Revised Capital Improvement Fund budget includes expenditures of \$550,290 for debt service to cover payments for previously purchased equipment. HOST funds are designated for projects including the Boys & Girls Club Pool renovations (\$360,000), Facility Upgrades at Oakhurst & McKoy Parks (\$1,250,000), Decatur Recreation Center Movement Studio Window Shade Modification (\$10,000), McDonough & Candler Railroad Crossings (\$710,000), North McDonough Streetscapes IV (\$470,000), Public Art (\$10,000), West Howard Avenue Redesign Services (\$20,000), Keyless Entry Systems at Fire Stations 1 and 2 (\$20,500), Property Purchases (\$254,000) and A/V Equipment at Public Works (\$10,000) and transfers of \$185,600 and \$1,481,330 to the 2010 URA and 2013 URA Funds, respectively, as well as a \$48,560 transfer to DDA for debt service

and a transfer to the stormwater fund in the amount of \$725,000 towards the Barry Street stormwater improvement project.

The 2017-2018 Adopted Capital Improvement Fund budget includes \$1,713,500 in tax revenue and \$2,297,300 in intergovernmental revenue. The intergovernmental revenue is from the MARTA offset program for design of the Clairemont/Commerce and Church/Commerce intersections, from the Livable Centers Initiative (LCI) for the North McDonough Streetscapes, from the State of Georgia for street repair, patching and resurfacing under the Local Maintenance and Improvement Grant (LMIG) program, Transportation Enhancement revenue for the McDonough/Candler railroad crossing project and the PATH Foundation for the Commerce Drive bike track. HOST proceeds are budgeted to be \$3,500,000. Once the City has closed the financing and purchase of the property from the United Methodist Children's Home, reimbursement of expenses associated with the sale will be reimbursed to the capital improvements fund.

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

- Skatepark Equipment
- McKoy Pool Resurfacing
- Automated Parking Pay Stations
- Fiber Network Upgrade
- Sidewalk Construction & Repair
- Traffic Calming Devices
- Street patching, repair and paving
- Commerce Drive cycle track
- City Hall carpet
- Public Works and Public Safety Vehicles

The 2017-2018 Capital Improvement Fund Budget Estimate includes authorization for the Fire department to prepare specifications and order a replacement fire pumper in an amount not to exceed \$1,100,000.

The 2017-2018 Adopted Capital Improvement Fund budget includes expenditures of \$1,102,400 for debt service to cover payments for previously purchased equipment. From the HOST proceeds, there is a transfer of \$751,900 to the 2010 URA Fund for debt service on the 2010 URA bonds and a transfer of \$1,482,980 to the 2013 URA Fund for debt service. In addition, starting January 2017, the City Schools of Decatur began paying rent for their use of the joint facility on Talley Street. This revenue is applied to the 2010 URA debt service. Other HOST funded projects include the Master Planning effort for the United Methodist Children's Home property (\$150,000), Ebster & McKoy Fields Storage Buildings (\$100,000), Commerce Drive Cycle track (\$750,000), Building B Buildout & Shelving (\$150,000), Sidewalk Construction and Repair (\$175,000), West Howard Avenue Redesign services (\$40,000), Avondale MARTA match (\$300,000), HAWK Signal grant match (\$55,000), Public Art (\$10,000), North McDonough Streetscapes (\$238,000), McDonough & Candler Railroad Crossings (\$370,000), and Clairemont/Church/Commerce Pedestrian & Bike Improvements (\$72,000).

It was recommended that the levy for capital improvement purposes increase to 1.06 mills.

General Obligation Bond Fund

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



The 2016-2017 General Obligation Bond Fund projects include Oakhurst Streetscapes and Downtown Streetscapes – Phase V. The 2016-2017 Revised General Obligation Bond Fund project expenditures total \$300,000. In addition to the general obligation bond proceeds, there is Department of Transportation funding budgeted for both projects.

The 2017-2018 budget funds improvements to the McDonough/Candler railroad crossings. The 2017-2018 Adopted General Obligation Bond Fund expenditures total \$330,000. The fund balance should be depleted at the end of fiscal 2017-2018.

2010 Urban Redevelopment Agency (URA) Fund

The 2010 URA Fund accounts 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 2016-2017 Revised 2010 URA Fund budget includes a federal rebate of \$302,860 on the interest paid on the bonds. Other revenues include \$562,550 from the sale of property as part of the Callaway redevelopment and \$121,600 rent revenue from the City Schools of Decatur for their part of the joint maintenance facility on Talley Street. These funds have been applied towards the 2010 URA debt service.

The 2016-2017 Revised 2010 URA Fund budget accounts for the debt service on the bond proceeds. HOST proceeds are budgeted as a transfer from the Capital Improvement Fund for the debt service (\$185,600).

The 2017-2018 Adopted URA Fund budget includes revenue of \$296,200 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 2017-2018 Adopted URA Fund budget include debt service payments in the amount of \$1,169,700 prior to the interest rebate, and will be paid with HOST funds transferred from the Capital Improvement Fund.

2013 Urban Redevelopment Agency (URA) Fund

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

The 2016-2017 Revised 2013 URA Fund budget includes \$12,980 in project related expenditures to complete the final payments for the renovation and construction of the Beacon Municipal Center. Two bond series, Series 2013A and 2013B, are accounted for in this fund. Series 2013A includes the City portions of the project and series 2013B includes the City Schools of Decatur portion of the project.

HOST proceeds are budgeted as a transfer from the Capital Improvement Fund in the amount of \$1,481,330 for debt service. The school system is responsible for \$403,730 in debt service.

The 2017-2018 Adopted URA Fund expenditure budget accounts for the debt service on the revenue bonds. Debt service totals \$1,482,980 for the Series 2013A bonds and \$402,730 for the Series 2013B bonds, the latter of which is the financial responsibility of the school system. A transfer of \$1,482,980 will be made from the HOST proceeds in the Capital Improvement Fund for the City's portion of the debt service.

URA Callaway Fund

The URA Callaway Fund accounts for the revenue bonds that were issued in October 2013 by the URA. The proceeds from these bonds, which totaled \$5,120,000, were used to purchase the Callaway Building from DeKalb County for redevelopment purposes. The City was responsible for interest only payments until the principal amount was due on November 1, 2016. The URA entered into a lease agreement with the building's tenant, DeKalb County, and the lease payments covered the interest payments. Upon the sale of the property in August 2016 for redevelopment the outstanding principal and interest were paid.

Cemetery Capital Improvement Fund

The 2016-2017 Revised Cemetery Capital Improvement Fund reflects revenue of \$98,000 that is mainly revenue from sales of lots. Expenditures are estimated at \$100,000 for cemetery maintenance and repair projects, including the replacement of stairs and handrails throughout the cemetery.

The 2017-2018 Adopted Budget includes \$55,000 in revenues from lot sales which reflects the limited supply of available grave sites. Adopted expenditures total \$132,000 and include improvements to the water system, landscaping & signage at the entrances and the ongoing cemetery marker restoration. In order to fund the total project budget for the major cemetery improvements, a transfer was made by the Capital Improvement Fund to the General Obligation Bond Fund to cover some of the costs of the cemetery project. For several years, the Cemetery Capital Improvement Fund will transfer funds back to the Capital Improvement Fund and Stormwater Fund. In FY 2016-2017 and FY 2017-2018 transfers of \$18,000 to the Capital Improvement Fund and \$12,000 to the Stormwater Utility Fund are budgeted.

Debt Service Fund

The 2016-2017 Revised Debt Service Fund Budget shows \$1,690,000 in tax revenue to retire debt on the 2007 general obligation bond issue. There is a \$1,073,500 interest payment and a \$660,000 principal payment for the bonded debt. At June 30, 2017 it is estimated that there will be approximately \$983,420 in fund balance for the city's 2007 general obligation bonds.

The 2017-2018 Adopted Debt Service Fund Budget shows \$1,715,000 in tax revenue to retire debt on the 2007 bond issue. There is a \$1,048,000 interest payment and an \$820,000 principal payment for bonded debt included in the 2017-2018 Adopted Debt Service Fund Budget. At June 30, 2017 it is estimated that there will be approximately \$830,420 in fund balance for the city's general obligation bonds.

In December 2012, the City issued \$5,400,000 in general obligation sales tax notes on behalf of the City Schools of Decatur. The City Schools of Decatur funds repayment of the notes with special purpose local option sales tax revenues. The principal and interest payments are reflected in the Debt Service Fund budget. In years 2016-2017 and 2017-2018, the school system will pay \$54,850 and \$18,400 respectively, in interest. The school system will make a principal payment of \$1,805,000 in 2016-2017 and the final principal payment of \$1,840,000 in 2017-2018.

In February 2016, the City issued \$75,000,000 in general obligation bonds for the City Schools of Decatur capital projects. The 2016-2017 Revised Debt Service Fund Budget shows \$2,890,000 in tax revenue for debt service. At June 30, 2017 it is estimated that there will be approximately \$1,694,891 in fund balance.

The 2017-2018 Adopted Debt Service Fund Budget shows revenues of \$3,936,000 in tax revenue for debt service. A \$2,589,050 interest payment for bonded debt is included in the



2017-2018 Adopted Debt Service Fund Budget. At June 30, 2018 it is estimated that there will be approximately \$3,041,841 in fund balance for the 2016 school general obligation bonds.

In August 2018, the first principal payment of \$1,165,000 for the 2016 school general obligation bonds is due. The revenue must be collected in fiscal year 2017-2018 in advance of the August 2018 due date. This requires an increase in the debt service levy of four-tenths of a mill. It is recommended that the levy of 1.57 mills for the 2016 school general obligation bonds be increased to 1.97 and the levy for the 2007 general obligation bonds remain at .92 mills for a total debt service levy of 2.89.

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 2016-2017 Revised Tree Bank Fund Budget shows \$57,000 in revenues and \$30,000 in expenditures. The balance in the tree bank as of June 30, 2016 was \$167,745. At the end of fiscal year 2016-2017, the Tree Bank Account balance is estimated to be \$194,745.

The 2017-2018 Adopted Tree Bank Fund Budget shows tree bank contributions of \$25,000. There are expenditures of \$55,000 for tree plantings and downtown tree maintenance. The balance in the tree bank as of June 30, 2018 is estimated to be \$164,745.

Emergency Telephone System Fund

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

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

Revenue for the 2016-2017 Revised Emergency Telephone System Fund is \$564,300 and expenditures are estimated to be \$1,010,480. Revenue for the 2017-2018 Adopted Emergency Telephone System Fund is \$564,300 and expenditures are estimated to be \$1,044,350. The 2016-2017 revised budget includes the annual lease payment of \$28,600 for the E911 call handling system. In addition to the lease payment on the E911 call handling system, the 2017-2018 adopted budget includes a lease payment of \$10,000 for the call recording system.

A transfer of \$400,000 will be made to the 2016-2017 Revised Emergency Telephone System Fund from the 2016-2017 Revised General Fund Budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of \$400,000 is estimated from the 2017-2018 Adopted General Fund Budget to the 2017-2018 Proposed Emergency Telephone Fund for the same purpose. In the absence of additional revenues and/or reduced expenditures, the E911 fund balance will be nearly depleted.

In May 2017, Governor Deal vetoed Senate Bill 222 that would have created a Local Government 911 Authority and would have resulted in changes to 911 fee collection and

disbursement. Instead, the Governor stated that he would create such authority by executive order and house it in the Georgia Emergency Management and Homeland Security Agency.

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.

Revenue for the 2016-2017 Revised Children and Youth Services Fund is anticipated to be \$1,813,960 and expenditures are estimated to be \$2,151,170. The revised revenues are slightly lower than the original budget because the school system is operating its own after-school tutoring program and no longer providing financial support for a city-sponsored tutoring program. A transfer of \$150,000 will be made from the 2016-2017 Revised General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. This is \$25,000 less than the original 2016-2017 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of approximately \$944,400.

Revenue for the 2017-2018 Adopted Children and Youth Services Fund is \$1,923,770 and expenditures are estimated to be \$2,355,440. The adopted budget includes increases of \$2 to the starting pay rates for part-time counselors. A transfer of \$150,000 is budgeted from the 2017-2018 Adopted General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of \$662,730.

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

Confiscated Drug Fund

The purpose of this fund is to account for monies and goods confiscated when the Police department makes an arrest and obtains a conviction in a drug-related case. Funds are made available to the department when the case has been successfully prosecuted. Expenditures from this fund can only be made for law enforcement purposes.

The 2016-2017 Revised Confiscated Drug Fund Budget shows revenues of \$10 and expenditures of \$500. It is estimated that the fund balance at June 30, 2017 will be \$11,589. The 2017-2018 Adopted Confiscated Drug Fund Budget Estimate shows revenues of \$10 and expenditures of \$1,000. It is estimated that the fund balance at June 30, 2018 will decrease to \$10,599.

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 2016-2017 Revised Hotel/Motel Tax Fund Budget shows revenues of \$642,000 and expenditures of \$183,500 for the support of the Decatur Tourism Bureau; a \$183,500 transfer to the Conference Center Fund; and a \$275,000 transfer to the General Fund.



The 2017-2018 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of \$674,260. Expenditures include \$192,630 for the support of the Decatur Tourism Bureau; a \$192,630 transfer to the Conference Center Fund; and a transfer of \$289,000 to the General Fund.

Public Facilities Authority Fund

The City of Decatur Public Facilities Authority was created by the Georgia General Assembly in 2017. The fiscal year 2017-2018 Public Facilities Authority budget reflects the proposed issuance of \$41 million in revenue bonds for the purchase of the United Methodist Children's Home property. This property will provide valuable greenspace and recreational facilities for the community. The long-term future of the property will be determined through a community-wide master planning process.

It is anticipated that the first interest payment will be due February 2018. A transfer of \$750,000 from the general fund balance is budgeted for an interest payment. Revenue for future debt service payments may be transferred from the capital improvements fund and will require an increase in the millage rate of 1.2 mills. The timing of the millage rate increase is uncertain at this time but could be as early as March 2018 or in June 2018 with the adoption of the fiscal year 2018-2019 budget.



Summary of General Fund Revenues and Expenditures

Budget FY 2017-2018

General Fund Revenue Summary

The City of Decatur has 7 broad revenue categories: taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, investment income and miscellaneous revenue. The majority of revenues are collected directly by the Revenue division of the Administrative Services department. The Revenue division collects taxes and fees in accordance with all relevant federal, state, and local laws.

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

Taxes

Taxes are the city's largest revenue category, accounting for \$20,068,810 or 82% of total general fund revenues, excluding transfers. This percentage has remained consistent over the past ten years with slight variations from year to year. Within this category, there are a variety of tax sources including property, public utilities, utility franchises, excise, and insurance premiums.

Real Property Taxes

Taxes on real property make up 76% of all taxes collected by the city. The assessed values of real property within the city are determined by the DeKalb County Property Appraisal department. Residential and commercial values as a percentage of the overall property values total 85% and 15%, respectively. The 2015 collection rate for real property taxes was 99.4% by October 2016. The 2016 real property digest increased about 6% over the 2015 digest. In the absence of any data from DeKalb County, the proposed budget estimates a 5% increase in the digest. This increase is consistent with the City's data about new construction, redevelopment and property sales over the past year. An increase in the millage rate is recommended for the general fund from 9.3 to 9.5 mills to cover the immediate operating expenses for the 77-acre property being purchased by the City in Fall 2018. An increase in the debt service fund millage from 1.57 to 1.97 mills is needed in anticipation of the first principal payment on the school system's general obligation bond issue that was approved by the voters in November 2015. The principal payment is due August 2018.

New and expanded homestead exemptions were approved by referendum in November 2016 and became effective in the 2017 first installment billing. This resulted in a negative impact of just under \$200,000 to fiscal year 2016-2017 general fund tax revenues. General



fund tax revenues will decline close to \$385,000 in fiscal year 2017-2018 as a result of the new and expanded homestead exemptions for city taxes.

Motor Vehicle Tax

Legislation passed in 2012 eliminates the annual ad valorem tax and sales tax on the purchase of vehicles after March 1, 2013 and replaces it with a one-time title fee or Title Ad Valorem Tax (TAVT) of up to 7%. The city currently receives around \$500,000 annually from the ad valorem tax or about 2% of general operating revenues. The legislation is designed to make local governments whole for ad valorem collections through the end of the fiscal year. This revenue source will not increase in future years. Because the funding formula depends on income from the title fee, there is also the possibility that revenue will decrease. In fact, the current revenue is tracking closer to \$450,000 for the current fiscal year.

Sales and Excise Tax

The city does not have access to a local option sales tax. State law mandates a 7% cap on sales tax. The city has reached this cap with the statewide 4% sales tax, a 1% education sales tax (SPLOST), 1% homestead option sales tax (HOST) and 1% MARTA public transit tax.

The city collects sales and excise tax from wholesale and retail sales of alcohol. Revenue from alcohol sales has increased over 90% since fiscal year 2006 and was not negatively impacted during the economic downturn.

Starting in fiscal year 2016, one half of the net revenues related to alcoholic beverage sales were distributed to the City Schools of Decatur. Close to \$320,000 was distributed to the school system which is consistent with initial estimates.

The resolution of the HOST lawsuit between the City of Decatur and DeKalb County resulted in disbursements beginning in fiscal year 2012 from the homestead option sales tax to the capital improvement fund for capital expenditures. In fiscal years 2016 and 2017, this amount totaled \$3,899,700 and \$4,620,700, respectively. From year to year, the amount of the distribution is affected by the value of homestead properties and County millage rates. The addition of the cities of Tucker and Stonecrest may result in a decrease of HOST revenue to the City of Decatur.

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.

Franchise Taxes

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

Occupation Taxes

All businesses in the city are required to pay an occupation tax annually. The city uses profitability ratios to determine the rate paid by each business as opposed to assessing the tax on actual gross receipts. Occupation taxes have increased steadily since fiscal year 2009. The fiscal year 2017 revised occupation tax revenues are expected to increase \$25,000 over the original budget. The majority of this increase is due to increases in the occupation taxes paid by financial institutions which are calculated on the bank's gross receipts. The city anticipates revenue of \$560,000 from occupation taxes in fiscal year 2017.

Hotel/Motel Taxes

State law allows hotel/motel taxes to be collected and distributed to the City's tourism bureau, conference center/parking deck fund and general fund. This revenue source has increased 100% since fiscal year 2010 and is anticipated to be \$674,100 in fiscal year 2018. The hotel/motel tax is distributed in accordance with Georgia law to the Decatur Tourism Bureau, the City's conference center fund and the general fund. The hotel/motel tax is 7% of the taxable room rental revenue. The construction of a new hotel in 2017-2018 will bring additional hotel/motel tax revenue most likely starting in fiscal year 2019.

Construction Permits

From fiscal years 2008 to 2009, the revenue from construction permits dropped by 50% to around \$300,000. Revenues have rebounded and reached \$1,268,560 at the end of fiscal year 2015. This is comparable to fiscal year 2014 construction permit revenues. Revenues slowed in fiscal year 2016 and totaled \$765,752 which was still higher than budgeted. Based on current revenues and construction activities, revenues are expected to be just under \$1,300,000 for fiscal year 2017. Construction permits are anticipated to decrease slightly in fiscal year 2018 dependent upon the timing of several development projects including the Callaway project, downtown hotel and the Columbia Ventures Avondale MARTA project. The City contracts with a private vendor for permitting and inspection services. A percentage of construction permit revenues is used to pay for those services. A corresponding expenditure is budgeted in the Design, Environment and Construction budget.

Fines from Code Violations

During the latter part of fiscal year 2011, the city implemented new court-related fines to make them consistent with similar fines in metro-Atlanta area jurisdictions. The city collected just over \$1,000,000 from code violation fines in fiscal year 2015 and just over \$580,000 in fiscal year 2016. The city expects to collect \$650,000 in code violations which are mostly traffic related. The fluctuations in fine revenue reflect how sensitive these revenues are to staffing levels and patrol assignments. Through an agreement with the school system and American Traffic Solutions (ATS), the city is enforcing school bus stop arm violations through the use of an automated camera system. Revenues from the school bus camera program are shared with the school system and ATS.

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. As the City's school age population increases, program revenues increase accordingly. The Active Living division will generate around \$680,000 during the next fiscal year plus another \$100,000 for recreation facility rentals. Since fiscal year 2009, revenues from recreation fees have increased around 70%.

Sanitation Fees

The city's Solid Waste enterprise fund is dependent upon sanitation service fees for its operation. The Sanitation Service division provides commercial and residential collection services and contracts for residential recycling. In 2017, the single-family residential fee increased from \$275 to \$278 per unit. The primary driver for the fee increase is the additional cost associated with the separate glass recycling collection process. Commercial rates were also increased in 2017. The rate for 95 gallon carts increased from \$750 to \$760 per cart for weekly service, a 1.4% increase. The annual charge for 3 cubic yard containers was increased from \$1,125 to \$1,140, also a 1.4% percent increase. The per cubic yard fee for



dumpsters remained at \$4.05. The Solid Waste fund has budgeted to collect over \$2.6 million in residential and commercial sanitation fees and solid waste bag sales. Sanitation fees are billed in April for the calendar year service and due in June of each year. The residential fee is included on the tax bill and commercial sanitation fees are billed separately. The collection rate to date for 2016 is 99.6%.

Stormwater Fees

All developed properties are assessed a stormwater fee. In June 2016, an increase in the annual fee was approved from \$75 per equivalent residential unit (ERU) to \$100 per ERU. Residential properties pay an annual fee of \$100 and non-residential properties pay based on their impervious surface. The fee remains unchanged for the next year. The fee will generate just around \$1.3 million each year. The stormwater fee is included on the tax bill. Starting in fiscal year 2015, the stormwater utility began to receive revenue from participants in the regional stormwater facility that is part of the Beacon Municipal Center project. The Beacon detention vault was designed to store stormwater generated from properties in their developed condition in the upper Peavine basin. Properties being developed in the upper Peavine basin have the option to use the Beacon detention facility to store stormwater in lieu of on-site water storage.

Parking

In May 2014, the city implemented a new parking management system including new parking meters that accept multiple forms of payment including credit cards. In addition to the updated parking meters, the city is partnering with a vendor to collect delinquent parking fees. Meter fees are expected to generate approximately \$785,000 and parking violations may generate another \$65,000.

Fees-General

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

CITY OF DECATUR 2017-2018 ADOPTED BUDGET

Personnel Position Summary

	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 17-18 Changes	FY 2017-2018
GOVERNMENTAL CONTROL						
City Manager's Office (1320)	4	5	5	5		5
	4	5	5	5		5
COMMUNITY & ECONOMIC DEVELOPMENT						
Administration (7510)	4	4	3	2		2
Economic Development (7550)	2	2	2	2	1.00	3
Planning (7410)	1	1	3	3		3
Marketing/PR (1570)	1	1	2	4		4
Parking Management (3230)	1	2	2	1		1
Active Living (6110, 6121, 6122, 6124, 6126, 6130)	7	9	9	10	1.00	11
Children & Youth Services (6135)	11	12	12	13		13
	27	31	33	35	2.00	37
ADMINISTRATIVE SERVICES						
Administration (1510)	4	4	5	5		5
Accounting (1512)	3	3	3	3		3
Revenue Collections (1514)	4	4	4	4		4
Municipal Court (2650)	3	3	3	3		3
	14	14	15	15		15
PUBLIC WORKS SERVICES						
Administration (4510)	3	3	3	3		3
Solid Waste (540-4520)	14	14	14	14		14
Facilities Maintenance (1565, 1566)	18	18	20	20	2.00	22
Cemetery (4950)	6	6	6	6		6
Motor Maintenance (4900)	3	3	3	3		3
Central Supply (4910, 4911)	1	1	1	1		1
Codes Enforcement (7450)	1	1	1	1		1
Design, Environment & Construction (1575, 4220, 7200, 505-4320)	19	19	19	19		19
	65	65	67	67	2.00	69
EMERGENCY MANAGEMENT SERVICES						
Fire & Rescue (3500)	39	39	39	39		39
Police (3210, 3223, 3221, 215-3800)	59	60	60	60		60
	98	99	99	99		99
TOTAL FULL-TIME POSITIONS	208	214	219	221	4.00	225

CITY OF DECATUR 2017-2018 ADOPTED BUDGET

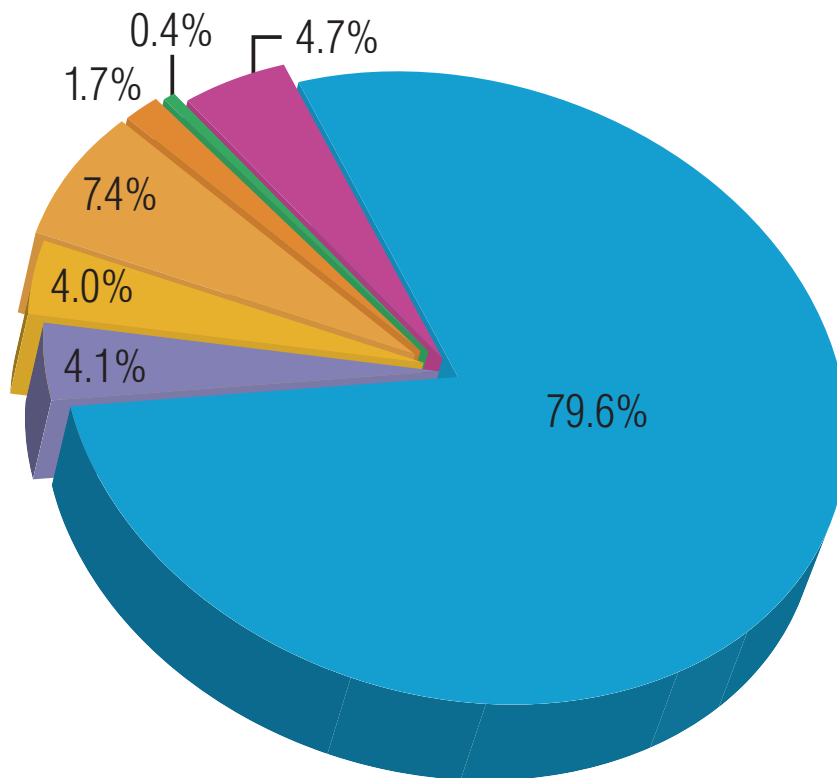
General Fund — Summary of Revenues

	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
311110 PUBLIC UTILITY TAXES	181,889	136,258	175,520	152,253	165,000	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	10,288,996	10,665,947	12,723,088	14,492,254	14,115,000	14,395,000	15,205,000
311300 MOTOR VEHICLE /RAILROAD EQUIPMENT TAXES	539,093	549,562	547,908	511,037	502,000	452,000	432,000
311400 BUSINESS PERSONAL PROPERTY TAXES	206,259	225,698	218,214	206,898	210,500	214,000	214,000
311600 OTHER TAXES	361,232	248,249	263,243	300,838	274,000	296,000	296,000
311700 FRANCHISE TAXES	1,486,336	1,451,343	1,563,926	1,623,456	1,630,000	1,690,000	1,690,000
314000 SALES & EXCISE TAXES	446,700	473,358	502,121	489,262	245,000	254,000	254,000
316100 OCCUPATIONAL TAXES	500,948	502,174	514,353	561,801	530,000	555,000	560,000
316200 OTHER TAXES - INSURANCE	963,272	997,376	1,046,173	1,114,034	1,115,000	1,222,810	1,222,310
319100 PENALTY & INTEREST	230,441	218,343	245,095	221,279	225,000	205,000	225,000
321000 ALCOHOLIC BEVERAGE LICENSES & PERMITS	171,528	184,156	160,231	(112,742)	100,250	109,550	108,900
322100 CONSTRUCTION PERMITS & FEES	710,795	1,297,894	1,268,561	765,752	931,000	1,268,400	926,500
330000 GRANT REVENUE - INTERGOVERNMENTAL	349,790	385,250	437,421	399,275	432,700	408,770	428,800
351000 PENALTIES & FINES	580,738	1,168,414	1,337,140	706,682	885,000	784,000	795,000
361000 INTEREST	181	360	0	0	0	0	0
341000 MISCELLANEOUS FEES	162,545	181,195	245,492	113,886	71,050	76,450	77,500
342000 PUBLIC SAFETY FEES & CHARGES	114,830	140,811	230,206	254,999	201,000	222,400	220,960
343000 STREETS AND SIDEWALKS FEES & CHARGES	566,462	528,330	577,459	801,053	795,000	750,000	775,000
347000 RECREATION FEES	535,597	594,926	628,798	677,878	697,000	682,000	692,000
349000 CHARGES FOR OTHER SERVICES	109,155	101,144	93,490	112,012	90,200	70,200	70,200
371000 GIFTS & CONTRIBUTIONS	20,027	14,647	10,019	2,050	10,000	3,000	5,000
381000 USE OF PROPERTY	47,358	79,438	90,196	117,960	112,000	103,000	102,500
389000 MISCELLANEOUS REVENUES	21,778	21,279	20,927	41,635	25,000	24,200	10,000
GENERAL FUND CURRENT REVENUE	18,655,951	20,226,154	22,959,578	23,613,552	23,421,700	23,985,780	24,537,670
FIXED ASSETS	10,146	8,246	9,195	0	10,000	2,000	10,00
TRANSFERS & OTHER							
Operating Transfer from Solid Waste Fund	231,000	236,450	104,510	57,010	163,600	154,390	172,150
Operating Transfer from Storm Water Utility Fund	257,500	268,430	207,571	236,000	295,400	297,750	307,740
Operating Transfer from (To) Capital Improvement Fund	0	0	0	(180,000)	(438,000)	(385,000)	0
Transfer from (to) Public Facilities Authority Fund	0	0	0	0	0	0	(750,000)
Transfer from (to) Urban Redevelopment Agency Fund	0	(3,000,000)	0	0	0	0	0
Transfer (to) from E911 Fund	(250,000)	(260,000)	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)
Transfer (to) from Hotel/Motel Tax Fund	200,029	214,902	236,578	261,926	275,000	275,000	289,000
Transfer (to) from Children & Youth Services Fund	(225,000)	(200,000)	(150,000)	(150,000)	(175,000)	(150,000)	(150,000)
Transfer (to) from Community Grants Fund	0	0	(3,975)	0	0	0	0
Transfer (to) from Tree Bank Fund	0	0	0	(25,795)	0	0	0
TOTAL OTHER	223,675	(2,731,972)	53,879	(200,859)	(269,000)	(205,860)	(521,110)
From (To) Fund Balance	297,738	3,244,714	(1,707,681)	(1,211,185)	1,224,340	554,110	1,180,030
GENERAL FUND OTHER REVENUE - TOTAL	521,413	512,742	(1,653,802)	(1,412,044)	955,340	348,250	658,920
GENERAL FUND TOTAL REVENUES	19,177,364	20,738,896	21,305,776	22,201,509	24,377,040	24,334,030	25,196,590

General Fund Revenues

FY 17-18 Adopted Budget

"Where the Money Comes From"



SOURCE	AMOUNT	%
Taxes	20,079,310	79.7%
Charges for Current Services	1,856,660	7.4%
Appropriation From (To) Fund Balance	1,180,030	4.7%
Licenses, Permits & Inspections	1,035,400	4.1%
Penalties, Fines & Forfeitures	1,020,000	4.0%
Intergovernmental Revenues	428,800	1.7%
Miscellaneous Revenue	107,500	0.4%
Sale of Fixed Assets	10,000	0.0%
Operating Transfers	(521,110)	-2.1%
TOTAL REVENUES	\$25,196,590	100.0%

CITY OF DECATUR 2017-2018 ADOPTED BUDGET

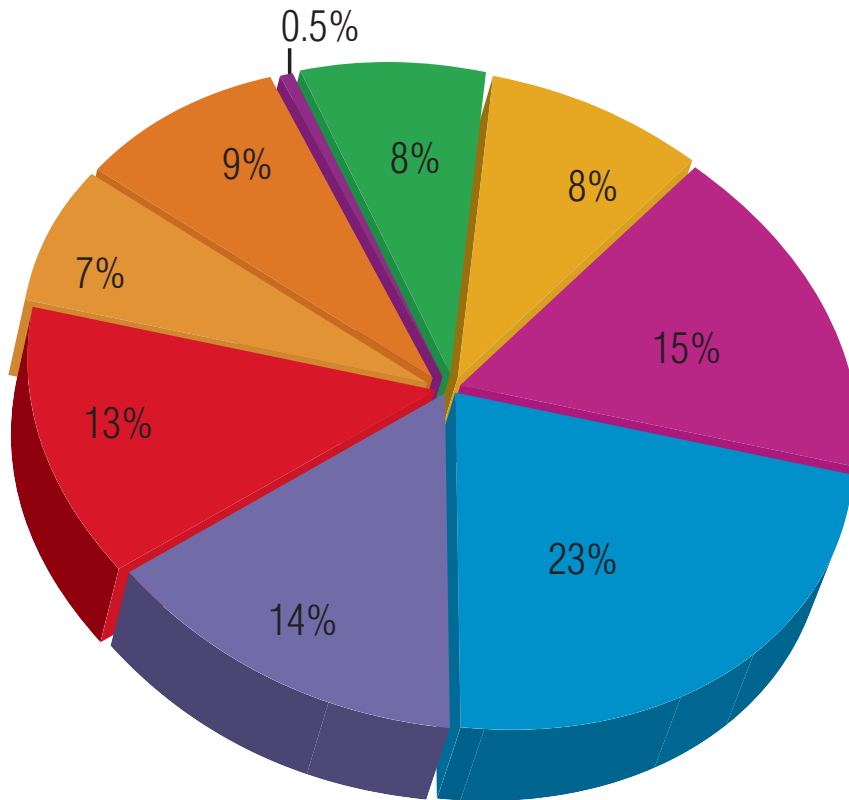
General Fund — Summary of Expenditures

	ACTUAL EXPENDITURE 2012-2013	ACTUAL EXPENDITURE 2013-2014	ACTUAL EXPENDITURE 2014-2015	ACTUAL EXPENDITURE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
DEPARTMENT							
GOVERNMENTAL CONTROL	164,890	188,039	207,357	141,047	180,600	171,000	187,350
GENERAL GOVERNMENT	1,503,840	1,398,193	1,556,835	1,772,702	1,874,440	1,973,730	1,931,690
COMMUNITY & ECONOMIC DEVELOPMENT	1,072,087	1,546,874	1,723,833	1,776,873	2,013,620	1,973,220	2,275,640
PLANNING, ZONING AND INSPECTIONS	918,806						
ADMINISTRATIVE SERVICES	2,723,922	2,901,724	3,019,804	3,306,769	3,802,900	3,708,180	4,107,210
POLICE	4,674,890	5,014,163	4,945,760	5,353,096	5,739,870	5,603,540	5,801,080
FIRE	3,335,435	3,461,359	3,581,509	3,634,133	3,630,150	3,632,660	3,538,840
PUBLIC WORKS	2,605,929	2,676,733	2,535,397	2,757,442	3,103,960	3,119,220	3,304,470
PUBLIC WORKS - ENGINEERING	691,079						
DESIGN, ENVIRONMENT & CONSTRUCTION		1,977,793	1,972,786	1,604,704	1,936,130	2,051,420	1,815,790
ACTIVE LIVING	1,486,486	1,574,018	1,762,494	1,854,743	2,095,370	2,101,060	2,234,520
GENERAL FUND TOTAL EXPENDITURES	19,177,364	20,738,896	21,305,775	22,201,509	24,377,040	24,334,030	25,196,590

Departmental Expenditures

FY 17-18 Adopted Budget

"Where the Money Goes"

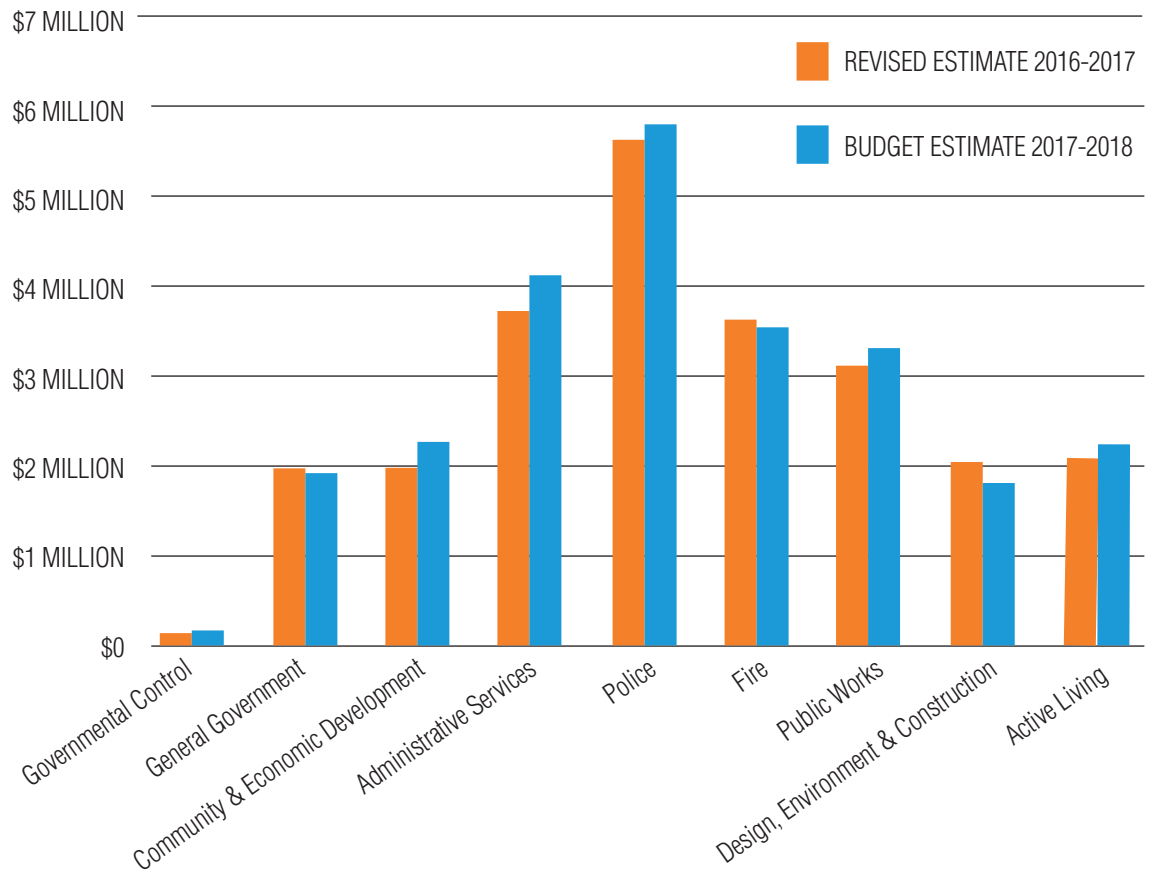


DEPARTMENT	AMOUNT	%	
POLICE	5,801,080	23.0%	
ADMINISTRATIVE SERVICES	4,107,210	16.3%	
FIRE	3,538,840	14.0%	
PUBLIC WORKS	3,304,470	13.1%	
COMMUNITY & ECONOMIC DEVELOPMENT	2,275,640	9.0%	
ACTIVE LIVING	2,234,520	8.9%	
GENERAL GOVERNMENT	1,931,690	7.7%	
DESIGN, ENVIRONMENT & CONSTRUCTION	1,815,790	7.2%	
GOVERNMENTAL CONTROL	187,350	0.7%	
TOTAL EXPENDITURES	25,196,590	100%	



Departmental Expenditures

Revised FY 16-17 and Adopted FY 17-18 Budget Comparison



	BUDGET ESTIMATE 2017-2018		REVISED ESTIMATE 2016-2017	
GOVERNMENTAL CONTROL	187,350	0.7%	171,000	1%
GENERAL GOVERNMENT	1,931,690	7.7%	1,973,730	8%
COMMUNITY & ECONOMIC DEVELOPMENT	2,275,640	9.0%	1,973,220	8%
ADMINISTRATIVE SERVICES	4,107,210	16.3%	3,708,180	15%
POLICE	5,801,080	23.0%	5,603,540	23%
FIRE	3,538,840	14.0%	3,632,660	15%
PUBLIC WORKS	3,304,470	13.1%	3,119,220	13%
DESIGN, ENVIRONMENT & CONSTRUCTION	1,815,790	7.2%	2,051,420	8%
ACTIVE LIVING	2,234,520	8.9%	2,101,060	9%
	\$25,196,590.00	100%	\$24,334,030.00	100%



