



City of Decatur, Georgia

Fiscal Year

2011-2012



Adopted Budget



ADOPTED BUDGET

Fiscal Year
July 1, 2011 to June 30, 2012



William F. Floyd, Mayor

James A. Baskett, Mayor pro tem

Fred C. Boykin, Commissioner

Kecia A. Cunningham, Commissioner

Patricia M. Garrett, Commissioner

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FISCAL YEAR 2011-2012

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Decatur
Georgia**

For the Fiscal Year Beginning

July 1, 2010

Two handwritten signatures are displayed side-by-side. The signature on the left is in dark ink and appears to be 'J. J. ...'. The signature on the right is in blue ink and appears to be 'Jeffrey R. ...'.

President

Executive Director

Award of Distinguished Budget Presentation

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Decatur, Georgia for its annual budget for the fiscal year beginning July 1, 2010.

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

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



City Manager's Office

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To: City Commissioners

From: Peggy Merriss
City Manager

Date: May 16, 2011

Subject: 2010 - 2011 Revised Budget Estimates
2011 - 2012 Proposed Budget Estimates

Following for your consideration are the 2010-2011 Revised Budget Estimates and the 2011-2012 Proposed Budget Estimates. It is recommended that public hearings be scheduled for June 6, 2011 and June 20, 2011. You will be asked to take final action on June 20, 2011.

It is recommended that the overall millage rate be reduced slightly from 13.035 mills to 13 mills, which would include reducing the general fund operating millage from 10.215 mills to 10.20 mills, increasing the capital improvement millage from 1 mill to 1.1 mills, reducing the debt service millage from 1.44 mills to 1.32 mills, and retaining the downtown development authority millage rate at .38 mills.

Introduction

The past year has seen some improvement in the overall economy but a full fiscal recovery has not yet reached many sectors. Since the beginning of the recession in December 2007, the City of Decatur has managed to avoid the extreme financial distress felt by many organizations and companies, both in the public and private sector. This is due to a number of factors including development and use of conservative financial policies and procedures that reflect the City's dependence on ad valorem taxes which tend to remain stable over time instead of relying on sales and use taxes which can fluctuate significantly. In addition, the community has developed strategic plans that are supported by a stable political environment that provides a platform for deliberate decision making which assures that the City's budget supports the community's priorities. Lastly, City employees have continued to provide high quality services with limited resources which is only possible with a long-term commitment to improvement and innovation.

The 2010-2011 Revised Budget Estimates and the 2011-2012 Proposed Budget Estimates were prepared with the knowledge that the economy is beginning to recover but also with the awareness that the recovery appears to be measured and somewhat fragile. With the 2011-2012 Budget Estimates we

began transitioning to what we have termed “vision-based” budgeting. The foundation of vision-based budgeting is to develop a budget that focuses on sustaining and improving the outcomes that the community has identified as most important to them. Each department determines what they do to support these common goals and the budget communicates to the public how the allocation of resources reflects community priorities.

In order to produce the 2011-2012 Proposed Budget Estimates, we relied on information provided in the 2010 Strategic Plan and the results of citizen and employee surveys to provide understanding of the community’s priorities. Ultimately five interdepartmental vision-based budgeting teams were developed, one for each of the four principles articulated in the 2010 Strategic Plan and one team to focus on an additional principle for support of exceptional public service based on innovation and creativity.

It is anticipated that it will take us three full budget cycles before the vision-based budgeting is fully implemented. Ultimately it will consist of three main elements – a descriptive narrative, an identification of quantitative measures that relate the activities and financial resources directly to the community’s goals and lastly a qualitative analysis to determine if we are making a difference. In the current budget document, the first part, a descriptive narrative has been organized around the five principles and some quantitative baseline measures have been highlighted. Next year we will add comprehensive budgets to show how each principle is supported financially. Finally, in the third year we anticipate adding the qualitative accountability measures to determine how well the City contributed to improvements in quality of life for our community.

A significant part of what was previously covered in this budget message is now included in the fiscal Year 2011-2012 Budget Narrative that begins on page 3. The narrative is an extremely important part of the budget document and it should be considered a key part of the City’s overall fiscal plan. Also, the Summary of Fund Budgets, which previously was directly after this message, has now been incorporated into the *Summary of Fund Budgets* section of the budget and begins on page 30.

The balance of this message will highlight issues, programs and items that have a significant impact on the development of the budget or on the financial status of the City.

Overall Financial Condition

The City’s mature economy, its overall real estate market stability, long-term growth management strategy and dedication to superior services have resulted in an opportunity for the City to respond strategically during the last economic downturn of the past several years. As a result the City saw its bond rating upgraded from AA to AA+ by Standard and Poor’s, a rare event during the past several years. The credit ratings analysis noted that the upgrade was warranted based on “the city’s demonstrated ability to effectively manage its fiscal operations and maintain a strong financial position” and because “Decatur’s financial performance continues to be, in our opinion, strong and stable.”

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

which has generally meant that 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 expectations about existing and future economic conditions and activities.

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 commercial 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 so that there are not a significant number of vacancies. Part of the City's dedication to providing and supporting a high quality of life paid off this fall when CCP Games announced that its North American headquarters would be relocated to the City of Decatur. They will be bringing 150 employees to the City with anticipated growth to 300 employees in the near future.

The City has taken a number of steps to mitigate or limit negative financial effects for taxpayers. It is recommended that the overall millage rate be reduced slightly from 13.035 mills to 13.00 mills for the 2011-2012 Proposed Budget. While this will not amount to a significant tax decrease for any given individual property taxpayer, it does represent an amount that could be reasonably absorbed financially. Earlier this year, the City Commission approved a small increase of \$5 in the residential sanitation fee. We have also reviewed our fee schedule and where appropriate have adjusted user fees to cover the cost of direct services provided by the City.

Overall, the City has managed to retain a strong financial position during the recent recession by continuing conservative fiscal practices and making strategic decisions to support the community's vision.

Real Property Digest

The City's real property tax digest is fairly stable compared to other communities. The City's most recent digest was composed of approximately 86% in residential value with the remaining 14% in commercial value. While it should be a long-term goal to provide more diversity within the digest, the City's managed growth policy has helped the City maintain its overall economic vitality. In addition, the City's available real estate market has not typically been financed through sub-prime loans or other marginal financing schemes so our exposure to foreclosures has been minimal. Therefore, while there is some limited foreclosure activity, there have not been whole developments or neighborhoods that have been abandoned.

During the 2009 General Assembly session, HB 233 was adopted which capped all property values (residential and commercial) at 2008 values for three years. The only growth in the digest that is allowed is for new development and renovations. The cap should expire with 2012 values reflecting reevaluations, although we anticipate that increases in real property values will not be significant over the next several years.

In addition SB346 was adopted during the 2010 General Assembly session which requires that each County's assessor's office provide real property valuation notices to all properties, not just to those that

had a change in value and also requires that the notice provide an estimated property tax bill. This has significantly delayed the availability of the digest estimates during budget development.

The revenue estimates used in the 2011-2012 Proposed Budget are based on a digest value as of December, 2010, which is a one percent decrease from the 2009 digest resulting in an essentially a flat digest. This estimate is based on discussions with Decatur real estate professionals combined with the activity we have seen in our development permitting. At this point we do not have an official digest so a discussion of actual experience is not possible although we do feel relatively confident that we will not see significant increases or decreases.

Personnel Services

The City has been committed to continuing to provide an exceptional level of public safety, public