General Fund Revenue Estimate Detail

Budget FY 2017-2018

General Fund — Revenue Estimate Detail

		ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
311110	PUBLIC UTILITY TAXES							
311110	Utility Property Taxes	181,889	136,258	175,520	152,253	165,000	140,000	140,000
	PUBLIC UTILITY TAXES	181,889	136,258	175,520	152,253	165,000	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							
311209	2009 Taxes & Prior Year Taxes	1,392	315	0	511	0	0	0
311210	2010 Taxes	(5,406)	87	0	206	0	0	0
311211	2011 Taxes	65,813	409	0	224	0	0	0
311202	2012 Taxes	5,309,733	50,543	203	565	0	0	0
311203	2013 Taxes	4,917,465	5,554,594	35,287	5,896	0	0	0
311204	2014 Taxes	0	5,059,999	6,873,778	90,175	0	0	0
311205	2015 Taxes	0	0	5,813,820	7,761,876	215,000	135,000	0
311206	2016 Taxes	0	0	0	6,632,802	7,300,000	7,650,000	150,000
311207	2017 Taxes	0	0	0	0	6,600,000	6,610,000	7,890,000
311208	2018 Taxes	0	0	0	0	0	0	7,165,000
	PROPERTY TAXES - TOTAL	10,288,996	10,665,947	12,723,088	14,492,254	14,115,000	14,395,000	15,205,000
311300	MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310	Motor Vehicle Tax	539,093	547,550	543,661	508,865	500,000	450,000	430,000
311350	Railroad Equipment Tax	0	2,012	4,246	2,173	2,000	2,000	2,000
	MOTOR VEHICLE TAXES - TOTAL	539,093	549,562	547,908	511,037	502,000	452,000	432,000
311400	BUSINESS PERSONAL PROPERTY TAXES							
311410	2010 Taxes & Prior Years	5,404	2,256	283	105	0	0	0
311411	2011 Taxes	966	158	193	81	0	0	0
311402	2012 Taxes	199,889	1,855	1,010	81	0	0	0
311403	2013 Taxes	0	221,429	3,592	535	0	0	0
311404	2014 Taxes	0	0	213,137	282	0	0	0
311405	2015 Taxes	0	0	0	205,814	500	4,000	0
311406	2016 Taxes	0	0	0	0	210,000	210,000	4,000
311407	2017 Taxes	0	0	0	0	0	0	210,000
	BUSINESS PERSONAL PROPERTY - TOTAL	206,259	225,698	218,214	206,898	210,500	214,000	214,000
311600	OTHER TAXES							
311600	Intangibles Tax	295,544	188,877	197,938	211,878	210,000	235,000	235,000
311601	Property Transfer Tax	65,688	59,373	65,304	88,960	64,000	61,000	61,000
	OTHER TAXES - TOTAL	361,232	248,249	263,243	300,838	274,000	296,000	296,000

continued ►

CITY OF DECATUR 2017-2018 ADOPTED BUDGET

General Fund — Revenue Estimate Detail *continued*

	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
311700 FRANCHISE TAXES							
311710 Electric Franchise	924,243	893,236	990,088	1,014,443	1,020,000	1,008,000	1,008,000
311730 Natural Gas Franchise	140,958	140,535	142,545	139,572	140,000	137,000	137,000
311740 Video Service Franchise	84,643	154,503	159,727	130,871	140,000	130,000	130,000
311750 Cable Franchise	260,149	175,868	192,813	234,806	230,000	240,000	240,000
311760 Telephone Franchise	76,343	76,144	63,558	71,606	60,000	60,000	60,000
311790 Energy Excise Tax	0	11,057	15,195	32,159	40,000	115,000	115,000
FRANCHISE TAXES - TOTAL	1,486,336	1,451,343	1,563,926	1,623,456	1,630,000	1,690,000	1,690,000
314000 SALES & EXCISE TAXES							
314200 Beer & Wine Sales	248,489	226,420	203,116	204,545	110,000	105,000	105,000
314300 Liquor Sales	198,211	246,938	299,005	284,717	135,000	149,000	149,000
SALES & EXCISE TAXES - TOTAL	446,700	473,358	502,121	489,262	245,000	254,000	254,000
316100 OCCUPATIONAL TAXES							
316100 Business & Occ. Licenses	308,387	299,754	264,811	375,903	300,000	370,000	375,000
316101 Professional Taxes	147,924	159,027	197,602	138,994	180,000	140,000	140,000
316102 Insurance Occupation Taxes	44,638	43,393	51,940	46,904	50,000	45,000	45,000
OCCUPATIONAL TAXES - TOTAL	500,948	502,174	514,353	561,801	530,000	555,000	560,000
316200 OTHER TAXES - INSURANCE							
316200 Insurance Premiums Tax	963,272	997,376	1,046,173	1,114,034	1,115,000	1,222,810	1,228,310
OTHER TAXES - TOTAL	963,272	997,376	1,046,173	1,114,034	1,115,000	1,222,810	1,228,310
319100 PENALTY & INTEREST							
319110 Penalty & Interest - Real Property	220,823	210,498	239,590	220,081	220,000	200,000	220,000
319120 Penalty & Interest - Personal Property	9,618	7,846	5,505	1,198	5,000	5,000	5,000
PENALTY & INTEREST - TOTAL	230,441	218,343	245,095	221,279	225,000	205,000	225,000
321000 ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110 Beer Licenses	36,938	53,213	58,163	56,674	29,500	32,000	32,000
321120 Wine Licenses	23,563	12,638	13,503	10,225	5,250	5,900	5,900
321130 Liquor Licenses	83,375	87,050	69,000	94,250	48,000	47,000	47,000
321135 Server Permits	21,060	22,855	8,475	30,080	12,000	13,000	13,000
321139 School Portion of Excise Tax	0	0	0	(319,786)	0	0	0
321140 Corking Licenses	0	0	1,188	0	0	0	0
321500 Film Permits	5,243	7,601	9,203	14,415	5,000	10,000	10,000
322000 Non Business License	1,350	800	700	1,400	500	1,650	1,000
ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	171,528	184,156	160,231	(112,742)	100,250	109,550	108,900

continued ►

		ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
322100	CONSTRUCTION PERMITS & FEES							
322120	Building Permits	445,312	893,358	867,828	536,989	650,000	1,000,000	655,000
322130	Plumbing Inspection Fees	58,488	78,630	97,081	51,353	70,000	55,000	55,000
322140	Electrical Inspection Fees	74,126	121,918	154,267	87,746	100,000	85,000	88,000
322160	HVAC Inspection Fees	66,540	69,039	113,669	65,639	67,800	85,000	85,000
322190	ROW Permit	(28,127)	13,710	(21,225)	(4,860)	0	0	0
322210	Zoning & Land Use Application Fees	91,442	119,057	55,411	25,273	40,000	40,000	40,000
322230	Sign Permits	2,830	1,374	1,530	2,262	2,000	1,600	2,000
322240	Special Events Permit Fee	0	50	0	850	700	1,300	1,000
322250	Logo Licensing Fees	111	750	0	500	500	500	500
323100	Pen. & Int. on Licenses	75	9	0	0	0	0	0
	CONSTRUCTION PERMITS & FEES - TOTAL	710,795	1,297,894	1,268,561	765,752	931,000	1,268,400	926,500
330000	INTERGOVERNMENTAL							
331100	Federal Grants	0	0	9,401	0	0	0	0
337200	DDA Management Services Agreement	349,790	385,250	428,020	371,495	432,700	408,770	428,800
	INTERGOVERNMENTAL - TOTAL	349,790	385,250	437,421	374,275	432,700	408,770	428,800
341000	MISCELLANEOUS FEES							
341322	TreePlan Review Fees	4,265	12,667	27,625	33,191	25,000	25,000	25,000
341400	Copying Charges	3,204	2,231	2,199	1,815	2,000	1,500	1,500
341920	Advertising Fee	0	0	0	1,050	0	0	0
341930	Maps & Publications Charges	6,392	7,215	15,199	6,250	5,000	7,500	7,500
341940	Reimbursement for Capital Construction Management	147,085	153,421	191,056	19,630	0	0	0
341941	Reimbursement from Decatur Tourism Bureau	0	0	0	35,600	36,550	37,050	38,500
341990	Other Fees	1,599	5,661	9,413	16,350	2,500	5,400	5,000
	MISCELLANEOUS FEES - TOTAL	162,545	181,195	245,492	113,886	71,050	76,450	77,500
342000	PUBLIC SAFETY FEES & CHARGES							
342140	Police Background Check Fee	10,015	12,349	12,528	14,032	10,000	12,700	13,000
342150	CPR-Non-Resident Fee	285	108	348	56	500	150	150
342200	Fire Alarm Fees	2,050	3,035	2,092	3,408	2,000	3,800	3,500
342215	Other Revenues - Fire	0	400	0	845	0	20	0
342220	Fire Report Copies	105	75	10	65	100	1,100	100
342900	Other Public Safety Fees	9,420	1,812	6,533	1,778	2,500	500	500
342905	Public Safety OT Reimbursements	51,152	74,573	130,794	116,180	75,000	85,000	85,000
342910	Recycling Income - Fire Station #1	0	0	0	480	0	0	0
342915	CSOD Resource Officer	26,565	30,714	68,973	108,264	102,800	110,420	110,000
342920	School Crossing Guard	15,239	17,745	8,929	9,893	8,100	8,710	8,710
	PUBLIC SAFETY FEES & CHARGES	114,830	140,811	230,206	254,999	201,000	222,400	220,960

continued ►

CITY OF DECATUR 2017-2018 ADOPTED BUDGET

General Fund — Revenue Estimate Detail *continued*

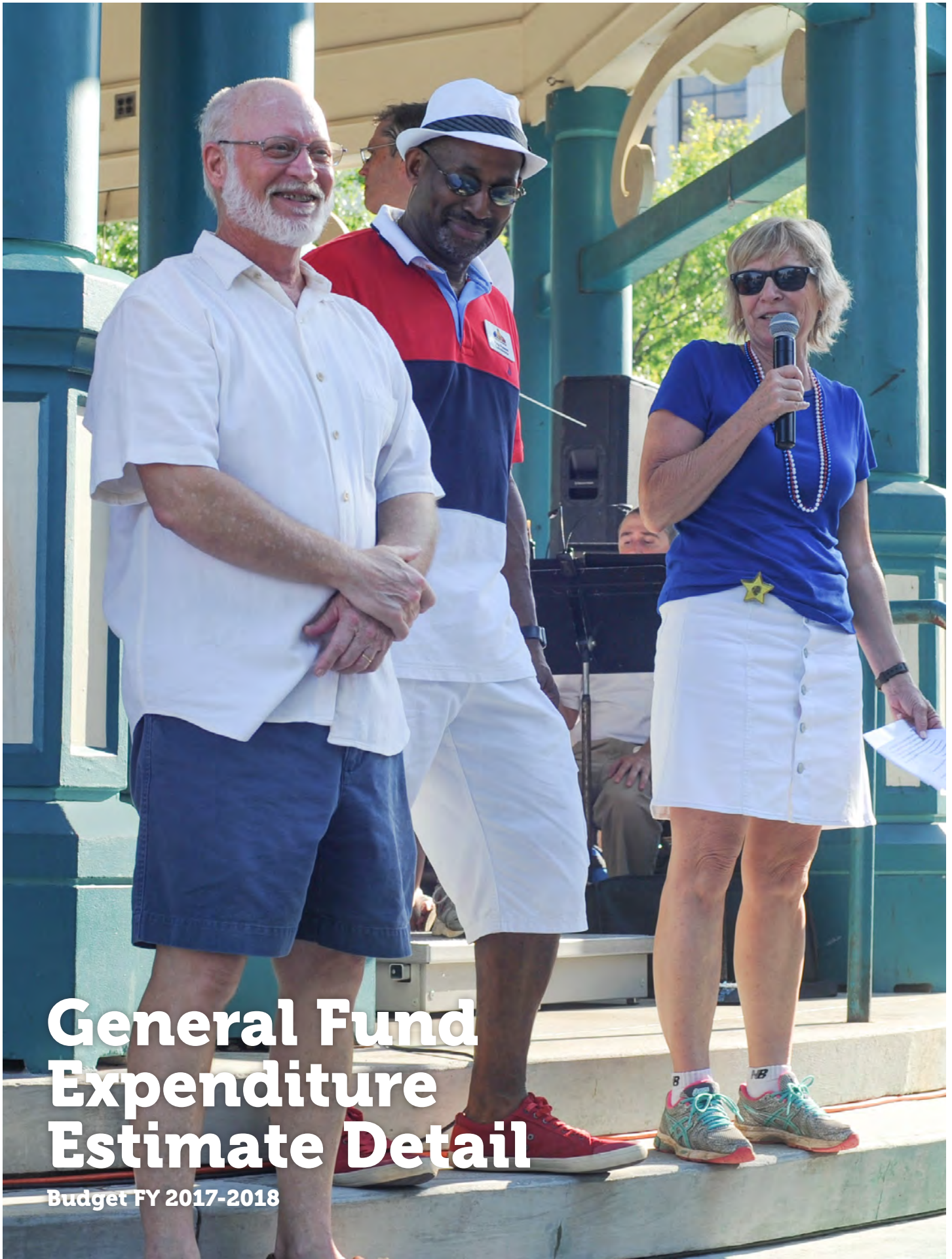
	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
343000 STREETS & SIDEWALKS FEES & CHARGES							
343910 Parking Meter Fees	566,462	528,330	577,459	801,053	795,000	750,000	785,000
STREETS & SIDEWALKS FEES & CHARGES	566,462	528,330	577,459	801,053	795,000	750,000	785,000
347000 RECREATION FEES							
347200 Recreation Service Fees	524,693	571,673	617,316	663,395	685,000	670,000	680,000
347500 Recreation Sale of Goods	11,097	12,260	11,482	14,483	12,000	12,000	12,000
347900 Other Recreation	(193)	10,993	0	0	0	0	0
RECREATION FEES - TOTAL	535,597	594,926	628,798	677,878	697,000	682,000	692,000
349000 CHARGES FOR OTHER SERVICES							
349100 Cemetery Service Fees	108,850	101,733	93,420	111,587	90,000	70,000	81,000
349300 Return Check Fees	305	(589)	70	425	200	200	200
CHARGES FOR OTHER SERVICES - TOTAL	109,155	101,144	93,490	112,012	90,200	70,200	81,200
351000 PENALTIES & FINES							
351170 Fines from Code Viol.	418,169	1,000,198	1,099,238	583,477	750,000	650,000	650,000
351171 School Bus Stop Arm Violations	0	0	60,544	23,388	40,000	60,000	60,000
351400 Court Hearing Reschedule Fees	56,171	95,562	94,493	20,626	20,000	9,000	20,000
351930 Parking Violations	106,398	72,655	82,865	79,192	75,000	65,000	65,000
PENALTIES & FINES - TOTAL	580,738	1,168,414	1,337,140	706,682	885,000	784,000	795,000
361000 INTEREST							
361000 Interest on Investments	181	360	0	0	0	0	0
INTEREST - TOTAL	181	360	0	0	0	0	0
371000 GRANT REVENUE							
371500 Private Grants	0	0	0	25,000	0	0	0
GRANT REVENUE - TOTAL	349,790	385,250	437,421	399,275	432,700	408,770	428,800
371000 GIFTS & CONTRIBUTIONS							
371200 Gifts & Contributions	20,027	14,647	10,019	2,050	10,000	3,000	5,000
GIFTS & CONTRIBUTIONS - TOTAL	20,027	14,647	10,019	2,050	10,000	3,000	5,000
381000 USE OF PROPERTY							
381010 Bandstand Rentals	875	1,000	1,900	2,875	2,000	3,000	2,500
381020 Recreation Facilities Rentals	28,641	78,438	88,296	115,085	110,000	100,000	100,000
381030 Facilities Leases	17,842	0	0	0	0	0	0
USE OF MONEY & PROPERTY - TOTAL	47,358	79,438	90,196	117,960	112,000	103,000	102,500

continued ►

		ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
389000	MISCELLANEOUS REVENUES							
383010	Insurance Reimbursement	4,875	23,933	12,505	14,005	0	13,200	0
389000	Misc. Revenues	12,203	(2,604)	8,422	27,630	25,000	11,000	10,000
389001	Cemetery Lot Sales	4,700	(50)	0	0	0	0	0
	MISCELLANEOUS REVENUES - TOTAL	21,778	21,279	20,927	41,635	25,000	24,200	10,000
GENERAL FUND CURRENT REVENUE		18,655,951	20,226,154	22,959,578	23,613,552	23,421,700	23,985,780	24,537,670
392100	FIXED ASSETS							
392100	Sale of General Fixed Assets	10,146	8,246	9,195	0	10,000	2,000	10,000
	FIXED ASSETS - TOTAL	10,146	8,246	9,195	0	10,000	2,000	10,000
TRANSFERS & OTHER								
	Operating Transfer from Solid Waste Fund	231,000	236,450	104,510	57,010	163,600	154,390	172,150
	Operating Transfer from Storm Water Utility Fund	257,500	268,430	207,571	236,000	295,400	297,750	307,740
	Transfer (to) from Capital Improvement Fund	0	0	0	(180,000)	(438,000)	(385,000)	0
	Transfer (to) from Public Facilities Authority Fund	0	0	0	0	0	0	(750,000)
	Transfer (to) from Hotel/Motel Tax Fund	200,029	214,902	236,578	261,926	275,000	275,000	289,000
	Transfer (to) from Urban Redevelopment Agency Fund	0	(3,000,000)	0	0	0	0	0
	Transfer (to) from E911 Fund	(250,000)	(260,000)	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)
	Transfer (to) Children/Youth Services Fund	(225,000)	(200,000)	(150,000)	(150,000)	(175,000)	(150,000)	(150,000)
	Transfer (to) Community Grants Fund	0	0	(3,975)	0	0	0	0
	Transfer (to) Tree Bank Fund	0	0	0	(25,795)	0	0	0
	TOTAL OTHER	223,675	(2,731,972)	53,879	(200,859)	(269,000)	(205,860)	(521,110)
	From (To) Fund Balance	297,738	3,244,714	(1,707,681)	(1,211,185)	1,224,340	554,110	1,180,030
GENERAL FUND OTHER REVENUE - TOTAL		521,413	512,742	(1,653,802)	(1,412,044)	955,340	348,250	658,920
GENERAL FUND TOTAL REVENUES		19,177,364	20,738,896	21,305,776	22,201,509	24,377,040	24,334,030	25,196,590



This page left blank to preserve
double-page layouts

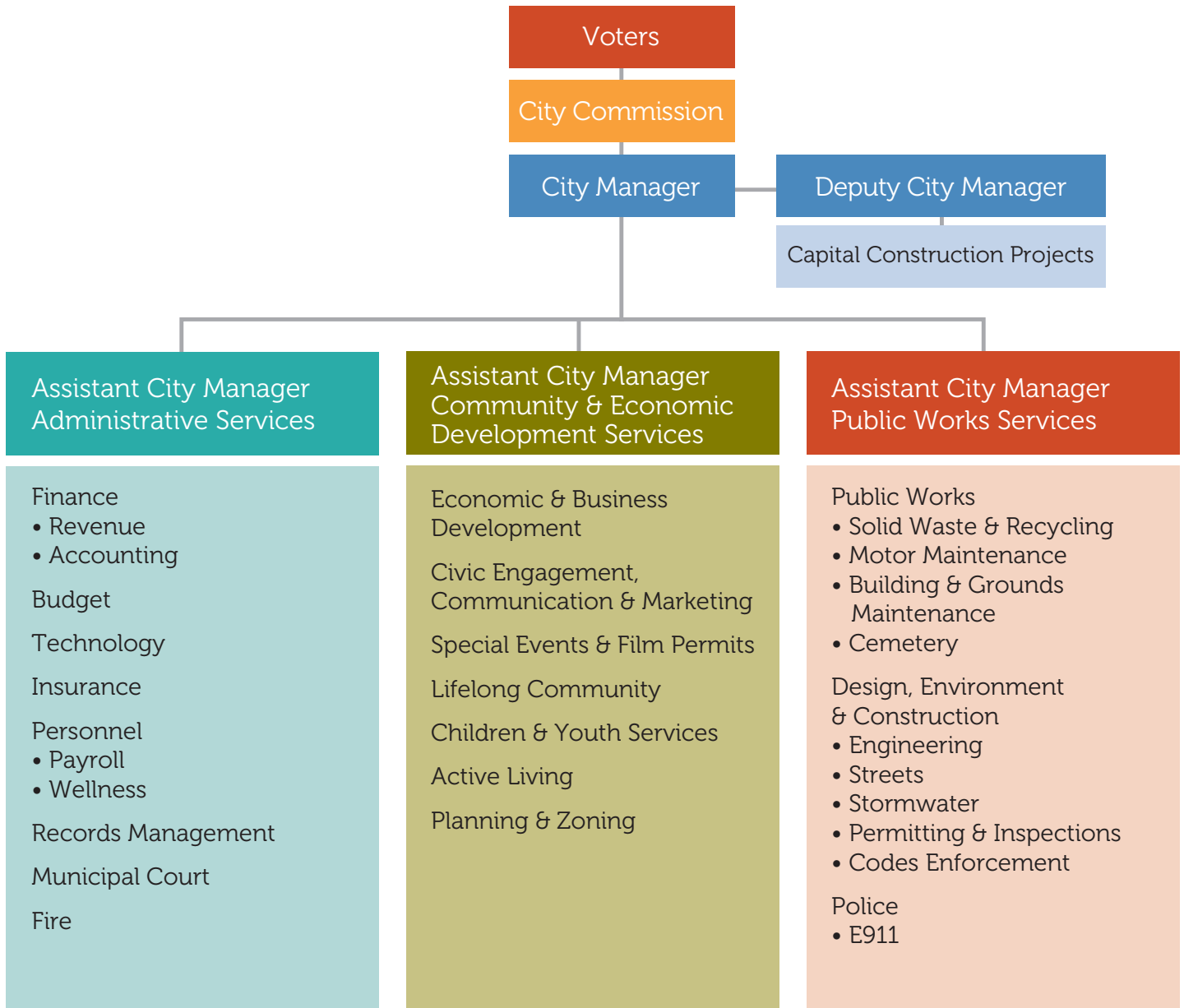


General Fund Expenditure Estimate Detail

Budget FY 2017-2018



City Organization



Department Directory

GOVERNMENTAL CONTROL

1110 City Commission

GENERAL GOVERNMENT DEPARTMENT

1320 City Manager

1510 Administrative Services

1530 City Attorney

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

7510 CED Administration

7410 Planning

7550 Economic Development

1570 Communications & Civic Engagement

3230 Parking Management

ACTIVE LIVING DIVISION

6110 Active Living Administration

6121 Athletic Services

6122 Recreation Services

6124 Aquatic Services

6126 Tennis Services

6130 Facilities & Equipment

CHILDREN & YOUTH SERVICES DIVISION

225-6133 Children & Youth Administration Fund

225-6135 Children & Youth Services Fund

ADMINISTRATIVE SERVICES DEPARTMENT

1512 Accounting

1514 Revenue

1400 City Elections

1580 Records Management

1535 Information Technology

1567 Utilities & Services

1555 General Insurance

2650 Municipal Court

FIRE DEPARTMENT

3500 Fire & Rescue Services

PUBLIC WORKS DEPARTMENT

4510 PW Administration

1565 Buildings Maintenance

1566 Grounds Maintenance

4900 Motor Maintenance

4910 Central Supply

4950 Cemetery

SOLID WASTE DIVISION

540-4520 Solid Waste Fund

DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION

7340 DEC Administration

4220 Streets

7200 Permits & Inspections

7450 Codes Enforcement

505-4320 Stormwater Utility Fund

POLICE DEPARTMENT

3210 General Management

3221 Criminal Investigation

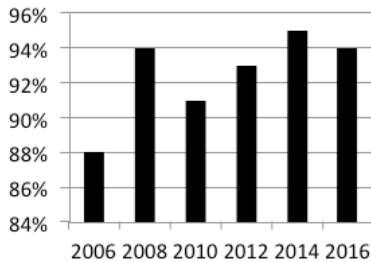
3223 Uniform Patrol

215-3800 E-911 Fund



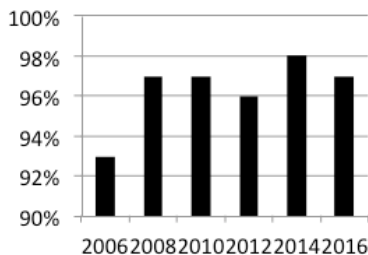
Overall Image of Decatur

% rated excellent/good



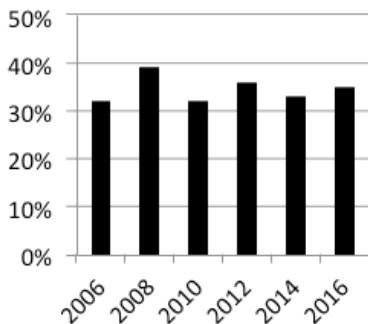
Decatur as a Place to Live

% rated excellent/good



Attended a Public Meeting

% at least once



GOVERNMENTAL CONTROL DEPARTMENT

ADOPTED 2017-2018 BUDGET ESTIMATE

Five City Commissioners are elected in nonpartisan elections to staggered four year terms. Each January, Commissioners select one of their members to serve as Mayor. The City Commission meets in public open session on the first and third Mondays of each month at City Hall.

Mission Statement:

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

Citizen Satisfaction Survey responses:

Overall image or reputation of Decatur

2006: 88% rated as excellent/good
 2008: 94% rated as excellent/good
 2010: 91% rated as excellent/good
 2012: 93% rated as excellent/good
 2014: 95% rated as excellent/good
 2016: 94% rated as excellent/good

Decatur as a place to live

2006: 93% rated as excellent/good
 2008: 97% rated as excellent/good
 2010: 97% rated as excellent/good
 2012: 96% rated as excellent/good
 2014: 98% rated as excellent/good
 2016: 97% rated as excellent/good

In the last 12 months, have you attended a government or other local public meeting?

2006: 32% had attended once or more
 2008: 39% had attended once or more
 2010: 32% had attended once or more
 2012: 36% had attended once or more
 2014: 33% had attended once or more
 2016: 35% had attended once or more

Decatur as a place to retire

2006: 65% rated as excellent/good
 2008: 77% rated as excellent/good
 2010: 76% rated as excellent/good
 2012: 75% rated as excellent/good
 2014: 77% rated as excellent/good
 2016: 66% rated as excellent/good

Decatur City Commission

Mayor Patti Garrett — District 2

Mayor Pro Tem Fred Boykin — District 1

Commissioner Scott Drake — District 1

Commissioner Tony Powers — At-large

Commissioner Brian Smith — District 2

GOVERNMENTAL CONTROL DEPARTMENT
2017-2018 ADOPTED BUDGET

	1110 TOTAL BUDGET ESTIMATE	REVISED BUDGET ESTIMATE	BUDGET ESTIMATE	AUDIT
EXPENDITURE OBJECTS	2017-18	2016-17	2016-17	2015-2016
PERSONNEL SERVICES				
511100 Regular Salaries & Wages	0	0	0	0
511200 Temp Salaries and Wages	27,300	27,300	27,300	23,680
512200 Social Security (FICA)	1,700	1,700	1,700	1,468
512300 Medicare	400	400	400	343
512600 Unemployment Insurance	0	0	0	0
512700 Workers Compensation	2,400	2,900	2,000	2,386
TOTAL PERSONNEL SERVICES	31,800	32,300	31,400	27,877
OTHER SERVICES AND CHARGES				
521200 Professional Services	40,000	30,000	40,000	31,630
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0
522203 Repair and Maint-Landscape	0	0	0	0
522205 Repair and Maint-Office Equipment	0	0	0	0
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0
522320 Rental of Equipment and Vehicles	0	0	0	0
522321 Auto Allowance	0	0	0	0
522500 Other Contractual Services	50,000	44,000	40,000	27,663
523202 Telephone	0	0	0	0
523300 Advertising	4,600	6,500	6,800	1,400
523400 Printing and Binding	5,000	5,000	5,000	4,262
523450 Signs	500	0	0	0
523600 Dues and Fees	30,000	30,000	31,000	27,580
523700 Education and Training	14,000	16,000	12,500	15,183
523701 Business Meetings	4,200	1,000	5,000	345
TOTAL OTHER SERVICES AND CHARGES	148,300	132,500	140,300	108,063
SUPPLIES				
531102 Supplies-Janitorial	0	0	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0
531105 Supplies-Office	250	200	400	116
531106 Supplies-Pesticides and Herbicides	0	0	0	0
531107 Supplies-Specialized Dept	1,500	1,000	1,500	942
531108 Supplies-Tires and Batteries	0	0	0	0
531109 Supplies-Vehicles and Equipment	0	0	0	0
531111 Computer Equipment	1,000	1,000	2,500	0
531270 Gasoline	0	0	0	0
531300 Food-Subsistence and Support	4,500	4,000	4,500	3,906
531400 Books and Periodicals	0	0	0	0
531500 Supplies-Purchased for Resale	0	0	0	0
531600 Small Equipment	0	0	0	0
531700 Uniforms and Protective Equipment	0	0	0	143
TOTAL SUPPLIES	7,250	6,200	8,900	5,106
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL DIVISION EXPENDITURES	187,350	171,000	180,600	141,047



GENERAL GOVERNMENT DEPARTMENT

ADOPTED 2017-2018 BUDGET ESTIMATE

The General Government department manages daily operations of the city including, capital improvements, departmental performance, personnel services and the budgeting process. Staff ensures that policies of the City Commission are carried out effectively, at the lowest possible cost, and are legally sound.

Mission Statement:

Our mission is to work with the citizens of Decatur to meet the needs of the community while serving all with respect and integrity. We strive to do so with Competence, Accessibility, Responsiveness, and Excellence. We Care!

Citizen Satisfaction Survey responses:

Overall quality of services provided by the City of Decatur

2006: 84% rated as excellent/good
 2008: 88% rated as excellent/good
 2010: 89% rated as excellent/good
 2012: 94% rated as excellent/good
 2014: 90% rated as excellent/good
 2016: 89% rated as excellent/good

Quality of Emergency Preparedness services provided by the City of Decatur

2006: N/A
 2008: 68% rated as excellent/good
 2010: 81% rated as excellent/good
 2012: 84% rated as excellent/good
 2014: 79% rated as excellent/good
 2016: 80% rated as excellent/good

Performance Measures

Average years of municipal service by employees

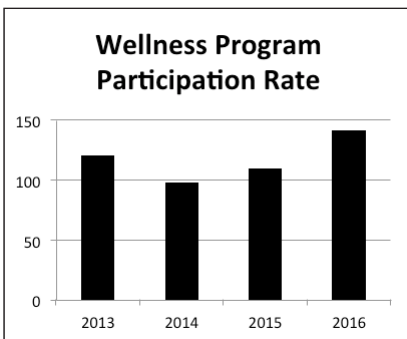
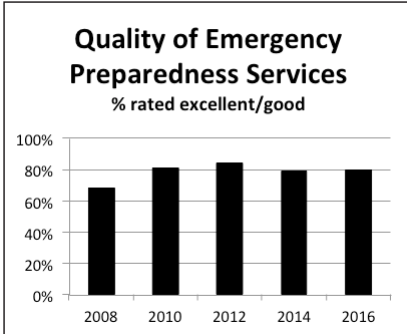
FY 2013: 11.30
 FY 2014: 11.37
 FY 2015: 10
 FY 2016: 10

Number of employees participating in wellness program

FY 2013: 121
 FY 2014: 98
 FY 2015: 110
 FY 2016: 142

National Citizen Survey Response Rate

2006: 41%
 2008: 40%
 2010: 46%
 2012: 40%
 2014: 40%
 2016: 41%



GENERAL GOVERNMENT DEPARTMENT PERSONNEL SUMMARY

REGULAR JOB CLASSES

	CITY MANAGER'S OFFICE 1320	ADMIN Services 1510	CITY ATTORNEY 1530	TOTAL 2017- 2018	TOTAL 2016- 2017	TOTAL 2015- 2016
City Manager	1	0	0	1	1	1
Deputy City Manager	1	0	0	1	1	1
Assistant City Manager	0	1	0	1	1	1
Budget & Performance Measurement Director	1	0	0	1	1	1
Personnel Director	0	1	0	1	1	1
Personnel Specialist	0	1	0	1	1	1
Payroll & Benefits Coordinator	0	0	0	0	1	1
Health & Wellness Coordinator	0	1	0	1	0	0
Office Manager	1	0	0	1	1	1
Administrative Services Assistant	0	1	0	1	1	1
Facilities Security Coordinator	1	0	0	1	1	1
TOTAL REGULAR CLASSES	5	5	0	10	10	10

OTHER JOB CLASSES

	CITY MANAGER'S OFFICE 1320	ADMIN Services 1510	CITY ATTORNEY 1530	TOTAL 2017- 2018	TOTAL 2016- 2017	TOTAL 2015- 2016
City Attorney	0	0	1	1	1	1
Payroll Clerk	0	1	0	1	0	0
Graduate Intern	1	1	0	1	1	1
TOTAL OTHER CLASSES	1	2	1	3	2	2

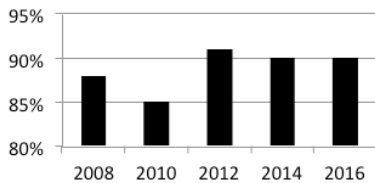
GENERAL GOVERNMENT DEPARTMENT

2017-2018 ADOPTED BUDGET

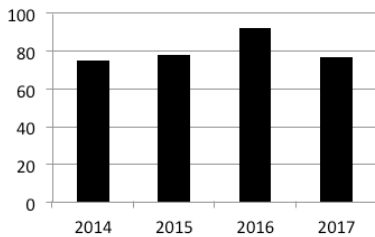
		TOTAL BUDGET ESTIMATE 2017-18	1320 CITY MANAGER	1510 ADMIN SERVICES	1530 CITY ATTORNEY	REVISED ESTIMATE 2016-17	BUDGET ESTIMATE 2016-17	AUDIT 2015-16
EXPENDITURE OBJECTS								
PERSONNEL SERVICES								
511100	Regular Salaries & Wages	676,510	346,760	329,750	0	671,000	679,770	627,015
511200	Temp Salaries and Wages	218,050	187,150	30,900	0	180,500	192,030	188,714
511300	Overtime Wages	6,960	3,500	3,460	0	4,000	4,960	4,109
512100	Employer Group Insurance	145,950	79,500	66,450	0	138,270	134,840	136,451
512200	Social Security (FICA)	50,220	28,270	21,950	0	52,500	47,920	45,426
512300	Medicare	12,830	7,750	5,080	0	13,850	12,600	12,607
512400	Retirement Contributions	39,070	13,020	26,050	0	45,800	39,270	40,881
512401	Retirement Contributions-ICMA	48,400	38,900	9,500	0	48,310	47,660	51,425
512600	Unemployment Insurance	700	420	280	0	700	700	649
512700	Workers Compensation	15,700	4,800	10,900	0	18,800	13,000	19,672
TOTAL PERSONNEL SERVICES		1,214,390	710,070	504,320	0	1,173,730	1,172,750	1,126,951
OTHER SERVICES AND CHARGES								
521200	Professional Services	480,200	41,150	89,050	350,000	589,000	480,800	452,899
521303	Misc Personal Service Fees	0	0	0	0	0	0	0
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	50	50	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	200	200	0	0	1,440	1,440	1,335
522206	Repair and Maint-Vehicles-Outside Labor	200	200	0	0	300	200	38
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321	Auto Allowance	3,700	3,700	0	0	4,300	4,300	3,888
522500	Other Contractual Services	109,500	1,000	108,500	0	104,000	99,000	99,415
523101	Insurance-Awards	0	0	0	0	0	0	(11)
523201	Postage	0	0	0	0	0	0	0
523202	Telephone	0	0	0	0	100	100	0
523300	Advertising	200	200	0	0	700	700	875
523400	Printing and Binding	1,000	1,000	0	0	1,000	1,500	561
523600	Dues and Fees	18,500	14,000	4,500	0	14,000	18,900	10,511
523700	Education and Training	56,400	30,000	26,400	0	45,000	43,000	33,617
523701	Business Meetings	27,550	18,000	9,550	0	22,500	33,950	22,588
523800	Licenses	0	0	0	0	0	0	42
523911	Bank Charges	0	0	0	0	0	0	0
TOTAL OTHER SERVICES AND CHARGES		697,500	109,500	238,000	350,000	782,340	683,890	625,758
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	100	100	0	0	100	100	0
531102	Supplies-Janitorial	300	300	0	0	300	300	187
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0
531105	Supplies-Office	5,000	3,500	1,500	0	5,500	4,500	4,288
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107	Supplies-Specialized Dept	2,000	1,000	1,000	0	1,500	2,000	633
531108	Supplies-Tires and Batteries	200	200	0	0	200	200	0
531109	Supplies-Vehicles and Equipment	500	500	0	0	500	1,000	167
531111	Computer Equipment	3,600	2,600	1,000	0	2,100	2,600	3,805
531112	Computer Software	0	0	0	0	410	0	0
531113	Office Equipment and Furniture	2,000	2,000	0	0	500	500	5,819
531115	Supplies- Batteries	0	0	0	0	50	0	0
531270	Gasoline	1,000	1,000	0	0	1,100	1,100	1,067
531300	Food-Subsistence and Support	3,000	2,500	500	0	3,500	3,000	3,563
531400	Books and Periodicals	1,000	500	500	0	1,000	1,500	158
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	200	21
531700	Uniforms and Protective Equipment	1,100	300	800	0	900	800	286
TOTAL SUPPLIES		19,800	14,500	5,300	0	17,660	17,800	19,994
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES		1,931,690	834,070	747,620	350,000	1,973,730	1,874,440	1,772,702



Opportunities to Participate in Social Events
% rated excellent/good



Decatur 101 Participants



COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

ADOPTED 2017-2018 BUDGET ESTIMATE

The Community & Economic Development department is responsible for economic development initiatives, community engagement and education, special events and strategic planning. The department works to actively market the City and recruit new businesses and help existing businesses thrive.

Mission Statement:

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

Citizen Satisfaction Survey responses:

Opportunities to participate in social events and activities

2006: N/A
2008: 88% rated as excellent/good
2010: 85% rated as excellent/good
2012: 91% rated as excellent/good
2014: 90% rated as excellent/good
2016: 90% rated as excellent/good

Vibrant Downtown/ Commercial Area

2006: N/A
2008: N/A
2010: N/A
2012: 93% rated as excellent/good
2014: 90% rated as excellent/good
2016: 90% rated as excellent/good

Performance Measures

Total Views on The Decatur Minute blog

2013: 35,794
2014: 26,945
2015: 64,095
2016: 57,554

Number of MLK, Jr. Service Day Volunteers

Calendar 2014: 1,100
Calendar 2015: 1,300
Calendar 2016: 1,300
Calendar 2017: 1,330

Number of Decatur 101 participants

Spring 2014: 75
Spring 2015: 88
Spring 2016: 92
Spring 2017: 77

COMMUNITY AND ECONOMIC DEVELOPMENT

2017-2018 ADOPTED BUDGET

	TOTAL BUDGET ESTIMATE 2017-18	7510 ADMINI- STRATION	7550 ECONOMIC DEV	7410 PLANNING	1570 COMM & CIVIC ENGAGEMENT	3230 PARKING MGMT	REVISED ESTIMATE 2016-17	BUDGET ESTIMATE 2016-17	AUDIT 2015-16
EXPENDITURE OBJECTS									
PERSONNEL SERVICES									
511100 Regular Salaries & Wages	662,350	157,560	0	203,700	270,030	31,060	663,980	687,240	579,936
511200 Temp Salaries and Wages	209,840	2,500	167,840	12,500	9,000	18,000	174,650	174,650	165,951
511300 Overtime Wages	1,500	0	0	0	0	1,500	4,830	0	5,036
512100 Employer Group Insurance	172,610	26,680	39,730	39,880	53,170	13,150	150,870	147,370	142,107
512200 Social Security (FICA)	54,240	9,770	10,410	13,380	17,710	2,970	50,050	50,680	45,298
512300 Medicare	12,740	2,290	2,450	3,150	4,150	700	13,400	12,010	10,760
512400 Retirement Contributions	57,800	12,610	4,800	16,300	21,600	2,490	51,550	48,130	51,150
512401 Retirement Contributions-ICMA	30,380	17,050	6,500	0	6,830	0	34,800	32,300	29,838
512600 Unemployment Insurance	980	140	210	210	280	140	1,010	1,010	0
512700 Workers Compensation	15,000	4,800	2,400	3,000	3,000	1,800	18,100	12,500	9,924
TOTAL PERSONNEL SERVICES	1,217,440	233,400	234,340	292,120	385,770	71,810	1,163,240	1,165,890	1,040,001
OTHER SERVICES AND CHARGES									
521200 Professional Services	295,050	40,000	75,000	80,000	90,250	9,800	176,300	201,550	303,461
522200 Repairs and Maintenance	1,500	0	0	0	0	1,500	1,000	1,000	161
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
522203 Repair and Maint-Landscape	0	0	0	0	0	0	0	0	0
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	0	0	0	0	0	0	0	0	0
522206 Repair and Maint-Vehicles-Outside Labor	500	0	0	0	0	500	500	500	0
522310 Rental of Land & Buildings	40,400	22,700	0	0	0	17,700	38,500	38,500	27,179
522320 Rental of Equipment and Vehicles	0	0	0	0	0	0	0	7,200	0
522321 Auto Allowance	7,200	7,200	0	0	0	0	7,200	0	6,078
522500 Other Contractual Services	533,800	6,000	137,800	220,000	123,000	47,000	439,400	439,400	289,722
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	30,750	0	0	0	30,750	0	30,000	30,000	23,530
523202 Telephone	0	0	0	0	0	0	0	0	157
523300 Advertising	18,850	0	5,000	850	13,000	0	11,720	14,220	8,880
523400 Printing and Binding	11,000	1,000	3,000	1,500	4,000	1,500	10,600	11,000	13,429
523450 Signs	6,350	100	1,000	0	250	5,000	2,900	3,700	0
523600 Dues and Fees	23,100	500	3,000	15,000	4,000	600	10,300	11,300	6,654
523700 Education and Training	31,150	2,500	7,500	7,650	11,500	2,000	21,500	19,500	11,830
523701 Business Meetings	8,250	250	1,000	3,000	4,000	0	13,200	13,200	7,012
523800 Licenses	4,700	0	0	3,500	1,200	0	4,700	4,700	2,521
TOTAL OTHER SVCS. AND CHARGES	1,012,600	80,250	233,300	331,500	281,950	85,600	767,820	795,770	700,612
SUPPLIES									
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102 Supplies-Janitorial	600	0	0	0	0	600	0	600	1,091
531103 Supplies-Landscape Maintenance	0	0	0	0	0	0	600	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0	0
531105 Supplies-Office	6,300	5,500	100	500	0	200	6,800	6,800	5,467
531106 Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0	0	7
531107 Supplies-Specialized Dept	32,250	1,000	7,500	250	15,000	8,500	29,200	39,000	25,864
531108 Supplies-Tires and Batteries	200	0	0	0	0	200	200	200	0
531109 Supplies-Vehicles and Equipment	0	0	0	0	0	0	0	0	0
531111 Computer Equipment	1,300	0	0	1,000	300	0	3,200	3,200	407
531112 Computer Software	300	0	0	0	0	300	300	0	0
531113 Supplies - Office Equipment	1,800	0	300	1,500	0	0	0	300	1,807
531114 Furniture and Fixtures	0	0	0	0	0	0	0	0	0
531115 Supplies-Batteries	0	0	0	0	0	0	0	0	0
531230 Electricity	0	0	0	0	0	0	0	0	0
531270 Gasoline	500	0	0	0	0	500	500	500	370
531300 Food-Subsistence and Support	350	0	0	100	0	250	0	0	379
531400 Books and Periodicals	800	0	0	500	300	0	600	600	289
531500 Supplies-Purchased for Resale	0	0	0	0	0	0	0	0	0
531600 Small Equipment	400	0	0	0	0	400	260	260	28
531700 Uniforms and Protective Equipment	800	0	0	300	0	500	500	500	553
TOTAL SUPPLIES	45,600	6,500	7,900	4,150	15,600	11,450	42,160	51,960	36,260
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES	2,275,640	320,150	475,540	627,770	683,320	168,860	1,973,220	2,013,620	1,776,873



COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL SUMMARY

	ADMIN 7510	ECON DEV. 7550	PLANNING 7410	CIVIC ENGAGEMENT & COMM 1570	PARKING MGMT. 3230	TOTAL 2017- 2018	TOTAL 2016- 2017	TOTAL 2015- 2016
REGULAR JOB CLASSES								
Assistant City Manager	1	0	0	0	0	1	1	1
Chief, Division of Community, Education & Civic Engagement	0	0	0	1	0	1	1	1
Planning Director	0	0	1	0	0	1	1	1
Planner	0	0	1	0	0	1	1	1
Downtown Development Manager	0	1	0	0	0	1	1	1
Lifelong Community Program Coordinator	0	0	1	0	0	1	1	1
Special Events Coordinator	0	0	0	1	0	1	1	1
Communications Specialist	0	0	0	1	0	1	1	1
Community Information Services & Volunteer Coordinator	0	0	0	1	0	1	1	1
Office Manager	0	0	0	0	0	0	1	1
Operations Analyst	0	1	0	0	0	1	0	0
Administrative Services Assistant	1	0	0	0	0	1	0	0
Parking Manager	0	1	0	0	0	1	1	1
Parking Attendant	0	0	0	0	1	1	1	1
TOTAL REGULAR CLASSES	2	3	3	4	1	13	12	12
OTHER JOB CLASSES								
Planning Intern	0	0	1	0	0	1	1	0
P/T Special Events Volunteer Coordinator	1	0	0	0	0	1	1	1
P/T Parking Attendant	0	0	0	0	1	1	1	1
TOTAL REGULAR CLASSES	1	0	1	0	1	3	3	2

ACTIVE LIVING DIVISION

ADOPTED 2017-2018 BUDGET ESTIMATE

The Active Living division promotes a healthy and active lifestyle through holistic services and programming. Recreational and educational activities, offered by division staff and community partners, enhance the quality of life for all Decatur residents. Through its programming, the Active Living division helps create a community where residents and visitors can participate in physical activity, regardless of physical limitations, in addition to offering traditional recreation programming.

Mission Statement:

It is the mission of the Decatur Active Living Department to provide physical and educational opportunities that contribute to the quality of life of the citizens of Decatur. Decatur Active Living is committed to enhancing the lives of individuals and families by contributing to the City's economic development, preserving and promoting our greenspaces and celebrating diversity while bringing the community together.

Citizen Satisfaction Survey responses:

Recreational opportunities

2006: 67% rated as excellent/good
2008: 80% rated as excellent/good
2010: 74% rated as excellent/good
2012: 85% rated as excellent/good
2014: 79% rated as excellent/good
2016: 80% rated as excellent/good

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

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

Performance Measures:

Total attendance at city pools

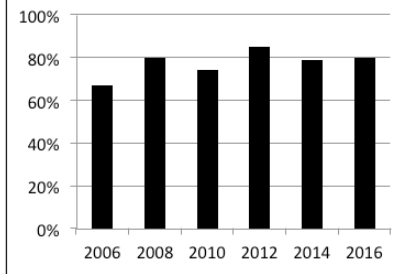
Summer 2013: 38,396
Residents – 67.9%
Summer 2014: 35,934
Residents – 60.1%
Summer 2015: 39,404
Residents – 56.6%
Summer 2016: 42,987
Residents – 55.5%

Number of Team Decatur members

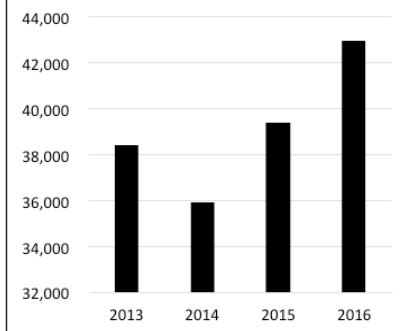
FY 2013: 207
FY 2014: 225
FY 2015: 160
FY 2016: 108

Recreational Opportunities

% rated excellent/good



Pool Attendance



ACTIVE LIVING DIVISION
2017-2018 ADOPTED BUDGET

		TOTAL BUDGET ESTIMATE 2017-18	6110	6121	6122	6124
EXPENDITURE OBJECTS			ADMINIS- TRATION	ATHLETIC SERVICES	RECREATION SERVICES	AQUATICS SERVICES
PERSONNEL SERVICES						
511100	Regular Salaries & Wages	609,300	155,220	128,670	265,170	0
511200	Temp Salaries and Wages	495,370	47,520	75,580	180,220	70,050
511300	Overtime Wages	10,000	2,000	8,000	0	0
512100	Employer Group Insurance	145,640	26,670	39,560	66,150	0
512200	Social Security (FICA)	71,280	12,580	12,680	26,800	4,340
512300	Medicare	16,700	2,950	2,970	6,280	1,020
512400	Retirement Contributions	48,790	12,420	10,300	21,250	0
512600	Unemployment Insurance	770	140	210	350	0
512700	Workers Compensation	19,330	3,630	4,800	5,500	1,800
TOTAL PERSONNEL SERVICES		1,417,180	263,130	282,770	571,720	77,210
OTHER SERVICES AND CHARGES						
521200	Professional Services	88,520	9,800	180	7,490	0
521301	Instructor Fees	14,000	0	0	14,000	0
521302	Official Fees	3,100	0	2,700	0	400
522200	Repairs and Maintenance	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	38,610	0	0	30,000	1,500
522202	Repair and Maint-Communication Equip	300	0	0	0	0
522203	Repair and Maint-Landscape	65,000	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	4,450	200	350	3,600	0
522500	Other Contractual Services	267,570	0	12,090	25,480	226,000
523101	Insurance-Awards	1,000	0	0	0	0
523201	Postage	0	0	0	0	0
523202	Telephone	0	0	0	0	0
523300	Advertising	0	0	0	0	0
523400	Printing and Binding	22,200	11,800	4,550	5,250	0
523450	Signs	2,800	300	0	200	750
523600	Dues and Fees	9,050	700	1,900	1,350	4,500
523700	Education and Training	6,930	4,000	1,180	550	0
523701	Business Meetings	27,280	5,000	4,500	14,980	0
523911	Bank Charges	15,000	15,000	0	0	0
TOTAL OTHER SVCS. AND CHARGES		580,210	61,200	27,450	102,900	233,150
SUPPLIES						
531101	Supplies-Bldg & Fixed Equip	1,000	1,000	0	0	0
531102	Supplies-Janitorial	1,250	0	0	950	0
531103	Supplies-Landscape Maintenance	6,450	0	0	5,800	450
531104	Supplies-Misc. Maintenance	0	0	0	0	0
531105	Supplies-Office	7,000	7,000	0	0	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0
531107	Supplies-Specialized Dept	95,070	2,000	37,000	26,820	9,500
531108	Supplies-Tires and Batteries	1,840	0	0	0	0
531109	Supplies-Vehicles and Equipment	3,000	0	0	0	0
531110	Communication Equipment	1,730	0	0	0	150
531111	Computer Equipment	2,900	0	0	0	0
531112	Computer Software	100	0	0	0	0
531113	Office Equipment	0	0	0	0	0
531114	Outdoor Furniture and Fixtures	6,970	0	0	0	3,500
531115	Batteries	100	0	0	0	0
531270	Gasoline	500	0	0	0	500
531300	Food-Subsistence & Support	14,260	1,600	910	10,750	0
531400	Books and Periodicals	600	100	100	400	0
531500	Supplies-Purchased for Resale	4,000	0	0	0	0
531600	Small Equipment	4,290	100	440	1,850	400
531700	Uniforms and Protective Equipment	86,070	750	67,230	11,190	5,000
TOTAL SUPPLIES		237,130	12,550	105,680	57,760	19,500
TOTAL CAPITAL OUTLAY		0	0	0	0	0
TOTAL DIVISION EXPENDITURES		2,234,520	336,880	415,900	732,380	329,860

6126 TENNIS/PARK SERVICES	6130 FACILITIES & EQUIPM.	REVISED ESTIMATE 2016-17	BUDGET ESTIMATE 2016-17	AUDIT 2015-16
60,240	0	603,510	589,850	546,293
122,000	0	458,380	478,380	411,439
0	0	2,900	0	416
13,260	0	125,670	122,510	119,598
14,880	0	57,390	66,280	58,142
3,480	0	13,820	15,530	13,598
4,820	0	48,500	46,750	49,444
70	0	700	700	1,600
3,600	0	23,400	16,000	14,694
222,350	0	1,334,270	1,336,000	1,215,223
800	70,250	83,530	82,790	65,075
0	0	21,880	21,880	13,547
0	0	400	400	0
0	0	0	0	0
0	7,110	32,060	31,500	25,892
0	300	300	300	0
0	65,000	60,000	60,000	57,628
0	0	0	0	0
0	0	0	0	0
0	0	0	0	20
0	0	0	0	0
0	0	13,400	14,400	11,432
300	0	1,350	1,400	588
3,000	1,000	260,070	249,450	230,216
0	1,000	1,000	1,000	100
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
600	0	21,650	19,200	17,667
1,550	0	1,350	2,850	1,130
600	0	4,040	7,490	7,675
1,200	0	10,370	11,060	3,455
2,800	0	14,100	11,680	16,929
0	0	15,000	15,000	10,701
10,850	144,660	540,500	530,400	462,055
0	0	200	1,200	0
300	0	1,230	1,200	712
200	0	3,760	5,650	2,317
0	0	200	0	7,536
0	0	9,000	7,000	1,088
0	0	10	0	6
19,450	300	85,590	88,590	69,543
0	1,840	1,840	1,840	0
0	3,000	4,750	3,000	762
0	1,580	1,150	1,730	122
0	2,900	2,000	2,900	2,645
0	100	100	100	30
0	0	0	0	0
0	3,470	11,000	11,000	2,991
0	100	150	0	0
0	0	3,470	3,470	1,854
1,000	0	14,120	14,220	11,550
0	0	400	400	223
4,000	0	3,500	3,500	4,166
1,500	0	4,310	4,310	1,635
1,900	0	79,510	78,860	70,286
28,350	13,290	226,290	228,970	177,465
0	0	0	0	0
261,550	157,950	2,101,060	2,095,370	1,854,743



ACTIVE LIVING DIVISION PERSONNEL SUMMARY

	ADMIN 6110	ATHLETICS 6121	REC PROGRAMS 6122	AQUATICS 6124	TENNIS 6126	FACILITIES 6130	TOTAL 2017- 2018	TOTAL 2016- 2017	TOTAL 2015- 2016
REGULAR JOB CLASSES									
Active Living Director	1	0	0	0	0	0	1	1	1
Assistant Active Living Director	0	0	1	0	0	0	1	1	1
Program Supervisor	0	1	3	0	1	0	5	5	5
Program Assistant	0	2	1	0	0	0	3	2	1
Administrative Assistant	1	0	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	2	3	5	0	1	0	11	10	9
OTHER JOB CLASSES									
Aquatics Director	0	0	0	1	0	0	1	1	1
Program Leader P/T	0	2	7	0	7	0	16	15	12
Specialized Instructor	0	0	18	15	7	0	40	40	32
Receptionist P/T	3	0	0	0	0	0	3	3	3
Front Desk Attendant	0	0	0	10	0	0	10	10	10
TOTAL OTHER CLASSES	3	2	25	26	14	0	70	69	58

CHILDREN AND YOUTH SERVICES DIVISION

ADOPTED 2017-2018 BUDGET ESTIMATE*

The Children & Youth Services (CYS) division provides after school and summer camp programming designed to help children and youth develop into healthy, productive, lifelong learners.

Mission Statement:

The mission of the Children and Youth Services division is to work with community partners to promote the development of Decatur's children and youth into healthy, productive, lifelong learners.

Citizen Satisfaction Survey responses:

Decatur as a place to raise children

2006: 90% rated as excellent/good
2008: 93% rated as excellent/good
2010: 90% rated as excellent/good
2012: 95% rated as excellent/good
2014: 96% rated as excellent/good
2016: 97% rated as excellent/good

Availability of affordable, quality childcare

2006: 51% rated as excellent/good
2008: 52% rated as excellent/good
2010: 50% rated as excellent/good
2012: 55% rated as excellent/good
2014: 76% rated as excellent/good
2016: 60% rated as excellent/good

Performance Measures:

Number of children provided with care

FY 2013: 1,019
FY 2014: 919
FY 2015: 1,228
FY 2016: 1,256

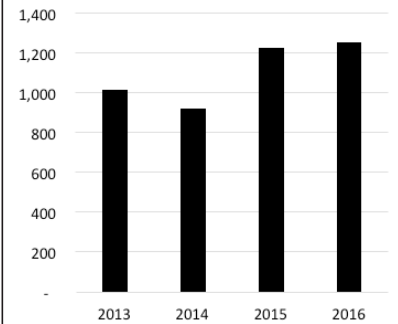
Homeless children provided with care

FY 2013: 5
FY 2014: 24
FY 2015: 13
FY 2016: 6

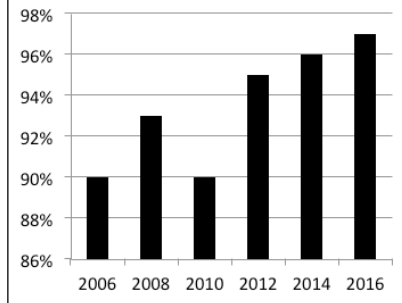
Percentage of subsidized summer camp spots

FY 2013: 38%
FY 2014: 13%
FY 2015: 19%
FY 2016: 9%

No. of Youth Provided with Care



Decatur as a Place to Raise Children % rated excellent/good



* For budget estimate detail, see page 138

CHILDREN & YOUTH SERVICES PERSONNEL SUMMARY

REGULAR JOB CLASSES

Children & Youth Services Director
Assistant CYS Director
Program Supervisor
Site Director
Administrative Assistant

TOTAL REGULAR CLASSES

OTHER JOB CLASSES

Academic Building Coordinators
Academic Tutors
Afterschool Counselor
Family Liaison
Instructor
Junior Counselor
Lead Counselor
Site Director P/T
Summer Camp Counselor
Tech Support Staff
Technology Lead Instructor
Technology Instructor
Technology Specialist

TOTAL OTHER CLASSES

CHILDREN & YOUTH SERVICES 6133/6135

TOTAL 2017-2018

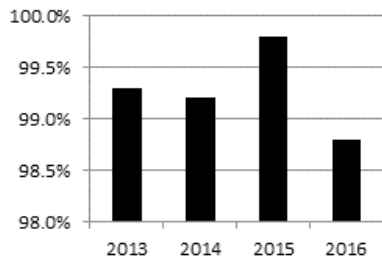
TOTAL 2016-2017

TOTAL 2015-2016

1	1	1	1
1	1	1	1
1	1	1	1
9	9	9	8
1	1	1	1
13	13	13	12
0	0	7	7
0	0	18	18
51	51	51	44
1	1	1	1
34	34	34	34
3	3	3	3
4	4	5	5
0	0	0	1
14	14	14	15
1	1	1	1
3	3	0	0
3	3	8	8
1	1	1	1
115	115	143	138

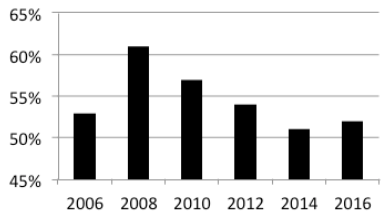


Property Tax Collection Rate



Contacted the City for Info in Last 12 Months

% respondents answering yes



ADMINISTRATIVE SERVICES DEPARTMENT

ADOPTED 2017-2018 BUDGET ESTIMATE

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

Mission Statement:

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

Citizen Satisfaction Survey responses:

Citizen Satisfaction Survey responses:

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

Contacted the City for help or information in the last 12 months

2006: 53% reported as yes
 2008: 61% reported as yes
 2010: 57% reported as yes
 2012: 54% reported as yes
 2014: 51% reported as yes
 2016: 52% reported as yes

Performance Measures

Property tax collection rate for prior year as of the following April 1st

FY 2013: 99.3%
 FY 2014: 99.2%
 FY 2015: 99.8%
 FY 2016: 98.8%

Number and Type of most adjudicated cases in Municipal Court

FY 2013: Speeding – 1,325
 FY 2014: Speeding – 2,426
 FY 2015: Speeding – 1,017
 FY 2016: Speeding – 826

ADMINISTRATIVE SERVICES DEPARTMENT PERSONNEL SUMMARY

	ACCTG 1512	REVENUE COLLECTIONS 1514	RECORDS 1580	MUNICIPAL COURT- 2650	TOTAL 2017- 2018	TOTAL 2016- 2017	TOTAL 2015- 2016
REGULAR JOB CLASSES							
City Clerk	1	0	0	0	1	1	1
Accounting Clerk	1	0	0	0	1	1	1
Accounts Payable Officer	1	0	0	0	1	1	1
Revenue and Technology Director	0	1	0	0	1	1	1
Sr. Revenue Officer	0	1	0	0	1	1	1
Revenue Officer	0	2	0	0	2	2	2
Chief Court Clerk	0	0	0	1	1	1	1
Court Clerk	0	0	0	2	2	2	2
TOTAL REGULAR CLASSES	3	4	0	3	10	10	10
OTHER JOB CLASSES							
Records Specialist	0	0	1	0	1	1	1
Intern	0	0	0	1	1	1	0
Chief Judge	0	0	0	1	1	1	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	1	12	13	13	12

ADMINISTRATIVE SERVICES DEPARTMENT

2017-2018 ADOPTED BUDGET

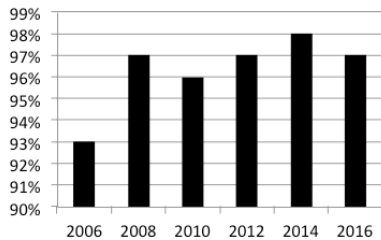
		TOTAL BUDGET ESTIMATE 2017-2018	1512 ACCOUNTING	1514 REVENUE COLLECTIONS	1400 CITY ELECTION	1580 RECORDS MANAGEMENT	1535 INFORMATION TECHNOLOGY
EXPENDITURE OBJECTS							
PERSONNEL SERVICES							
511100	Regular Salaries & Wages	512,850	159,130	198,530	0	0	0
511200	Temp Salaries and Wages	218,410	0	0	0	23,660	0
511300	Overtime Wages	58,500	4,500	24,000	0	0	0
512100	Employer Group Insurance	132,270	39,700	52,900	0	0	0
512200	Social Security (FICA)	44,610	9,900	12,590	0	1,470	0
512300	Medicare	10,440	2,320	2,950	0	350	0
512400	Retirement Contributions	41,050	12,730	15,900	0	0	0
512600	Unemployment Insurance	1,330	210	280	0	70	0
512700	Workers Compensation	8,400	2,400	2,400	0	600	0
TOTAL PERSONNEL SERVICES		1,027,860	230,890	309,550	0	26,150	0
OTHER SERVICES AND CHARGES							
521200	Professional Services	483,400	195,400	32,000	15,000	43,500	112,000
521303	Misc Personal Service Fees	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	50	0	50	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	1,650	600	250	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	30,240	240	0	0	0	0
522321	Auto Allowance	3,500	0	0	0	0	0
522500	Other Contractual Services	339,170	20,200	56,760	0	57,000	204,650
523101	Insurance-Awards	10,000	0	0	0	0	0
523102	Insurance-Legal Liability	80,400	0	0	0	0	0
523104	Insurance-Property	83,900	0	0	0	0	0
523105	Insurance-Vehicles	109,000	0	0	0	0	0
523106	Insurance-Performance Bond	200	0	0	0	0	0
523107	Insurance-Commercial Excess Liability	25,400	0	0	0	0	0
523201	Postage	15,000	0	0	0	0	0
523202	Telephone	260,950	350	400	0	0	0
523300	Advertising	4,400	0	2,900	1,500	0	0
523400	Printing and Binding	11,320	0	10,320	0	0	0
523600	Dues and Fees	3,780	1,250	510	0	420	1,000
523700	Education and Training	35,060	7,000	7,000	0	2,060	7,000
523701	Business Meetings	3,600	2,000	800	0	0	300
523800	Licenses	0	0	0	0	0	0
523911	Bank Charges	52,900	50,000	2,900	0	0	0
TOTAL OTHER SVCS. AND CHARGES		1,553,920	277,040	113,890	16,500	102,980	324,950
SUPPLIES		0	0	0		0	0
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0
531102	Supplies-Janitorial	460	100	160	0	0	0
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0
531105	Supplies-Office	24,630	5,000	9,630	0	5,500	0
531106	Supplies-Pesticides and Herbicides	0	0	0	0	0	0
531107	Supplies-Specialized Dept	1,650	0	150	0	0	0
531108	Supplies-Tires and Batteries	0	0	0	0	0	0
531109	Supplies-Vehicles and Equipment	0	0	0	0	0	0
531111	Computer Equipment	18,500	0	0	0	0	17,000
531112	Computer Software	69,880	0	0	7,200	0	54,780
531113	Supplies-Office Equipment and Furniture	3,000	0	0	0	0	0
531115	Supplies-Batteries	50	50	0	0	0	0
531210	Water and Sewer	130,000	0	0	0	0	0
531215	Stormwater Utility	368,900	0	0	0	0	0
531220	Natural Gas	33,000	0	0	0	0	0
531230	Electricity	587,000	0	0	0	0	0
531231	Street Lighting	280,000	0	0	0	0	0
531270	Gasoline	720	0	720	0	0	0
531300	Food-Subsistence and Support	2,980	500	880	0	100	0
531400	Books and Periodicals	1,160	500	110	0	150	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0
531600	Small Equipment	0	0	0	0	0	0
531700	Uniforms and Protective Equipment	3,500	500	600	0	100	800
TOTAL SUPPLIES		1,525,430	6,650	12,250	7,200	5,850	72,580
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL DIVISION EXPENDITURES		4,107,210	514,580	435,690	23,700	134,980	397,530

1555 GENERAL INSURANCE	1567 UTILITIES & SERVICES	2650 MUNICIPAL COURT SERVICES	REVISED ESTIMATE 2016-17	BUDGET ESTIMATE 2016-17	AUDIT 2015-16
0	0	155,190	503,300	532,710	494,646
0	0	194,750	175,000	213,160	184,073
0	0	30,000	58,000	66,000	55,235
0	0	39,670	125,550	122,230	126,659
0	0	20,650	42,900	46,650	43,815
0	0	4,820	10,120	11,110	10,272
0	0	12,420	40,850	41,100	44,459
0	0	770	1,260	1,330	0
0	0	3,000	10,100	7,000	10,741
0	0	461,270	967,080	1,041,290	969,900
7,500	0	78,000	377,290	374,820	361,019
0	0	0	0	0	0
0	0	0	50	50	0
0	0	0	0	0	0
0	0	0	0	0	0
0	500	300	1,990	1,990	1,390
0	0	0	0	0	0
0	27,000	3,000	30,740	30,740	27,621
0	0	3,500	3,500	2,500	2,732
0	560	0	429,740	424,990	233,595
10,000	0	0	10,000	10,000	27,554
80,400	0	0	67,040	61,000	58,050
83,900	0	0	63,680	71,900	68,475
109,000	0	0	103,470	102,800	97,849
200	0	0	200	200	200
25,400	0	0	24,120	25,000	23,396
0	15,000	0	14,000	15,350	12,612
0	260,200	0	252,600	260,000	228,494
0	0	0	2,610	2,400	2,330
0	0	1,000	12,600	10,260	7,970
0	0	600	3,310	3,720	1,553
0	0	12,000	32,400	31,530	26,472
0	0	500	2,350	4,350	760
0	0	0	0	0	0
0	0	0	50,900	50,900	53,268
316,400	303,260	98,900	1,482,590	1,484,500	1,235,341
0	0	0	0	0	0
0	0	0	0	0	0
0	0	200	480	480	128
0	0	0	0	0	0
0	2,000	2,500	23,630	21,950	15,313
0	0	0	0	0	0
0	0	1,500	2,650	2,500	8
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,500	9,820	15,320	3,848
0	0	7,900	64,650	67,870	52,320
0	0	3,000	3,000	13,000	522
0	0	0	20	0	0
0	130,000	0	130,000	86,000	93,408
0	368,900	0	320,500	320,500	192,300
0	33,000	0	31,000	33,000	27,096
0	587,000	0	395,000	400,000	425,146
0	280,000	0	270,000	310,000	289,076
0	0	0	720	230	708
0	0	1,500	2,800	1,550	748
0	0	400	1,310	1,310	58
0	0	0	0	0	0
0	0	0	10	0	41
0	0	1,500	2,920	3,400	808
0	1,400,900	20,000	1,258,510	1,277,110	1,101,527
0	0	0	0	0	0
316,400	1,704,160	580,170	3,708,180	3,802,900	3,306,769

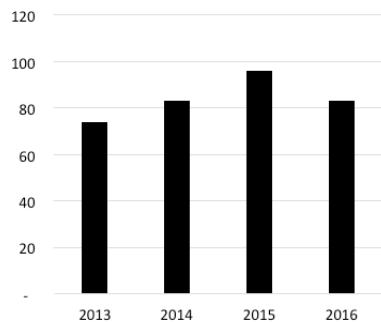


Quality of Fire Services

% rated excellent/good



No. of Car Seats Fitted



FIRE AND RESCUE DEPARTMENT

ADOPTED 2017-2018 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

Quality of Fire Prevention and Education

2006: 75% rated as excellent/good
 2008: 87% rated as excellent/good
 2010: 83% rated as excellent/good
 2012: 88% rated as excellent/good
 2014: 89% rated as excellent/good
 2016: 92% rated as excellent/good

Performance Measures

Total Fire & Medical calls responded to

FY 2013: 3,379
 FY 2014: 3,645
 FY 2015: 4,822
 FY 2016: 3,366

Number of car seats fit-checked by firefighters

FY 2013: 74
 FY 2014: 83
 FY 2015: 96
 FY 2016: 83

FIRE DEPARTMENT PERSONNEL SUMMARY

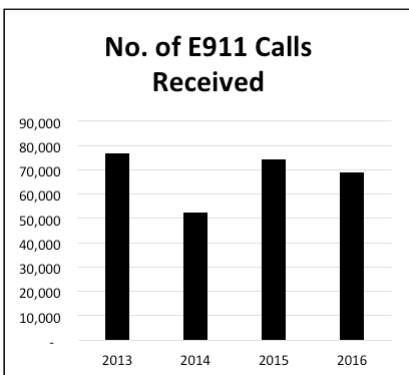
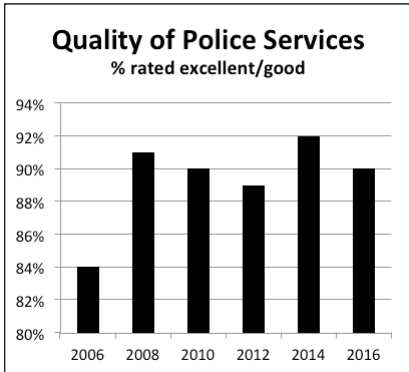
REGULAR JOB CLASSES

	FIRE 3500	TOTAL 2017-2018	TOTAL 2016-2017	TOTAL 2015-2016
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	0	0
Fire Station Captain	3	3	4	4
Fire Lieutenant	3	3	3	3
Fire Sergeant	3	3	3	3
Fire Inspector	3	3	0	0
Fire Apparatus Operator	12	12	12	12
Firefighter	12	12	15	15
TOTAL REGULAR CLASSES	39	39	39	39

FIRE AND RESCUE DEPARTMENT

2017-2018 ADOPTED BUDGET

		3500			
		TOTAL BUDGET	REVISED	BUDGET	AUDIT
		ESTIMATE	ESTIMATE	ESTIMATE	
		2017-18	2016-17	2016-17	2015-16
EXPENDITURE OBJECTS					
PERSONNEL SERVICES					
511100	Regular Salaries & Wages	2,155,550	2,187,000	2,305,930	2,206,811
511200	Temp Salaries and Wages	100,000	0	0	0
511300	Overtime Wages	100,000	288,000	205,000	227,434
511400	Special Events Overtime	0	5,000	5,000	4,302
512100	Employer Group Insurance	503,000	502,000	447,540	537,697
512200	Social Security (FICA)	0	0	0	0
512300	Medicare	31,300	34,000	36,840	33,358
512400	Retirement Contributions	172,500	164,500	177,680	191,835
512600	Unemployment Insurance	2,730	3,010	3,010	0
512700	Workers Compensation	53,200	64,000	44,000	51,576
TOTAL PERSONNEL SERVICES		3,118,280	3,247,510	3,225,000	3,253,012
OTHER SERVICES AND CHARGES					
521200	Professional Services	97,750	101,100	101,100	89,722
522200	Repairs and Maintenance	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	3,000	8,500	2,000	7,371
522202	Repair and Maint-Communication Equip	12,000	10,000	11,500	9,963
522204	Repair and Maint-Machines and Tools	8,300	6,300	6,300	8,137
522205	Repair and Maint-Office Equipment	0	0	0	0
522206	Repair and Maint-Vehicles-Outside Labor	28,000	46,000	35,000	40,719
522310	Rental of Land & Buildings	0	0	0	0
522320	Rental of Equipment and Vehicles	6,100	5,700	5,700	5,284
522321	Auto Allowance	500	500	500	233
522500	Other Contractual Services	1,000	1,000	1,000	1,457
523101	Insurance-Awards	1,000	80	1,000	3,456
523102	Insurance-Legal Liability	0	0	0	0
523105	Insurance-Vehicle	0	0	0	0
523201	Postage	300	300	300	336
523202	Telephone	0	0	0	0
523300	Advertising	150	150	150	0
523400	Printing and Binding	1,900	1,900	1,900	746
523600	Dues and Fees	4,750	3,750	5,250	3,340
523700	Education and Training	36,200	25,780	25,780	25,959
523701	Business Meetings	8,000	9,000	5,000	5,299
523800	Licenses	0	900	0	780
523911	Bank Charges	0	10	0	0
TOTAL OTHER SVCS. AND CHARGES		208,950	220,970	202,480	202,802
SUPPLIES					
531101	Supplies-Bldg & Fixed Equip	2,500	0	2,500	0
531102	Supplies-Janitorial	6,000	6,000	6,000	6,845
531103	Supplies-Landscape Maintenance	1,000	1,000	1,000	0
531104	Supplies-Misc. Maintenance	5,800	6,400	6,400	4,349
531105	Supplies-Office	2,500	2,500	2,500	2,759
531106	Supplies-Pesticides and Herbicides	0	10	0	0
531107	Supplies-Specialized Dept	50,900	45,280	50,280	59,214
531108	Supplies-Tires and Batteries	4,200	5,300	4,200	11,305
531109	Supplies-Vehicles and Equipment	20,300	18,500	25,000	6,075
531110	Communications Equipment	0	0	0	0
531111	Computer Equipment	3,600	3,600	3,600	494
531112	Computer Software	1,000	1,000	1,000	12,886
531113	Office Equipment and Furniture	0	0	0	0
531115	Supplies - Batteries	4,220	6,500	6,500	1,104
531270	Gasoline	36,200	22,900	35,000	18,415
531300	Food-Subsistence & Support	6,000	7,000	5,500	6,134
531400	Books and Periodicals	7,840	5,840	5,840	4,566
531500	Supplies-Purchased for Resale	0	0	0	0
531600	Small Equipment	3,800	1,500	1,500	2,505
531700	Uniforms and Protective Equipment	55,750	30,850	45,850	41,669
TOTAL SUPPLIES		211,610	164,180	202,670	178,319
TOTAL CAPITAL OUTLAY		0	0	0	0
TOTAL DIVISION EXPENDITURES		3,538,840	3,632,660	3,630,150	3,634,133



* For E911 budget detail, refer to page 140

POLICE DEPARTMENT

ADOPTED 2017-2018 BUDGET ESTIMATE

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

Mission Statement:

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

Citizen Satisfaction Survey responses:

Quality of Police services

2006: 84% rated as excellent/good
2008: 91% rated as excellent/good
2010: 90% rated as excellent/good
2012: 89% rated as excellent/good
2014: 92% rated as excellent/good
2016: 90% rated as excellent/good

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

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

Performance Measures

RAD participants

Calendar Year 2013: N/A
Calendar Year 2014: 42
Calendar Year 2015: 58
Calendar Year 2016: 94

DUI arrests

FY 2013: 97
FY 2014: 135
FY 2015: 110
FY 2016: 59

911 calls received

FY 2013: 76,820
FY 2014: 52,407
FY 2015: 74,515
FY 2016: 69,101

POLICE DEPARTMENT PERSONNEL SUMMARY

REGULAR JOB CLASSES

Police Chief	1	0	0	0	1	1	1
Deputy Police Chief	1	0	0	0	1	1	1
Police Captain	3	0	0	0	3	3	3
Police Lieutenant	1	0	3	0	4	4	4
Police Sergeant	0	0	6	1	7	7	7
Police Investigator†	0	0	0	4	4	4	4
Community Education & Information Manager	1	0	0	0	1	1	1
Police Officer, MPO, SRO††	0	0	26	0	26	26	26
Support Services Technician	1	0	0	0	1	1	1
Administrative Assistant	1	0	0	0	1	1	1
Communications Officer	0	11	0	0	11	11	11
TOTAL REGULAR CLASSES	9	11	35	5	60	60	60

OTHER JOB CLASSES

Animal Control Officer	0	0	1	0	1	1	1
School Crossing Guard†††	0	0	32	0	32	30	30
Administrative Investigator/ Permit Clerk	1	0	0	0	1	1	1
Fingerprint Examiner	0	0	0	1	1	1	1
TOTAL OTHER CLASSES	1	0	33	1	35	33	33

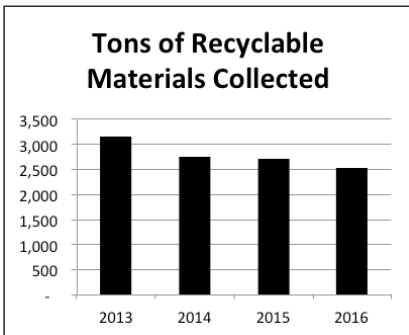
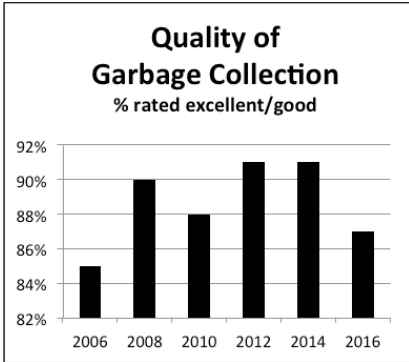
†Investigator positions are assignments, not permanent positions, and are at the same salary range as Master Police Officer (MPO.)

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

†††The Police Department currently is allocated 31 crossing guard positions. One additional position is funded by the City Schools of Decatur bringing the total number of crossing guards to 32.

POLICE DEPARTMENT
2017-2018 ADOPTED BUDGET

		TOTAL BUDGET ESTIMATE 2017-18	3210 POLICE ADMIN	3221 CRIME INV. & TRAINING	3223 UNIFORM PATROL	REVISED ESTIMATE 2016-17	BUDGET ESTIMATE 2016-17	AUDIT 2015-16
EXPENDITURE OBJECTS								
PERSONNEL SERVICES								
511100	Regular Salaries & Wages	2,954,020	740,220	300,700	1,913,100	2,753,100	3,009,520	2,741,871
511200	Temp Salaries and Wages	430,330	49,000	31,200	350,130	399,000	404,030	323,940
511300	Overtime Wages	283,000	60,000	23,000	200,000	370,000	270,000	336,556
511400	Special Events Overtime	133,000	9,000	15,000	109,000	104,000	74,000	95,784
512100	Employer Group Insurance	649,900	120,200	66,300	463,400	603,170	600,710	636,307
512200	Social Security (FICA)	25,650	6,730	1,940	16,980	42,100	30,740	25,438
512300	Medicare	47,880	11,000	4,820	32,060	51,800	49,500	48,353
512400	Retirement Contributions	238,290	59,220	24,100	154,970	210,600	231,770	234,317
512600	Unemployment Insurance	5,600	700	420	4,480	12,200	5,600	734
512700	Workers Compensation	60,700	9,700	8,500	42,500	72,800	50,000	56,068
TOTAL PERSONNEL SERVICES		4,828,370	1,065,770	475,980	3,286,620	4,618,770	4,725,870	4,499,366
OTHER SERVICES AND CHARGES								
521200	Professional Services	238,350	221,350	3,000	14,000	237,850	248,350	197,142
522200	Repairs and Maintenance	0	0	0	0	0	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	20,200	17,200	1,000	2,000	28,750	29,200	5,510
522202	Repair and Maint-Communication Equip	19,500	3,500	3,000	13,000	19,500	19,500	15,774
522204	Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205	Repair and Maint-Office Equipment	2,950	1,200	1,000	750	1,600	2,950	0
522206	Repair and Maint-Vehicles-Outside Labor	43,000	3,500	10,000	29,500	42,000	40,000	28,459
522310	Rental of Land & Buildings	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	22,700	19,700	2,000	1,000	21,800	22,700	17,651
522321	Auto Allowance	2,000	1,000	0	1,000	1,000	2,000	96.68
522500	Other Contractual Services	83,760	60,650	7,470	15,640	82,120	82,120	92,463
523101	Insurance-Awards	0	0	0	0	10,000	10,000	0
523102	Insurance-Legal Liability	0	0	0	0	24,830	24,830	23,591
523105	Insurance-Vehicle	0	0	0	0	0	0	453
523201	Postage	1,100	400	200	500	900	1,100	0
523202	Telephone	500	500	0	0	500	500	0
523300	Advertising	12,000	7,000	0	5,000	1,600	1,500	597
523400	Printing and Binding	4,100	0	600	3,500	7,350	11,100	3,938
523600	Dues and Fees	3,050	1,600	500	950	2,850	3,050	2,028
523700	Education and Training	88,000	31,000	15,000	42,000	85,000	85,000	73,885
523701	Business Meetings	6,000	4,000	500	1,500	3,900	6,000	703
523800	Licenses	1,100	300	0	800	1,100	1,100	762
TOTAL OTHER SVCS. AND CHARGES		548,310	372,900	44,270	131,140	572,650	591,000	463,053
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	6,200	0	200	6,000	4,500	4,500	0
531102	Supplies-Janitorial	2,850	2,000	100	750	2,550	2,850	2,305
531103	Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104	Supplies-Misc. Maintenance	1,000	0	500	500	500	1,000	0
531105	Supplies-Office	17,500	17,500	0	0	16,500	17,000	10,524
531106	Supplies-Pesticides and Herbicides	100	0	0	100	100	100	0
531107	Supplies-Specialized Dept	74,500	8,600	10,900	55,000	63,900	66,900	52,955
531108	Supplies-Tires and Batteries	23,000	3,500	4,500	15,000	21,300	23,000	11,259
531109	Supplies-Vehicles and Equipment	50,000	3,500	10,000	36,500	49,000	50,000	50,860
531110	Communications Equipment	0	0	0	0	2,500	2,500	42
531111	Computer Equipment	28,100	2,500	1,400	24,200	21,500	22,500	15,863
531112	Computer Software	23,500	0	900	22,600	23,300	23,500	4,400
531113	Office Equipment and Furniture	4,000	2,000	1,000	1,000	5,000	5,900	4,914
531115	Supplies- Batteries	1,500	0	500	1,000	1,500	1,500	1,454
531270	Gasoline	116,700	10,000	16,700	90,000	115,700	116,700	65,834
531300	Food-Subsistence & Support	15,400	13,000	400	2,000	15,220	13,200	10,912
531400	Books and Periodicals	6,100	3,500	600	2,000	4,100	5,100	2,293
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600	Small Equipment	700	0	200	500	400	700	120
531700	Uniforms and Protective Equipment	53,250	8,000	10,550	34,700	64,550	66,050	44,389
TOTAL SUPPLIES		424,400	74,100	58,450	291,850	412,120	423,000	278,125
CAPITAL OUTLAY								
542200	Capital Outlay-Vehicles	0	0	0	0	0	0	112,552
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	112,552
TOTAL DIVISION EXPENDITURES		5,801,080	1,512,770	578,700	3,709,610	5,603,540	5,739,870	5,353,096



PUBLIC WORKS DEPARTMENT

ADOPTED 2017-2018 BUDGET ESTIMATE

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

Mission Statement:

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

Citizen Satisfaction Survey responses:

Cleanliness of Decatur

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

Quality of Garbage Collection

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

Performance Measures:

Tons of leaves collected during street sweeping

FY 2013: 286
 FY 2014: 298
 FY 2015: 307
 FY 2016: 423

Total tons of recyclable materials collected

FY 2013: 3,147
 FY 2014: 2,752
 FY 2015: 2,706
 FY 2016: 2,540

Tree removal expenditure per capita

FY 2013: \$4.10
 FY 2014: \$5.07
 FY 2015: \$2.95
 FY 2016: \$2.23

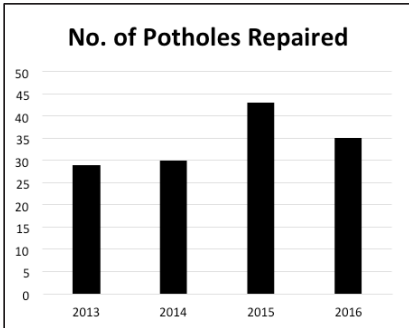
PUBLIC WORKS DEPARTMENT PERSONNEL SUMMARY										
	ADMIN 4510	SOLID WASTE 540*	BLDG MAINT 1565	GROUND MAINT 1566	CEMETERY 4950	MOTOR MAINT 4900	CENTRAL SUPPLY 4910	TOTAL 2017- 2018	TOTAL 2016- 2017	TOTAL 2015- 2016
REGULAR JOB CLASSES										
Assistant City Manager	1	0	0	0	0	0	0	1	1	1
Sanitation										
Services Superintendent	0	1	0	0	0	0	0	1	1	1
Facilities Maintenance Superintendent	0	0	1	0	0	0	0	1	1	1
Project Manager	1	0	0	0	0	0	0	1	1	1
Crew Supervisor	0	1	2	1	1	0	0	5	4	4
Crew Worker	0	0	7	6	2	0	0	15	14	15
Equipment Operator	0	0	0	2	2	0	0	4	4	4
Building Specialist	0	0	3	0	0	0	0	3	3	2
Lead Auto Mechanic	0	0	0	0	0	1	0	1	1	1
Automotive Mechanic	0	0	0	0	0	2	0	2	2	2
Administrative Assistant	0	0	0	0	0	0	0	0	1	1
Office Manager	1	0	0	0	0	0	0	1	0	0
Sanitation Equipment Operator II	0	5	0	0	0	0	0	5	5	5
Sanitation Equipment Operator I	0	7	0	0	0	0	0	7	7	7
Supply Clerk	0	0	0	0	0	0	1	1	1	1
Cemetery Specialist	0	0	0	0	1	0	0	1	1	1
TOTAL REGULAR CLASSES	3	14	13	9	6	3	1	49	47	47
OTHER JOB CLASSES										
Facility Monitor	0	0	2	0	0	0	0	2	2	2
Crew Worker (P/T)	0	2	1	4	0	0	0	7	7	7
Seasonal Laborer	0	0	2	0	2	0	0	4	4	4
TOTAL OTHER CLASSES	0	2	5	4	2	0	0	13	13	13

* For solid waste budget detail, refer to page 142

PUBLIC WORKS DEPARTMENT
2017-2018 ADOPTED BUDGET

	TOTAL BUDGET ESTIMATE 2017-18	4510 ADMINI- STRATION	1565 BUILDING MAINT	1566 GROUNDS MAINT	4900 MOTOR MAINT & SUPPLY
EXPENDITURE OBJECTS					
PERSONNEL SERVICES					
511100 Regular Salaries & Wages	1,522,210	216,680	554,720	351,590	145,000
511200 Temp Salaries and Wages	85,500	0	42,000	37,000	0
511300 Overtime Wages	76,300	500	18,000	8,000	25,000
512100 Employer Group Insurance	461,610	39,940	171,400	118,520	39,650
512200 Social Security (FICA)	99,830	13,750	36,800	24,100	9,000
512300 Medicare	23,520	3,220	8,700	5,640	2,150
512400 Retirement Contributions	105,570	17,350	28,150	28,130	11,600
512401 Retirement Contributions-ICMA	9,500	9,500	0	0	0
512600 Unemployment Insurance	2,730	210	1,050	700	210
512700 Workers Compensation	35,800	4,800	8,500	8,500	5,500
TOTAL PERSONNEL SERVICES	2,422,570	305,950	869,320	582,180	238,110
OTHER SERVICES AND CHARGES					
521200 Professional Services	51,200	18,000	6,500	3,900	9,700
522110 Solid Waste Disposal	0	0	0	0	0
522200 Repairs and Maintenance	0	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	51,600	0	45,000	0	1,100
522202 Repair and Maint-Communication Equip	4,650	3,900	300	150	200
522203 Repair and Maint-Landscape	190,500	0	0	178,500	0
522204 Repair and Maint-Machines and Tools	4,700	0	500	2,500	700
522205 Repair and Maint-Office Equipment	600	200	100	0	0
522206 Repair and Maint-Vehicles-Outside Labor	10,600	500	2,000	4,300	1,000
522310 Rental of Land & Buildings	0	0	0	0	0
522320 Rental of Equipment and Vehicles	10,400	3,000	1,400	4,000	1,400
522321 Auto Allowance	0	0	0	0	0
522322 Other Rentals	2,600	2,000	0	0	600
522500 Other Contractual Services	216,700	4,500	183,700	16,000	5,000
523101 Insurance-Awards	10,000	0	2,500	2,500	2,500
523102 Insurance-Legal Liability	0	0	0	0	0
523201 Postage	0	0	0	0	0
523202 Telephone	300	0	200	100	0
523300 Advertising	800	0	200	100	0
523400 Printing and Binding	1,600	500	400	0	500
523600 Dues and Fees	4,100	3,500	600	0	0
523700 Education and Training	23,000	8,000	3,600	3,100	4,000
523701 Business Meetings	4,100	1,500	2,500	0	100
523800 Licenses	100	0	0	0	100
TOTAL OTHER SVCS. AND CHARGES	587,550	45,600	249,500	215,150	26,900
SUPPLIES					
531101 Supplies-Bldg & Fixed Equip	25,000	0	25,000	0	0
531102 Supplies-Janitorial	47,450	250	32,000	14,000	400
531103 Supplies-Landscape	48,800	0	0	47,000	0
531104 Supplies-Misc. Maintenance	200	0	0	0	200
531105 Supplies-Office	5,300	4,300	0	0	200
531106 Supplies-Pesticides and Herbicides	2,650	0	250	2,000	0
531107 Supplies-Specialized Dept	27,700	2,000	7,000	3,000	8,700
531108 Supplies-Tires and Batteries	8,100	1,200	2,400	1,700	500
531109 Supplies-Vehicles and Equipment	17,600	1,000	3,000	9,000	1,000
531110 Communications Equipment	1,100	1,000	0	0	100
531111 Computer Equipment	6,300	2,000	0	0	1,500
531112 Computer Software	500	0	0	0	500
531113 Supplies - Office Equip & Furniture	0	0	0	0	0
531114 Supplies - Outdoor Furniture	2,500	2,500	0	0	0
531115 Supplies-Batteries	1,050	0	0	500	350
531270 Gasoline	61,900	4,000	20,000	22,000	5,000
531300 Food-Subsistence and Support	5,550	4,500	0	250	0
531400 Books and Periodicals	200	100	100	0	0
531500 Supplies-Purchased for Resale	0	0	0	0	0
531600 Small Equipment	13,400	0	2,500	5,000	3,900
531700 Uniforms and Protective Equipment	19,050	550	6,600	6,700	1,800
TOTAL SUPPLIES	294,350	23,400	98,850	111,150	24,150
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL DIVISION EXPENDITURES	3,304,470	374,950	1,217,670	908,480	289,160

4950 CEMETERY	4910 CENTRAL SUPPLY ADMIN	REVISED ESTIMATE 2016-17	BUDGET ESTIMATE 2016-17	AUDIT 2015-16
219,040	35,180	1,404,900	1,460,190	1,292,006
6,500	0	96,300	88,300	92,650
24,000	800	88,800	72,800	89,321
78,950	13,150	414,250	407,100	422,991
14,000	2,180	96,650	95,440	86,875
3,300	510	22,800	22,460	20,412
17,520	2,820	110,850	112,570	115,349
0	0	9,750	9,290	9,094
490	70	2,660	2,660	0
6,700	1,800	43,000	29,500	38,174
370,500	56,510	2,289,960	2,300,310	2,166,871
8,100	5,000	48,500	50,560	41,453
0	0	0	0	0
0	0	0	0	0
3,500	2,000	52,600	51,600	47,620
100	0	2,750	4,650	1,168
12,000	0	206,800	143,800	142,959
1,000	0	4,200	4,200	0
200	100	400	600	185
2,000	800	10,100	10,600	1,471
0	0	0	0	0
600	0	8,800	7,400	5,528
0	0	0	0	0
0	0	2,300	2,600	2,422
2,500	5,000	206,000	207,000	130,980
2,500	0	6,000	10,000	0
0	0	0	0	0
0	0	0	0	0
0	0	250	250	0
0	500	400	800	0
100	100	1,200	1,450	138
0	0	3,200	4,100	2,039
3,100	1,200	21,800	22,900	16,603
0	0	2,900	4,100	1,201
0	0	200	100	31
35,700	14,700	578,400	526,710	393,798
0	0	25,000	20,000	19,973
500	300	43,700	43,400	50,334
1,800	0	35,800	45,800	37,660
0	0	100	200	0
800	0	3,900	3,800	3,631
400	0	2,650	2,650	1,656
6,000	1,000	23,500	27,700	16,960
1,800	500	7,000	6,800	6,333
2,600	1,000	19,600	17,100	10,128
0	0	600	1,100	515
0	2,800	4,800	6,300	1,906
0	0	500	500	0
0	0	0	0	0
0	0	0	0	0
200	0	1,300	1,250	1,666
10,000	900	46,400	61,900	38,239
800	0	5,810	5,740	8,611
0	0	100	250	0
0	0	0	0	0
2,000	0	13,050	13,400	8,352
2,900	500	17,050	19,050	(9,191)
29,800	7,000	250,860	276,940	196,772
0	0	0	0	0
436,000	78,210	3,119,220	3,103,960	2,757,442



DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION

ADOPTED 2017-2018 BUDGET ESTIMATE

The Design, Environment & Construction division handles development and land-use regulation and services through plan review, construction, property inspection, and code enforcement. Staff is also responsible for the administration, planning, maintenance, construction management and technical engineering of the City's infrastructure. The department also operates the Stormwater Utility, which is responsible for the maintenance of the City's stormwater system.

Mission Statement:

The mission of the Design, Environment and Construction division is to protect the city's environment and maintain its infrastructure through regulation, capital improvements, education and is to ensure that the physical development of the community is accomplished according to the codes, ordinances, and plans adopted by the City Commission.

Citizen Satisfaction Survey responses:

Quality of Sidewalk Maintenance

2006: 44% rated as excellent/good
 2008: 58% rated as excellent/good
 2010: 53% rated as excellent/good
 2012: 55% rated as excellent/good
 2014: 51% rated as excellent/good
 2016: 42% rated as excellent/good

Quality of Code Enforcement

2006: 48% rated as excellent/good
 2008: 58% rated as excellent/good
 2010: 54% rated as excellent/good
 2012: 55% rated as excellent/good
 2014: 62% rated as excellent/good
 2016: 59% rated as excellent/good

Performance Measures:

Linear feet of sidewalk installed or repaired

FY 2013: 1,133 linear feet
 FY 2014: 502 linear feet
 FY 2015: 186 linear feet
 FY 2016: 300 linear feet

Number of potholes repaired

FY 2013: 29
 FY 2014: 30
 FY 2015: 43
 FY 2016: 35

Number of building permits issued

Calendar Year 2013: 734
 Calendar Year 2014: 962
 Calendar Year 2015: 719
 Calendar Year 2016: 703

**DESIGN, ENVIRONMENT AND
CONSTRUCTION DIVISION**
2017-2018 ADOPTED BUDGET

		TOTAL BUDGET ESTIMATE 2017-18	7340 DE&C ADMIN	4220 STREETS	7200 LICENSE & INSP.	7450 CODES ENF	REVISED ESTIMATE 2016-17	BUDGET ESTIMATE 2016-17	AUDIT 2015-16
EXPENDITURE OBJECTS									
PERSONNEL SERVICES									
511100	Regular Salaries & Wages	711,220	270,500	247,540	138,100	55,080	685,600	721,040	598,986
511200	Temp Salaries and Wages	8,320	4,000	4,320	0	0	8,320	10,440	4,196
511300	Overtime Wages	10,000	0	10,000	0	0	12,900	10,000	9,604
512100	Employer Group Insurance	172,090	53,170	79,070	26,600	13,250	161,260	159,020	159,708
512200	Social Security (FICA)	44,780	17,150	15,650	8,560	3,420	42,550	45,360	36,255
512300	Medicare	10,460	4,010	3,650	2,000	800	10,040	10,630	8,479
512400	Retirement Contributions	56,910	21,650	19,800	11,050	4,410	53,610	55,760	53,357
512600	Unemployment Insurance	1,120	420	490	140	70	980	980	0
512700	Workers Compensation	15,200	4,300	4,800	4,300	1,800	18,200	12,500	14,315
TOTAL PERSONNEL SERVICES		1,030,100	375,200	385,320	190,750	78,830	993,460	1,025,730	884,901
OTHER SERVICES AND CHARGES									
521200	Professional Services	560,150	31,650	5,000	520,000	3,500	855,500	710,760	571,990
522200	Repairs and Maintenance	0	0	0	0	0	100	0	0
522201	Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0
522202	Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0
522203	Repair and Maint-Landscape	0	0	0	0	0	0	0	0
522204	Repair and Maint-Machines and Tools	400	0	400	0	0	400	400	28
522205	Repair and Maint-Office Equipment	0	0	0	0	0	0	0	234
522206	Repair and Maint-Vehicles-Outside Labor	8,800	800	5,250	1,750	1,000	14,000	9,500	4,363
522210	Repair and Maint-Infrastructure	0	0	0	0	0	0	0	0
522310	Rental of Land & Buildings	0	0	0	0	0	0	0	0
522320	Rental of Equipment and Vehicles	11,000	10,000	1,000	0	0	11,400	9,000	9,492
522321	Auto Allowance	0	0	0	0	0	0	0	0
522500	Other Contractual Services	52,000	2,000	50,000	0	0	54,500	54,500	39,384
523101	Insurance-Awards	2,500	0	0	2,500	0	1,500	0	1,912
523102	Insurance-Legal Liability	0	0	0	0	0	0	0	0
523201	Postage	50	0	50	0	0	0	0	8
523202	Telephone	0	0	0	0	0	0	0	0
523300	Advertising	450	450	0	0	0	450	450	410
523400	Printing and Binding	700	250	0	250	200	730	700	898
523450	Signs	23,100	0	23,100	0	0	23,100	23,100	21,098
523600	Dues and Fees	3,690	2,200	300	1,140	50	3,390	3,390	1,128
523700	Education and Training	16,500	8,000	5,000	2,000	1,500	18,300	17,500	10,404
523701	Business Meetings	0	0	0	0	0	0	0	0
523800	Licenses	0	0	0	0	0	150	0	152
TOTAL OTHER SVCS. AND CHARGES		679,340	55,350	90,100	527,640	6,250	983,520	829,300	661,500
SUPPLIES									
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0
531102	Supplies-Janitorial	400	100	200	100	0	350	300	377
531103	Supplies-Landscape Maintenance	200	0	200	0	0	180	200	208
531104	Supplies-Misc. Maintenance	0	0	0	0	0	0	0	0
531105	Supplies-Office	5,450	5,000	0	300	150	5,450	4,450	4,409
531106	Supplies-Pesticides and Herbicides	100	0	100	0	0	200	200	18
531107	Supplies-Specialized Dept	31,100	800	25,000	5,300	0	21,080	25,500	25,144
531108	Supplies-Tires and Batteries	6,900	500	4,000	1,600	800	6,950	6,900	1,519
531109	Supplies-Vehicles and Equipment	8,000	2,000	6,000	0	0	11,950	8,000	6,829
531110	Communications Equipment	750	0	750	0	0	300	700	0
531111	Computer Equipment	1,900	0	0	1,900	0	5,200	2,500	1,348
531112	Computer Software	15,000	0	0	15,000	0	1,000	1,000	0
531113	Office Equipment and Furniture	0	0	0	0	0	250	750	0
531115	Supplies - Batteries	300	0	300	0	0	430	300	775
531270	Gasoline	17,600	4,000	10,200	1,700	1,700	11,500	17,600	8,494
531300	Food - Subsistence and Support	3,200	3,200	0	0	0	2,220	3,200	3,095
531400	Books and Periodicals	1,550	250	100	1,200	0	100	250	0
531500	Supplies-Purchased for Resale	0	0	0	0	0	0	0	0
531600	Small Equipment	9,600	100	9,500	0	0	2,550	4,500	3,013
531700	Uniforms and Protective Equipment	4,300	450	3,000	350	500	4,730	4,750	3,076
TOTAL SUPPLIES		106,350	16,400	59,350	27,450	3,150	74,440	81,100	58,304
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0	0	0
TOTAL DIVISION		1,815,790	446,950	534,770	745,840	88,230	2,051,420	1,936,130	1,604,704



DESIGN, ENVIRONMENT & CONSTRUCTION DIVISION PERSONNEL SUMMARY

REGULAR JOB CLASSES

	ADMIN 7340	STREETS 4220	STORM WATER 505*	LICENSE & INSP 7200	CODE ENF 7450	TOTAL 2017- 2018	TOTAL 2016- 2017	TOTAL 2015- 2016
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	1	1	0	0	2	2	2
Crew Worker	0	3	2	0	0	5	5	5
Equipment Operator	0	2	1	0	0	3	3	3
Code Enforcement Officer	0	0	0	0	1	1	1	1
Building Official	0	0	0	1	0	1	1	1
Building Inspector	0	0	0	1	0	1	1	1
Permit & Zoning Technician	0	0	0	1	0	1	1	1
Administrative Assistant	1	0	0	0	0	1	1	1
TOTAL REGULAR CLASSES	4	6	5	4	1	20	20	20

OTHER JOB CLASSES

Seasonal Laborer	1	1	0	0	0	2	2	2
TOTAL OTHER CLASSES	1	1	0	0	0	2	2	2

* For stormwater budget estimate detail, refer to page 144



City of Decatur®

Capital Projects

Budget FY 2017-2018

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 short-sighted 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 infrastructure are well maintained. Over the past decade, the City has completed major renovations or replacements of all city facilities and invested in upgrades to all city parks. This work represented the most extensive capital investment by the City since the late 1950s. As a result of this work, the City has ensured that these assets will serve the public for the next 50 years. Many of the more recent projects also respond directly to goals of the City's Strategic Plan.

United Methodist Children's Home

In April 2017, the City Commission agreed to purchase the 77-acre United Methodist Children's Home on South Columbia Drive for \$40 million. Acquisition will be financed through the Decatur Public Facilities Authority and other sources. Annexation of the property into the City of Decatur is expected to take place shortly after the acquisition closes. A comprehensive master planning process for the property is anticipated in FY 2017-18.

In Planning

Commerce Drive Cycle Track

The PATH Foundation of Atlanta has provided a preliminary design for a new 2-way "cycle track" on Commerce Drive between West Trinity Place and Church Street. Cycle tracks are physically separated from the vehicle roadway and are also known as protected bicycle lanes. The Commerce Drive cycle track is designed to connect with planned protected bicycle facilities on North McDonough Street and on Church Street, will extend the City's bicycle network and will provide opportunities for persons of all ages and skills to use bicycles as a safe and healthy way to get around Decatur. A project budget of \$1 million has been established for design and construction.



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

Planning for pedestrian safety improvements at the intersections of Clairemont Avenue and Commerce Drive and at Church Street and Commerce Drive began in September, 2011. The improvements will be designed to improve pedestrian accessibility and safety in these two busy intersections in downtown Decatur and to provide protected bicycling lanes and traffic calming elements on Church Street from downtown Decatur to the northern city limits. The project is based on the elements of Decatur's Community Transportation Plan. Design is funded through the MARTA offset program. About \$3.7 million in construction funding has been secured through the Atlanta Regional Commission's (ARC) Livable Centers Initiative (LCI) program and the City's HOST fund. A design team led by Development Planning and Engineering, Inc. of Buford and including Alta Planning and Design of Charlotte has been retained to design the improvements.

Under Construction

Railroad Crossing Improvements

Planning for the Railroad Crossing Improvements at Candler and McDonough Streets is completed and construction is underway. The project will improve pedestrian accessibility and safety around and across two CSX railroad crossings at the intersections of College Avenue with Candler Street and McDonough Street. The project is based on recommendations in Decatur's Community Transportation Plan. The total project budget is \$2.7 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 is being planned by AECOM (formerly URS Corporation) of Atlanta.

North McDonough Streetscape Improvements

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

The project has a budget of \$2.9 million. Design is funded through the MARTA offset program. Construction will be 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 proposed improvements include reducing North McDonough to two vehicle lanes, widening sidewalks on both sides of the street, and a 2-way "cycle track" on the west side of the street, along with traditional streetscape improvements and on-street parking. The project will also feature "green infrastructure" improvements to improve storm water quality. The project is being designed by AECOM (formerly URS Corporation) and Sprinkle Consulting, a nationally recognized design firm that specializes in bicycle and pedestrian planning.

Downtown Decatur Storm Drainage Improvements

Work was completed on the first phase of the downtown Decatur's storm drainage improvements. This is one of the oldest storm water systems in DeKalb County. The first phase improvements start on North McDonough in front of the Decatur High School Gym, run under East Maple Street and through the properties at 215 Church Street and 231 East Trinity Place. This part of the system terminates in front of Decatur Fire Station No. 1. An additional storm line starts in the 300 block of Church Street and runs south to East Howard

Avenue. The southern part of this line replaces an old storm drainage system that runs under several properties on the east side of Church Street.

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

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

Lockwood Terrace Storm Drainage Improvements

This project is designed to alleviate recurring localized flooding at the intersection of Lockwood Terrace and Fairview Street. A project budget of \$130,000 has been established from the storm water utility fund. Construction is underway.

Recently Completed

Downtown Decatur Streetscape Improvements – Phase V

Construction of Phase V of the downtown Decatur Streetscape Improvements was completed in early 2016. The project area includes the south side of East Trinity Place from North McDonough Street to Church Street, both sides of East Trinity Place from Church Street to just past the Fire Station, and Church Street from East Trinity Place south to East Howard Avenue. The purpose of the project was to improve accessibility and safety for pedestrians and to reduce conflicts between pedestrians and motorists. Improvements include new sidewalks, crosswalks, curb ramps, street trees, pedestrian scale lights, and trash receptacles. The improvements were similar to the earlier phases of the downtown Decatur streetscape program.

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

Park Pavilions and Concession Buildings

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

Oakhurst Streetscape Improvements

Construction of the Oakhurst Streetscape Improvements was completed in 2016. Major goals of the project included improving pedestrian accessibility and safety throughout Oakhurst Village, with wider sidewalks and outdoor seating areas, improved crosswalks, additional on-street parking, new street lights and street trees, additional benches, bicycle racks and litter containers. The original drive-through parking lot in Harmony Park was removed to expand the park and plaza space. Parking spaces were replaced with angled and parallel on-street spaces along East Lake Drive and Oakview Road. The total project budget was about \$2.5 million, with \$1.5 million provided by the Capital Projects Bond and HOST Funds and \$1 million from the Georgia Department of Transportation's Transportation Enhancement Program. The project was designed by Atkins North America of Atlanta. The general contractor was CMES, Inc. of Norcross.



Athletic Field Lighting

New field lighting was installed at the baseball and softball fields at McKoy and Oakhurst Parks. The lighting system is substantially more efficient and was designed to reduce lighting on adjacent residential areas. The lighting improvements were designed by Womack Lumsden and Associates of Atlanta and erected by Davco Electrical Contractors of Boynton Beach, Florida.



Beacon Municipal Center

The Beacon Municipal Center, an 80,000 square foot multi-building campus located on West Trinity Place in downtown Decatur, was dedicated in May 2015. The building was built in the mid-1950's to replace the old Herring Street School and was converted in 1981 to house the Decatur Police Department and Municipal Court, the Ebster Recreation Center and Gym and studios for visual and performing arts.

Improvements included a new modern Police Department and Municipal Court, an expanded Ebster Recreation Center and Gym, administrative offices of the City Schools of Decatur, and a living memorial to the residents of the Beacon community, historical center of Decatur's historic African-American community, and to the graduates of Beacon Elementary and

Trinity High Schools. In addition, a major storm water management facility has been built under Ebster Field. Renovations to the Ebster Pool and Bathhouse were also included.

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

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



Eloise T. Leveritt Public Works Building

Construction of improvements to the City's Eloise T. Leveritt Public Works facility on Talley Street were completed in January, 2014. Improvements include space for current public works operations (Solid Waste Collection, Facilities Maintenance, Engineering and Motor Maintenance) as well as additional space for building permitting and inspections so that residents, developers and contractors will have one stop for obtaining plan reviews and permits. The new facility also included office and shop space for the City Schools of Decatur's facilities maintenance staff. Funding was provided by Urban Redevelopment Authority bonds and HOST revenues. The building has been certified LEED Gold, received the American Public Works Association (APWA) Georgia Chapter Project of the Year Award and was named one of the national APWA's Public Works Projects of the Year for 2015. Stevens & Wilkinson Architects of Atlanta designed the building improvements. The general contractor was Hogan Construction Group of Norcross.

Ongoing Investments

Greenspace Acquisition and Improvement

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

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

Sidewalk Improvement Program

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

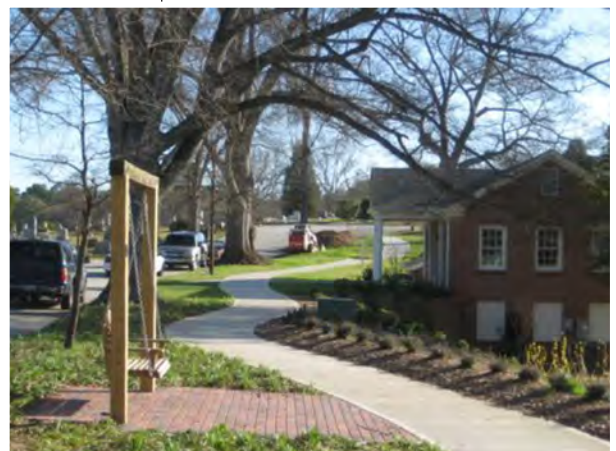
The City Commission continues to appropriate funding each year for improvements to the City's sidewalk, pedestrian and bicycle facilities and for traffic calming improvements to discourage speeding and make walking and biking safer in Decatur. Recent sidewalk and traffic calming efforts include sidewalk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

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

Decatur Cemetery

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

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





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

Completed between 2007-2014:

Fire Station No. 2: Completed 2009

- New 4,500 square foot building replaced a smaller outdated building
- Included two engine bays and living and sleeping quarters for five firefighters
- High-performance “green building” received LEED Silver certification
- Received design awards from the Georgia Chapter of the American Institute of Architects and the Atlanta Business Chronicle

Glenlake Park: Completed 2010

- Construction of new pool bathhouse, walking trails, pedestrian bridges, new multi-purpose pavilions, a dog park, and renovated athletic fields
- Installation of a new court surface at the Glenlake Tennis Center along with a new court lighting system
- Restoration of stream corridor and storm drainage improvements to improve water quality, reduce downstream flooding and make the stream an integral part of the park experience

West Ponce de Leon-West Trinity Place Bicycle Lanes: Completed 2011

- The bicycle lanes run along West Ponce de Leon Avenue and West Trinity Place from the western City limits near East Parkwood Road to North McDonough Street in downtown Decatur
- The improvements included traffic calming elements along West Ponce de Leon Avenue between West Trinity Place and the western City limits, reduction of travel lanes to one in each direction, addition of a bike lane in each direction, “bulb outs” with crosswalks at intersections, and on-street parking permitted on both sides of the street
- The Atlanta Bicycle Coalition honored the project with its 2011 Blinkie award for Best New Bicycle Facility

Fire Station No. 1: Completed 2012

- A full restoration and small addition to Decatur’s Fire Station No. 1 at 230 East Trinity Place was completed in spring of 2012
- Built in the mid-1950s, Fire Station No. 1 is a 2-story building of about 10,000 square feet with 3 engine bays, offices, day room and kitchen, bunker gear and hose storage room, dormitory area, and restrooms
- Improvements included energy efficient upgrades and designing facilities for “coed” use
- High-performance “green building” and features geothermal mechanical equipment, solar hot water, gray water and rainwater harvesting systems to reduce water usage, and other energy saving features
- LEED Platinum certification by the U.S. Green Building Council

Decatur Recreation Center: Completed 2012

- Full renovation and expansion of the Decatur Recreation Center
- The original building was built in the mid-1950's
- Improvements included a new elevated track, multi-purpose exercise and dance studio, institutional kitchen, new meeting rooms and lounge areas, and additional staff office space
- LEED Silver certification
- The Decatur Recreation Center received the 2013 design award from the Georgia Chapter of the American Institute of Architects

Decatur City Hall: Completed 2007

- Renovation of the historic Decatur City Hall originally built in 1928
- Historically sensitive renovation of the original building
- Construction of a 7,000 sf addition to provide additional office space and a larger, more accessible city commission meeting room on the ground floor





This page left blank to preserve
double-page layouts

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 improvements 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 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 2018-2022 Capital Improvement Program

The FY 2018-2022 capital improvement program totals \$22,245,320. A summary of the plan is as follows:

	FY 2018 Proposed	FY 2019 Proposed	FY 2020 Proposed	FY 2021 Proposed	FY 2022 Proposed	Total
Capital Improvements Fund	3,747,120	3,732,190	3,201,600	1,986,800	1,781,400	\$14,449,110
Cemetery Capital Improvements Fund	132,000	62,000	12,000	15,000	15,000	\$236,000
HOST projects	2,510,000	350,000	590,000	10,000	10,000	\$3,470,000
Solid Waste Fund	215,730	218,730	207,630	198,830	148,520	\$989,440
Stormwater Fund	452,470	676,700	503,000	412,000	504,000	\$2,548,170
E911 Fund	38,600	10,000	-	82,000	82,000	\$212,600
Children & Youth Services Fund	-	-	-	-	10,000	\$10,000
GO Bond/URA funds	330,000	-	-	-	-	\$330,000
Totals	\$7,425,920	\$5,049,620	\$4,514,230	\$ 2,704,630	\$ 2,550,920	\$22,245,320



The projects included in the Adopted FY 2018-2022 Capital Improvement Program are listed on the following pages.

Capital Improvements Fund Capital

Description	FY 16-17 Revised Estimate	FY 17-18 Adopted Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate
CITYWIDE						
Telephone System Upgrade		65,000				
Laptop Replacement	14,750					
UPS Batteries		12,500				
Fiber Network Installation		100,000	100,000	100,000	100,000	100,000
Network Upgrade			40,000		40,000	
Police/City Hall Servers		30,000				
Wireless Network Upgrade/Refresh		50,000	50,000	50,000	50,000	75,000
North McDonough Streetscapes - Phase IV	1,880,000	402,000				
McDonough & Candler Railroad Crossings	1,040,000	440,000				
CCC Ped Safety & Bike Lane Improvements	75,000	327,000	1,360,000	1,360,000		
Norris Street Property Purchase	385,000					
Commerce Drive bicycle track		1,000,000				
East Decatur Greenway	40,000					
UMCH Trail Design and Installation		240,000				
Outdoor Tornado Siren System		30,400	30,400	30,400	30,400	30,400
CITYWIDE:	\$3,434,750	\$1,696,900	\$1,580,400	\$1,540,400	\$220,400	\$205,400
FACILITIES MAINTENANCE UPKEEP						
Bandstand Painting and Repair	8,000				15,000	
City Hall Interior and Exterior Painting	12,000	50,000				
City Hall Carpet		35,000				
City Hall Bathroom Upgrade		20,000				
City Hall Commission Room Technology					50,000	
City Hall Parking Lot Sealing and Restriping					5,000	
Cemetery Office Interior Painting					8,000	
Decatur Recreation Center Wood Floor Re-finish					30,000	
Decatur Recreation Center Floor Covers			15,000			
Decatur Recreation Center Boiler					50,000	
Decatur Recreation Center Chiller					50,000	
Decatur Tennis Center Roof				15,000		
Decatur Recreation Center & Fire Station 1 Concrete Floor Re-finish			5,000			
Fire Station 2 Interior Painting			45,000			
Fire Station 1 Interior Painting						80,000
Facilities Security Upgrades	28,000	10,000				
Landscaping Improvements on Decatur Square	34,000					
Public Works Facility Exterior Painting	11,600					
FACILITIES UPKEEP:	\$93,600	\$115,000	\$65,000	\$15,000	\$208,000	\$80,000

Description	FY 16-17 Revised Estimate	FY 17-18 Adopted Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate
CITY MANAGER'S OFFICE						
City Manager's Vehicle	7,800	7,800	7,800	8,500	8,500	8,500
General Government Vehicle		15,000				
City Hall Generator			140,000			
CMO:	\$7,800	\$22,800	\$147,800	\$8,500	\$8,500	\$8,500
COMMUNITY & ECONOMIC DEV						
Smart Parking Meters System	70,000	70,000				
Additional pay stations	16,000	48,000			20,000	
PALS Vehicle					10,000	10,000
CED:	\$86,000	\$118,000	\$0	\$0	\$30,000	\$10,000
ACTIVE LIVING						
Athletic Field Lighting	82,000	82,000				
McKoy Pool Shell Resurfacing		20,000				
Playground Equipment	25,000	25,000	25,000	25,000	25,000	25,000
Skatepark Equipment		50,000				
Recreation Services Van			12,000	12,000	12,000	12,000
Active Living Pickup Truck			5,000	5,000	5,000	5,000
Floor Scrubber for Decatur Recreation Center				8,500		
Scott Park Tennis Court Painting				5,000		
Active Living F150						5,000
Arbors for Scott Park Garden, McKoy Park and Oakhurst Park		50,000				
Movie Equipment at Beacon Municipal Complex			75,000			
Park Signage Upgrade		25,000				
Oakhurst Tennis Courts Resurfacing & Lighting Replacement	115,000					
Glenlake Pool Shade Panels	10,400	18,500				
Sand Volleyball Courts		40,000				
Ebster Recreation Center Window Tinting		7,380				
Basketball Court Resurfacing		12,750				
AL:	\$232,400	\$330,630	\$117,000	\$55,500	\$42,000	\$47,000
ADMINISTRATIVE SERVICES						
Records Management Enterprise Software			50,000			
AS:	\$0	\$0	\$50,000	\$0	\$0	\$0
FIRE						
Rescue/Medical Vehicle			13,000	13,000	13,000	
Fire Engine/Tiller			157,500	157,500	157,500	157,500
Fire Admin vehicle		10,000	10,000	10,000	12,000	12,000
Fire Admin/Inspections Vehicle	5,300	5,300	5,300	6,000	6,000	6,000
Fire Engine/Pumper	144,000	144,000				
Air/Light Truck (2005)			51,500	51,500	51,500	51,500

Fire continued ►



Description	FY 16-17 Revised Estimate	FY 17-18 Adopted Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate
HazMat Truck (2008)			67,500			
Portable Radio Replacement (18)	15,300	15,300	15,300	15,500	15,500	15,500
Self-Contained Breathing Apparatus	24,000					
Fitness Equipment			12,500	12,500	12,500	
Station 1 Driveway	33,400					
Station 1 Furniture					15,000	15,000
Station 2 Appliances				15,000		
Station Interior Painting		15,000				
Extrication Equipment				30,000		
Misting Trailer			12,000			
Station 2 Roof						60,000
Mini Fire Pumper		38,000	38,000	38,000	38,000	38,000
Apparatus Back-up Guidance System		26,500				
PT Firefighter Equipment		60,000				
FIRE:	\$222,000	\$314,100	\$382,600	\$349,000	\$321,000	\$355,500
POLICE						
2013 Admin Vehicle	6,500					
2014 Admin Vehicle	7,200	7,200				
2015 Admin Vehicle	8,500	8,500	8,500			
2016 Admin Vehicle		6,400	6,400	6,400		
2017 Admin Vehicle		8,900	8,900	8,900		
2018 CID Vehicle			9,400	9,400	9,400	
2018 Admin Vehicle				9,400	9,400	9,400
2019 Admin Vehicle					9,600	9,600
2020 CID Vehicle					9,800	9,800
2020 Admin Vehicle						10,000
Patrol Vehicles	119,000	122,500	126,300	130,000	134,000	138,000
Prisoner Transport Van with Insert		9,700	9,700	9,700	9,700	9,700
Intoxilyzer 9000				10,000	10,000	10,000
Animal Control Truck			7,500	7,500	7,500	
Police Motorcycle			20,000			
Mobile Command Trailer Upgrades	10,000					
Heavy duty Truck to Tow Command Center			15,000	15,000	15,000	
License Plate Reader system	6,600	6,600	6,750	6,750	6,750	
Fitness Equipment; Bookshelves, chair arms; bunks; art; lectern; TVs			10,000	10,000	10,000	
Vehicle technology upgrades and Police worn body cameras	61,270	61,270	61,270			
Digital Radio Upgrade (65 portable radio replacement)	59,000	59,000	59,000	59,000		
Patrol Rifles		14,700	14,700	14,700		
Tasers				23,000	23,000	23,000
Live Scan fingerprint system			5,000	5,000	5,000	

Police continued ►

Description	FY 16-17 Revised Estimate	FY 17-18 Adopted Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate
Latent Print Server			20,000			
Training Simulator		23,700	23,700	23,700		
CALEA Certification			10,000			
POLICE:	\$278,070	\$328,470	\$422,120	\$348,450	\$259,150	\$219,500
PUBLIC WORKS						
Fuel System Vehicle Kits	25,000	25,000				
Cemetery Dump Truck	6,100	6,100	6,100			
Cemetery Loader Backhoe			20,000	20,000	20,000	20,000
Buildings Pickup	7,100	7,100	7,100			
Buildings Pickup						8,000
Buildings Pickup					8,000	8,000
Admin Vehicle			12,000	12,000	12,000	
Grounds Zero Turn Mower	9,300				12,000	
Cemetery Kubota RTV	9,000	9,000	9,000			
Cemetery Zero Turn Mower		12,000	10,000			
Grounds Kubota	6,300					
Grounds Supervisor Pickup			10,000	10,000	10,000	
Grounds Crew Pickup	10,460	10,460	10,460			
Grounds Pickup		10,000	10,000	10,000	10,000	10,000
Grounds Tractor			6,250	6,250	6,250	
Grounds Tractor			10,000	10,000	10,000	
Fuel System Dispensers		20,000				
Water Tower Painting		5,000				
PW:	\$73,260	\$104,660	\$110,910	\$68,250	\$88,250	\$46,000
DESIGN, ENVIRONMENT & CONSTRUCTION						
2014 Ford Escape Admin Vehicle	4,600	4,600		5,500	5,500	5,500
2016 Ford Ranger Building Official Vehicle	4,600	4,600				
2017 Ford Ranger Engineering Inspector		8,000	8,000	8,000		
F250 Regular Cab		8,000	8,000	8,000		
Roadway Patching, Repair & Repaving	390,600	485,000	450,000	450,000	450,000	450,000
Sidewalk Installation & Repair	453,750		175,000	175,000	175,000	175,000
Traffic Calming Improvements		100,000	150,000	150,000	150,000	150,000
Midblock Crosswalk Rebuilding	36,250					
Asphalt Roller	6,600	6,600	6,600			
2014 Ford F250 Streets Crew Supervisor Pickup Truck	8,000				9,000	9,000
F750 Dump Truck		20,000	20,000	20,000	20,000	20,000
Streets Pickup Truck Replacement 2005 F250	11,740	11,740	11,740			
Backhoe Replacement 2001	18,500	18,500	18,500			
Streets Bobcat Replacement 1996/Skid Steer Loader	8,520	8,520	8,520			
Spreader and brine apparatus plus storage rack		41,000				
DE&C:	\$943,160	\$716,560	\$856,360	\$816,500	\$809,500	\$809,500
CAPITAL IMPROVEMENT FUND TOTAL:	\$5,371,040	\$3,747,120	\$3,732,190	\$3,201,600	\$1,986,800	\$1,781,400



Description	FY 16-17 Revised Estimate	FY 17-18 Adopted Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate
HOST FUNDED CAPITAL:						
Public Works Building B Buildout and Shelving		150,000				
Decatur Recreation Center Movement Studio						
Window Shade Modification	10,000					
Keyless Entry System for Fire Stations	20,500					
Boys & Girls Club Indoor Pool	360,000					
McKoy Field Storage Building		50,000				
Ebster Field Storage Building		50,000				
Public Art	10,000	10,000	10,000	10,000	10,000	10,000
Property Purchases	254,000					
HAWK Signal Grant Match		55,000				
Public Works AV equipment	10,000					
McDonough & Candler RR Crossings	710,000	370,000				
CCC Pedestrian/Bike Improvements		72,000	340,000	580,000		
Commerce Drive bicycle track		1,000,000				
N. McDonough Streetscapes-Phase IV	470,000	238,000				
Sidewalk Construction and Repair		175,000				
Oakhurst and McKoy Parks Facility Upgrades	1,250,000					
W. Howard Ave. Redesign	20,000	\$40,000				
Barry Street Storm Sewer Extension	725,000					
Avondale MARTA Match		300,000				
HOST:	\$3,839,500	\$2,510,000	\$350,000	\$59,000	\$10,000	\$10,000
CEMETERY CAPITAL IMPROVEMENTS FUND						
Cemetery Marker and Wall Restoration		12,000	12,000	12,000	15,000	15,000
Cemetery Stairs and Handrail Improvements	70,000					
Cemetery Demolition of Art Shack and Roly Poly	25,000					
Cemetery Entrance Improvements		70,000				
Cemetery Water System Improvements		50,000	50,000			
CEMETERY TOTAL:	\$95,000	\$132,000	\$62,000	\$12,000	\$15,000	\$15,000
GENERAL OBLIGATION BOND CAPITAL:						
GO BONDS						
N. McDonough Streetscapes-Phase IV		100,000				
McDonough & Candler Railroad Crossings	300,000	230,000				
GO Bonds:	\$300,000	\$330,000	\$0	\$0	\$0	\$0

Description	FY 16-17 Revised Estimate	FY 17-18 Adopted Estimate	FY 18-19 CIP Estimate	FY 19-20 CIP Estimate	FY 20-21 CIP Estimate	FY 21-22 CIP Estimate
SOLID WASTE FUND CAPITAL:						
2016 Ford F150		8,800	8,800	8,800		
2011 6 cubic yard rear loader (Downtown collection vehicle)	18,200					
2016 6 cubic yard rear loader (Downtown collection vehicle)	19,510	19,510	19,510	19,510	19,510	
2007 Peterbilt Appliance/Compost Collection				25,000	25,000	25,000
2012 Front Loader	38,000	38,000				
2013 Rear Loader	36,100	36,100	36,100			
2017 Rear Loader		38,800	38,800	38,800	38,800	38,800
2018 Rear Loader			41,000	41,000	41,000	41,000
5 Kubota Residential Collection Vehicle Replacement	30,800	30,800	30,800	30,800	30,800	
Street Sweeper		43,720	43,720	43,720	43,720	43,720
SOLID WASTE:	\$142,610	\$215,730	\$218,730	\$207,630	\$198,830	\$148,520
STORMWATER FUND						
2015 F250 Drainage Pickup Truck Replacement	8,770	8,770			9,000	9,000
Backhoe Replacement 2001	11,000	11,000	11,000			
2015 F250 Drainage Pickup Truck Replacement	12,700	12,700	12,700			
2017 F750 Drainage Dump Truck Replacement		20,000	20,000	20,000	20,000	20,000
2018 Inspector SUV			8,000	8,000	8,000	
Stormwater Master Plan		250,000	250,000			
Barry Street Storm Sewer	2,275,000					
Master Plan Infrastructure Improvements			250,000	250,000	250,000	250,000
Master Plan Water Quality Improvements			25,000	25,000	25,000	25,000
Hazard Mitigation		50,000		100,000		100,000
Roadway Milling		100,000	100,000	100,000	100,000	100,000
Lockwood at Fairview	150,000					
STORMWATER:	\$2,457,470	\$452,470	\$676,700	\$503,000	\$412,000	\$504,000
E911 FUND						
Dictaphone Recording System/NICE Recording System	10,000	10,000	10,000		12,000	12,000
E911 Emergency Call Handling System (VIPER)	28,600	28,600			35,000	35,000
Console Replacement					35,000	35,000
E911:	\$38,600	\$38,600	\$10,000	\$0	\$82,000	\$82,000
CHILDREN & YOUTH SVCS FUND						
Activity Bus	9,800					10,000
CYS:	\$9,800	\$0	\$0	\$0	\$0	\$10,000



CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENTS (350)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	CAPITAL IMP. FUND ACTUAL 2012-13	CAPITAL IMP. FUND ACTUAL 2013-14	CAPITAL IMP. FUND ACTUAL 2014-15	CAPITAL IMP. FUND ACTUAL 2015-16	CAPITAL IMP. FUND ESTIMATE 2016-17	CAPITAL IMP. FUND REVISED 2016-17	CAPITAL IMP. FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	5,205,813	7,578,160	4,437,864	5,977,128	7,643,838	7,711,039	6,119,769
REVENUES							
311200 General Taxes	1,121,002	1,165,845	1,350,084	1,634,667	1,675,590	1,705,000	1,871,700
313300 Homestead Option Sales Tax (HOST)	3,662,885	3,968,584	4,620,717	3,899,722	3,500,000	4,363,860	3,500,000
361000 Interest	16,074	13,550	11,382	10,302	0	0	0
334100 Intergovernmental	224,892	300,819	185,384	144,434	2,508,540	3,221,000	2,297,300
371200 Gifts & Contributions	0	5,000	0	0	0	0	0
381000 Use of Property/Rent	0	0	0	0	0	0	95,100
389000 Miscellaneous	7,970	3,000	1,985	2,035	0	0	0
393150 Bond Expense Reimbursement	0	62,854	23,001	0	0	0	332,000
383010 Insurance Claims/Losses	23,620	0	44,555	4,880	0	0	0
Total Revenue	5,056,443	5,519,651	6,237,108	5,696,040	7,684,130	9,289,860	7,937,900
EXPENDITURES							
CONTRACTUAL SERVICES							
521200 Professional Services	106,782	68,071	128,073	128,361	30,000	252,000	245,000
522200 Repairs & Mnt.	9,750	9,750	0	0	0	0	0
522201 R&M Bldg and Fixed Equipment	9,621	0	8,539	25,680	107,000	50,000	115,000
522202 R&M Communications Equipment	0	0	0	0	0	0	0
522203 R&M Landscape	0	0	0	12,183	40,000	34,000	0
522206 R&M Vehicles	0	0	9,650	0	10,000	10,000	0
522210 R&M Infrastructure	133,595	262,380	673,146	331,727	450,000	390,600	485,000
522310 Rental of Land/Bldgs	129,273	268,142	67,350	8,660	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	22,534	10,645	70,000	10,000	310,000	370,000	335,000
523103 Insurance - Misc	0	0	0	0	0	0	0
523202 Telephone	0	0	0	0	0	0	0
523300 Advertising	1,805	0	0	290	0	120	0
523400 Printing & Binding	0	0	0	0	0	0	0
523450 Signs	0	0	0	0	0	0	0
523600 Dues & Fees	180	68	1,800	0	0	2,820	0
523700 Education & Training	0	0	0	0	0	0	0
523701 Business Meetings	603	0	0	0	0	0	0
523800 Licenses	0	0	0	0	0	0	0
523911 Bank Charges	0	0	0	0	0	0	0
Total Services	413,782	619,055	958,558	516,901	947,000	1,109,540	1,180,000
SUPPLIES							
531101 Bldg. & Fixed Equipment	0	0	0	5,053	42,000	48,500	34,000
531103 Landscape Supplies	0	0	0	0	0	0	0
531105 Office Supplies	0	0	0	0	0	0	0
531107 Specialized Departmental Supplies	0	13,288	0	31,667	77,000	93,000	176,000
531110 Communications Equipment	118,112	0	0	0	0	0	65,000
531111 Computer Equipment	0	0	3,692	0	255,000	14,750	242,500
531112 Computer Software	0	16,194	20,000	0	0	0	0
531113 Off Eqp Furnishings	227	0	26,908	66,306	10,000	12,280	0
531114 Outdoor Furn and Equipment	39,764	8,024	32,903	40,227	138,400	51,400	289,250
531300 Food-Subsistence & Support	0	0	0	0	0	0	0
531400 Books & Periodicals	446	0	0	0	0	0	0
531600 Small Equipment	0	7,998	5,837	0	0	0	0
Total Supplies	158,550	45,504	89,341	143,253	522,400	219,930	806,750

	CAPITAL IMP. FUND ACTUAL 2012-13	CAPITAL IMP. FUND ACTUAL 2013-14	CAPITAL IMP. FUND ACTUAL 2014-15	CAPITAL IMP. FUND ACTUAL 2015-16	CAPITAL IMP. FUND ESTIMATE 2016-17	CAPITAL IMP. FUND REVISED 2016-17	CAPITAL IMP. FUND ESTIMATE 2017-18
CAPITAL OUTLAY							
541100 Sites	0	0	0	23,396	50,000	254,000	0
541101 Right of Way	114,753	(22,903)	5,705	0	42,000	0	0
541200 Site Improvements	714,087	1,015	8,985	0	0	33,400	240,000
541300 Buildings	0	0	14,927	82,482	50,000	385,000	100,000
541301 Building Improvements	387	0	0	16,514	1,520,000	1,250,000	170,000
541400 Infrastructure	106,808	481,926	106,196	117,826	5,739,500	4,705,000	3,734,000
542100 Machines, Motors & Power Tools	0	146,756	25,920	8,199	12,000	9,300	12,000
542101 Communications Equipment	0	100,837	323,487	173,477	0	0	0
542102 Office Machines/Equipment	0	0	55,736	0	0	0	0
542200 Vehicles	109,354	882,021	248,672	189,388	396,500	223,180	552,300
542301 Outdoor Furniture & Equipment	150,802	328,346	0	3,486	115,000	115,000	152,000
542401 Computer Systems Software	0	0	0	0	0	0	0
542500 Miscellaneous Equipment	0	9,999	0	0	25,000	0	41,000
Land Other Than ROW	0	0	0	0	0	0	0
Total Capital Outlay	1,196,192	1,927,998	789,627	614,768	7,950,000	6,974,880	5,001,300
DEBT SERVICES							
581100 Principal-Bonds	120,000	125,000	130,000	130,000	135,000	135,000	145,000
58120 Principal-Capital Leases	211,841	322,335	309,706	315,366	825,000	338,620	878,500
58210 Interest-Bonds	84,065	79,373	74,486	48,863	42,770	42,770	39,260
582200 Interest-Capital Leases	18,578	13,869	25,654	21,962	38,700	33,900	39,640
584000 Cost of Issuance Long Term Debt	0	0	1,000	979,013	0	0	0
Total Non-operating	434,484	540,577	540,845	1,495,204	1,041,470	550,290	1,102,400
Total Expenditures	2,203,007	3,133,134	2,378,371	2,770,126	10,460,870	8,854,640	8,090,450
OTHER USES							
611100 Transfer (to) from General Fund	0	0	0	180,000	438,000	385,000	0
391340 Transfer (to) from Public Facilities Auth.	0	0	0	0	0	0	(705,100)
391340 Transfer (to) from URA 2010 Debt Service	(493,000)	(874,973)	(872,960)	(875,000)	(188,230)	(185,600)	(751,900)
391340 Transfer (to) from URA 2010 Project	(950,000)	(1,894,123)	0	0	0	0	0
391340 Transfer (to) from URA 2013 Debt Service	0	(707,883)	(1,475,514)	(1,479,230)	(1,481,330)	(1,481,330)	(1,482,980)
391340 Transfer (to) from URA 2013 Project	92,822	(3,090,017)	0	0	0	0	0
391310 Transfer (to) from GO Bond Fund	0	0	0	0	0	0	0
391505 Transfer (to) from Stormwater Utility	0	0	11,000	11,000	(1,084,000)	(714,000)	11,000
Transfer (to) from Conference Center Fund	236,645	0	0	0	0	0	0
391355 Transfer (to) from Cemetery Capital Improvements Fund	18,000	18,000	18,000	18,000	18,000	18,000	18,000
392100 Sale of Fixed Assets	0	0	0	30,264	0	0	0
393501 Proceeds from Capital Leases	614,444	1,022,184	0	173,477	1,342,500	0	1,537,180
393100 Issuance of Long-term Debt	0	0	0	75,979,013	0	0	0
611220 Transfer (to) from Grant Fund	0	0	0	0	0	0	(55,000)
611286 Transfer (to) from Downtown Development Authority	0	0	0	(229,528)	0	(48,560)	0
620000 Transfer Bond Proceeds (to) from City Schools of Decatur	0	0	0	(75,000,000)	0	0	0
Total Other Uses	(481,089)	(5,526,812)	(2,319,473)	(1,192,004)	(955,060)	(2,026,490)	(1,428,800)
ENDING FUND BALANCE	7,578,160	4,437,864	5,977,128	7,711,039	3,912,038	6,119,769	4,696,619
Restricted-HOST	4,817,103	2,230,290	4,299,348	5,685,484	2,874,108	4,380,074	3,567,194
Restricted-Other	659,296	494,571	265,353	227,058	365,360	227,058	227,058
Nonspendable	384,505	526,196	363,213	1,088,350	363,220	511,490	504,590
For Capital Bond Projects	0	0	0	0	0	0	0
To (From) Assigned Fund Balance	476,967	(530,449)	(137,593)	(339,067)	(1,163,620)	291,000	(603,370)
ENDING ASSIGNED FUND BALANCE	1,717,256	1,186,807	1,049,214	710,146	309,350	1,001,147	397,777



FY 2016-17 capital items	Impact on operating budget
Active Living: Athletic Field Lights-McKoy and Oakhurst (5th of 6 Payments) (\$82,000)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Oakhurst Tennis Courts Resurfacing and Lighting Replacement (\$115,000) (542301)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Playground Equipment Replacement (\$25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Shade Panels at Glenlake Pool (\$10,400) (531114)	One-time cost – nominal impact on operating budget
Buildings Maintenance: Replacement Vehicle (1st of 3 Lease Payments) (\$7,100)	Ongoing program – decrease in annual maintenance associated with older equipment
City Manager: City Manager Admin Vehicle (1st of 3 Lease Payments) (\$7,800)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Kubota RTV (1st of 3 Lease Payments) (\$9,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Replacement Dump Truck (3rd of 5 Lease Payments) (\$6,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements (\$75,000) (541400) MARTA	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: N. McDonough Streetscapes IV (\$1,880,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: McDonough & Candler Railroad Crossings (\$1,040,000) (541400) TE	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: East Decatur Greenway (\$40,000) (541400)	One-time cost
Citywide: Purchase of Norris Street Property (\$385,000) (541300)	One-time cost
DEC: Streets Replacement Vehicle (1st of 3 Lease Payments) (\$11,740)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Crew Supervisor Pickup Truck (3rd of 3 Lease Payments) (\$8,000)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Backhoe (3rd of 5 Lease Payments) (\$18,500)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Asphalt Roller (3rd of 5 Lease Payments) (\$6,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Skid Steer Loader (3rd of 5 Lease Payments) (\$8,520)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Building Official Vehicle (4th of 5 Lease Payments) (\$4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: DEC Dir, Vehicle (4th of 5 Lease Payments) (\$4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Midblock Crosswalk, Sidewalks, and Traffic Calming (\$490,000)(541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Patching, Repair and Resurfacing (\$390,600) (522210)	Ongoing program – decrease in annual maintenance associated with older infrastructure

Capital Projects
Fund
Capital
Improvements (350)

FY 2016-17 capital items <i>continued</i>	Impact on operating budget
Fire: Fire Replacement Portable Radios (18) (3rd of 5 Lease Payments) (\$15,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Inspection Replacement Vehicle (3rd of 5 Lease Payments) (\$5,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Engine Replacement (4th of 5 Lease Payments) (\$144,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Self-Contained Breathing Apparatus (SCBA) bottles (24) and pack (\$24,000) (531107)	One-time cost – increase staff safety
Fire: Fire Station #1 Driveway Repair (\$33,400) (541200)	One-time cost – increase staff safety
General Government: City Hall Interior, Public Works Exterior and Bandstand Painting & Repairs (\$31,600) (522201)	One-time cost – nominal impact on operating budget
General Government: Facilities Security Upgrades (\$28,000) (531101)	Ongoing program – increase staff safety
General Government: Landscaping Improvements on Decatur Square (\$34,000) (522203)	One-time cost – nominal impact on operating budget
Grounds Maintenance: Replacement Crew Cab Truck (1st of 3 Lease Payments) (\$10,460)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Kubota Vehicle (3rd of 3 Lease Payments) (\$6,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Zero Turn Mower (\$9,300) (542100)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Smart Parking Meter System (4th of 5 Lease Payments) (\$70,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Automated Parking Stations (\$16,000) (531114)	One-time cost – increase automated parking options
Police: Admin Vehicle (1st of 3 Lease Payments) (\$8,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) (\$7,200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) (\$6,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: In-Car Productivity Technology Tool/ Police Body Cameras (1st of 3 Lease Payments) (\$61,270) (542101)	Ongoing program – increase staff safety and decrease liability costs
Police: License Plate Reader System (2nd of 3 Lease Payments) (\$6,600)	Ongoing program – increase staff efficiencies
Police: Patrol Vehicles (3) (\$119,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Police Portable Radios (65) (2nd of 5 Lease Payments) (\$59,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Mobile Command Trailer upgrades (\$10,000) (522206)	Ongoing program – increase staff efficiencies



FY 2016-17 capital items *continued*

Impact on operating budget

Public Works: Fuel System Vehicle Kits (\$25,000) (531107)	One-time cost – increase staff and equipment efficiencies
Technology: Laptop Replacements (\$14,750) (531111)	Ongoing program – decrease in annual maintenance associated with older equipment

FY 2016-17 HOST items

Impact on operating budget

Active Living: Boys & Girls Club Pool Contract (\$360,000) (522500)	One-time cost
Active Living: Oakhurst & McKoy Parks Facility Upgrades (\$1,250,000) (541301)	One-time cost
Active Living: Movement Studio Window Shade Modification (\$10,000) (522201)	One-time cost
Citywide: McDonough & Candler Railroad Crossings (\$710,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Citywide: N. McDonough Streetscapes IV (\$470,000) (541400)	Ongoing program – decrease in annual maintenance costs associated with older infrastructure
Community & Economic Development: Public Art (\$10,000) (522500)	Ongoing program – nominal impact on operating budget
DEC: W. Howard Ave. Redesign (\$20,000) (521200)	One-time cost
Fire: Keyless Entry System for 2 Fire Stations (\$20,500) (531101)	One-time cost – increase staff safety
General Government: Property Purchases (\$254,000) (541100)	One-time cost
General Government: Transfer to DDA for Debt Service (\$48,560) (611286)	Ongoing debt service
Public Works: AV Equipment for Public Works Community & Conference Rooms (\$10,000) (531113)	One-time cost – nominal impact on operating budget
Transfer to URA 2010 Fund: Debt Service (\$185,600)	Ongoing debt service
Transfer to URA 2013 Fund: Debt Service (\$1,481,330)	Ongoing debt service
Transfer to Stormwater Fund for Barry Street Project (\$725,000)	One-time cost – reduced costs associated with flooding and infrastructure repairs

FY 2017-2018 capital items

Impact on operating budget

Active Living: Athletic Field Lights-McKoy and Oakhurst (6th of 6 Payments) (\$82,000)	Ongoing program – decrease in energy expenses with more energy efficient lighting
Active Living: Arbors in Scott Park Garden, Oakhurst & McKoy Parks (\$50,000) (531114)	One-time cost – nominal impact on operating budget

Capital Projects
Fund
Capital
Improvements (350)

FY 2017-18 capital items <i>continued</i>	Impact on operating budget
Active Living: Basketball Courts Resurfacing-Oakhurst & McKoy (\$12,750) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Ebster Recreation Gym Window Tinting (\$7,380) (531101)	One-time cost – nominal impact on operating budget
Active Living: Glenlake Pool Shade Panels (\$18,500) (531114)	One-time cost – nominal impact on operating budget
Active Living: McKoy Pool Resurfacing (\$20,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Park Signage Upgrade (\$25,000) (531114)	One-time cost – nominal impact on operating budget
Active Living: Playground Equipment Replacement (\$25,000) (531114)	Ongoing program – decrease in annual maintenance costs associated with older equipment and reduce liability for injuries
Active Living: Sand Volleyball Courts (\$40,000) (531114)	One-time cost – nominal impact on operating budget
Active Living: Skatepark Replacement (\$50,000) (531114)	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) (\$7,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Kubota RTV (2nd of 3 Lease Payments) (\$9,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Replacement Dump Truck (4th of 5 Lease Payments) (\$6,100)	Ongoing program – decrease in annual maintenance associated with older equipment
Cemetery: Zero Turn Mower (\$12,000) (542100)	Ongoing program – decrease in annual maintenance associated with older equipment
City Manager: City Manager Admin Vehicle (2nd of 3 Lease Payments) (\$7,800)	Ongoing program – decrease in annual maintenance associated with older equipment
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements (\$39,000) (541400) MARTA	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Clairemont/Church/Commerce Pedestrian & Bike Improvements (\$288,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: N. McDonough Streetscapes IV (\$402,000) (541400) LCI	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: McDonough & Candler Railroad Crossings (\$440,000) (541400) TE	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Dr Bike Track (\$160,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: UMCH Trail Design and Installation (\$240,000) (541200)	One-time cost – nominal impact on operating budget
DEC: Engineering Inspector Vehicle (1st of 3 Lease Payments) (\$8,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: F250 Regular Cab Vehicle (1st of 3 Lease Payments) (\$8,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment



FY 2017-18 capital items *continued*

Impact on operating budget

DEC: F750 Dump Truck (1st of 5 Lease Payments) (\$20,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Spreader Attachment and Storage Rack (\$41,000) (542500)	One-time cost – nominal impact on operating budget
DEC: Streets Replacement Vehicle (2nd of 3 Lease Payments) (\$11,740)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Asphalt Roller (4th of 5 Lease Payments) (\$6,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Skid Steer Loader (4th of 5 Lease Payments) (\$8,520)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Building Official Vehicle (5th of 5 Lease Payments) (\$4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: DEC Director, Vehicle (5th of 5 Lease Payments) (\$4,600)	Ongoing program – decrease in annual maintenance associated with older equipment
DEC: Traffic Calming Improvements (\$100,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: Patching, Repair and Resurfacing (\$485,000) (522210)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Fire: Fire Replacement Portable Radios (18) (4th of 5 Lease Payments) (\$15,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Inspection Replacement Vehicle (4th of 5 Lease Payments) (\$5,300)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Engine Replacement (5th of 5 Lease Payments) (\$144,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Replacement Administrative Vehicle (1st of 3 Lease Payments) (\$10,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Fire Mini-Pumper (1st of 5 Lease Payments) (\$38,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Fire: Back-In Guidance System (\$26,500) (531101)	One-time cost – increase staff safety
Fire: Fire Station Painting (\$15,000) (522201)	One-time cost – nominal impact on operating budget
Fire: Part-time Firefighter Equipment (\$60,000) (531107)	One-time cost – reduce overtime expenditures
*Fire: Authorization to prepare specifications and order replacement Fire Apparatus Vehicle in an amount not to exceed \$1,100,000.	
General Government: City Hall Carpet Replacement (\$35,000) (522201)	One-time cost – nominal impact on operating budget
General Government: City Hall Exterior Painting & Repair (\$50,000) (522201)	One-time cost – nominal impact on operating budget
General Government: Facilities Security Upgrades (\$10,000) (522201)	Ongoing program – increase staff safety
General Government: Restroom Facility Upgrade (\$20,000) (541301)	One-time cost – increase staff wellness
General Government: Shared Administrative Vehicle (\$15,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment

Capital Projects
Fund
Capital
Improvements (350)

FY 2017-18 capital items <i>continued</i>	Impact on operating budget
General Government: Telephone System Upgrade (\$65,000) (531110)	One-time cost – increase staff efficiencies
General Government: Outdoor Warning Siren System (1st of 5 Lease Payments) (\$30,400) (542301)	Ongoing program – increase community safety
Grounds Maintenance: Pickup with Dump Body (1st of 5 Lease Payments) (\$10,000) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Grounds Maintenance: Replacement Crew Cab Truck (2nd of 3 Lease Payments) (\$10,460)	Ongoing program – decrease in annual maintenance associated with older equipment
Parking: Automated Parking Stations (\$48,000) (531114)	One-time cost – increase automated parking options
Parking: Smart Parking Meter System (5th of 5 Lease Payments) (\$70,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) (\$8,900) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (1st of 3 Lease Payments) (\$6,400)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (2nd of 3 Lease Payments) (\$8,500)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Admin Vehicle (3rd of 3 Lease Payments) (\$7,200)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: In-Car Productivity Technology Tool/ Police Body Cameras (2nd of 3 Lease Payments) (\$61,270)	Ongoing program – increase staff safety and decrease liability costs
Police: License Plate Reader System (3rd of 3 Lease Payments) (\$6,600)	Ongoing program – increase staff efficiencies
Police: Patrol Rifles (1st of 3 Lease Payments) (\$14,700)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Police Portable Radios (65) (3rd of 5 Lease Payments) (\$59,000)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Prisoner Transport Van (1st of 5 Lease Payments) (\$9,700)	Ongoing program – decrease in annual maintenance associated with older equipment
Police: Police Training Simulator (1st of 3 Lease Payments) (\$23,700) (531107)	Ongoing program – increase staff efficiencies
Police: Patrol Vehicles (3) (\$122,500) (542200)	Ongoing program – decrease in annual maintenance associated with older equipment
Public Works: Fuel System Dispenser (\$20,000) (531107)	One-time cost – increase staff and equipment efficiencies
Public Works: Fuel System Vehicle Kits (\$25,000) (531107)	One-time cost – increase staff and equipment efficiencies
Public Works: Water Tower Logo Painting (\$5,000) (522201)	One-time cost – nominal impact on operating budget
Technology: Police/City Hall Servers (\$30,000) (531111)	One-time cost – decrease in annual maintenance associated with older equipment
Technology: Wireless Network Upgrade (1st of 4 Lease Payments) (\$50,000) (531111)	Ongoing program – decrease in annual maintenance associated with older equipment



FY 2017-18 capital items *continued*

Impact on operating budget

Technology: Fiber Network Replacement (1st of 7 Lease Payments) (\$100,000) (541400)	Ongoing program – decrease in annual maintenance associated with older equipment
Technology: UPS Batteries (\$12,500) (531111)	One-time cost – increase staff efficiencies

FY 2017-18 HOST items

Impact on operating budget

Active Living: Ebster & McKoy Fields Storage Buildings (\$100,000) (541300)	One-time cost – eliminate need for storage building rental
Citywide: McDonough & Candler Railroad Crossings (\$370,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: N. McDonough Streetscapes IV (\$238,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Clairemont/Church/Commerce Bike & Pedestrian Improvements (\$72,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Citywide: Commerce Dr Bike Track (\$750,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
Community & Economic Development: Public Art (\$10,000) (522500)	Ongoing program – nominal impact on operating budget
DEC: Sidewalk Construction and Repair (\$175,000) (541400)	Ongoing program – decrease in annual maintenance associated with older infrastructure
DEC: W. Howard Ave. Redesign (\$40,000) (521200)	One-time cost
General Government: Avondale MARTA match (\$300,000) (522500)	One-time cost
Public Works: HAWK Signal grant match (\$55,000) (611220)	One-time cost
Public Works: Building B Buildout & Shelving (\$150,000) (541301)	One-time cost – eliminate need for storage building rental
Transfer to URA 2010 Fund: Debt Service (\$751,900)	Ongoing debt service
Transfer to URA 2013 Fund: Debt Service (\$1,482,980)	Ongoing debt service

CAPITAL PROJECTS FUND - CEMETERY CAPITAL IMPROVEMENT (355)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	CEMETERY CAP. IMP. FUND ACTUAL 2012-13	CEMETERY CAP. IMP. FUND ACTUAL 2013-14	CEMETERY CAP. IMP. FUND ACTUAL 2014-15	CEMETERY CAP. IMP. FUND ACTUAL 2015-16	CEMETERY CAP. IMP. FUND ESTIMATE 2016-17	CEMETERY CAP. IMP. FUND REVISED 2016-17	CEMETERY CAP. IMP. FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	<i>55,380</i>	<i>77,551</i>	<i>151,151</i>	<i>166,673</i>	<i>181,673</i>	<i>202,671</i>	<i>170,671</i>
REVENUES							
Interest	0	0	0	0	0	0	0
Facility Lease Payments	0	0	0	0	0	0	0
Lot Sales	80,400	90,400	64,950	84,200	70,000	98,000	55,000
State Grants	9,329	10,900	0	0	0	0	0
Loss Reimbursement	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Gifts and Contributions	0	2,300	0	0	0	0	0
EXPENDITURES							
Maint. & Repair	0	0	0	100	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Cont. Services	37,559	0	19,428	18,101	177,000	100,000	132,000
Claims, Losses	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
TOTAL EXPENDITURES	37,559	0	19,428	18,201	177,000	100,000	132,000
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	22,170	73,600	15,522	35,999	(137,000)	(32,000)	(107,000)
ENDING FUND BALANCE	77,551	151,151	166,673	202,671	44,673	170,671	63,671



GENERAL OBLIGATION BOND FUND (310)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	GENERAL OBLIGATION BOND FUND ACTUAL 2012-13	GENERAL OBLIGATION BOND FUND ACTUAL 2013-14	GENERAL OBLIGATION BOND FUND ACTUAL 2014-15	GENERAL OBLIGATION BOND FUND ACTUAL 2015-16	GENERAL OBLIGATION BOND FUND ESTIMATE 2016-17	GENERAL OBLIGATION BOND FUND REVISED 2016-17	GENERAL OBLIGATION BOND FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	2,995,972	2,627,100	2,212,919	808,787	248,247	442,974	330,024
REVENUES							
Taxes	0	0					
361000 Interest	4,174	3,009	2,734	1,497	0	1,050	0
334100 Intergovernmental	0	0	680,290	984,106	0	186,000	0
389000 Miscellaneous	0	0	0	128,246	0	0	0
Total Revenue	4,174	3,009	683,024	1,113,848	0	187,050	0
EXPENDITURES							
521200 Professional Services	1,692	(1,692)	0	0	0	0	0
522310 Rental of Land/Bldgs	6,821	13,979	10,367	0	0	0	0
522320 Rental of Equipment and Vehicles	0	0	0	0	0	0	0
523700 Education & Training	0	0	0	0	0	0	0
523701 Business Meetings	184	0	0	0	0	0	0
523800 Licenses	0	0	0	0	0	0	0
523911 Bank Charges	0	0	0	0	0	0	0
Total Services	8,697	12,287	10,367	0	0	0	0
Total Supplies	0	0	0	0	0	0	0
CAPITAL OUTLAY							
541100 Sites	74,807	6,180	0	0	0	0	0
541200 Site Improvements	66,304	33,465	2,471	0	0	0	0
541300 Buildings	0	0	0	0	0	0	0
541301 Building Improvements	118,374	0	0	0	0	0	0
541400 Infrastructure	93,531	313,431	1,899,438	1,460,031	248,240	300,000	330,000
Total Capital Outlay	353,016	353,076	1,901,909	1,460,031	248,240	300,000	330,000
Total Expenditures	361,713	365,362	1,912,276	1,460,031	248,240	300,000	330,000
DEBT SERVICE							
582110 Interest			1	0	0	0	0
585000 Advance Refunding Escrow			31,623,796	0	0	0	0
584000 Issuance Costs			608,169	0	0	0	0
Total Debt Service			32,231,965	0	0	0	0
OTHER FINANCING SOURCES							
392100 Sale of General Fixed Assets			16,176	0	0	0	0
393300 Refunding Bonds Issued			29,895,000	0	0	0	0
393400 Premium on Bond Issuance			2,336,966	0	0	0	0
Total Other Financing Sources			32,248,141	0	0	0	0
OTHER USES							
Transfer (to) General Fund	(11,334)	(51,828)	(191,056)	(19,630)	0	0	0
Transfer from Capital Improvements Fund	0	0	0	0	0	0	0
Transfer (to) Capital Improvements Fund	0	0	0	0	0	0	0
Transfer from Cemetery Capital Fund	0	0	0	0	0	0	0
Transfer from Tree Bank/Economic Dvlpt Fund	0	0	0	0	0	0	0
Transfer from Stormwater Utility	0	0	0	0	0	0	0
Transfer Fund Balance from Capital Improvements Fund	0	0	0	0	0	0	0
Total Other Uses	(11,334)	(51,828)	(191,056)	(19,630)	0	0	0
Ending Fund Balance	2,627,100	2,212,919	808,787	442,974	7	330,024	24

2010 URBAN REDEVELOPMENT AGENCY FUND (340)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	URA2010 BONDS FUND ACTUAL 2012-13	URA 2010 BONDS FUND ACTUAL 2013-14	URA 2010 BONDS FUND ACTUAL 2014-15	URA 2010 BONDS FUND ACTUAL 2015-16	URA 2010 BONDS FUND ESTIMATE 2016-17	URA 2010 BONDS FUND REVISED 2016-17	URA 2010 BONDS FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	9,225,010	2,093,495	1,218	1,821	1,881	1,901	61
REVENUES							
Taxes	0	0	0	0	0	0	0
361000 Interest	10,803	1,298	0	0	0	0	0
392200 Property Sale	0	0	0	0	562,550	562,550	0
393200 Federal Subsidy	340,355	313,297	311,945	307,754	302,050	302,860	296,200
389000 Miscellaneous	0	0	0	0	121,600	121,600	121,600
Total Revenue	351,158	314,594	311,945	307,754	986,200	987,010	417,800
EXPENDITURES							
521200 Professional Services	(17,190)	0	0	0	0	0	0
522200 Repairs & Mnt.	0	0	0	0	0	0	0
522201 R&M Bldg and Fixed Equipment	0	0	0	0	0	0	0
522202 R&M Communications Equipment	0	0	0	0	0	0	0
522210 R&M Infrastructure	0	0	0	0	0	0	0
522310 Rental of Land/Bldgs	39,497	34,445	0	0	0	0	0
522320 Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321 Auto Allowance	0	0	0	0	0	0	0
522500 Other Contractual Services	0	0	0	0	0	0	0
523103 Insurance - Misc	0	0	0	0	0	0	0
523104 Insurance - Property	9,995	0	0	0	0	0	0
523202 Telephone	0	0	0	0	0	0	0
523300 Advertising	0	0	0	0	0	0	0
523400 Printing & Binding	0	0	0	0	0	0	0
Total Services	32,302	34,445	0	0	0	0	0
SUPPLIES							
Total Supplies	0	0	0	0	0	0	0
CAPITAL OUTLAY							
541100 Sites	0	0	0	0	0	0	0
541200 Site Improvements	0	0	0	0	0	0	0
541300 Buildings	0	0	0	0	0	0	0
541301 Building Improvements	7,924,370	3,851,682	0	0	0	0	0
541400 Infrastructure	0	0	0	0	0	0	0
Total Capital Outlay	7,924,370	3,851,682	0	0	0	0	0
DEBT SERVICE							
581100 Principal-RZEDB Series A	0	355,000	380,133	370,000	375,000	375,000	385,000
582100 Interest-RZEDB Series A	756,344	756,344	804,169	735,770	722,530	722,530	707,790
581100 Principal-Series B	17,919	18,994	0	21,341	22,630	22,630	23,980
582100 Interest-Series B	58,986	57,911	0	55,563	54,290	54,290	52,930
584000 Cost of Issuance Long Term Debt	0	0	0	0	0	0	0
Total Non-operating	833,248	1,188,248	1,184,302	1,182,674	1,174,450	1,174,450	1,169,700
Total Expenditures	8,789,920	5,074,376	1,184,302	1,182,674	1,174,450	1,174,450	1,169,700
OTHER USES							
Transfer from (to) General Fund	(135,752)	(101,593)	0	0	0	0	0
Transfer from Stormwater Utility	0	0	0	0	0	0	0
Transfer from Capital Improvements Fund	1,443,000	2,769,096	872,960	875,000	188,230	185,600	751,900
Transfer from Host Proceeds	0	0	0	0	0	0	0
Adjust Construction Retainage	0	0	0	0	0	0	0
393100 Proceeds from debt issuance series A	0	0	0	0	0	0	0
393100 Proceeds from debt issuance series B	0	0	0	0	0	0	0
Total Other Uses	1,307,248	2,667,503	872,960	875,000	188,230	185,600	751,900
Ending Fund Balance	2,093,495	1,218	1,821	1,901	1,861	61	61



2013 URBAN REDEVELOPMENT AGENCY FUND (345)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	URA 2013 BONDS FUND ACTUAL 2012-13	URA 2013 BONDS FUND ACTUAL 2013-2014	URA 2013 BONDS FUND ACTUAL 2014-15	URA 2013 BONDS FUND ACTUAL 2015-16	URA 2013 BONDS FUND ESTIMATE 2016-17	URA 2013 BONDS FUND REVISED 2016-17	URA 2013 BONDS FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	0	26,849,188	6,830,406	(244,574)	(960,564)	12,984	4
REVENUES							
Taxes	0	0	0	0	0	0	0
361000 Interest	1,018	23,741	7,303	2,149	0	0	0
334100 Intergovernmental	0	0	0	960,533	1,364,330	403,730	402,730
389000 Miscellaneous	0	0	0	0	0	0	0
Total Revenue	1,018	23,741	7,303	962,682	1,364,330	403,730	402,730
EXPENDITURES							
521200 Professional Services	79,067	0	0	0	0	0	0
522500 Other Contractual Services	21,581	0	0	0	0	0	0
523600 Dues & Fees	308	0	0	0	0	0	0
Total Services	100,956	0	0	0	0	0	0
SUPPLIES							
531101 Bldg. & Fixed Eqp	1,395	0	0	0	0	12,980	0
531300 Food-Subsistence & Support	73	0	0	0	0	0	0
Total Supplies	1,468	0	0	0	0	12,980	0
CAPITAL OUTLAY							
541100 Sites	9,800	0	0	0	0	0	0
541200 Site Improvements	1,718,447	7,499,558	759,279	104,831	0	0	0
541300 Buildings	3,129,620	18,474,978	5,066,370	195,724	0	0	0
541301 Building Improvements	246,382	0	0	0	0	0	0
541400 Infrastructure	0	0	0	0	0	0	0
542100 Machines, Motors & Power Tools	0	0	0	0	0	0	0
542101 Communications Equipment	0	0	0	0	0	0	0
542102 Office Machines/Equipment	0	0	0	0	0	0	0
542200 Vehicles	0	0	0	0	0	0	0
542300 Furniture & Fixtures	14,080	0	0	0	0	0	0
542301 Outdoor Furniture & Equipment	0	0	0	0	0	0	0
542401 Computer Systems Software	0	0	0	0	0	0	0
542500 Miscellaneous Equipment	148,613	15,417	836,759	0	0	0	0
Land Other Than ROW	0	0	0	0	0	0	0
Total Capital Outlay	5,266,943	25,989,953	6,662,407	300,555	0	0	0
DEBT SERVICE							
581100 Principal-Series 2013A	0	0	420,000	430,000	445,000	445,000	460,000
582100 Interest-Series 2013A	0	707,883	1,061,814	1,049,225	1,036,330	1,036,330	1,022,980
581100 Principal-Series 2013B	0	0	200,000	195,000	200,000	200,000	205,000
582100 Interest-Series 2013B	0	142,383	213,575	209,575	203,730	203,730	197,730
584000 Cost of Issuance Long Term Debt	381,944	204	0	0	0	0	0
Total Non-operating	381,944	850,470	1,895,389	1,883,800	1,885,060	1,885,060	1,885,710
Total Expenditures	5,751,311	26,840,423	8,557,796	2,184,355	1,885,060	1,898,040	1,885,710
OTHER USES							
Transfer from General Fund	0	3,000,000	0	0	0	0	0
Transfer from Stormwater Utility	0	0	0	0	0	0	0
Transfer from (to) Capital Improvements Fund	(92,822)	707,890	1,475,513	1,479,230	1,481,330	1,481,330	1,482,980
Transfer from Host Proceeds	0	3,090,010	0	0	0	0	0
Adjust Construction Retainage	0	0	0	0	0	0	0
393100 Proceeds from debt issuance series 2013A	29,290,000	0	0	0	0	0	0
393100 Proceeds from debt issuance series 2013B	3,402,303	0	0	0	0	0	0
Total Other Uses	32,599,481	6,797,900	1,475,513	1,479,230	1,481,330	1,481,330	1,482,980
Ending Fund Balance	26,849,188	6,830,406	(244,574)	12,984	36	4	4

URA-CALLAWAY FUND (347)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	URA-CALLAWAY FUND ACTUAL 2013-14	URA-CALLAWAY FUND ACTUAL 2014-15	URA-CALLAWAY FUND ACTUAL 2015-16	URA-CALLAWAY FUND ESTIMATE 2016-17	URA-CALLAWAY FUND REVISED 2016-17	URA-CALLAWAY FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	0	5,070,815	5,282,234	5,368,044	6,659,011	0
REVENUES						
361000 Investment Income	0	0	1,246,010	0	(1,245,820)	0
381000 Use of Property	226,613	300,000	250,000	0	0	0
392100 Sale of Assets	0	0	0	5,395,000	6,335,300	0
Total Revenues	226,613	300,000	1,496,010	5,395,000	5,089,480	0
SERVICES AND CHARGES						
521200 Professional Services	217	500	500	513,540	0	0
522310 Rental of Land and Buildings	0	2,612	8,335	0	0	0
522500 Other Contractual Services	0	285	30,010	0	469,750	0
523600 Dues and Fees	0	4,800	0	0	6,400	0
Total Services and Charges	217	8,197	38,845	513,540	476,150	0
OTHER COSTS						
575000 Cost of Asset Sale	0	0	0	5,089,300	5,089,300	0
Total Other Costs	0	0	0	5,089,300	5,089,300	0
DEBT SERVICE						
581100 Principal-Bonds	0	0	0	5,120,000	5,120,000	0
582100 Interest-Bonds	44,881	80,384	80,387	40,200	40,200	0
584000 Issuance Costs	167,846	0	0	0	0	0
Total Debt Service	212,727	80,384	80,387	5,160,200	5,160,200	0
Total Expenditures	212,944	88,581	119,232	10,763,040	10,725,650	0
OTHER USES						
Proceeds from debt issuance	5,120,000	0	0	0	0	0
Transfers (to) Capital Improvements Fund	(62,854)	0	0	0	0	0
Transfers (to) Downtown Development Authority	0	0	0	0	(460,290)	0
Transfers (to) URA 2010 Fund	0	0	0	0	(562,550)	0
Total Other Uses	5,057,146	0	0	0	(1,022,840)	0
Ending Fund Balance	5,070,815	5,282,234	6,659,011	4	0	0



Public Facilities Authority Fund

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	PFA 2017 BONDS FUND REVISED ESTIMATE 2016-17	PFA 2017 BONDS FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	0	0
REVENUES		
Taxes	0	0
361000 Interest	0	0
334100 Intergovernmental	0	0
389000 Miscellaneous	0	0
Total Revenue	0	0
EXPENDITURES		
521200 Professional Services	0	0
522500 Other Contractual Services	0	0
523600 Dues & Fees	0	0
Total Services	0	0
SUPPLIES		
531101 Bldg. & Fixed Eqp	0	0
531300 Food-Subsistence & Support	0	0
Total Supplies	0	0
CAPITAL OUTLAY		
541100 Sites	0	40,000,000
541200 Site Improvements	0	500,000
541300 Buildings	0	0
541301 Building Improvements	0	0
541400 Infrastructure	0	0
542100 Machines, Motors & Power Tools	0	0
542101 Communications Equipment	0	0
542102 Office Machines/Equipment	0	0
542200 Vehicles	0	0
542300 Furniture & Fixtures	0	0
542301 Outdoor Furniture & Equipment	0	0
542401 Computer Systems Software	0	0
542500 Miscellaneous Equipment	0	0
Land Other Than ROW	0	0
Total Capital Outlay	0	40,500,000
DEBT SERVICE		
581100 Principal-Series 2017	0	0
582100 Interest-Series 2017	0	692,430
584000 Cost of Issuance Long Term Debt	0	500,000
Total Non-operating	0	1,192,430
Total Expenditures	0	41,692,430
OTHER USES		
Transfer from General Fund	0	750,000
Transfer from Stormwater Utility	0	0
Transfer from (to) Capital Improvements Fund		705,100
Transfer from Host Proceeds	0	0
393100 Proceeds from debt issuance series 2017	0	41,000,000
Total Other Uses	0	41,955,100
Ending Fund Balance	0	762,670

FISCAL YEAR 2017-2018

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

As of June 30, 2016, the City had just over \$164,840,000 in debt outstanding. This includes \$108,752,000 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. In April 2013, the Urban Redevelopment Agency issued \$29,290,000 in revenue bonds for the construction of the Beacon Municipal Complex to include the police department, E911 operation, municipal court and an active living facility as well as a large stormwater project on the site. The City Schools of Decatur (CSD) is financially responsible for \$5,360,000 of the overall bond issue for the School's administrative facility on the site. In October 2013, the City issued revenue bonds through the Urban Redevelopment Agency to purchase the Callaway Building in downtown Decatur from DeKalb County. Revenue from rent covered the interest payments until the building was sold to a developer in 2016 and the sale proceeds paid the principal and remaining interest.

In December 2014, the DDA borrowed \$1,785,000 to purchase the Scottish Rite property in Oakhurst. Revenue from property rentals are expected to cover the debt service payments.

Other debt includes Certificates of Participation in the amount of \$3,757,707 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%

City Direct Debt

as of June 30, 2016

General Obligation debt	\$108,752,000
Revenue Bonds	\$48,654,030
Capital Leases	\$792,707
Notes Payable	\$3,692,233
Certificates of Participation	\$2,965,000
Total direct debt	\$164,855,970



of total assessed property value. As of June 30, 2016, the City's general obligation debt equaled 6.2% 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 2017-2018 is provided below:

2017-2018 PAYMENTS	Interest	Principal	Ending Balance	Final Maturity
Certificates of Participation (Capital Improvements Fund)	39,260	145,000	1,365,000	2026
General Obligation Bonds (2007) (Debt Service Fund)	1,047,081	820,000	29,075,000	2037
School General Obligation Bonds (2016) (Debt Service Fund)	2,589,044	0	69,755,000	2042
School Sales Tax Notes (Debt Service Fund)	18,400	1,840,000	0	2017
Scottish Rite (DDA)	75,900	80,000	1,570,000	2030
Urban Redevelopment Agency Revenue Bonds (2010 URA Fund)	760,712	408,979	11,773,108	2038
Urban Redevelopment Agency Revenue Bonds (2013 URA Fund)	1,220,700	665,000	26,735,000	2044

Bond Ratings

The City's bond ratings reflect its financial strength as evaluated by the bond rating agencies. When the City issues general obligation debt or other securities, rating agencies analyze the City's current and future ability to repay debt. The City's current bond ratings are AA+ from Standard & Poor's (S&P) Ratings Services and Aa2 from Moody's Investors Service. These are relatively high ratings for a mature city of this size. A positive bond rating reduces the City's cost of borrowing thus saving money for the City taxpayer.

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

- Diverse employment base
- Good management policies and practices
- Healthy fund balance levels
- Strong socioeconomic indices
- High-density development
- Strong wealth and income levels
- Maintained strong financial position through recession
- Recent significant tax base growth

Moody's and S&P both stated that the rating could improve with an increase in economic activity and tax base growth. Alternately, if the fund balance falls below policy limits, the debt burden increases, or if revenues dedicated to paying debt service decline then the ratings could be threatened.

Future Debt Service

In April 2017, the City entered into a sales contract with the United Methodist Children's Home of the North Georgia Conference to purchase a 77-acre property adjacent to the City's southeastern city limits. It is anticipated that the City of Decatur Public Facilities Authority will issue approximately \$41 million in revenue bonds to finance the purchase of the property.



DEBT SERVICE FUND (410)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	DEBT SERVICE FUND ACTUAL 2012-13	DEBT SERVICE FUND ACTUAL 2013-14	DEBT SERVICE FUND ACTUAL 2014-15	DEBT SERVICE FUND ACTUAL 2015-16	DEBT SERVICE FUND ESTIMATE 2016-17	DEBT SERVICE FUND REVISED 2016-17	DEBT SERVICE FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	2,781,842	6,455,271	6,383,974	6,575,325	5,819,475	5,900,233	4,518,093
REVENUES							
Taxes-Conference Center	0	0	0	0	0	0	0
Taxes-GO Bond (2007/2015)	1,833,853	1,829,850	2,117,107	1,289,217	1,653,700	1,690,000	1,715,000
Taxes-School GO Bond (2016)	0	0	0	1,228,531	2,737,000	2,890,000	3,936,000
Interest	438	573	0	0	0	0	500
Miscellaneous-School	246,372	108,300	108,300	90,600	54,850	54,850	18,400
EXPENDITURES							
GO Bond Principal (2007/2015)	475,000	520,000	565,000	610,000	660,000	660,000	820,000
School Sales Tax Bond Principal (2012)	1,700,000	0	0	1,770,000	1,805,000	1,805,000	1,840,000
School GO Bond Principal (2016)	0	0	0	0	0	0	0
GO Bond Interest (2007/2015)	1,400,535	1,381,544	1,360,736	812,840	1,073,500	1,073,500	1,048,000
School Sales Tax Bond Interest (2012)	73,409	108,300	108,300	90,600	54,850	54,850	18,400
School GO Bond Interest (2016)	0	0	0	0	2,423,640	2,423,640	2,589,050
Loan Fees-School Board	443,694	0	0	0	0	0	0
General Services	0	0	0	0	0	0	0
Bank Charges	328	176	20	0	0	0	0
Transfer to (from)							
Enterprise Fund	0	0	0	0	0	0	0
Proceeds from debt issuance	5,415,000	0	0	0	0	0	0
Premium on debt issuance	270,732	0	0	0	0	0	0
Total Expenditures	9,778,699	2,010,020	2,034,056	3,283,440	6,016,990	6,016,990	6,315,450
To Fund Balance	3,673,428	(71,297)	191,351	(675,092)	(1,571,440)	(1,382,140)	(645,550)
ENDING FUND BALANCE	6,455,271	6,383,974	6,575,325	5,900,233	4,248,035	4,518,093	3,872,543
School Sales Tax Reserve	5,414,780	5,414,780	5,414,780	3,644,780	1,839,780	1,839,780	(220)
City GO Debt Service Reserve	1,040,491	969,194	1,160,545	1,026,923	934,895	983,422	830,422
School GO Debt Service Reserve	0	0	0	1,228,531	1,473,360	1,694,891	3,041,841



Other Funds

Budget FY 2017-2018

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

REVISED 2016-2017 AND ADOPTED 2017-2018 BUDGET ESTIMATES

2016 Citizen Satisfaction Survey* responses:

Housing Unit types

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

Housing Tenure (Rent/Own)

Rented: 36%
Owned: 64%

Monthly Housing Cost

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

Presence of Children in Household

No: 57%
Yes: 43%

**Presence of Older Adults in
Household**

No: 79%
Yes: 21%

Gender

Female: 57%
Male: 43%

Primary Phone type

Cell phone: 78%
Land line: 9%
Both: 13%

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

CHILDREN AND YOUTH SERVICES FUND (225)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

EXPENDITURE OBJECTS	CYS FUND ACTUAL 2012-13	CYS FUND ACTUAL 2013-14	CYS FUND ACTUAL 2014-15	CYS FUND ACTUAL 2015-2016	CYS FUND ESTIMATE 2016-2017	CYS FUND REVISED 2016-2017	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2017-2018
<i>BEGINNING FUND BALANCE</i>	<i>804,390</i>	<i>748,412</i>	<i>800,730</i>	<i>962,399</i>	<i>855,499</i>	<i>1,131,616</i>			<i>944,406</i>
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	1,324	3,114	2,219	1,347	0	0	0	0	0
347200 Recreation Service Fees	1,129,479	1,256,151	1,548,805	1,649,906	1,801,470	1,813,960	0	1,923,770	1,923,770
347500 Recreation Sale of Goods	0	0	0	0	0	0	0	0	0
347900 Other Recreation	0	16	0	0	0	0	0	0	0
361000 Interest Income	0	0	0	0	0	0	0	0	0
371200 Gifts & Contributions	117,432	113,172	112,000	112,116	111,870	0	0	0	0
381020 Recreation Facilities Rentals	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,248,235	1,372,453	1,663,024	1,763,369	1,913,340	1,813,960	0	1,923,770	1,923,770
PERSONNEL SERVICES									
511100 Regular Salaries & Wages	369,262	425,252	473,687	494,029	558,960	567,650	242,490	318,740	561,230
511200 Temp Salaries and Wages	502,955	456,454	519,567	527,551	750,700	615,080	0	707,200	707,200
511300 Overtime Wages	5,940	4,260	2,859	2,660	9,950	18,140	0	30,860	30,860
512100 Employer Group Insurance	106,640	128,007	102,900	151,475	146,250	163,130	53,050	118,380	171,430
512200 Social Security (FICA)	53,459	53,738	60,039	61,752	81,900	59,500	15,050	65,520	80,570
512300 Medicare	12,503	12,568	14,042	14,442	18,990	13,900	3,520	15,320	18,840
512400 Retirement Contributions	34,116	39,132	42,680	44,222	41,170	43,300	19,400	25,500	44,900
512600 Unemployment Insurance	3,813	0	968	1,120	840	910	280	630	910
512700 Workers Compensation	17,880	15,103	26,707	26,681	28,500	41,500	7,900	26,700	34,600
TOTAL PERSONNEL SERVICES	1,106,568	1,134,515	1,243,448	1,323,932	1,637,260	1,523,110	341,690	1,308,850	1,650,540
OTHER SERVICES AND CHARGES									
521200 Professional Services	30,041	29,503	37,239	36,368	60,400	49,600	16,940	48,000	64,940
521301 Instructor Fees	56,614	59,358	37,398	39,134	47,120	47,120	0	50,890	50,890
521302 Official Fees	0	0	0	0	0	0	0	0	0
522200 Repairs and Maintenance	0	0	0	0	0	0	0	0	0
522201 Repair and Maint-Bldg and Fixed Equipment	0	0	0	0	0	0	0	0	0
522202 Repair and Maint-Communication Equip	0	0	0	0	0	0	0	0	0
522203 Repair and Maint-Landscape	0	0	0	0	0	0	0	0	0
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	0	195	195	195	430	430	430	0	430
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0	2,000	2,000	2,000	0	2,000
522310 Rental of Land & Buildings	52,364	7,442	6,850	3,362	7,560	7,560	7,560	0	7,560
522320 Rental of Equipment and Vehicles	3,289	1,402	62	16	3,800	3,800	3,800	0	3,800
522321 Auto Allowance	1,453	774	816	948	3,950	3,950	1,950	1,860	3,810
522500 Other Contractual Services	56,978	57,986	51,101	52,753	128,740	127,340	37,500	85,630	123,130
523101 Insurance-Awards	0	209	0	0	0	0	0	0	0
523201 Postage	204	23	18	18	320	320	320	0	320
523202 Telephone	8,228	7,295	9,169	9,911	11,110	11,110	11,110	0	11,110
523300 Advertising	330	0	0	0	0	0	0	0	0
523400 Printing and Binding	1,939	1,555	3,415	795	9,850	1,250	9,600	250	9,850
523450 Signs	122	0	0	0	300	300	300	0	300
523600 Dues and Fees	507	310	456	1,797	2,650	2,650	1,050	0	1,050
523700 Education and Training	19,389	21,593	27,954	23,299	57,840	38,040	23,650	35,290	58,940
523701 Business Meetings	1,853	1,637	6,837	179	900	900	900	0	900
523800 Licenses	970	6,905	4,242	19,870	5,350	3,700	0	950	950
523911 Bank Charges	14,672	22,630	30,856	36,455	35,000	35,000	40,000	0	40,000
TOTAL OTHER SVCS. AND CHARGES	248,953	218,817	216,607	225,099	377,320	335,070	157,110	222,870	379,980

CHILDREN AND YOUTH SERVICES FUND (225) continued ►

CHILDREN AND YOUTH SERVICES FUND (225) *CONTINUED*
2016-2017 Revised and 2017-2018 Adopted Budget Estimates

EXPENDITURE OBJECTS	CYS FUND ACTUAL 2012-13	CYS FUND ACTUAL 2013-14	CYS FUND ACTUAL 2014-15	CYS FUND ACTUAL 2015-2016	CYS FUND ESTIMATE 2016-2017	CYS FUND REVISED 2016-2017	6133 CYS ADMIN	6135 CYS PROGRAM	TOTAL BUDGET ESTIMATE 2017-2018
SUPPLIES									
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0	0	0
531102 Supplies-Janitorial	238	0	0	0	960	960	200	760	960
531105 Supplies-Office	4,375	5,121	6,542	5,708	6,000	6,000	6,000	0	6,000
531107 Supplies-Specialized Dept	43,258	34,967	44,645	47,070	96,790	78,940	2,660	94,020	96,680
531108 Supplies-Tires and Batteries	0	0	476	276	1,800	1,800	1,800	0	1,800
531109 Supplies-Vehicles and Equipment	0	0	374	10	1,500	1,500	1,500	0	1,500
531111 Computer Equipment	24,877	24,953	16,540	28,594	31,960	31,960	3,360	28,600	31,960
531112 Computer Software	2,254	874	600	3,275	4,000	4,000	0	3,100	3,100
531113 Office Furniture and Equipment	0	0	0	0	4,800	0	4,800	0	4,800
531115 Supplies - Batteries	0	0	0	0	200	200	200	0	200
531270 Gasoline	283	525	382	93	2,200	2,200	2,200	0	2,200
531300 Food-Subsistence & Support	83,764	80,346	96,470	89,398	126,510	118,990	5,580	121,840	127,420
531400 Books and Periodicals	1,469	1,342	3,836	2,102	4,670	4,670	0	4,670	4,670
531600 Small Equipment	218	3,692	4,708	1,784	14,900	7,920	100	17,080	17,180
531700 Uniforms and Protective Equipment	12,955	14,981	16,728	16,813	23,370	23,550	800	25,650	26,450
TOTAL SUPPLIES	173,692	166,802	191,300	195,122	319,660	282,690	29,200	295,720	324,920
CAPITAL OUTLAY									
542200 Vehicles	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
NON-OPERATING EXPENDITURES									
581200 Principal-Capital Leases	0	0	0	0	9,800	9,800	0	0	0
582200 Interest-Capital Leases	0	0	0	0	500	500	0	0	0
TOTAL NON-OPERATING EXPENDITURES	0	0	0	0	10,300	10,300	0	0	0
TOTAL EXPENDITURES	1,529,212	1,520,134	1,651,355	1,744,152	2,344,540	2,151,170	528,000	1,827,440	2,355,440
NON-OPERATING REVENUE									
393501 Capital Lease Proceeds	0	0	0	0	0	0	0	0	0
TOTAL NON-OPERATING REVENUE	0	0	0	0	0	0	0	0	0
Balance	(280,977)	(147,681)	11,669	19,217	(431,200)	(337,210)			(431,670)
To(From) Prior Years Transfer Reserve	0	0	0	0	0	0			0
391100 Transfers In from General Fund	225,000	200,000	150,000	150,000	175,000	150,000			150,000
Final (Cost)/Gain	(55,977)	52,319	161,669	169,217	(256,200)	(187,210)			(281,670)
Transfers in from Grants Fund									
Ending Reserved Fund Balance	748,412	800,732	962,399	1,131,616	599,299	944,406			662,736

FY 2016-17 Capital Items

CYS Activity Bus (5th of 5 lease payments) (\$9,800)

EMERGENCY TELEPHONE SYSTEM (E911) FUND (215)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	E-911 FUND ACTUAL 2012-13	E-911 FUND ACTUAL 2013-14	E-911 FUND ACTUAL 2014-15	E-911 FUND ACTUAL 2015-16	E-911 FUND ESTIMATE 2016-17	E-911 FUND REVISED 2016-17	E-911 FUND ESTIMATE 2017-18
<i>BEGINNING FUND ALANCE</i>	278,032	269,098	156,069	174,768	183,588	272,801	226,621
REVENUES							
342500 E911 Phone Line Fees	292,567	250,970	281,601	279,518	270,000	250,000	250,000
342550 E911 Wireless Fees	248,377	276,846	259,419	258,129	250,000	275,000	275,000
342560 E911 Wireless Reserve	0	0	0	0	0	0	0
313900 E911 Prepaid Wireless Distribution	0	0	34,411	34,542	34,500	39,300	39,300
TOTAL REVENUES	540,943	527,816	575,431	572,189	554,500	564,300	564,300
PERSONNEL SERVICES							
511100 Regular Salaries & Wages	447,904	485,098	479,091	448,717	507,560	489,000	498,610
511200 Temp Salaries and Wages	0	0	2,897	0	0	0	0
511300 Overtime Wages	36,628	45,609	60,878	63,825	65,000	95,000	95,000
511400 Special Events Overtime	0	0	0	0	0	0	0
512100 Employer Group Insurance	120,403	128,015	94,069	133,950	134,130	137,950	145,150
512200 Social Security (FICA)	28,856	31,337	32,035	30,161	31,470	33,750	38,990
512300 Medicare	6,749	7,329	7,492	7,052	7,360	8,000	9,120
512400 Retirement Contributions	38,387	42,801	40,600	38,096	39,100	38,500	39,900
512600 Unemployment Insurance	0	0	0	0	770	770	770
512700 Workers Compensation	9,000	7,602	12,173	12,682	12,500	18,100	15,500
TOTAL PERSONNEL SERVICES	687,926	747,791	729,236	734,484	797,890	821,070	843,040
OTHER SERVICES AND CHARGES							
521200 Professional Services	19,209	40,093	49,022	47,015	52,600	50,000	53,300
521310 Wireless Collection Fees	26,620	21,400	23,339	22,965	25,000	25,000	25,000
522200 Repairs and Maintenance	0	0	0	0	500	400	500
522201 Repair and Maint-Bldg and Fixed Equipment	153	0	0	0	400	300	400
522202 Repair and Maint-Communication Equip	25,046	26,192	26,829	22,340	36,000	36,000	37,100
522204 Repair and Maint-Machines and Tools	0	0	0	0	0	0	0
522205 Repair and Maint-Office Equipment	0	0	0	0	0	0	0
522206 Repair and Maint-Vehicles-Outside Labor	0	0	0	0	0	0	0
522310 Rental of Land & Buildings	0	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	0	0	0	0	0	0	0
522321 Auto Allowance	0	0	0	0	300	300	300
522500 Other Contractual Services	0	0	0	0	0	0	0
523101 Insurance-Awards	0	0	0	0	0	0	0
523102 Insurance-Legal Liability	0	0	0	0	0	0	0
523105 Insurance-Vehicle	0	0	0	0	0	0	0
523201 Postage	34	65	0	0	250	250	250
523202 Telephone	0	0	0	0	0	0	0
523300 Advertising	0	0	0	0	0	0	0
523400 Printing and Binding	0	0	0	0	500	500	500
523600 Dues and Fees	314	1,385	720	0	1,380	880	1,380
523700 Education and Training	6,949	7,199	3,498	3,044	10,000	9,000	10,000
523701 Business Meetings	0	0	0	0	0	0	0
523800 Licenses	0	0	0	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES	78,324	96,335	103,407	95,364	126,930	122,630	128,730

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

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

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	E-911 FUND ACTUAL 2012-13	E-911 FUND ACTUAL 2013-14	E-911 FUND ACTUAL 2014-15	E-911 FUND ACTUAL 2015-16	E-911 FUND ESTIMATE 2016-17	E-911 FUND REVISED 2016-17	E-911 FUND ESTIMATE 2017-18
SUPPLIES							
531101 Supplies-Bldg & Fixed Equip	0	0	0	0	1,000	800	1,000
531102 Supplies-Janitorial	0	0	0	0	100	100	100
531103 Supplies-Landscape Maintenance	0	0	0	0	0	0	0
531104 Supplies-Misc. Maintenance	0	0	0	0	100	100	100
531105 Supplies-Office	0	0	0	0	0	0	0
531106 Supplies-Pesticides and Herbicides	0	0	0	0	0	0	0
531107 Supplies-Specialized Dept	(252)	113	454	307	500	400	500
531108 Supplies-Tires and Batteries	0	0	0	0	0	0	0
531109 Supplies-Vehicles and Equipment	0	0	0	0	0	0	0
531110 Communications Equipment	1,297	87	531	0	1,500	1,500	1,500
531111 Computer Equipment	1,431	0	267	3,956	3,800	1,800	3,800
531112 Computer Software	13,642	15,578	12,181	9,000	18,000	18,000	18,000
531113 Office Equipment and Furniture	16	832	0	359	1,000	600	1,000
531270 Gasoline	0	0	0	0	0	0	0
531300 Food-Subsistence & Support	0	0	0	0	0	0	0
531400 Books and Periodicals	0	0	0	0	5,750	2,750	5,750
531500 Supplies-Purchased for Resale	0	0	0	0	0	0	0
531600 Small Equipment	0	0	0	0	200	100	200
531700 Uniforms and Protective Equipment	0	0	0	0	0	0	0
TOTAL SUPPLIES	16,134	16,611	13,434	13,621	31,950	26,150	31,950
CAPITAL OUTLAY							
542101 Capital Outlay-Communications Equipment	9,530	8,017	29,930	0	0	0	0
542401 Capital Outlay-Computer Software	7,962	9,805	0	0	0	0	0
TOTAL CAPITAL OUTLAY	17,492	17,822	29,930	0	0	0	0
581200 Lease Payment	0	25,721	27,041	28,117	40,630	40,630	40,630
582200 Interest	0	4,584	3,684	2,569	0	0	0
TOTAL DIVISION EXPENDITURES	799,877	908,864	906,732	874,156	997,400	1,010,480	1,044,350
393501 Proceeds from Capital Leases							
391100 Capital Lease Proceeds		8,017	0	0	0	0	0
Transfers in	250,000	260,000	350,000	400,000	400,000	400,000	400,000
From Wireless Reserve							
Excess (deficiency) of revenues	(8,934)	(113,032)	18,699	98,033	(42,900)	(46,180)	(80,050)
ENDING FUND BALANCE	269,098	156,066	174,768	272,801	140,688	226,621	146,571
GMA LEASE POOL ACTIVITY							
Proceeds from GMA Capital Lease Financing							
GMA Annual Lease Payments							

FY 2016-17 Capital Items

542101: Call Recording System (1st of 3 Year Lease) (\$10,000)
581200: Positron E911 Telephone System (4th of 5 Year Lease) (\$28,600)

FY 2017-18 Capital Items

542101: Call Recording System (2nd of 3 Year Lease) (\$10,000)
581200: Positron E911 Telephone System (5th of 5 Year Lease) (\$28,600)

SOLID WASTE ENTERPRISE FUND (540-4520)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	SOLID WASTE FUND ACTUAL 2012-13	SOLID WASTE FUND ACTUAL 2013-14	SOLID WASTE FUND ACTUAL 2014-15	SOLID WASTE FUND ACTUAL 2015-16	SOLID WASTE FUND ESTIMATE 2016-17	SOLID WASTE FUND REVISED 2016-17	SOLID WASTE FUND ESTIMATE 2017-18
<i>Beginning Retained Earnings</i>	(30,175)	(39,731)	(427,242)	(396,800)	(317,520)	(540,039)	(324,879)
REVENUES							
311193 Payment in Lieu of Taxes - Decatur Housing Auth.	39,661	42,507	43,598	37,536	43,500	37,500	37,500
313010 General Sales and Use Tax	55	53	0	24	0	0	0
319110 Penalty & Interest	630	0	0	0	0	0	0
344115 2005 and Prior Years Sanitation Service Fees	4	357	2	0	0	0	0
344116 2006 Sanitation Service Fees	62	0	0	0	0	0	0
344117 2007 Sanitation Service Fees	0	0	0	0	0	0	0
344118 2008 Sanitation Service Fees	1,660	0	0	0	0	0	0
344119 2009 Sanitation Service Fees	769	(450)	0	0	0	0	0
344120 2010 Sanitation Fees	1,641	0	0	0	0	0	0
344121 2011 Sanitation Fees	3,029	0	331	0	0	0	0
344122 2012 Sanitation Fees	70,151	2,104	0	0	0	0	0
344123 2013 Sanitation Fees	1,800,209	73,038	2,671	237	0	0	0
344124 2014 Sanitation Fees	0	1,834,810	64,926	3,807	0	0	0
344125 2015 Sanitation Fees	0	0	1,783,910	68,082	5,000	2,500	0
344126 2016 Sanitation Fees	0	0	0	1,813,878	221,400	253,000	5,000
344127 2017 Sanitation Fees	0	0	0	0	2,025,600	2,115,000	65,000
344128 2018 Sanitation Fees	0	0	0	0	0	0	2,115,000
Total Fee Revenue	1,917,871	1,952,418	1,895,439	1,923,565	2,295,500	2,408,000	2,222,500
344130 Scrap Metal Sales	4,242	0	0	0	0	0	0
344150-344157 Solid Waste Bag Sales	334,991	353,536	373,299	404,713	395,000	395,000	395,000
344160 Recycling Income-Sanitation	20,241	20,127	18,088	8,863	13,000	13,000	13,000
344161 Recycling-OCG	0	0	0	0	0	0	0
344190 Other Revenues-Sanitation	1,417	1,080	400	285	100	300	300
383010 Insurance Reimbursement	0	0	0	0	0	37,880	0
389000 Miscellaneous	0	0	293	0	0	0	0
392100 Sale of Fixed Assets	8,558	8,060	0	0	0	0	0
Adjustment for Bad Debt	0	0	0	0	0	0	0
TOTAL REVENUES	2,287,322	2,335,221	2,287,519	2,337,426	2,703,600	2,854,180	2,630,800
EXPENDITURES							
511100 Regular Salaries & Wages	646,128	651,675	670,165	675,721	708,740	712,000	700,350
511200 Temp Salaries and Wages	20,746	22,228	22,452	22,937	20,000	20,000	20,000
511300 Overtime Wages	80,371	96,767	91,432	82,762	75,000	85,000	75,000
512100 Employer Group Insurance	153,322	165,919	157,026	187,565	169,420	173,580	181,480
512200 Social Security (FICA)	44,098	44,744	45,222	45,878	45,190	56,700	49,310
512300 Medicare	10,313	10,464	10,576	10,730	10,570	13,500	11,530
512400 Retirement Contributions	56,824	56,857	34,403	101,885	54,610	55,450	56,030
512600 Unemployment Insurance	0	0	0	0	980	980	980
512700 Workers Compensation	12,600	10,643	18,084	17,463	19,000	27,600	24,000
TOTAL PERSONNEL SERVICES	1,024,402	1,059,298	1,049,359	1,144,941	1,103,510	1,144,810	1,118,680
OTHER SERVICES AND CHARGES							
521200 Professional Services	4,127	4,902	5,677	5,433	6,100	6,100	7,000
522110 Solid Waste Disposal	325,016	359,238	276,094	445,874	400,000	380,000	380,000
522115 Recycling Services	170,766	180,326	240,554	273,738	340,000	360,000	360,000
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	400	400	400
522205 Repair and Maint-Office Equipment	52	0	0	0	100	100	100
522206 Repair and Maint-Vehicles-Outside Labor	27,443	17,482	47,779	48,714	20,000	60,000	50,000
522310 Rental of Land & Buildings	4,600	13,800	0	0	0	0	0
522320 Rental of Equipment and Vehicles	282	4,076	0	0	400	400	400
522321 Auto Allowance	0	0	0	0	0	0	0
522322 Other Rentals	0	0	0	0	0	0	0
522500 Other Contractual Services	334	0	0	850	1,500	4,500	1,500
523101 Insurance-Awards	6,503	3,124	0	590	2,500	3,000	2,500
523201 Postage	0	0	0	1,751	0	0	0
523202 Telephone	2,000	1,309	1,180	1,284	1,850	1,920	2,400
523300 Advertising	0	80	0	60	100	100	100
523400 Printing and Binding	1,337	1,659	968	2,544	4,000	3,800	4,000
523600 Dues and Fees	15	61	195	165	1,300	1,300	1,300

SOLID WASTE ENTERPRISE FUND (540-4520) continued ►

SOLID WASTE ENTERPRISE FUND (540-4520) *CONTINUED*
2016-2017 Revised and 2017-2018 Adopted Budget Estimates

		SOLID WASTE FUND ACTUAL 2012-13	SOLID WASTE FUND ACTUAL 2013-14	SOLID WASTE FUND ACTUAL 2014-15	SOLID WASTE FUND ACTUAL 2015-16	SOLID WASTE FUND ESTIMATE 2016-17	SOLID WASTE FUND REVISED 2016-17	SOLID WASTE FUND ESTIMATE 2017-18
523700	Education and Training	644	3,844	2,293	6,442	5,000	7,000	5,000
523701	Business Meetings	1,044	0	61	162	2,700	700	2,700
523800	Licenses	0	10	0	900	200	800	200
523911	Bank Charges	96	0	0	0	0	0	0
TOTAL OTHER SVCS. AND CHARGES		544,259	589,910	574,800	788,506	786,150	830,120	817,600
SUPPLIES								
531101	Supplies-Bldg & Fixed Equip	0	0	0	0	0	0	0
531102	Supplies-Janitorial	8,613	6,348	12,950	3,601	6,000	2,500	6,000
531106	Supplies-Pesticides and Herbicides	90	0	169	1	200	200	200
531107	Supplies-Specialized Dept	13,135	13,686	15,476	7,564	21,000	11,000	11,000
531108	Supplies-Tires and Batteries	37,372	27,012	41,300	17,254	44,000	20,000	44,000
531109	Supplies-Vehicles and Equipment	59,413	56,077	74,687	74,215	80,000	65,000	40,000
531110	Communications Equipment	91	0	173	75	100	100	100
531111	Computer Equipment	0	0	0	0	0	0	0
531112	Computer Software	0	0	0	0	0	0	0
531115	Supplies - Batteries	755	750	1,065	1,476	1,500	1,500	1,500
531270	Gasoline	61,505	65,551	59,613	37,268	70,000	50,000	55,000
531300	Food-Subsistence and Support	1,325	1,786	2,012	1,305	2,000	2,000	2,000
531501	8 Gallon Refuse Bags	16,547	33,791	21,662	12,316	17,050	17,050	17,050
531502	15 Gallon Refuse Bags	39,879	75,044	41,886	38,804	42,000	42,000	42,000
531503	33 Gallon Refuse Bags	35,028	74,552	32,205	28,714	34,650	34,650	34,650
531600	Small Equipment	529	346	315	39	500	500	500
531700	Uniforms and Protective Equipment	5,920	6,278	10,175	32,752	7,200	7,200	7,200
TOTAL SUPPLIES		280,202	361,222	313,686	255,383	326,200	253,700	261,200
CAPITAL OUTLAY								
542200	Capital Outlay-Vehicles	189,995	181,434	0	251,168	227,000	220,000	218,600
TOTAL CAPITAL OUTLAY		189,995	181,434	0	251,168	227,000	220,000	218,600
TOTAL OPERATING EXPENSES		2,038,857	2,191,864	1,937,845	2,439,998	2,442,860	2,448,630	2,416,080
NON-OPERATING EXPENSES								
561000	Depreciation	135,078	157,454	143,475	126,913	150,000	150,000	150,000
512850	Annual OPEB Cost	81,938	122,651	77,564	101,003	81,000	106,000	111,000
551540	Indirect Costs	231,000	236,450	104,510	57,010	163,600	154,390	172,150
574000	Bad Debt Expense	0	0	(6,318)	6,909	0	0	0
581200	Principal-Capital Leases	0	0	0	0	0	0	0
582200	Interest-Capital Leases	0	0	0	0	0	0	0
982500	GMA Reclassification	0	0	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		448,016	516,555	319,231	291,835	394,600	410,390	433,150
TOTAL EXPENSES		2,486,873	2,708,419	2,257,077	2,731,833	2,837,460	2,859,020	2,849,230
NON-OPERATING REVENUE								
393501	Capital Lease Proceeds	0	0	0	0	0	0	0
982200	Principal to Balance Sheet	0	0	0	0	0	0	0
982300	Capital Outlay to Balance Sheet	189,995	180,500	0	251,168	227,000	220,000	218,600
TOTAL NON-OPERATING REVENUE		189,995	180,500	0	251,168	227,000	220,000	218,600
TOTAL DIVISION		2,296,878	2,527,919	2,257,077	2,480,665	2,610,460	2,639,020	2,630,630
Retained Earnings		(9,556)	(71,501)	30,442	(143,239)	93,140	215,160	170
Accumulated Retained Earnings		(39,731)	(111,232)	(396,800)	(540,039)	(224,380)	(324,879)	(324,709)

2016-2017 CAPITAL ITEMS:

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

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

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

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

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

2017-2018 CAPITAL ITEMS:

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

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

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

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

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

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

Solid Waste: 2017 Street Sweeper (1st of 5 Lease Payments) (\$43,720) (542200)

STORMWATER UTILITY FUND (505)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	STORMWATER UTILITY FUND ACTUAL 2012-13	STORMWATER UTILITY FUND ACTUAL 2013-14	STORMWATER UTILITY FUND ACTUAL 2014-15	STORMWATER UTILITY FUND ACTUAL 2015-16	STORMWATER UTILITY FUND ESTIMATE 2016-17	STORMWATER UTILITY FUND REVISED 2016-17	STORMWATER UTILITY FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	3,997,913	4,183,590	3,900,017	13,903,365	4,118,155	14,093,544	15,582,784
REVENUES							
344147 Stormwater Utility Fees-2007	110	0	0	0	0	0	0
344148 Stormwater Utility Fees-2008	1,496	0	0	0	0	0	0
344149 Stormwater Utility Fees-2009	2,133	0	0	0	0	0	0
344150 Stormwater Utility Fees-2010	4,075	0	0	0	0	0	0
344141 Stormwater Utility Fees-2011	8,078	0	0	0	0	0	0
344142 Stormwater Utility Fees-2012	38,453	2,163	0	0	0	0	0
344143 Stormwater Utility Fees-2013	913,575	55,237	4,883	48	0	0	0
344144 Stormwater Utility Fees-2014	0	917,093	94,092	1,175	0	0	0
344145 Stormwater Utility Fees-2015	0	0	869,561	43,843	5,000	5,000	0
344146 Stormwater Utility Fees-2016	0	0	0	919,054	60,000	360,000	5,000
344147 Stormwater Utility Fees-2017	0	0	0	0	1,510,000	1,240,000	60,000
344148 Stormwater Utility Fees-2018	0	0	0	0	0	0	1,240,000
344166 Regional Stormwater Facility Fees	3	0	107,660	159,026	120,000	562,000	0
TOTAL REVENUES	967,923	974,492	1,076,196	1,123,146	1,695,000	2,167,000	1,305,000
EXPENDITURES							
511100 Regular Salaries & Wages	174,710	185,192	198,548	203,105	214,860	215,500	215,980
511200 Temp Salaries and Wages	2,367	2,762	2,565	2,066	4,200	4,200	4,200
511300 Overtime Wages	2,277	3,833	3,155	2,478	5,000	5,000	5,000
512100 Employer Group Insurance	65,684	69,333	51,335	58,735	60,900	62,750	65,940
512200 Social Security (FICA)	11,650	11,318	12,118	12,566	13,580	13,500	13,400
512300 Medicare	2,724	2,647	2,834	2,939	3,190	3,190	3,130
512400 Retirement Contributions	16,616	16,151	10,301	32,569	16,550	16,750	17,280
512600 Unemployment Insurance	0	0	0	0	350	350	350
512700 Workers Compensation	6,000	5,068	9,520	9,296	9,500	14,000	12,000
TOTAL PERSONNEL SERVICES	282,028	296,304	290,378	323,754	328,130	335,240	337,280
521200 Professional Services	14,392	355,673	58,671	95,044	306,000	130,000	260,000
522200 Repairs and Maintenance	1,260	0	0	0	0	0	0
522202 Repair and Maintenance-Communications Equip	0	0	0	0	0	0	0
522203 Repair and Maintenance - Landscape	0	0	0	0	0	0	0
522204 Repair and Maintenance-Machines and Tools	993	59	4,793	147	2,000	2,000	2,000
522205 Repair and Maintenance-Office Equipment	40	0	0	0	0	0	0
522206 Repair and Maintenance-Vehicles	4,338	1,736	315	0	2,000	8,000	2,000
522210 Repair and Maintenance - Infrastructure	82,589	60,261	168,607	63,609	145,000	145,000	150,000
522310 Rental of Land and Building	0	0	0	0	0	0	0
522320 Rental of Equipment and Vehicles	2,158	1,386	1,669	630	3,000	3,000	3,000
522500 Contractual Services	3,977	20,206	10,850	1,540	10,000	10,000	10,000
523101 Insurance Awards	0	0	897	0	0	0	0
523201 Postage	46	0	52	0	30	50	30
523202 Telephone	1,575	1,341	1,214	1,216	1,400	1,400	1,400
523300 Advertising	120	0	0	0	200	200	200
523400 Printing	589	489	0	176	500	500	500
523450 Signs	756	264	0	0	500	1,000	500
523600 Dues and Fees	517	297	576	450	500	500	500
523700 Education and Training	3,086	1,412	2,704	2,277	4,000	4,000	4,000
523701 Business Meetings	744	0	0	0	50	50	0
523800 Licenses	0	0	21	100	200	200	200
TOTAL OTHER SVCS. AND CHARGES	117,180	443,124	250,368	165,190	475,380	305,900	434,330
531102 Janitorial & Cleaning Supplies	158	145	124	89	150	150	150
531103 Landscape Maintenance Supplies	0	0	40	112	100	100	100
531105 Office Supplies	1,716	230	408	43	500	500	250
531106 Pesticides, Herbicides, Chemicals	306	52	59	423	250	250	250
531107 Specialized Dept Supplies	6,970	7,484	3,282	5,122	15,000	10,000	15,000
531108 Tires and Batteries	2,381	1,887	878	749	2,000	2,000	2,000
531109 Vehicle and Equipment Maint Supplies	4,805	2,651	4,793	2,085	4,000	4,000	4,000
531110 Communications Equipment	0	0	0	0	0	0	0
531111 Computer Equipment	546	0	0	0	0	0	0
531112 Computer Software	0	0	0	0	0	0	0

STORMWATER UTILITY FUND (505) continued ►

STORMWATER UTILITY FUND (505) *CONTINUED*
2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	STORMWATER UTILITY FUND ACTUAL 2012-13	STORMWATER UTILITY FUND ACTUAL 2013-14	STORMWATER UTILITY FUND ACTUAL 2014-15	STORMWATER UTILITY FUND ACTUAL 2015-16	STORMWATER UTILITY FUND ESTIMATE 2016-17	STORMWATER UTILITY FUND REVISED 2016-17	STORMWATER UTILITY FUND ESTIMATE 2017-18
531113 Office Equipment and Furniture	0	1,095	0	0	500	500	3,500
531115 Batteries	273	0	96	292	200	200	200
531270 Gasoline	8,256	14,878	8,638	8,367	10,000	9,000	10,000
531300 Food-Subsistence and Support	322	122	6	0	200	200	200
531400 Books and Periodicals	86	0	0	0	0	20	20
531600 Small Equipment	1,283	1,941	663	3,532	3,000	3,000	3,000
531700 Uniforms and Protective Equipment	2,338	3,051	2,572	2,943	2,400	2,400	2,400
TOTAL SUPPLIES	29,441	33,536	21,560	23,756	38,300	32,320	41,070
541100 Capital Outlay-Sites	0	0	0	0	0	0	0
541400 Capital Outlay-Infrastructure	497,153	903,076	0	0	1,650,000	2,425,000	100,000
542200 Capital Outlay-Vehicles	0	125	26,288	0	0	0	100,000
TOTAL CAPITAL OUTLAY	497,153	903,201	26,288	0	1,650,000	2,425,000	200,000
DIVISION TOTAL	925,802	1,676,165	588,595	512,700	2,491,810	3,098,460	1,012,680
Transfers to GO Bond Fund	0	0	0	0	0	0	0
Transfer to Capital Improvements Fund	0	0	11,000	11,000	11,000	11,000	11,000
Transfer from Capital Improvements Fund	0	0	0	0	(1,095,000)	(725,000)	0
Transfer from Cemetery Capital Improvements Fund	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Indirect Costs	257,500	268,430	207,571	236,000	295,400	297,750	307,740
Depreciation	105,646	107,155	249,461	249,566	250,000	250,000	250,000
Annual OPEB Cost	0	28,603	0	30,966	28,500	32,550	34,200
Bad Debt Expense	0	0	0	9,566	0	0	0
581200 Principal-Capital Leases	0	0	0	0	0	0	0
582200 Interest-Capital Leases	0	0	0	0	0	0	0
TOTAL EXPENSES	1,276,949	2,068,353	1,044,627	1,037,798	1,969,710	2,952,760	1,603,620
NON-OPERATING REVENUE							
393501 Capital Lease Proceeds	0	0	0	0	0	0	0
Capital to Balance Sheet	494,703	903,076	9,971,779	104,831	1,650,000	2,275,000	200,000
TOTAL NON-OPERATING REVENUE	494,703	903,076	9,971,779	104,831	1,650,000	2,275,000	200,000
TOTAL DIVISION	782,245	1,165,277	(8,927,152)	932,967	319,710	677,760	1,403,620
Retained Earnings	185,677	(190,785)	10,003,348	190,179	1,375,290	1,489,240	(98,620)
ENDING FUND BALANCE	4,183,590	3,992,805	13,903,365	14,093,544	5,493,445	15,582,784	15,484,164

CAPITAL ITEMS:

Crew Truck (2nd of 3 Lease Payments) (\$12,700) (542200)
Crew Supervisor Truck (3rd of 3 Lease Payments) (\$8,770) (542200)
Backhoe and Trailer (4th of 5 Lease Payments) (\$11,000) (542200) (Transfer to Capital Improvements Fund)
Drainage Dump Truck Replacement (1st of 5 Lease Payments) (\$20,000) (542200)



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

REVISED 2016-2017 AND ADOPTED 2017-2018 BUDGET ESTIMATES

2016 Citizen Satisfaction Survey* responses:

Employment Status

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

Health Considered to Be

Excellent: 29%
Very Good: 45%
Good: 23%
Fair: 3%
Poor: 0%

Vote in Local Elections

Never: 6%
Rarely: 8%
Sometimes: 11%
Usually: 24%
Always: 51%

Age

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

Race*

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

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

CONFERENCE CENTER/PARKING DECK FUND (555)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	CONF CTR/ DECK FUND ACTUAL 2012-13	CONF CTR/ DECK FUND ACTUAL 2013-14	CONF CTR/ DECK FUND ACTUAL 2014-15	CONF CTR/ DECK FUND ACTUAL 2015-16	CONF CTR/ DECK FUND ESTIMATE 2016-17	CONF CTR/ DECK FUND REVISED 2016-17	CONF CTR/ DECK FUND ESTIMATE 2017-18
REVENUES							
Taxes	0	0	5,040	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	5,040	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Professional Service Fees	20,500	0	0	0	0	0	0
Technical Services	0	0	0	0	0	0	0
R&M Building/Fixed Equipment	15,390	42,142	33,809	21,691	20,000	20,000	15,000
Cost of Sales/Svc.	0	0	0	0	0	0	0
Capital Improvement	155,500	0	0	0	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Depreciation/Amortization	293,766	299,789	299,789	300,508	330,000	330,000	330,000
Bond Principal	0	0	0	0	0	0	0
Bond Interest	0	0	0	0	0	0	0
Note Payable	0	0	0	0	0	0	0
Note Interest	0	0	0	0	0	0	0
Bond Fees	0	0	0	0	0	0	0
Total	485,156	341,931	333,598	322,199	350,000	350,000	345,000
OTHER USES							
Transfer to (from)							
Debt Service Fund	0	0	0	0	0	0	0
Hotel/Motel Tax Fund	(133,446)	(143,368)	(157,829)	(174,740)	(183,500)	(183,500)	(192,630)
Capital Improvements Fund	236,645	0	0	0	0	0	0
Principal to Balance Sheet	(155,500)	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Capital Reserve Deposit	133,446	143,368	157,829	174,740	183,500	183,500	192,630
Sale of General Fixed Assets							
Total Net Assets	2,159,148	1,817,217	1,488,660	1,166,461	781,660	816,461	471,461

HOTEL/MOTEL TAX FUND (275)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	HOTEL/MOTEL TAX FUND ACTUAL 2012-13	HOTEL/MOTEL TAX FUND ACTUAL 2013-14	HOTEL/MOTEL TAX FUND ACTUAL 2014-15	HOTEL/MOTEL TAX FUND ACTUAL 2015-16	HOTEL/MOTEL TAX FUND ESTIMATE 2016-17	HOTEL/MOTEL TAX FUND REVISED 2016-17	HOTEL/MOTEL TAX FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	<i>60,683</i>	<i>44,564</i>	<i>24,564</i>	<i>4,563</i>	<i>263</i>	<i>0</i>	<i>0</i>
REVENUES							
Taxes	470,802	501,638	552,237	611,605	642,000	642,000	674,260
Other	0	0	0	0	0	0	0
EXPENDITURES							
DCVB	0	0	0	0	0	0	0
Decatur Tourism Bureau	153,446	163,368	177,829	179,502	183,500	183,500	192,630
Transfer to Conference Center Fund	133,446	143,368	157,829	174,740	183,500	183,500	192,630
Transfer to General Fund	200,029	214,902	236,578	261,926	275,000	275,000	289,000
To Fund Balance	(16,119)	(20,001)	(20,001)	(4,563)	0	0	0
ENDING FUND BALANCE	44,564	24,564	4,563	0	263	0	0

TREE BANK FUND (260)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	TREE BANK FUND ACTUAL 2012-13	TREE BANK FUND ACTUAL 2013-14	TREE BANK FUND ACTUAL 2014-15	TREE BANK FUND ACTUAL 2015-16	TREE BANK FUND ESTIMATE 2016-17	TREE BANK FUND REVISED 2016-17	TREE BANK FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	62,310	50,726	163,686	142,930	162,930	167,745	194,745
REVENUES							
Interest	0	0	0	0	0	0	0
Intergov't	0	0	0	0	0	0	0
Gifts	0	0	0	0	0	0	0
Sponsorships	0	0	0	0	0	0	0
Tree Bank Account	7,513	119,030	14,860	29,650	25,000	57,000	25,000
Misc. Revenues	0	0	(6,655)	0	0	0	0
Private Grants	0	0	0	0	0	0	0
EXPENDITURES							
Cont. Services	0	0	1,350	1,350	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Public Improvements	0	0	0	0	0	0	0
R&M Landscaping	1,790	1,350	0	29,280	30,000	30,000	55,000
Other Contractual Services	17,308	4,720	0	0	0	0	0
Insurance-Awards	0	0	0	0	0	0	0
Supplies - Landscape Mnt.	0	0	27,610	0	0	0	0
Supplies-Outdoor Furniture	0	0	0	0	0	0	0
TOTAL EXPENDITURES	19,098	6,070	28,960	30,630	30,000	30,000	55,000
Reserve for Tree Plantings	51,766	164,726	142,931	141,950	157,930	194,745	164,745
Transfer to GO Bond Fund	0	0	0	0	0	0	0
Transfer from General Fund	0	0	0	25,795	0	0	0
To (From) Unreserved Fund Balance	(17,308)	(4,720)	0	0	0	0	0
To (From) Reserved Fund Balance	5,723	112,960	(21,797)	8,019	(5,000)	27,000	(30,000)
ENDING FUND BALANCE	50,726	163,686	142,930	167,745	157,930	194,745	164,745
Reserved For Tree Plantings	51,766	164,726	142,930	167,745	157,930	194,745	164,745
Unreserved Fund Balance	(1,040)	(1,040)	0	0	0	0	0

CONFISCATED DRUG FUND (210)

2016-2017 Revised and 2017-2018 Adopted Budget Estimates

	CONFISCATED DRUG FUND ACTUAL 2012-13	CONFISCATED DRUG FUND ACTUAL 2013-14	CONFISCATED DRUG FUND ACTUAL 2014-15	CONFISCATED DRUG FUND ACTUAL 2015-16	CONFISCATED DRUG FUND ESTIMATE 2016-17	CONFISCATED DRUG FUND REVISED 2016-17	CONFISCATED DRUG FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	11,999	12,004	9,397	12,075	11,585	12,079	11,589
REVENUES							
Interest	5	4	4	5	10	10	10
Confiscated Currency	0	2,225	3,373	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0	0
EXPENDITURES							
Public Safety	0	4,836	0	0	2,500	500	1,000
Other Contractual Services	0	0	700	0	0	0	0
Capital Outlay - Computers	0	0	0	0	0	0	0
To Fund Balance	5	(2,607)	2,678	5	(2,490)	(490)	(990)
ENDING FUND BALANCE	12,004	9,397	12,075	12,079	9,095	11,589	10,599

COMMUNITY GRANTS FUND (220)

2016-2017 Revised and 2017-2018 Proposed Adopted Estimates

	GRANT FUND ACTUAL 2012-13	GRANT FUND ACTUAL 2013-14	GRANT FUND ACTUAL 2014-15	GRANT FUND ACTUAL 2015-16	GRANT FUND ESTIMATE 2016-17	GRANT FUND REVISED 2016-17	GRANT FUND ESTIMATE 2017-18
<i>BEGINNING FUND BALANCE</i>	13,176	12,746	13,437	6,917	5,267	6,917	24,157
REVENUES							
Intergovernmental	84,189	691	3,500	325,639	0	23,800	87,000
Interest	0	0	0	0	0	0	0
Misc. Revenues	0	0	0	0	0	0	0
21-C Program Fees	0	0	0	0	0	17,240	0
REVENUE TOTAL	84,189	691	3,500	325,639	0	41,040	87,000
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	5,000	0	0	9,575	0	23,800	0
521300 Technical Services	0	0	0	0	0	0	0
522206 R & M Vehicles - Outside Labor	0	0	2,069	0	0	0	0
522500 Other Contractual Services	0	0	0	0	0	0	17,240
523400 Printing and Binding	0	0	0	0	0	0	0
523600 Dues & Fees	241	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	5,241	0	2,069	9,575	0	23,800	17,240
SUPPLIES							
531107 Specialized Departmental Supplies	79,187	0	3,975	0	0	0	0
531600 Small equipment	0	0	0	0	0	0	0
531700 Uniforms & Protective Eqp.	0	0	0	0	0	0	0
TOTAL SUPPLIES	79,187	0	3,975	0	0	0	142,000
CAPITAL OUTLAY							
542200 Vehicles	191	0	0	0	0	0	0
542400 Computers	0	0	0	0	0	0	0
541100 Sites	0	0	0	316,064	0	0	0
TOTAL CAPITAL OUTLAY	191	0	0	316,064	0	0	0
EXPENDITURE TOTAL	84,619	0	10,020	325,639	0	23,800	159,240
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	3,975	0	0	0	0
Transfer from Capital Improvement Fund	0	0	0	0	0	0	55,000
Transfer from Cemetery Capital Improvement Fund	0	0	0	0	0	0	0
OTHER USES TOTAL	0	0	3,975	0	0	0	55,000
To (From) Fund Balance	(430)	691	(6,520)	0	0	17,240	(17,240)
Ending Fund Balance	12,746	13,437	6,917	6,917	5,267	24,157	6,917
Reserved 21 C Sustainment Fund Balance							
UNRESERVED FUND BALANCE	12,746	13,437	6,917	6,917	5,267	24,157	6,917



This page left blank to preserve
double-page layouts



Appendix A **Budget Guide**

Budget FY 2017-2018

Budget Guide

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

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

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

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

Process

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

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

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

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



Budgetary Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Basis of Budgeting

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

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

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

Fund Balance

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

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

In the fiscal year ending June 30, 2016, the general fund balance totaled \$8,420,470 or 35% of the 2016-2017 revised operating budget. This was an increase of \$1,211,185 from the previous year's fund balance. In the Revised 2016-2017 budget estimates, the city has budgeted to use \$554,110 of fund balance. In the FY 2017-2018 budget estimates, the city has budgeted to use \$1,180,030 of fund balance. The City has identified expenditures totaling just over \$1,180,000 that are one-time, non-recurring expenditures which is a proper use of



fund balance and consistent with the City's fund balance policy. Fund balance is estimated to be \$6,686,330 at the end of FY 17-18 or 27% of the adopted operating budget.

Budget Revisions

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

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

Performance Measures

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

Strategic Planning

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

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

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

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

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

Community Engagement

Each budget season, the city invites interested citizens to participate in discussions of the budget process. These community budget gatherings were first held in 2002. Because of the success and contribution of these meetings to the budget process, the city continues to invite active citizen participation in the budget process through these community gatherings.

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

Budget Reporting

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

Budget Schedule Fiscal Year 2017-2018

January 24	Budget Memo and Schedule to Departments
February 15	Monthly Staff Meeting
February 24	Department Proposed Budget Requests and BVE Worksheets due by 5 pm
March 3	CIP Requests and VBB-Strategic Plan Principles due
March 8	Budget Review Meeting-Department Heads
March 14	Strategic Plan Principles Narrative Teams begin working
March 15	Monthly Staff Meeting
March 20	City Commission Adopts Billing Ordinance
March 21	Budget Expo
March 24	Personnel Estimates Due
March 31	Revised Budget Requests and BVE Worksheets due by 5 pm
April 1	Tax Bill Mailing Deadline
April 3	Revenue Projections Due
April 3	Prepare Notice for Decatur Focus
April 4	Budget Request Follow-up and 10-Year Capital Plan Drafting
April 7	Strategic Plan Principles Narratives Due
April 12	Monthly Staff Meeting
April 14	Draft Proposal to City Manager (tentative)
April 21	Preliminary Budget Complete
May 11	Public Hearing Announcements to Legal Organ
May 12	Budget delivered in City Commission packet
May 15	Presentation of Budget to Commission and Adoption of Tentative 2017 Millage Rate
May 17	Monthly Staff Meeting
May 18, 25, June 1	Public Hearing Ads Published in Legal Organ
June 5	Work Session and Public Hearing on Budget and Millage Rate
June 12	Public Hearing on Budget and Millage Rate (if necessary)
June 19	Public Hearing on Budget and Millage Rate, Adoption of FY 2017-2018 Budget and Revised 2016-2017 Budget, and Adoption of Final 2017 Millage Rate



This page left blank to preserve
double-page layouts



City of Decatur®

Appendix B Glossary

Budget FY 2017-2018

Glossary

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

ACCOUNT NUMBER – A line item code defining an appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AAAG

ACRONYMS AT A GLANCE:

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

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.

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

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

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

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

URA – Urban Redevelopment Agency.



This page left blank to preserve
double-page layouts



Budget FY 2017-2018

Financial Policies

I. Purpose and Objective

The City of Decatur has a responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. Sound financial policies are necessary to carry out these objectives responsibly and efficiently.

The City of Decatur's financial policies set forth below are the basic framework for its overall financial management. These policies incorporate long-standing principles and traditions that have served the City well in maintaining a sound and stable financial condition.

The broad purpose of the following financial policies is to enable the City of Decatur to achieve and maintain a long-term positive financial condition. The key values of the City's financial management include fiscal integrity, prudence, planning, accountability, honesty, and openness. Specifically, the purpose is to provide guidelines for planning, directing, and maintaining day-to-day financial affairs.

II. Operating Budget

A. Preparation

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The annual budget includes the operating departments of the general fund, special revenue fund, debt service fund, capital project fund, enterprise funds, and other approved funds that may be established as needed. The budget encompasses a fiscal year that begins on July 1 and ends on June 30. The budget is prepared by the City Manager with the cooperation of all City departments, on a basis that is consistent with generally accepted accounting principles.

1. Proposed Budget – A proposed budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and state budget laws.
 - a. The budget shall include (1) revenues, (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs, and (5) capital and other (non-capital) costs.
 - b. The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Commission by the City Manager, a copy will be made available for public inspection at



City Hall and advertised in a local newspaper of general circulation. No earlier than seven days after the proposed budget is transmitted to the City Commission and at least seven days in advance of budget adoption, a public hearing takes place to give the public an opportunity to comment on the proposed budget. Notice of public hearing must be advertised at least seven days in advance of the public hearing.

- c. The City Commission, prior to the first day of the fiscal year, will adopt an annual budget at a public meeting. The annual budget shall be advertised at least one week prior to the meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Commission for its review with sufficient time given for the City Commission to address policy and fiscal issues.
2. Adoption – The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and for each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

B. Balanced Budget

The operating budget will be balanced with anticipated revenues, including appropriated unencumbered surplus, equal to proposed expenditures. All funds within the budget shall also be balanced.

C. Planning

The City will utilize a decentralized budget process. All departments will be given an opportunity to participate in the budget process and submit funding requests to the City Manager.

D. Reporting

Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Manager to the City Commission monthly.

E. Control and Accountability

Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget. Failure to achieve budgetary control will be evaluated and investigated by the City Manager.

F. Performance Measures

The City integrates performance measures and objectives into the budget document. The City will also develop a system to monitor performance in meeting these objectives.

G. Budget Transfers

Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend budget transfers to the City Manager. Funds within departmental budget line items can be transferred upon the recommendation of the Department Head and with approval of the City Manager.

II. Capital Budget Policies and Capital Improvement Plan

A. Scope

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

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

B. Control

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

C. Program Planning

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

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

D. Timing

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

E. Reporting

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



IV. Debt

A. Policy Statement

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

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

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

B. Conditions for Using Debt

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

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

C. Sound Financing of Debt

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

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

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

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

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



1.141-12 shall be carried out in consultation with bond counsel.

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

V. Accounting, Audits, and Financial Reporting

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

A. Accounting Records and Reporting

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

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

B. Auditing

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

C. Simplified Fund Structure

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

D. Financial Reporting

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

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

VI. Revenues

A. Characteristics

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

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



B. Issues

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

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

The City Commission shall set schedules of fees and charges.

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

VII. Purchasing

A. Intent

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

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

B. Vendors

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

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

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

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

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

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

3. **Request for Proposal**

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

4. **Award of Bids**

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

5. **Local Bidder Preference**

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

6. **Equal Opportunity**

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



7. **Ineligible Vendors**

Any person, firm, or corporation who is in arrears to the City for taxes, or otherwise, will not be qualified to bid on any purchase until their lien to the City has been cleared. No requisition will be approved for such vendors.

8. **State Contracts**

The City is authorized to use state contracts in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the City or deemed appropriate by the City Manager. The state contract price may be used to establish the maximum price for a good or service.

9. **Back-up Policy and Emergency Purchases**

The City should strive to decrease dependency on single-source vendors in order to achieve maximum efficiency in its purchases. In order to achieve the City's fiscal independence, it is strongly suggested that each department have back-up vendors for each recurring and/or large purchase.

In cases of emergency, a contract may be awarded without competitive bidding, but the procurement shall be made with as much competition as the circumstances allow (i.e., informal quotes). An emergency is defined as a threat to life or property, or an unforeseen situation that curtails or greatly diminishes an essential service as determined by the City Manager. In the event of an emergency, the City Manager shall be contacted.

C. Decentralization of Purchasing Authority

1. **Purchasing of Goods**

Each department head shall have the authority to purchase individual goods costing less than \$1,000 each as long as costs remain within the approved budget. Each department head is responsible to ensure that internal control procedures, including those issued by the City Manager, are followed.

For individual goods costing over \$1,000, the department shall make every effort to solicit a minimum of three competitive prices. To the extent that an emergency condition exists or an item is supplied by only one source, the Department Head shall inform the City Manager and make the appropriate notation on the purchase order.

2. **Monitoring of Purchases**

Although authority may be delegated, the ultimate responsibility rests with the City Manager. Purchases must be monitored to assure compliance with City policy.

D. Purchase Order (PO)

A "Purchase Order" (PO) cannot be issued unless sufficient funds are available in the budget. The following is the established City procedure for use of purchase orders:

1. An item or service is required and sufficient funds exist in the approved budget to cover the cost of the item or service.
2. The item or service is ordered by a department.
3. The item or service is received and verified by the department.
4. The department is invoiced by a vendor for the required item or service.
5. A PO is prepared and the invoice is attached. The departmental purchasing authority must certify that funds are available to cover the cost of the purchase.

6. The PO is approved by the departmental purchasing authority.
7. The invoice and PO are reviewed by the bookkeeper or designee.
8. The invoice and PO are reviewed and authorized by the City Manager and or his/her designee.
9. Payment to the vendor is generated.

E. Petty Cash

Petty cash is used to make small cash disbursements for those purchases that must be made quickly and without prior notice on a contingency basis.

Each department has a petty cash expense account. Petty Cash is incurred as an expense for each department. The petty cash account must be replenished by a Purchase Order (PO) for the individual department. Departments are monitored at least twice a year to verify account balances.

The following is the City's policy on petty cash distributions:

1. Under \$50 – cash is distributed at the department level with department head approval.
2. Over \$50 – cash distribution must be approved by the City Manager.

The following is the City's procedure for petty cash:

1. Petty cash request form is completed. The Petty Cash request form contains details of the request and documented account numbers.
2. The petty cash request is approved by the department head.
3. Petty cash is then received by the requesting party.
4. Once the purchase is made, a receipt must be obtained.
5. The receipt is then attached to the request form and returned to the petty cash box.
6. On a regular basis, a PO must be issued for the department's purchases and cash box replenished and balanced.

F. City Credit Cards

1. General

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

Each City Commissioner and the City Manager will be issued a city credit card. Per City Manager approval, management level employees will be issued a city credit card. The credit card is to be used for **City business only** to purchase goods, services, or for specific expenditures incurred under approved conditions. All purchases utilizing a city credit card must be in accordance with city policy and state law. The cardholder is the only person authorized use the credit card.

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



2. Regulations of Use

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

City credit cards may not be used for the following:

- a. Any purchases for personal use.
- b. Cash refunds or advances.
- c. Items specifically restricted by this policy, unless a special exemption is granted by the City Manager.
- d. Purchases or transactions in violation of purchasing policy, transactional limits or state law.

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

3. Roles and Responsibilities

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

- a. Serve as liaison between the city's cardholders and the issuer(s) of such cards.
- b. Maintain the cardholder agreement for all cardholders.
- c. Provide instruction, training, and assistance to cardholders.
- d. Upon receipt of information indicating fraudulent use or lost/stolen cards, report such incident to the appropriate parties, including the issuer, in a timely manner.
- e. Conduct monthly review and audit of credit card transactions.
- f. Recommend the credit card issuer and system for documenting credit card transactions by cardholders.
- g. Make available for public inspection those documents related to purchases using city credit cards in accordance with O.C.G.A. § 36-80-24(b).

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

The credit card holder is responsible for documentation and safekeeping of the credit card during the employee's issuance. A receipt for each transaction must be obtained by the employee when a purchase is made using the City credit card. This receipt shall be dated and a description of the service or item purchased and account codes shall be written on the back of every receipt or otherwise documented during the monthly statement reconciliation process. Each month, the credit card holder must submit on a timely basis documentation of credit card purchases with the credit card statement. Late submittal of credit card documentation may result in credit card privileges being cancelled.

4. Violations

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

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

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

G. Expense Reimbursements

Receipts for City business related expenses requiring reimbursement from the City of Decatur must be submitted to the accounting office with an expense reimbursement within 60 days of the date the expense was incurred. Each receipt shall be dated and contain a description of the service or item purchased and account codes shall be written on the back of every receipt. Each expense reimbursement form must be approved by the appropriate departmental supervisor. Failure to submit the required documentation will result in forfeiture of the reimbursement.

H. Travel Expenses

When City business travel requires advance payment to the employee for estimated travel expenses, a travel expense/reimbursement form shall be submitted to the accounting office no less than two weeks before the travel date. Within 60 days of the final day of travel, all receipts with dates and a description of the service or item purchased will be submitted to accounting for verification purposes. If documented expenses exceed the travel advance, a reimbursement will be provided to the employee. If documented expenses are less than the travel advance, the employee will provide the City with the difference between the advance and actual expenses. Failure to provide the appropriate documentation will result in the advance being reported as income on the employee's W-2 and may result in disciplinary action.

VIII. Investments

A. Scope

This investment policy applies to all funds under the City of Decatur's control; excluding the City's pension funds which are invested at the direction of the City of Decatur Employees' Retirement System Board of Trustees.

B. Objectives

The following investment objectives shall be met with this policy:

1. Safety – Preservation of principal shall always be the foremost objective in any investment transaction involving City funds. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issues or backer. Interest risk is the risk that market value portfolios will fall due to an increase in general interest rates.



2. Liquidity – The second objective shall be the maintenance of sufficient liquidity within the investment portfolio. The City’s investment portfolio shall be structured such that securities mature at the time when cash is needed to meet anticipated demands (static liquidity). Additionally, since all possible cash demands cannot be anticipated, the portfolio should maintain some securities with active secondary or resale markets (dynamic liquidity).
3. Return on Investment – The third objective shall be the realization of competitive investment rates, relative to the risk being assumed. However, yield on the City’s investment portfolio is of secondary importance compared to the safety and liquidity objectives described above.

C. Delegation of Authority

The overall management of the investment program is the responsibility of the City Manager. Responsibility for the daily investment activities will be assigned by the City Manager. The City Manager may designate an employee or employees to assist with the management and implementation of the City’s investment program.

Responsibilities to fulfill this authority include: opening accounts with banks, brokers, and dealers; arranging for the safekeeping of securities; and executing necessary documents.

A system of internal controls over investments is established and approved by the City’s independent auditors. The controls are designed to prevent losses of public funds arising from fraud, error, misrepresentation by third parties, unanticipated changes in financial markets, and/or imprudent action by staff and City officials. No person may engage in an investment transaction except as provided for under the terms of the policy.

D. Authorized Investments

All investment activity is required to be in compliance with Chapter 83 of Title 36 of the Official Code of Georgia, which establishes guidelines for local government investment procedures.

The City of Decatur may invest funds subject to its control and jurisdiction in the following:

1. Certificates of Deposit (CD’s) issued by banks insured by the Federal Deposit Insurance Corporation (FDIC). Deposits in excess of FDIC coverage must be collateralized by securities with a market value equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
2. Certificates of Deposit (CD’s) issued by savings and loans associations insured 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 finan-



cial institution for this purpose, as well as the execution of a written safekeeping agreement with the trustee.

I. Ethics and Conflicts of Interest

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

J. Relationships with Banks and Brokers

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

K. Report on Deposits and Investments

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

L. Performance Evaluation

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

IX. Grants

A. Scope

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

B. Application and Acceptance of Grants.

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

- (b) are expected to be \$100,000 or less on an annual basis with a required match of 20% or less; or,
- (c) are expected to be \$50,000 or less on an annual basis with a required match of over 40%.

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

C. Grant Administration.

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

X. Fixed Assets

A. Fixed Asset Criteria

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

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

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

B. General Policy

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



2. Recording of Fixed Assets

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

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

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

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

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

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

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

3. Acquisition of Fixed Assets

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

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

4. Lease Purchases

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

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

5. Transfer of Fixed Assets

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

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

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

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

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

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

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

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

Reporting

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

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

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

Advertising

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

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

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



Sale of the Item

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

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

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

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

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

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

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

Recording of the sale

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Ideally, this method will allow departments to look at cannibalized items on the disposal report and assess what surplus parts may be available. Departments will send documentation of items cannibalized to the City Clerk's Office, and all remaining costs and accumu-



lated depreciation will be removed from appropriate asset accounts in the general fixed asset fund.

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

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

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

Disposal of Items of De Minimus Value

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

8. Physical Inventory

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

XI. Fund Balance Policy

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

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

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

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

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

C. Spending Prioritizations.

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

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

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

Special Revenue Fund	Committed Revenue Source
Children & Youth Services	Attendance and registration fees
Economic Development	Tree bank account fees

F. Assigned Fund Balance. The City Commission expressly delegates to the City Manager the authority under this policy to assign funds for particular purposes.



This page left blank to preserve
double-page layouts



Appendix D **Position Classification Plan**

Budget FY 2017-2018

ASSIGNMENT OF CLASSES TO SALARY RANGE

EFFECTIVE JANUARY 1, 2018

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

continued ►



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

CITY OF DECATUR SALARY RATE TABLE

Effective January 1, 2018

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 01 Position Titles: Crew Worker, Sanitation Equipment Operator I																					
ANNUAL	29,328	30,056	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048
WEEKLY	564.00	578.00	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.00	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00
HRLY	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10
MTHLY	2,444	2,505	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004
RANGE: 02 Position Titles: None																					
ANNUAL	30,805	31,574	32,365	33,176	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482
WEEKLY	592.40	607.20	622.40	638.00	654.00	670.40	687.20	704.00	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80
HRLY	14.81	15.18	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27
MTHLY	2,567	2,631	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207
RANGE: 03 Position Titles: Admin. Services Asst., Asst. Active Living Program Supervisor, Building Maintenance Specialist, Equipment Operator, Parking Attendant, Site Director																					
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	704.00	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00
HRLY	15.56	15.95	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50
MTHLY	2,697	2,765	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420
RANGE: 04 Position Titles: Accounting Clerk, Communications Officer, Sanitation Equipment Operator II, Support Services Technician																					
ANNUAL	34,008	34,861	35,734	36,629	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723
WEEKLY	654.00	670.40	687.20	704.00	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60
HRLY	16.35	16.76	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79
MTHLY	2,834	2,905	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644
RANGE: 05 Position Titles: Accounts Payable Officer, Administrative Asst., Automotive Mechanic, Court Clerk, Revenue Officer, Supply Clerk																					
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	704.00	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00
HRLY	17.18	17.61	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15
MTHLY	2,978	3,052	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879
RANGE: 06 Position Titles: Lead Automotive Mechanic																					
ANNUAL	37,544	38,480	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506
WEEKLY	722.00	740.00	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80
HRLY	18.05	18.50	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57
MTHLY	3,129	3,207	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125
RANGE: 07 Position Titles: Cemetery Specialist, Codes Enforcement Officer, Health & Wellness Coordinator, Office Manager, Permit & Zoning Tech, Personnel Specialist, Senior Revenue Officer																					
ANNUAL	39,437	40,414	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626
WEEKLY	758.40	777.20	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80
HRLY	18.96	19.43	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07
MTHLY	3,286	3,368	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 08 Position Titles: None																					
ANNUAL	41,434	42,474	43,534	44,616	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912
WEEKLY	796.80	816.80	837.20	858.00	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00
HRLY	19.92	20.42	20.93	21.45	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65
MTHLY	3,453	3,539	3,628	3,718	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659
RANGE: 09 Position Titles: Active Living Program Supervisor, Chief Court Clerk, Children & Youth Services Program Supervisor, Crew Supervisor, Facilities Security Coordinator, Police Officer																					
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: 10 Position Titles: Arborist, Building Inspector, Communications Specialist, Engineering Inspector, Information Coordinator, Master Police Officer, Operations Analyst, Planner, Police Investigator, Special Events Coordinator																					
ANNUAL	45,739	46,883	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984
WEEKLY	879.60	901.60	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00
HRLY	21.99	22.54	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05
MTHLY	3,812	3,907	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249
RANGE: 11 Position Titles: None																					
ANNUAL	48,048	49,254	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770
WEEKLY	924.00	947.20	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80
HRLY	23.10	23.68	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87
MTHLY	4,004	4,105	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564
RANGE: 12 Position Titles: Lifelong Community Program Manager, Parking Manager, Police Sergeant																					
ANNUAL	50,482	51,750	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763
WEEKLY	970.80	995.20	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60
HRLY	24.27	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79
MTHLY	4,207	4,313	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897
RANGE: 13 Position Titles: Police Lieutenant																					
ANNUAL	53,040	54,371	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944
WEEKLY	1,020.00	1,045.60	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00
HRLY	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80
MTHLY	4,420	4,531	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245
RANGE: 14 Position Titles: Community Education & Information Mgr., Downtown Development Mgr., Project Civil Engineer, Project Mgr.																					
ANNUAL	55,723	57,117	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354
WEEKLY	1,071.60	1,098.40	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80
HRLY	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92
MTHLY	4,644	4,760	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613
RANGE: 15 Position Titles: Asst Active Living Dir, Asst Children & Youth Services Dir, Budget & Performance Measurement Dir																					
ANNUAL	58,552	60,008	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992
WEEKLY	1,126.00	1,154.00	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00
HRLY	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15
MTHLY	4,879	5,001	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
RANGE: 16 Position Titles: City Clerk, Facilities Superintendent, Personnel Director, Police Captain, Revenue & Technology Dir, Sanitation Services Superintendent																					
ANNUAL	61,506	63,045	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838
WEEKLY	1,182.80	1,212.40	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20
HRLY	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48
MTHLY	5,125	5,254	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403
RANGE 17 Position Titles: Assistant Fire Chief, Building Official, Senior Engineer																					
ANNUAL	64,626	66,248	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934
WEEKLY	1,242.80	1,274.00	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20
HRLY	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93
MTHLY	5,385	5,521	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828
RANGE 18 Position Titles: Active Living Director, Children & Youth Services Director, Deputy Fire Chief, Deputy Police Chief, Design, Environment & Construction Director, Planning Director																					
ANNUAL	67,912	69,618	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301
WEEKLY	1,306.00	1,338.80	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40
HRLY	32.65	33.47	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51
MTHLY	5,659	5,801	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275
RANGE 19 Position Titles: None																					
ANNUAL	71,365	73,154	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938
WEEKLY	1,372.40	1,406.80	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80
HRLY	34.31	35.17	36.05	36.95	37.87	38.82	39.79	40.78	41.80	42.85	43.92	45.02	46.15	47.30	48.48	49.69	50.93	52.20	53.51	54.85	56.22
MTHLY	5,947	6,096	6,249	6,405	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745
RANGE 20 Position Titles: None																					
ANNUAL	74,984	76,856	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866
WEEKLY	1,442.00	1,478.00	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80
HRLY	36.05	36.95	37.87	38.82	39.79	40.78	41.80	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 21 Position Titles: Chief-Civic Engagement, Education & Communication, Fire Chief, Police Chief																					
ANNUAL	78,770	80,746	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085
WEEKLY	1,514.80	1,552.80	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40
HRLY	37.87	38.82	39.79	40.78	41.80	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	60.55	62.06
MTHLY	6,564	6,729	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757
RANGE 22 Position Titles: None																					
ANNUAL	82,763	84,822	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616
WEEKLY	1,591.60	1,631.20	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00
HRLY	39.79	40.78	41.80	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	60.55	62.06	63.61	65.20
MTHLY	6,897	7,069	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757	11,026	11,301
RANGE 23 Position Titles: Assistant City Manager																					
ANNUAL	86,944	89,128	91,354	93,642	95,992	98,384	100,838	103,355	105,934	108,576	111,301	114,088	116,938	119,870	122,866	125,944	129,085	132,309	135,616	139,006	142,480
WEEKLY	1,672.00	1,714.00	1,756.80	1,800.80	1,846.00	1,892.00	1,939.20	1,987.60	2,037.20	2,088.00	2,140.40	2,194.00	2,248.80	2,305.20	2,362.80	2,422.00	2,482.40	2,544.40	2,608.00	2,673.20	2,740.00
HRLY	41.80	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	60.55	62.06	63.61	65.20	66.83	68.50
MTHLY	7,245	7,427	7,613	7,803	7,999	8,199	8,403	8,613	8,828	9,048	9,275	9,507	9,745	9,989	10,239	10,495	10,757	11,026	11,301	11,584	11,873



AUTHORIZED PERSONNEL

CITY OF DECATUR 2017-2018 ADOPTED BUDGET

	FY 15-16		FY 16-17		FY 17-18	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GOVERNMENTAL CONTROL						
City Manager	1		1		1	
Deputy City Manager	1		1		1	
Assistant City Manager	1		1		1	
Budget & Performance Measurement Director	1		1		1	
Facilities Security Coordinator	1		1		1	
Personnel Director	1		1		1	
Personnel Specialist	1		1		1	
Payroll & Benefits Coordinator	1		1		-	
Health & Wellness Coordinator	-		-		1	
Office Manager	1		1		1	
Administrative Services Assistant	1		1		1	
City Attorney		1		1		1
Graduate Intern		1		1		1
Payroll Clerk						1
	10	2	10	2	10	3
ADMINISTRATIVE SERVICES						
City Clerk	1		1		1	
Accounts Payable Officer	1		1		1	
Accounting Clerk	1		1		1	
Revenue & Technology Director	1		1		1	
Revenue Supervisor	1		1		-	
Senior Revenue Officer	-		-		1	
Revenue Officer	2		2		2	
Chief Court Clerk	1		1		1	
Court Clerk	2		2		2	
Records Specialist		1		1		1
Customer Service Clerk		2		2		2
Intern		0		1		1
Chief Judge		1		1		1
Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	10	12	10	13	10	13

		FY 15-16		FY 16-17		FY 17-18	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
FIRE & RESCUE							
	Fire Chief	1		1		1	
	Deputy Fire Chief	1		1		1	
	Assistant Fire Chief	-		-		1	
	Station Captain	4		4		3	
	Fire Lieutenant	3		3		3	
	Fire Sergeant	3		3		3	
	Fire Inspector	3		3		3	
	Firefighter-Driver	12		12		12	
	Firefighter	12		12		12	
		39		39		39	
COMMUNITY & ECONOMIC DEVELOPMENT							
	Assistant City Manager	1		1		1	
	Chief, Division of Civic Engagement, Education & Communication	1		1		1	
	Economic Development Coordinator	1		1		1	
	Planning Director	1		1		1	
	Planner	1		1		1	
	Lifelong Community Program Coordinator	1		1		1	
	Special Events Coordinator	1		1		1	
	Communications Specialist	1		1		1	
	Information Coordinator	1		1		1	
	Office Manager	1		1		-	
	Operations Analyst	-		-		1	
	Administrative Services Assistant	-		-		1	
	Parking Manager	1		1		1	
	Parking Attendant	1	1	1	1	1	1
	Special Events Coordinator		1		1		1
		12	2	12	2	13	2
ACTIVE LIVING							
	Active Living Director	1		1		1	
	Assistant Active Living Director	1		1		1	
	Program Supervisor	5		5		5	
	Program Assistant	1		1		2	
	Administrative Assistant	1		2		2	
	Aquatics Director		1		1		1
	Program Leader		12		12		13
	Specialized Instructor		32		32		32
	Receptionist		3		3		3
	Front Desk Attendant		10		10		10
		9	58	10	58	11	59



	FY 15-16		FY 16-17		FY 17-18	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
CHILDREN & YOUTH SERVICES						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		1		1	
Site Director	8	1	9		9	
Administrative Assistant	1		1		1	
Academic Building Coordinator		7		7		7
Academic Tutor		18		18		18
After-School Counselor		44		51		51
Lead Counselor		5		5		5
Summer Camp Counselor		15		14		14
Instructor		34		34		34
Family Liaison		1		1		1
Junior Counselor		3		3		3
Technology Specialist		1		1		1
Technology Instructor		8		8		8
Technology Support Staff		1		1		1
	12	138	13	143	13	143
PUBLIC WORKS						
Assistant City Manager	1		1		1	
Sanitation Services Superintendent	1		1		1	
Facilities Maintenance Superintendent	1		1		1	
Project Manager	1		1		1	
Crew Supervisor	4		4		5	
Crew Worker	15		14		15	
Equipment Operator	4		4		4	
Building Specialist	2		3		3	
Lead Automotive Mechanic	1		1		1	
Automotive Mechanic	2		2		2	
Administrative Assistant	1		1		-	
Office Manager	-		-		1	
Sanitation Equipment Operator II	5		5		5	
Sanitation Equipment Operator I	7		7		7	
Supply Clerk	1		1		1	
Cemetery Specialist	1		1		1	
Facility Monitor		2		2		2
Crew Worker		7		7		7
Seasonal Laborer		4		4		4
	47	13	47	13	49	13

	FY 15-16		FY 16-17		FY 17-18	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
DESIGN, ENVIRONMENT & CONSTRUCTION						
DE&C Director	1		1		1	
Senior Engineer	1		1		1	
Project Civil Engineer	1		1		1	
Engineering Inspector	1		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Arborist	1		1		1	
Planning & Zoning Technician	1		1		1	
Crew Supervisor	2		2		2	
Crew Worker	5		5		5	
Equipment Operator	3		3		3	
Codes Enforcement Officer	1		1		1	
Administrative Assistant	1		1		1	
Seasonal Laborer		2		2		2
	20	2	20	2	20	2
POLICE						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Police Captain	3		3		3	
Police Lieutenant	4		4		4	
Police Sergeant	7		7		7	
Police Investigator	4		4		4	
Community Education & Information Manager	1		1		1	
Police Officer, MPO	26		26		26	
Communications Officer	11		11		11	
Support Services Technician	1		1		1	
Administrative Assistant	1		1		1	
Animal Control Officer		1		1		1
Administrative Investigator/Permit Clerk		1		1		1
Fingerprint Examiner		1		1		1
School Crossing Guard		30		30		32
	60	33	60	33	60	35
TOTAL	219	260	221	266	225	270



This page left blank to preserve
double-page layouts



Appendix E **Salary Survey**

Budget FY 2017-2018

Crew Worker

CITY	MIN	MAX
Marietta	\$28,538	\$58,024
Cartersville	\$34,668	\$52,752
Decatur Proposed	\$29,328	\$48,048
Duluth	\$29,285	\$45,377
Woodstock	\$29,807	\$45,366
Decatur Current	\$26,560	\$43,534
Fayetteville	\$26,210	\$43,367
Canton	\$28,084	\$42,126
Snellville	\$22,868	\$41,579
Smyrna	\$27,186	\$40,789
Newnan	\$26,096	\$40,459
Chamblee	\$27,380	\$38,863
Douglasville	\$24,553	\$38,065
Kennesaw	\$24,814	\$37,211
Doraville	\$24,960	\$36,026
McDonough	\$22,237	\$35,724
Union City	\$23,783	\$35,675
Acworth	\$22,714	\$35,402
Median Salary	\$26,210	\$40,789
Avg Market Salary	\$26,455	\$41,785

Building Maintenance Specialist

CITY	MIN	MAX
Newnan	\$34,923	\$68,358
Woodstock	\$42,110	\$64,093
Canton	\$41,691	\$62,537
Decatur Proposed	\$32,365	\$53,040
Duluth	\$32,289	\$52,562
Decatur Current	\$29,328	\$48,048
Cartersville	\$31,407	\$47,790
Chamblee	\$31,795	\$45,785
Union City	\$30,026	\$45,039
East Point	\$26,436	\$41,231
Median Salary	\$31,795	\$48,048
Avg Market Salary	\$33,334	\$52,827

Accounts Payable Officer

CITY	MIN	MAX
Snellville	\$41,068	\$74,669
Woodstock	\$42,110	\$64,093
Decatur Proposed	\$35,734	\$58,552
Chamblee	\$39,807	\$57,321
Brookhaven	\$34,974	\$55,958
Duluth	\$35,630	\$55,188
Canton	\$35,950	\$53,925
Union City	\$35,761	\$53,642
Decatur Current	\$32,365	\$53,040
Cartersville	\$34,668	\$52,752
Acworth	\$35,318	\$52,437
East Point	\$30,603	\$47,731
McDonough	\$28,381	\$45,594
Median Salary	\$35,474	\$53,784
Avg Market Salary	\$35,553	\$55,529

Accounting Clerk

CITY	MIN	MAX
Duluth	\$47,709	\$73,969
Suwanee	\$42,890	\$66,477
Woodstock	\$38,154	\$58,062
Brookhaven	\$34,974	\$55,958
Decatur Proposed	\$34,008	\$55,723
Chamblee	\$36,603	\$52,706
John's Creek	\$38,022	\$50,918
Fayetteville	\$30,340	\$50,203
Douglasville	\$31,351	\$48,579
Acworth	\$33,134	\$48,360
Newnan	\$31,072	\$48,182
Decatur Current	\$29,328	\$48,048
McDonough	\$29,800	\$47,874
East Point	\$29,145	\$45,457
Marietta	\$29,917	\$45,348
Union City	\$28,326	\$42,490
Median Salary	\$31,351	\$48,579
Avg Market Salary	\$34,051	\$52,175



Administrative Assistant

CITY	MIN	MAX
Dunwoody	\$41,300	\$62,100
Decatur Proposed	\$35,734	\$58,552
Woodstock	\$38,154	\$58,062
Douglasville	\$36,270	\$58,037
Milton	\$37,393	\$56,090
Brookhaven	\$34,974	\$55,958
Duluth	\$35,630	\$55,188
Suwanee	\$35,194	\$54,558
Decatur Current	\$32,365	\$53,040
Cartersville	\$34,668	\$52,752
Marietta	\$27,159	\$52,560
Kennesaw	\$34,611	\$52,000
Smyrna	\$34,445	\$51,667
Fayetteville	\$30,340	\$50,203
Canton	\$32,569	\$48,854
Snellville	\$26,473	\$48,132
East Point	\$30,603	\$47,731
Doraville	\$32,240	\$46,571
Chamblee	\$31,795	\$45,785
McDonough	\$28,381	\$45,594
Newnan	\$23,325	\$45,466
Union City	\$28,326	\$42,490
Acworth	\$28,870	\$41,766
Median Salary	\$32,467	\$51,834
Avg Market Salary	\$32,504	\$51,118

Revenue Officer

CITY	MIN	MAX
Brookhaven	\$44,671	\$71,474
Decatur Proposed	\$35,734	\$58,552
Duluth	\$37,415	\$57,940
Suwanee	\$35,194	\$54,558
Decatur Current	\$32,365	\$53,040
McDonough	\$31,290	\$50,268
Median Salary	\$35,194	\$54,558
Avg Market Salary	\$36,187	\$57,456

Personnel Specialist

CITY	MIN	MAX
Smyrna	\$52,578	\$78,867
Suwanee	\$49,733	\$77,085
Brookhaven	\$44,671	\$71,474
Marietta	\$46,574	\$70,481
Decatur Proposed	\$39,437	\$64,626
Cartersville	\$42,240	\$64,273
East Point	\$39,059	\$60,914
Decatur Current	\$35,734	\$58,552
Douglasville	\$36,270	\$58,037
Union City	\$35,761	\$53,642
McDonough	\$32,855	\$52,781
Newnan	\$32,938	\$51,067
Median Salary	\$39,059	\$60,914
Avg Market Salary	\$40,765	\$63,3798

Court Clerk

CITY	MIN	MAX
Dunwoody	\$52,300	\$78,700
Duluth	\$50,104	\$77,646
Kennesaw	\$46,068	\$69,102
Chamblee	\$43,011	\$61,935
Marietta	\$28,538	\$60,974
Decatur Proposed	\$35,734	\$58,552
Acworth	\$47,476	\$57,407
Brookhaven	\$34,974	\$55,958
Suwanee	\$35,194	\$54,558
Doraville	\$32,240	\$54,080
Decatur Current	\$32,365	\$53,040
Fayetteville	\$31,857	\$52,714
Snellville	\$27,796	\$50,539
Woodstock	\$32,910	\$50,064
Canton	\$32,569	\$48,854
Smyrna	\$30,098	\$47,299
McDonough	\$28,381	\$45,594
Newnan	\$29,325	\$45,466
Douglasville	\$28,434	\$44,061
East Point	\$27,758	\$43,293
Union City	\$25,210	\$37,816
Median Salary	\$32,303	\$52,877
Avg Market Salary	\$34,830	\$54,455

Chief Court Clerk

CITY	MIN	MAX
Milton	\$66,690	\$100,035
Suwanee	\$52,250	\$80,995
Brookhaven	\$48,468	\$72,549
Decatur Proposed	\$43,534	\$71,365
Cartersville	\$46,425	\$70,795
Canton	\$46,019	\$69,029
Decatur Current	\$34,437	\$64,626
Snellville	\$32,178	\$58,505
Union City	\$35,761	\$53,642
McDonough	\$32,855	\$52,781
Chamblee	\$36,603	\$52,706
Woodstock	\$34,571	\$52,599
Duluth	\$33,928	\$52,562
Median Salary	\$36,182	\$61,566
Avg Market Salary	\$41,682	\$65,069

Communications Officer

CITY	MIN	MAX
Canton	\$58,909	\$88,363
Duluth	\$35,630	\$57,940
Decatur Proposed	\$34,008	\$55,723
Suwanee	\$35,194	\$54,558
Snellville	\$30,000	\$52,000
Newnan	\$32,938	\$51,067
Decatur Current	\$30,805	\$50,482
Chamblee	\$34,999	\$50,399
Smyrna	\$32,989	\$49,483
Kennesaw	\$32,989	\$49,483
Doraville	\$32,240	\$46,571
East Point	\$29,145	\$45,457
Median Salary	\$32,989	\$50,482
Avg Market Salary	\$35,076	\$54,164

Firefighter I &II – MIN

CITY	MIN	MAX
Woodstock	\$43,476	\$69,517
Milton	\$40,702	\$54,265
Decatur Proposed	\$37,544	\$64,626
Marietta	\$36,483	\$70,481
Cartersville	\$36,423	\$55,422
Newnan	\$34,923	\$54,143
McDonough	\$34,498	\$58,191
Decatur Current	\$34,008	\$58,552
Union City	\$33,737	\$50,606
Fayetteville	\$33,450	\$58,117
East Point	\$32,134	\$50,117
Smyrna	\$28,746	\$44,678
Median Salary	\$34,498	\$55,422
Avg Market Salary	\$35,325	\$56,735

Firefighter I &II – MAX

CITY	MIN	MAX
Marietta	\$36,483	\$70,481
Woodstock	\$43,476	\$69,517
Decatur Proposed	\$37,544	\$64,626
Decatur Current	\$34,008	\$58,552
McDonough	\$34,498	\$58,191
Fayetteville	\$33,450	\$58,117
Cartersville	\$36,423	\$55,422
Milton	\$40,702	\$54,265
Newnan	\$34,923	\$54,143
Union City	\$33,737	\$50,606
East Point	\$32,134	\$50,117
Smyrna	\$28,746	\$44,678
Median Salary	\$34,498	\$55,422
Avg Market Salary	\$35,325	\$56,735



Fire Inspector

CITY	MIN	MAX
Brookhaven	\$56,164	\$89,862
Milton	\$61,541	\$78,141
Decatur Proposed	\$45,739	\$74,984
East Point	\$44,328	\$70,521
Union City	\$47,857	\$71,785
Cartersville	\$46,625	\$70,945
Decatur Current	\$39,437	\$64,626
McDonough	\$38,034	\$61,101
Median Salary	\$46,625	\$70,945
Avg Market Salary	\$47,712	\$72,426

Fire Sergeant

CITY	MIN	MAX
Decatur Proposed	\$50,482	\$82,763
Decatur Current	\$45,739	\$74,984
Woodstock	\$45,706	\$69,517
Newnan	\$44,105	\$68,358
Union City	\$45,148	\$67,722
McDonough	\$38,034	\$61,101
Cartersville	\$31,407	\$47,790
Median Salary	\$44,627	\$68,040
Avg Market Salary	\$41,690	\$64,912

Fire Chief

CITY	MIN	MAX
Cartersville	\$93,086	\$141,642
Marietta	\$91,354	\$141,634
Decatur Proposed	\$78,770	\$129,085
Smyrna	\$85,950	\$124,522
Fayetteville	\$73,016	\$120,822
Union City	\$80,343	\$120,514
Newnan	\$74,496	\$115,479
East Point	\$73,651	\$114,869
Woodstock	\$75,435	\$114,769
Decatur Current	\$67,912	\$111,301
McDonough	\$71,718	\$109,728
Median Salary	\$74,965	\$117,997
Avg Market Salary	\$78,696	\$121,528

Police Officer – MIN

CITY	MIN	MAX
Decatur Proposed	\$43,534	\$74,984
Milton	\$41,490	\$61,714
Dunwoody	\$41,300	\$62,100
Duluth	\$41,239	\$63,864
Brookhaven	\$41,171	\$65,874
Chamblee	\$39,807	\$57,321
Kennesaw	\$39,520	\$59,280
Decatur Current	\$39,437	\$64,626
Suwanee	\$38,854	\$60,216
Douglasville	\$38,445	\$61,250
McDonough	\$38,034	\$61,101
Doraville	\$37,440	\$51,813
Smyrna	\$37,336	\$60,362
East Point	\$37,199	\$58,016
Marietta	\$36,483	\$60,974
Cartersville	\$36,423	\$55,422
Canton	\$35,950	\$53,925
Woodstock	\$35,813	\$54,493
Union City	\$35,761	\$53,642
Snellville	\$35,000	\$59,968
Newnan	\$34,923	\$54,143
Acworth	\$33,488	\$56,597
Fayetteville	\$33,450	\$64,075
Median Salary	\$37,388	\$60,092
Avg Market Salary	\$37,662	\$59,126

Police Officer – MAX

CITY	MIN	MAX
Decatur Proposed	\$43,534	\$74,984
Brookhaven	\$41,171	\$65,874
Decatur Current	\$39,437	\$64,626
Fayetteville	\$33,450	\$64,075
Duluth	\$41,239	\$63,864
Dunwoody	\$41,300	\$62,100
Milton	\$41,490	\$61,714
Douglasville	\$38,445	\$61,250
McDonough	\$38,034	\$61,101
Marietta	\$36,483	\$60,974
Smyrna	\$37,336	\$60,362
Suwanee	\$38,854	\$60,216
Snellville	\$35,000	\$59,968
Kennesaw	\$39,520	\$59,280
East Point	\$37,199	\$58,016
Chamblee	\$39,807	\$57,321
Acworth	\$33,488	\$56,597
Cartersville	\$36,423	\$55,422
Woodstock	\$35,813	\$54,493
Newnan	\$34,923	\$54,143
Canton	\$35,950	\$53,925
Union City	\$35,761	\$53,642
Doraville	\$37,440	\$51,813
Median Salary	\$37,388	\$60,092
Avg Market Salary	\$37,662	\$59,126

Police Sergeant

CITY	MIN	MAX
Brookhaven	\$52,588	\$84,141
Decatur Proposed	\$50,482	\$82,763
Duluth	\$50,104	\$77,646
Decatur Current	\$45,739	\$74,984
Suwanee	\$47,341	\$73,362
Douglasville	\$45,792	\$73,259
Kennesaw	\$47,694	\$71,552
Milton	\$56,049	\$71,167
Woodstock	\$46,748	\$71,132
Snellville	\$40,000	\$71,113
McDonough	\$44,029	\$70,732
Marietta	\$46,574	\$70,481
Canton	\$46,019	\$69,029
Acworth	\$45,365	\$68,744
Newnan	\$41,588	\$68,358
Union City	\$45,148	\$67,722
Cartersville	\$44,378	\$67,526
Smyrna	\$44,595	\$66,893
Chamblee	\$46,215	\$66,550
East Point	\$41,011	\$63,964
Doraville	\$43,680	\$61,152
Median Salary	\$45,766	\$70,606
Avg Market Salary	\$46,033	\$70,475



Police Chief

CITY	MIN	MAX
Brookhaven	\$96,866	\$154,986
Suwanee	\$94,494	\$146,474
Duluth	\$94,515	\$146,405
Dunwoody	\$96,100	\$144,600
Cartersville	\$93,086	\$141,642
Marietta	\$91,354	\$141,634
Decatur Proposed	\$778,770	\$129,085
Union City	\$85,163	\$127,745
Kennesaw	\$84,500	\$126,750
Douglasville	\$75,898	\$125,236
Smyrna	\$85,950	\$124,522
Canton	\$79,226	\$118,839
Newnan	\$74,496	\$115,479
East Point	\$73,651	\$114,869
Woodstock	\$75,435	\$114,769
Decatur Current	\$67,912	\$111,301
Chamblee	\$76,658	\$110,387
McDonough	\$71,718	\$109,728
Fayetteville	\$66,228	\$109,589
Doraville	\$79,560	\$97,802
Median Salary	\$79,560	\$124,522
Avg Market Salary	\$82,253	\$125,408

Engineering Inspector

CITY	MIN	MAX
Woodstock	\$56,073	\$85,334
Cartersville	\$51,465	\$78,310
Decatur Proposed	\$45,739	\$74,984
Newnan	\$44,105	\$68,358
Decatur Current	\$41,434	\$67,912
Canton	\$35,950	\$53,925
Median Salary	\$44,105	\$68,358
Avg Market Salary	\$45,805	\$70,768

Communications Specialist

CITY	MIN	MAX
Suwanee	\$52,250	\$80,995
Newnan	\$49,556	\$76,802
Decatur Proposed	\$45,739	\$74,984
Canton	\$48,349	\$72,524
Douglasville	\$43,195	\$69,121
Decatur Current	\$41,434	\$67,912
Snellville	\$35,476	\$64,502
Chamblee	\$44,612	\$64,241
Union City	\$42,593	\$63,889
McDonough	\$36,222	\$58,191
Duluth	\$37,415	\$57,940
Median Salary	\$42,894	\$66,207
Avg Market Salary	\$43,110	\$67,612

Project Civil Engineer

CITY	MIN	MAX
Smyrna	\$74,342	\$111,513
Newnan	\$59,005	\$91,462
Decatur Proposed	\$55,723	\$91,354
Marietta	\$54,955	\$85,246
Decatur Current	\$50,482	\$82,763
East Point	\$52,342	\$81,636
McDonough	\$46,230	\$74,269
Canton	\$48,349	\$72,524
Kennesaw	\$69,243	\$69,243
Median Salary	\$53,649	\$82,200
Avg Market Salary	\$56,869	\$83,582

Budget Manager

CITY	MIN	MAX
Union City	\$80,343	\$120,514
Duluth	\$70,524	\$109,242
Chamblee	\$67,044	\$96,543
Decatur Proposed	\$58,552	\$95,992
Woodstock	\$61,908	\$94,206
Decatur Current	\$50,482	\$82,763
East Point	\$49,849	\$77,748
Smyrna	\$47,500	\$71,249
Marietta	\$46,574	\$70,481
McDonough	\$41,932	\$67,364
Median Salary	\$50,482	\$82,763
Avg Market Salary	\$57,351	\$87,790

City Clerk

CITY	MIN	MAX
Suwanee	\$77,563	\$120,224
Duluth	\$53,253	\$114,691
Union City	\$75,795	\$113,693
Smyrna	\$74,342	\$111,513
Brookhaven	\$68,418	\$109,468
McDonough	\$65,050	\$104,503
East Point	\$66,803	\$104,190
Dunwoody	\$67,900	\$102,100
Decatur Proposed	\$61,506	\$100,838
Milton	\$66,690	\$100,035
Chamblee	\$67,044	\$96,543
Woodstock	\$61,908	\$94,206
Kennesaw	\$59,969	\$89,953
Canton	\$58,909	\$88,363
Decatur Current	\$53,040	\$86,944
Fayetteville	\$51,891	\$85,865
Doraville	\$53,995	\$77,917
Newnan	\$49,556	\$76,802
Cartersville	\$46,425	\$70,795
Douglasville	\$43,195	\$69,121
Marietta	\$61,800	\$61,800
Median Salary	\$61,854	\$95,375
Avg Market Salary	\$61,177	\$93,936

Active Living Director

CITY	MIN	MAX
Union City	\$75,795	\$113,693
Decatur Proposed	\$67,912	\$111,301
Douglasville	\$68,846	\$110,162
Duluth	\$67,163	\$104,074
Decatur Current	\$61,506	\$100,838
Chamblee	\$67,044	\$96,543
Woodstock	\$42,110	\$64,093
Acworth	\$47,476	\$63,705
Median Salary	\$67,044	\$100,838
Avg Market Salary	\$61,420	\$93,301

Planning Director

CITY	MIN	MAX
Cartersville	\$84,331	\$128,321
Marietta	\$81,578	\$126,530
Smyrna	\$80,146	\$126,530
Suwanee	\$77,563	\$120,224
Canton	\$79,226	\$118,839
Union City	\$75,795	\$113,693
Decatur Proposed	\$67,912	\$111,301
Duluth	\$70,524	\$109,242
Brookhaven	\$81,791	\$106,329
East Point	\$66,803	\$104,190
Douglasville	\$64,962	\$103,934
Newnan	\$66,291	\$102,770
Decatur Current	\$58,552	\$95,992
McDonough	\$59,003	\$94,788
Chamblee	\$65,442	\$94,236
Woodstock	\$47,476	\$67,997
Median Salary	\$70,524	\$106,329
Avg Market Salary	\$70,632	\$1,075,734

Assistant City Manager

CITY	MIN	MAX
Brookhaven	\$118,450	\$190,550
Cartersville	\$102,750	\$156,346
Suwanee	\$94,494	\$146,474
Kennesaw	\$97,583	\$146,374
Decatur Proposed	\$86,944	\$142,480
Dunwoody	\$92,200	\$138,700
Chamblee	\$95,833	\$138,000
Smyrna	\$91,754	\$137,631
Douglasville	\$80,458	\$132,752
Newnan	\$83,708	\$129,757
Decatur Current	\$74,984	\$122,866
East Point	\$77,333	\$120,614
McDonough	\$65,050	\$104,503
Union City	\$45,148	\$67,722
Median Salary	\$91,754	\$137,631
Avg Market Salary	\$86,134	\$133,253



Appendix F Demographic & Statistical Information

Budget FY 2017-2018

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:**
4.4

**Number of
Registered Voters:**
15,821

From the 2010 Census and 2011-2015 American Community Survey

Total Estimated Population: 21,957

Population Composition:

White	73.5%
Black	20.2%
Hispanic	3.2%
Other	3.1%

Population by Age:

Under 19	6,477
20 to 24	1,049
25 to 34	2,589
35 to 54	6,105
55 to 64	2,118
65 & over	2,267

Median Age: 35.5

Educational Attainment:

Less than 9th grade	281
High school, no diploma	322
High school graduate	1,155
Some college, no degree	1,419
Associate's degree	387
Bachelor's degree	4,545
Graduate degree	4,970

Median household income: \$81,970

Mean household income: \$112,720

Per capita income: \$44,572

**From the City's Comprehensive Annual Financial Report
(FY Ended June 30, 2016)**

2015 assessed valuation:	\$1,720,543,000
Net Bonded Debt per capita:	\$4,850
Ratio of Net Bonded Debt to Assessed Value:	6.18%
City Bond Rating:	Aa2/AA+

Major Employers:	1. DeKalb County Government	1,000
	2. Emory Healthcare	822
	3. City Schools of Decatur	556
	4. Agnes Scott College	274
	5. US Postal Service	200
	6. City of Decatur	200
	7. DeKalb Medical – Decatur Hospital	150
	8. DeVry University	120
	9. Task Force for Global Health	118
	10. Columbia Theological Seminary	75

FROM CITY STAFF

Number of Full-Time Employees:	222
---------------------------------------	-----

Fire Protection

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

Police Protection

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

Municipal Sanitation Service

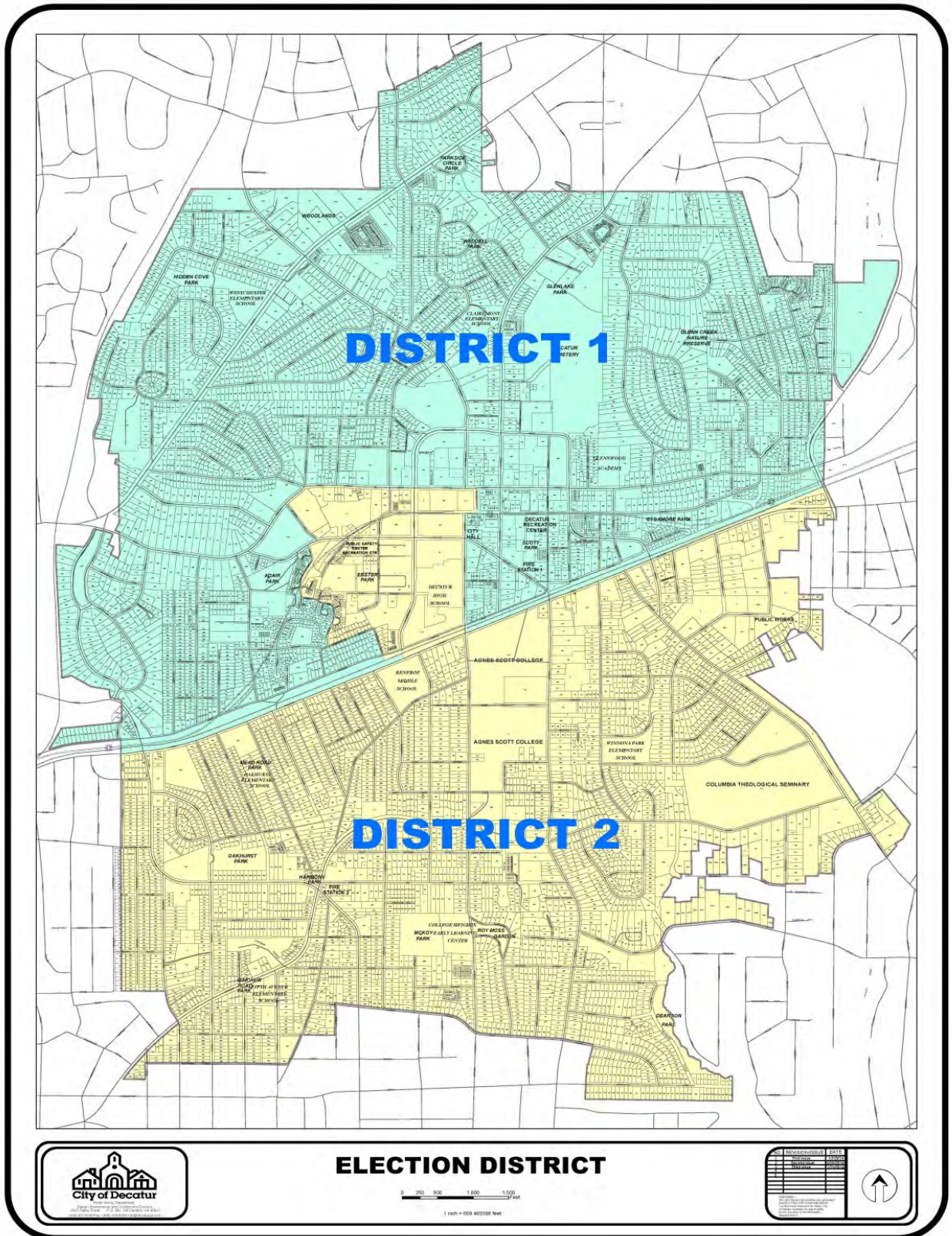
Number of Residential Consumers:	7,002	Number of Employees:	15
Number of Commercial Consumers:	210	Number of Vehicles:	12

Active Living

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

Miles of Streets, Sidewalks

Streets paved:	75
Sidewalks paved:	65





Appendix G 2016 Citizen Survey Results

Budget FY 2017-2018



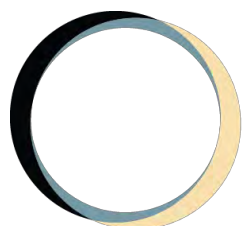
THE NCSTM

The National Citizen SurveyTM

Decatur, GA

Community Livability Report

2016



NRC

National Research Center Inc

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

ICMA

Leaders at the Core of Better Communities

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

Contents

About..... 1

Quality of Life in Decatur..... 2

Community Characteristics 3

Governance 5

Participation 7

Special Topics..... 9

Conclusions 12

About

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

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

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



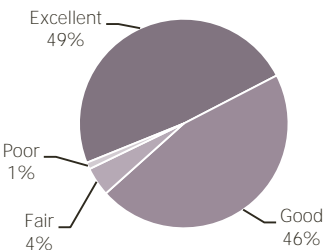
Quality of Life in Decatur

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

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

In addition to a summary of ratings, the image below includes one or more stars to indicate which community facets were the most important focus areas for the community. Residents identified Safety, Economy and Built Environment as priorities for the Decatur community in the coming two years. It is noteworthy that Decatur residents gave strong ratings to the facet of Economy as well as to Education and Enrichment and Community Engagement. Ratings for Safety, Mobility, Natural Environment, Built Environment and Recreation and Wellness were positive and similar to other communities. This overview of the key aspects of community quality provides a quick summary of where residents see exceptionally strong performance and where performance offers the greatest opportunity for improvement. Linking quality to importance offers community members and leaders a view into the characteristics of the community that matter most and that seem to be working best.

Overall Quality of Life

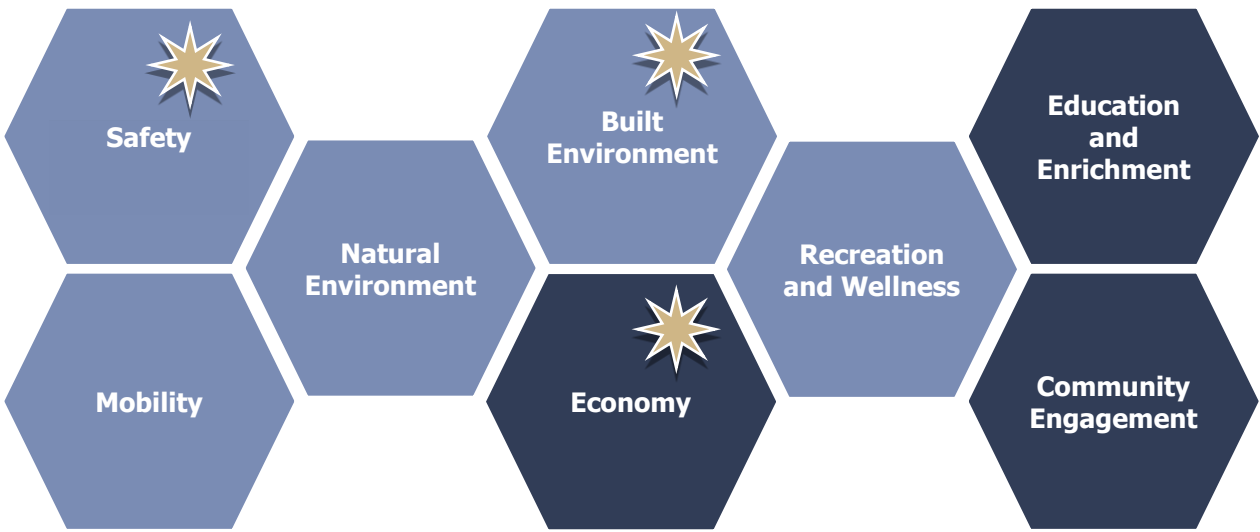


Details that support these findings are contained in the remainder of this Livability Report, starting with the ratings for Community Characteristics, Governance and Participation and ending with results for Decatur's unique questions.

Legend

- Higher than national benchmark
- Similar to national benchmark
- Lower than national benchmark

★ Most important



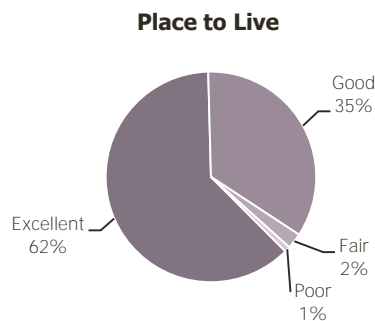
Community Characteristics

What makes a community livable, attractive and a place where people want to be?

Overall quality of community life represents the natural ambience, services and amenities that make for an attractive community. How residents rate their overall quality of life is an indicator of the overall health of a community. In the case of Decatur, 97% rated the City as an excellent or good place to live. **Respondents' ratings** of Decatur as a place to live were higher than ratings in other communities across the nation.

In addition to rating the City as a place to live, respondents rated several aspects of community quality including Decatur as a place to raise children and to retire, their neighborhood as a place to live, the overall image or reputation of Decatur and its overall appearance. Nearly all residents gave positive ratings to the overall image of Decatur, their neighborhood as a place to live and Decatur as a place to raise children, and about 9 in 10 were pleased with the overall appearance of Decatur; these ratings were all higher than the national benchmark. About two-thirds of residents favorably rated Decatur as a place to retire and this rating was similar to the benchmark.

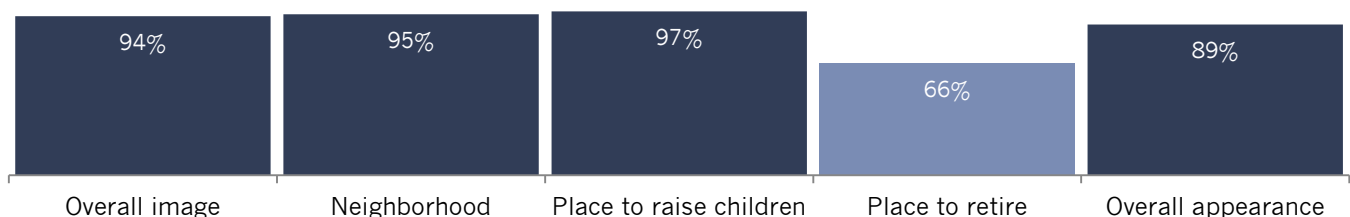
Delving deeper into Community Characteristics, survey respondents rated over 40 features of the community within the eight facets of Community Livability. Broadly, ratings across all three pillars tended to be strong. Many aspects received ratings higher than the national benchmark; this included all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



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

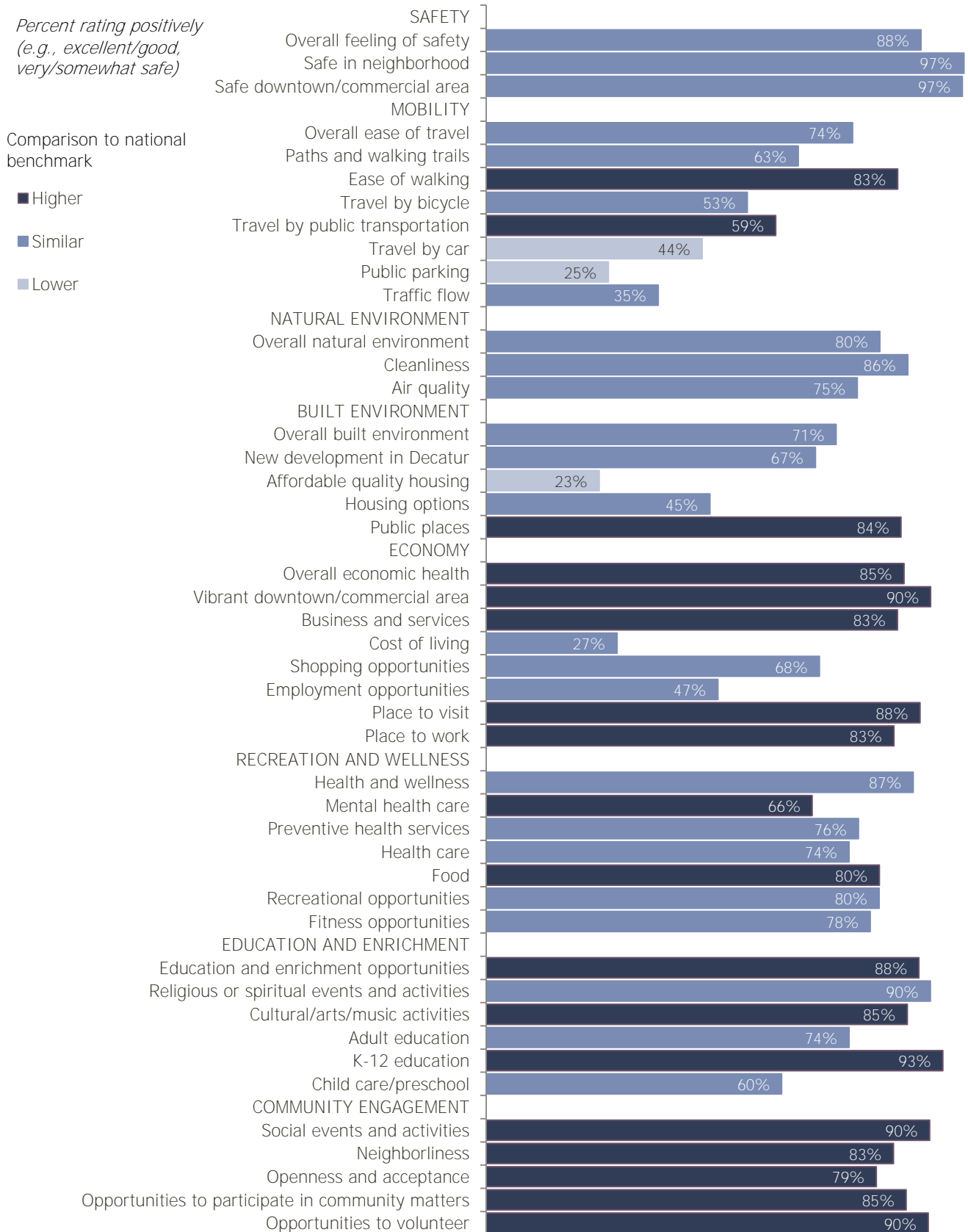
Comparison to national benchmark

■ Higher ■ Similar ■ Lower



The National Citizen Survey™

Figure 1: Aspects of Community Characteristics



Governance

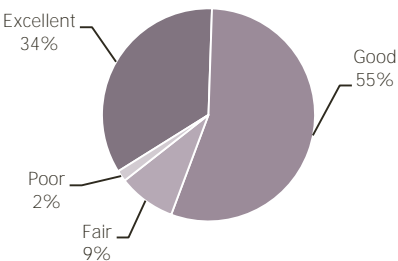
How well does the government of Decatur meet the needs and expectations of its residents?

The overall quality of the services provided by Decatur as well as the manner in which these services are provided are a key component of how residents rate their quality of life. In Decatur, about 9 in 10 residents gave excellent or good ratings to the overall quality of City services, which was higher than the national benchmark, and about 4 in 10 positively rated services provided by the Federal Government, which was similar to the benchmark.

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

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

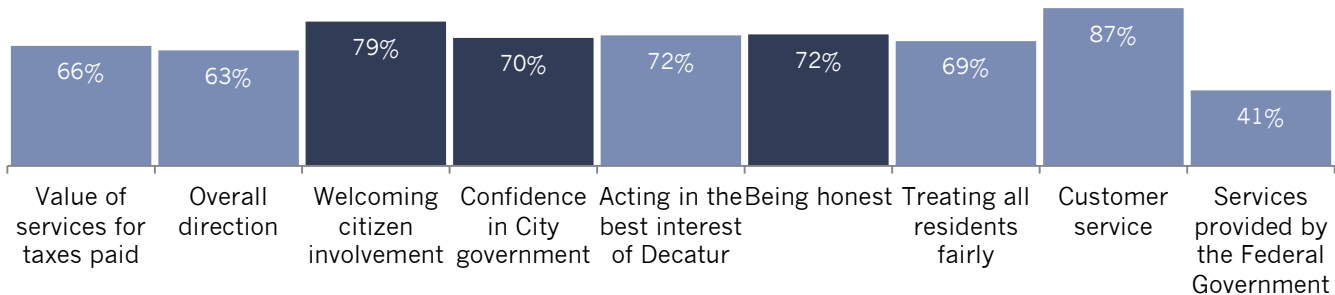
Overall Quality of City Services



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

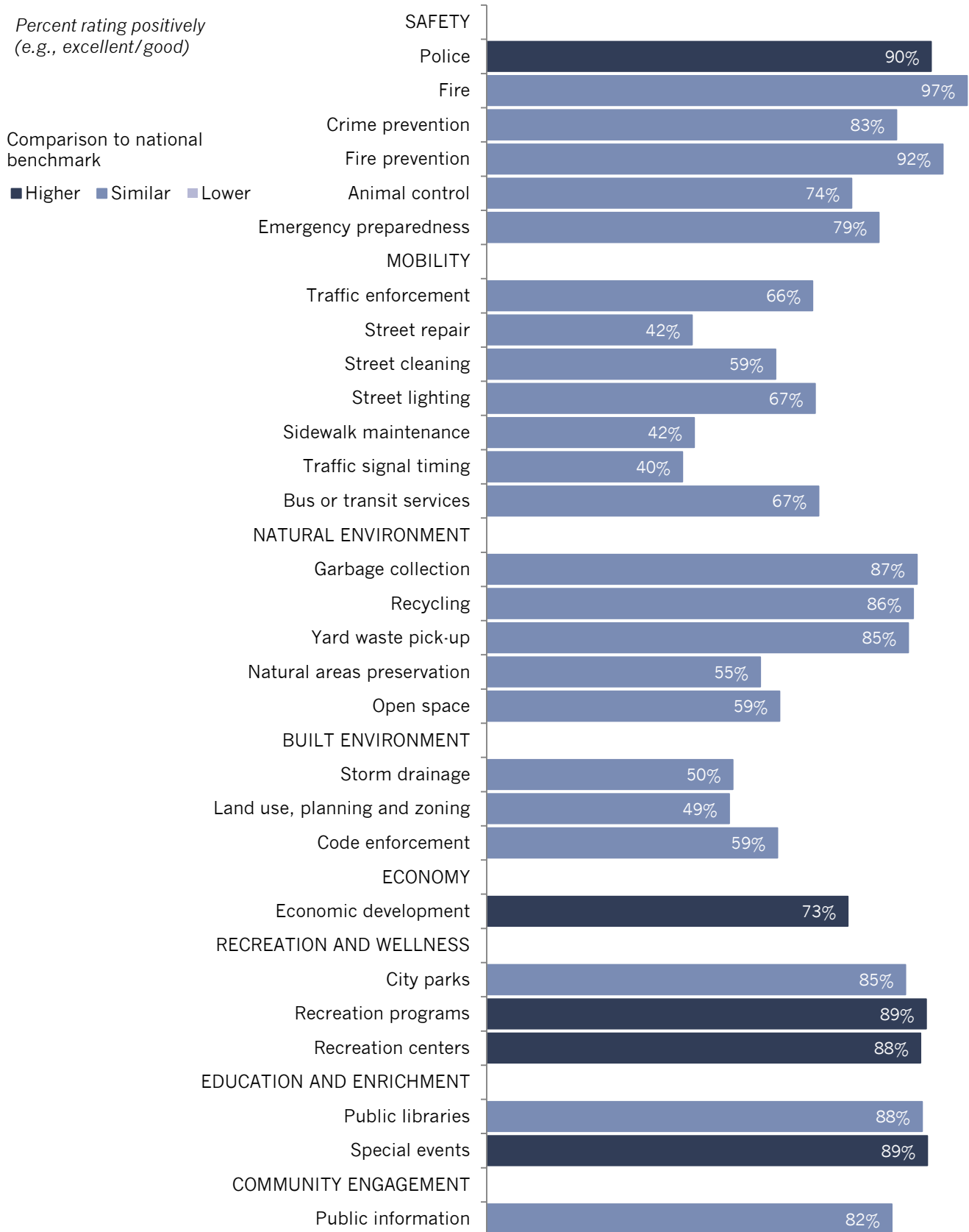
Comparison to national benchmark

■ Higher ■ Similar ■ Lower



The National Citizen Survey™

Figure 2: Aspects of Governance

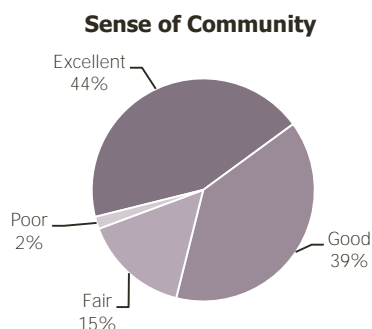


Participation

Are the residents of Decatur connected to the community and each other?

An engaged community harnesses its most valuable resource, its residents. The connections and trust among residents, government, businesses and other organizations help to create a sense of community; a shared sense of membership, belonging and history. In Decatur, 83% of survey participants described the sense of community in the City as excellent or good, a rate that was higher than the national benchmark. Also, nearly all residents would recommend living in Decatur to someone who asked and about 4 in 5 planned to remain in Decatur for the next five years.

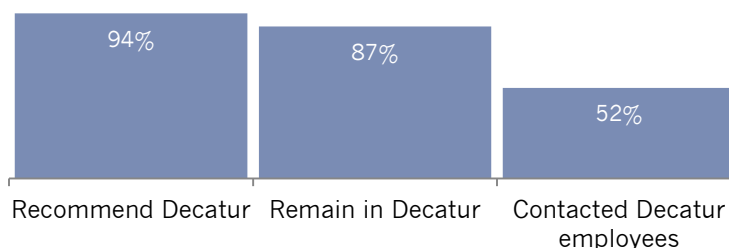
The survey included over 30 activities and behaviors for which respondents indicated how often they participated in or performed each, if at all. While rates of Participation generally varied across the facets of Community Livability, all were similar to or higher than the national benchmark. Rates were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



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

Comparison to national
benchmark

■ Higher ■ Similar ■ Lower



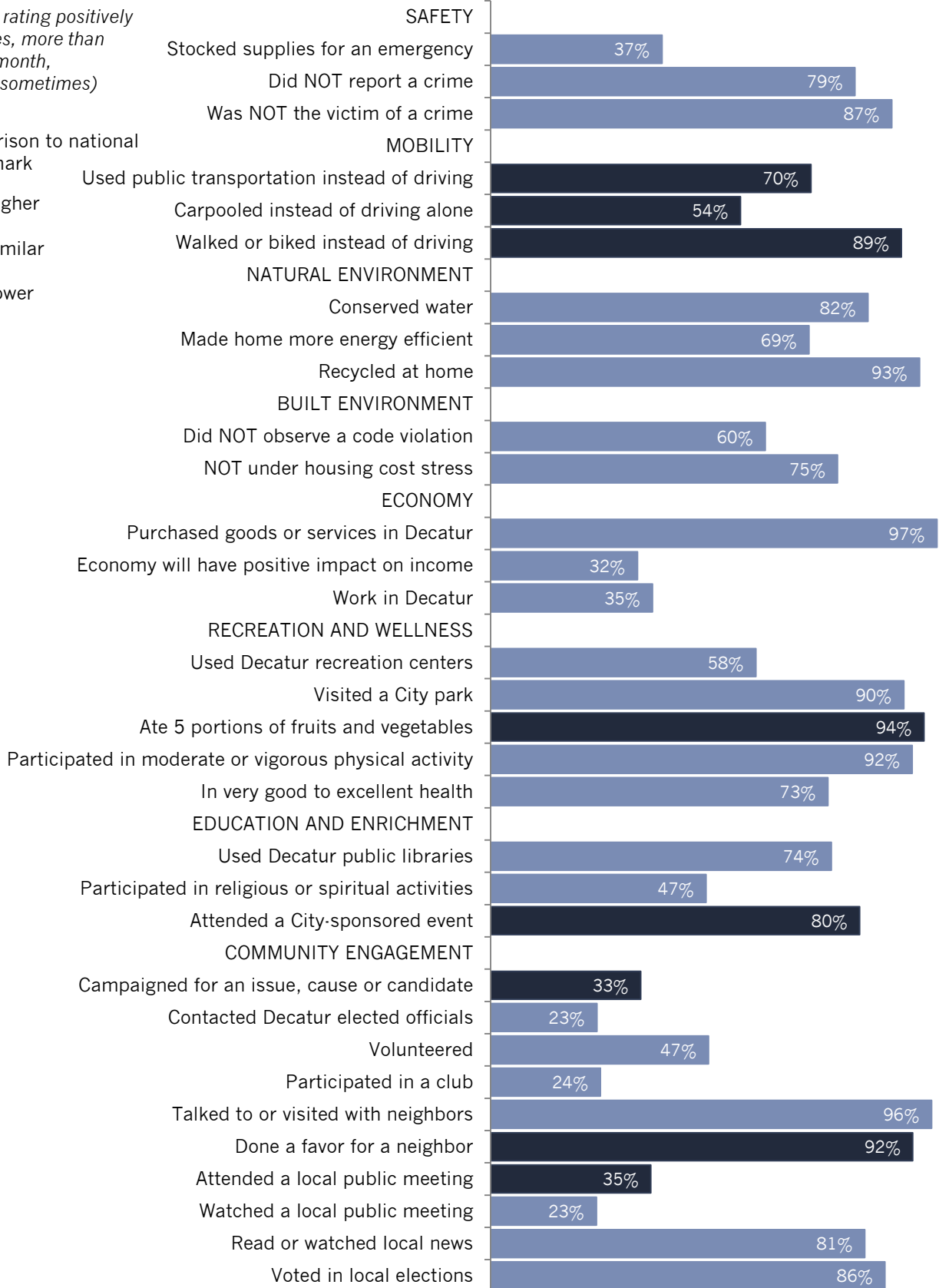
The National Citizen Survey™

Figure 3: Aspects of Participation

Percent rating positively
(e.g., yes, more than
once a month,
always/sometimes)

Comparison to national
benchmark

- Higher
- Similar
- Lower

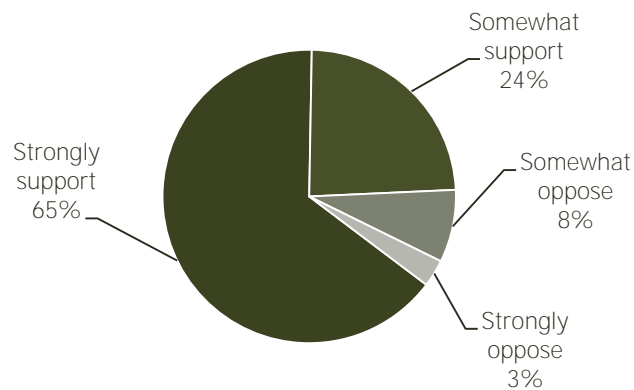


Special Topics

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

Figure 4: Support for “Complete Streets”

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

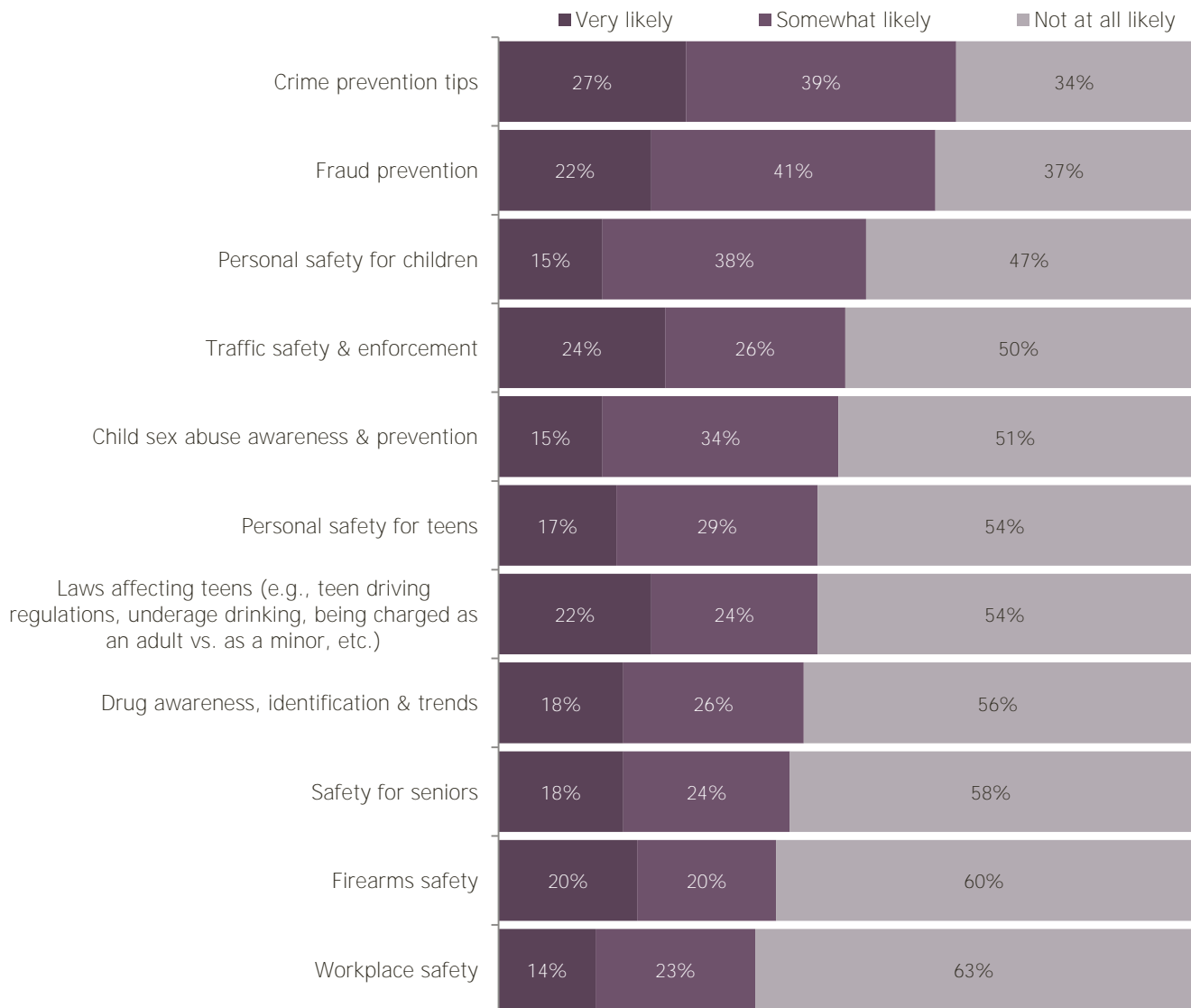


The National Citizen Survey™

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

Figure 4: Community Presentations by Police Department

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

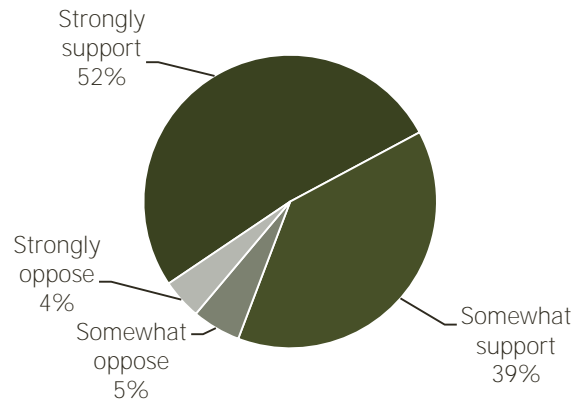


The National Citizen Survey™

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

Figure 5: Support for Community Advisory Board

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



Conclusions

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

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

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

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

Built Environment is also a priority for residents.

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

Decatur residents are highly engaged in the community.

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



Appendix H **MUNICIPAL BENCHMARK REPORT**

Budget FY 2017-2018

Municipal Benchmark Report

Decatur's Top Ten

Benchmarking is “the practice of comparing performance with standards or the performance results achieved by others”ⁱ and it is not a new concept to many local governments. Following the Great Recession many places, including the City of Decatur, began looking for ways to do more with less. This challenge presented a unique opportunity to review internal and external processes and workflows in an effort to make cost-effective and efficient improvements.

In the fall of 2013, the City's Performance Measurement Team embarked on a project to identify communities around the United States that were similar to the City of Decatur in order to make comparisons and learn best practices. As a starting point, comparable places were drawn from a list of jurisdictions that participate in the National Research Center's citizen survey program and were members of the former ICMA Center for Performance Measurement program. Each location was selected based on criteria that included population, proximity to a large city in a metropolitan region and a council-manager form of government.

The data gathered and shared by these 10 cities, plus the City of Decatur, tell a unique story about community engagement, transparency and people. This report includes short profiles, maps, interesting factors and figures for fiscal year 2015-2016.

The metrics shared with us by this group, now affectionately known as Decatur's “Top Ten” help tell an interesting story. Even though we range in size from 15,000 to 40,000 people, our residents do not share the same amount of living space or even the same make-up. However, each of the 11 cities cares about the public it serves and this is evident by the answers to the questions in the following nine subject areas. A summary chart of all the responses follows.

Citizen Education Ten out of 11 cities offer at least one citizen education course. Most of the courses are multi-session and touch a number of municipal departments. The average number of courses offered is 36.1 and the median is 5. Six out of 11 cities broadcast public meetings via live streaming for an average of 46 showings a year.

Communications All of the cities surveyed believe in utilizing social media to reach out to their residents. Ten out of 11 cities have a Facebook page, nine have a Twitter account, and four have an Instagram page. The City of Dover has even braved the world of Vimeo! Therefore, it is no surprise that the majority of city communications originate online with an average percentage rate of online based communications at 66%.



1. Bettendorf, Iowa
2. Cartersville, Georgia
3. Clayton, Missouri
4. Decatur, Georgia
5. Dover, New Hampshire
6. Elk River, Minnesota
7. Greer, South Carolina
8. La Vista, Nebraska
9. Mooresville, North Carolina
10. Piqua, Ohio
11. Suwanee, Georgia



Welcome to the digital age! Ten out of the 11 cities responded that they offered at least two services via the web. The types of services offered are varied and include citizen request reporting portals, bill payment, business license renewals, court fine payment and recreation program registration. The average number of online services offered is 9.1 and the median is 5.

Planning Greenspace appears to be an important component for the cities. The average amount of greenspace is 434.66 acres. Quality cities do not happen on their own-they require strategic planning. This is something every city surveyed understands and each one has adopted a strategic plan.

Recycling Services Nine of the 11 cities reported on the collection of recycling materials. The average amount is 1,532.96 tons of co-mingled materials. The way each city handles recycling of glass runs the gamut with some places requiring separation before reaching a recycling center, putting in landfills or recycling through a private contractor.

Personnel Each city appears to be staffed by seasoned and well-trained employees. The average years of service is 11.5 years and the median is 12, while the average amount spent on employee training is almost \$137,000 with a median of about \$118,000. Nine cities also have an employee wellness program with an average participation rate of 55%. The City of Greer has an almost a perfect participation rate - 93% of their employees take advantage of the city-sponsored wellness program.

Public Safety On average, it doesn't take long for help to arrive in the 11 cities. With an average response time of 5.27 minutes for Police calls and 5 minutes for Fire calls in FY15-16, the staff in the Police and Fire departments are doing a great job.

Special Events From the Decatur Art Festival to Mooresville's Music on Main indoor concert series to Clayton's Centennial, our residents are never far from something fun to do. We averaged over 25 special events in 2016 and Cartersville had over 70 in FY 15-16!

Taxes Great services and fun festivals are not free. On average, 60% of the tax base is residential and 31.6% is commercial tax base. The average value of tax exempt properties is over \$210 million with a median of \$193,603,403.

Transportation City roadways receive much use and requires lots of maintenance. The 11 cities maintained an average of 181 lane miles of streets and 6 lane miles of bicycle lanes. Only three cities reported completing traffic calming projects in 2016 with Greer completing an impressive eight projects.

City	Region	Metro Area	Area (Sq Mi)	Population	Population Under 18	Population 65+
Bettendorf, IA	Midwest	Davenport-Moline	21.22	35,727	25.5%	14.8%
Cartersville, GA	Southeast	Atlanta	29.15	20,753	26.2%	13.2%
Clayton, MO	Midwest	St. Louis	2.48	16,623	15.8%	11.9%
Decatur, GA	Southeast	Atlanta	4.27	22,813	22.6%	11.1%
Dover, NH	Northeast	Portsmouth-Rochester	26.72	31,153	20.3%	13.1%
Elk River, MN	Midwest	Minneapolis	42.29	24,364	28.5%	9.3%
Greer, SC	Southeast	Greenville	20.64	29,000	26.6%	10.9%
La Vista, NE	Midwest	Omaha	4.28	17,143	25.9%	7.5%
Mooreville, NC	Southeast	Charlotte	14.7	36,543	28.4%	9.8%
Piqua, OH	Midwest	Dayton-Springfield	11.62	20,906	24.8%	14.7%
Suwanee, GA	Southeast	Atlanta	10.88	19,421	27.9%	6.6%

City	2016 Gen'l Fund Expenditures ii	Central Bus. District ii	County Seat ii	College or University ii	Independent School System ii	Bachelors Degree or Higher
Bettendorf, IA	\$22,672,138	Y	N	Y	Y	48.7%
Cartersville, GA	\$47,100,000	Y	Y	N	Y	21.1%
Clayton, MO	\$23,075,559	Y	Y	Y	Y	79.7%
Decatur, GA	\$22,201,509	Y	Y	Y	Y	72.8%
Dover, NH	\$102,043,895	Y	Y	N	Y	41.3%
Elk River, MN	\$13,548,188	Y	Y	Y	Y	32.1%
Greer, SC	\$20,605,900	Y	N	N	Y	30.6%
La Vista, NE	\$13,318,145	N	N	N	Y	32.8%
Mooreville, NC	\$60,853,215	Y	N	N	Y	34.5%
Piqua, OH	\$10,400,000	Y	Y	N	Y	9.7%
Suwanee, GA	\$12,938,290	Y	N	N	N	51.3%

City	Travel time to work (minutes)	White	Black	Other	Hispanic/ Asian	Latino	Female
Bettendorf, IA	18.1	91.9%	2.2%	0.2%	3.1%	3.6%	51.4%
Cartersville, GA	22.1	70.8%	18.5%	0.4%	1.0%	12.7%	51.5%
Clayton, MO	16.4	78.0%	8.2%	0.2%	10.8%	3.1%	49.1%
Decatur, GA	25.0	73.5%	20.2%	0.2%	2.9%	3.2%	56.4%
Dover, NH	23.8	90.6%	1.7%	0.2%	4.6%	2.2%	51.0%
Elk River, MN	30.3	93.4%	1.9%	0.4%	1.7%	3.1%	49.8%
Greer, SC	21.6	70.8%	17.3%	0.3%	2.2%	14.5%	52.5%
La Vista, NE	18.8	86.9%	3.9%	0.5%	3.2%	6.5%	51.7%
Mooreville, NC	25.6	76.7%	10.9%	0.5%	3.3%	6.9%	51.5%



Subject Area	Benchmarking Metric	Bettendorf	Cartersville	Clayton	Dover	Elk River
Citizen Education	How many citizen education classes did your city host in 2016?	4	0	95	6	90
Communications	How many online services does your city offer?	5	2	15	5	16
	Do you broadcast your public meetings using live streaming?	No	Yes	No	Yes	Yes
	If yes, how many meetings did you stream in 2016?	n/a	24	n/a	102	100
	Types of social media platforms used? iii	FB, TW, YT	FB, TW	FB, TW, YT, IN, ND	FB, TW, TU, IN, YT, PT, VM	FB, TW, YT, IN
	What percentage of your communications is paper based?	--	40%	22%	--	35%
	What percentage of your communications is online based?	--	60%	88%	--	65%
Planning	Do you have a citywide strategic plan?	Yes	Yes	Yes	Yes	Yes
	If yes, what year was the plan adopted?	2016	2007	2012	2017	2014
	How many acres of greenspace do you maintain in your city?	730	400	99.82	181	1,335
Recycling Services	How many tons of recyclable materials did you collect in 2016?	2,256	360	1,429.13	2,634.06	1,724.64
	Do you collect co-mingled materials?	Yes	Yes	Yes	Yes	Yes
	If yes, how is glass handled?	Glass is collected, separated and crushed	Separated at recycling center and put in landfill	Recycled through Material Recovery Facility	Separated at facility	Co-mingled curbside and often broken
Personnel	How much did you spend on employee training in FY15-16?	\$287,757	--	\$141,729	--	\$129,548
	Do you have an employee well-ness program?	Yes	No	No	Yes	Yes
	If yes, what is your participation rate?	38%	n/a	n/a	28%	70%
	What is the average years of service for your full-time employees?	15	12	12	12	11.95
	What percentage of your organization is female?	30%	25%	41%	26%	33.92%
	What percentage of your organization is minority?	--	15%	21%	2.60%	0.81%

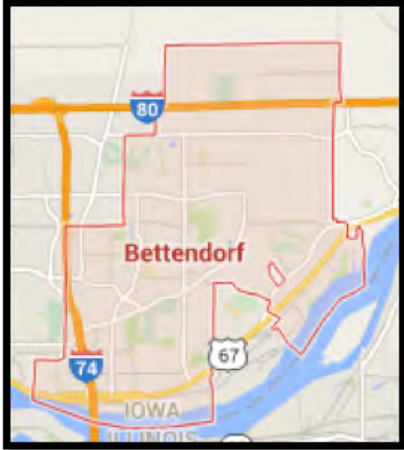
Appendix H Municipal Benchmark Report

Greer	La Vista	Mooreville	Piqua	Suwanee	Decatur	Median	Average
5	3	4	1	163	26	5	36.1
4	4	--	5	11	24	5	9.1
No	No	Yes	Yes	No	Yes	--	--
n/a	n/a	2	21	n/a	27	25.5	46
FB, RSS, TW	FB, IN, TW, ND	FB, TW	TW, ND	FN, IN, TW	ND, FB, TW, IN, PT, LI, YT		
70%	20%	--	30%	30%	40%	32.50%	35.90%
30%	80%	--	70%	70%	60%	67.50%	65.40%
Yes	Yes	Yes	Yes	Yes	Yes		
2014	2014	2017	2017	2012	2010		
96.69	221	554	668.1	372	123.7	372	434.66
728.5	0	2,195.25	1,462	n/a	2,540	1,593.32	1,532.96
Yes	n/a	Yes	Yes	n/a	Yes		
Not collected	n/a	Sent to a recycling center	Co-mingled	n/a	Sent to a recovery facility		
\$136,845	\$53,641	\$67,665	\$107,203	\$55,735	\$252,469	\$118,376	\$136,986
Yes	Yes	Yes	Yes	Yes	Yes		
93%	32%	71%	60%	35%	72%	60%	55.40%
8.2	12.8	7.82	13	8	10	12	11.5
29%	--	25%	5.50%	37%	46%	29.50%	29.80%
14%	--	13%	4%	26%	67%	14%	18.20%



Subject Area	Benchmarking Metric	Bettendorf	Cartersville	Clayton	Dover	Elk River
Public Safety	What was your average response time for Police calls in FY15-16?	--	--	2.9	4.2	7.2
	What was your average response time for Fire calls in FY15-16?	--	4.45	4.38	4.3	8.48
	What percentage of your Public Safety staff are female?	4%	--	15%	10%	29%
	What percentage of your Public Safety staff are minority?	--	12.67%	10%	1%	2.40%
Special Events	How many special events did your city host in 2016?	--	74	52	30	23
	How many of those special events were organized by the city?	5	74	31	2	2
	How many total hours did volunteers work during special events?	--	1,010	--	--	--
Taxes	What percentage of your tax base is residential?	86%	40%	52%	74%	62%
	What percentage of your tax base is commercial?	14%	60%	48%	25%	12%
	What is the overall value of tax-exempt properties in your city?	--	--	\$643,849,200	\$331,840,030	\$408,408,100
Transportation	How many lane miles of street did you maintain in 2016?	443	134	98.7	262	304
	What is the percentage of streets with a least one side of sidewalk?	--	21%	90%	30%	30%
	How many lane miles of bicycle lanes did you maintain in 2016?	25	2	2.19	2	15
	How many traffic calming projects did you undertake in 2016?	0	0	0	2	0

Greer	La Vista	Mooreville	Piqua	Suwanee	Decatur	Median	Average
8.56	4.75	6.03	--	7	1.53	5.4	5.3
5.15	4.6	4.56	6.02	--	2.59	4.6	5
18%	15%	14%	3%	24%	28%	15%	16%
12%	10%	7.14%	--	15.20%	48%	10%	13.20%
69	35	--	30	41	61	41	46.1
46	35	--	1	22	33	26.5	25.1
651	304	--	120	8,739	7,333	830.5	3,026.20
35%	63%	46%	67%	50%	85%	62%	60%
45%	21%	28%	31%	49%	15%	28%	31.60%
\$918,730,000	\$922,520	\$34,143,378	\$193,603,403	\$90,430,000	\$201,811,300	\$193,603,403	\$211,769,629
207.2	211	139	5	126	62	139	181.1
42.80%	97%	89.40%	70%	--	82%	70%	61.40%
0	0	2.06	13	1.9	2.6	2.1	6
33	0	0	0	0	10	10	15



Bettendorf, Iowa

Population: 30,000+

Area: 22 sq. miles

Incorporated: 1903

Bettendorf, Iowa is a city on the Mississippi river near Davenport. The community is within 175 miles of both Chicago, Illinois and Des Moines, Iowa and a part of the Quad Cities Metropolitan Area. Bettendorf is home to the largest hotel in Iowa – The Isle Casino & Hotel. Along with 500 rooms, The Isle boasts 4 dining experiences, shows and entertainment, and a brand new gaming floor which opened Summer 2016. The City also includes over 700 acres of park land throughout 24 different park sites.

Forty-eight percent of Bettendorf residents hold a bachelor's degree or higher. The City's per capita income is \$38,577 and the median property value is \$182,900. The City employs approximately 300 people. The many departments provide a wide variety of community service opportunities such as police and fire protection, park and recreation, community development, economic development, museum, library, public works and administration.

Metric	Decatur	Bettendorf
Number of acres of greenspace maintained	123.7	730
Number of online services offered	24	5
Employee training expenditures in FY15-16	\$252,469	\$287,757
Percentage of female employees	46%	30%

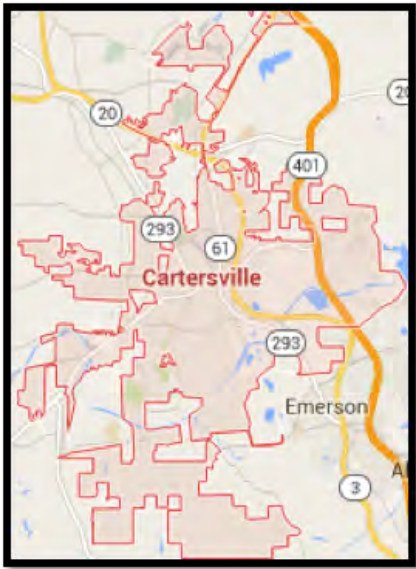
Cartersville, Georgia

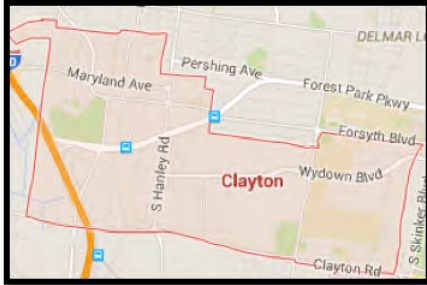
Population: 20,000+
Area: 23.5 sq. miles
Incorporated: 1872

Cartersville, Georgia is located 42 miles northwest of Atlanta in the rolling hills of North Georgia. The City’s vision is “to provide dependable service while preserving an exceptional quality of life for its residents.” Cartersville was the first city to adopt the city manager form of government in the state of Georgia. The City has a low property tax base (less than 1.5 mills) because it is not dependent on property tax because of large industrial base. Anheuser Busch Brewery is based in Cartersville.

Twenty-one percent of Cartersville residents hold a bachelor’s degree or higher. The City’s per capita income is \$24,350 and the median property value is \$137,700. The City has the following departments: Economic Development; Electric; Communications; Finance; Fire; Parks and Recreation; Police; Water and Public Works.

Metric	Decatur	Cartersville
Number of live public meetings broadcasted	27	24
Year citywide strategic plan was adopted	2010	2007
Fire response time FY15-16 in minutes	2.59	4.45
Number of city-organized special events	61	74





Clayton, Missouri

Population: 16,000+

Area: 2.48 sq. miles

Incorporated: 1913

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

Seventy-nine percent of Clayton residents hold a bachelor's degree or higher. The City's per capita income is \$56,530 and the median property value is \$597,500. The City has the following departments: Parks & Recreation; Economic Development; Public Works; Planning & Development; Fire and Police. The Center of Clayton, the City's 124,000 square-foot community recreation center, offers sports, fitness, swimming, recreational, educational and lifestyle enhancing programs.

Metric	Decatur	Clayton
Lane miles of streets maintained in 2016	62	98.7
Tons of recyclable materials collected in 2016	2,540	1,429
Number of citizen education classes hosted in 2016	26	95
Percentage of online based communications	60%	88%

Decatur, Georgia

Population: 20,000+

Area: 4.4 sq. miles

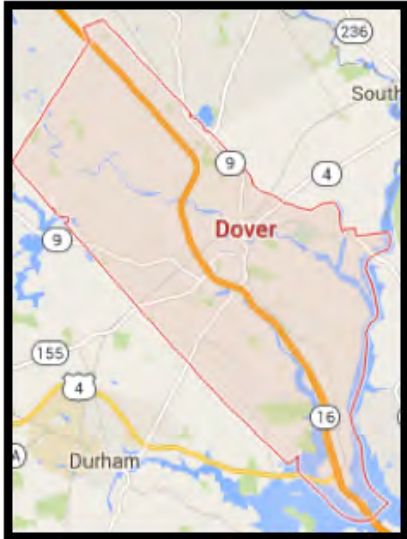
Incorporated: 1823

Decatur, Georgia is an urban city six miles east of Atlanta. Decatur is the county seat of DeKalb County, one of the most densely populated counties in the state. The City strives “to assure a high quality of life for its residents, business and visitors both today and in the future.” Decatur’s downtown attracts people from all over the Atlanta metro area due to its diverse selection of restaurants, pubs and shops. Riding on a Metropolitan Atlanta Rapid Transit Authority (MARTA) train or bus, it’s easy to get here. Just step off the train at one of three stations located inside the City. The Decatur Cemetery is a stroll through history and the oldest part of the cemetery is listed in the National Register of Historic Places.

Decatur is home to Agnes Scott College, a small liberal arts college for women; DeVry University; and, Columbia Seminary. Seventy-two percent of residents hold a bachelor’s degree or higher. The City’s per capita income is \$44,572 and the median property value is \$365,900. The City has 220 full-time employees and 260 part-time employees. The City has the following departments: Administrative Services; Community & Economic Development; Children & Youth Services; Active Living, Public Works, Design, Environment & Construction; Police and Fire.

Metric	Decatur
Number of hours volunteers worked during special events	7,333
Number of traffic calming projects in 2016	10
Average response time for Police calls in FY15-16?	1.53
Employee wellness program participation rate	72%





Dover, New Hampshire

Population: 30,000+

Area: 29 sq. miles

Incorporated: 1855

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

Forty-one percent of Dover residents hold a bachelor’s degree or higher. The City’s per capita income is \$32,865 and the median property value is \$240,600. The City has the following departments: Schools; Finance; Planning & Economic Development; Police, Fire & Rescue; Community Services; Public Library; Public Welfare and Recreation.

Metric	Decatur	Dover
Number of acres of greenspace maintained	123.7	181
Year City strategic plan was adopted	2010	2017
Number of traffic calming projects in 2016	10	2
Average response time for Fire calls in FY15-16	2.59	4.3

Elk River, Minnesota

Population: 24,000+

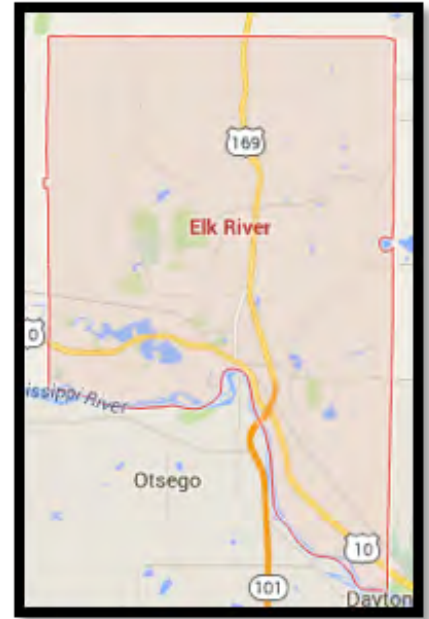
Area: 10 sq. miles

Incorporated: 1838

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

Thirty-two percent of Elk River residents hold a bachelor's degree or higher. The City's per capita income is \$32,326 and the median property value is \$213,300. Elk River has been known as "Energy City" since 1997 when the Minnesota Environmental Initiative chose it from over 30 other applying communities to act as a geographical focal point for the demonstration of efficient and renewable energy products, services and technologies.

Metric	Decatur	Elk River
Number of live public meetings broadcasted	27	100
Average years of service for FT employees	10	11.95
Number of citizen education classes hosted in 2016	26	90
Police response time FY15-16 in minutes	1.53	7.2





Greer, South Carolina

Population: 26,000+

Area: 20.64 sq. miles

Incorporated: 1876

One of South Carolina's fastest-growing cities, Greer is located in the foothills of the Blue Ridge Mountains — in the heart of the state's bustling upstate region. Greer, South Carolina is located 12 miles from Greenville. Greer's Central Business District, also known as Greer Station, is 12 square blocks of retail, dining, entertainment, and professional service organizations. Greer Station has more than 40 buildings on the National Historic Register. In addition to the BMW manufacturing plant, Greer is the longtime home of the North American Headquarters for Michelin North America and Mitsubishi Polyester, Inc. In 2013, South Carolina Ports opened its Inland Port at Greer, just the second facility of its kind on the East Coast.

Over 30% of Greer residents hold a bachelor's degree or higher. The City's per capita income is \$24,360 and the median property value is \$143,800. Greer's City Hall includes an entire floor dedicated to public space, with a 4,500-square-foot events hall available for conventions, receptions and galas.

Metric	Decatur	Greer
Employee wellness program participation rate	72%	93%
Number of acres of greenspace maintained	123.7	96.69
Employee training expenditures in FY15-16	\$252,469	\$136,845
Number of traffic calming projects in 2016	10	33

La Vista, Nebraska

Population: 17,000+

Area: 10 sq. miles

Incorporated: 1960



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

Thirty-two percent of La Vista residents hold a bachelor’s degree or higher. The City’s per capita income is \$28,989 and the median property value is \$140,000. The City has 141 full-time employees. The City has the following departments: Administrative Services; Economic Development; Financial Services; Planning and Public Works.

Metric	Decatur	La Vista
Percentage of streets with at least one sidewalk	82%	97%
Average years of service for full-time employees	10	12.8
Percentage of minority Public Safety staff	48%	15%
Overall value of tax-exempt properties	\$201,811,300	\$922,520



Mooresville, North Carolina

Population: 36,000+

Area: 14.7 sq. miles

Incorporated: 1873

Mooresville is a town in southern Iredell County of North Carolina, approximately 25 miles north of Charlotte. Mooresville is best known as the home of many NASCAR racing teams and drivers, along with an IndyCar team and its drivers, as well as racing technology suppliers, which has earned the city the nickname “Race City USA.” Also located in Mooresville is the corporate headquarters of Lowe’s Company and Universal Technical Institute’s NASCAR Technical Institute. For nine times in 11 years, Mooresville had been named the “No. 1 Micropolitan Area in the Nation” by Site Selection magazine.

Thirty-four percent of Mooresville residents hold a bachelor’s degree or higher. The City’s per capita income is \$27,595 and the median property value is \$190,200. The City has the following departments: Administrative Services; Cultural & Recreation; Engineering; Finance; Fire-Rescue; Human Resources; Information Technology; Planning & Community Development; Police; Public Works; Risk & Safety Management; and Sanitation.

Metric	Decatur	Mooresville
Percentage of streets with a least one side of sidewalk	82%	89.4%
Percentage of residential tax base	85%	46%
Average years of service for full-time employees	10	7.82
Number of acres of greenspace maintained	123.7	554

Piqua, Ohio

Population: 20,906

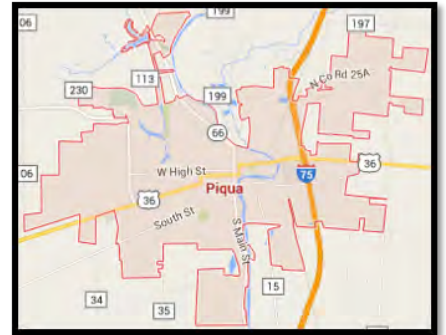
Area: 11.62 sq. miles

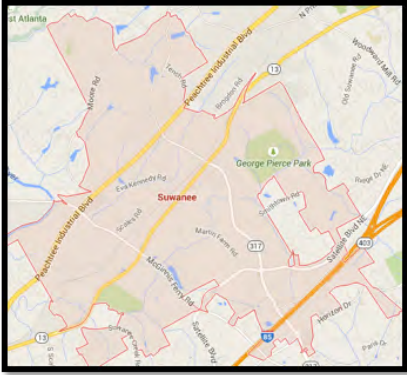
Incorporated: 1807

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

Almost 10% of Piqua residents hold a bachelor's degree or higher. The City's per capita income is \$19,629 and the median property value \$83,900. The City has the following departments: Administration; Development; Information Technology; Human Resources; Fire; Law; Health; Police; Utilities; Power and Engineering.

Metric	Decatur	Piqua
Fire response time FY15-16 in minutes	2.59	6.02
Employee training expenditures in FY15-16	\$252,469	\$107,203
Number of online services offered	24	5
Number of lane miles of bicycle lanes maintained in 2016?	2.6	13





Suwanee, Georgia

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

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

Fifty-one percent of Suwanee residents hold a bachelor’s degree or higher. The City’s per capita income is \$33,623 and the median property value is \$239,400. The local transit system in Suwanee is the Gwinnett County Transit system. The City has the following departments: Administrative Services; Economic Development; Financial Services; Planning and Public Works.

Metric	Decatur	Suwanee
Number of citizen education classes hosted in 2016	26	163
Number of hours volunteers worked during special events	7,333	8,739
Percentage of commercial tax base	15%	49%
Average response time for Police calls in FY15-16	1.53	7

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

Rebecca Bohlander – Cartersville, GA

Jason Schadt — Bettendorf, IA

Andrea Muskopf – Clayton, MO

Christopher Parker – Dover, NH

Brian Bennet – Mooresville, NC

Cal Portner – Elk River, MN

Mike Sell – Greer, SC

Jeff Calentine – La Vista, NE

Brittany Van Horn – Piqua, OH

Susan Van Nus – Suwanee, GA

Special thanks to Local Government Management Fellow Olivia Burrell-Jackson for her assistance in writing this report.

ⁱ Municipal Benchmarks: Third Edition, David Ammons, 2012

ⁱⁱ Source: Information self reported by participating city; All other information gathered from the U.S. Census Bureau Quick Facts tool – <https://www.census.gov/quickfacts>;

ⁱⁱⁱ Social Media Platforms: FB – Facebook; TW – Twitter; YT – YouTube; IN – Instagram; ND – NextDoor; PT – Pinterest; VM – Vimeo; LI – LinkedIn; TU – Tumbler



This page left blank to preserve
double-page layouts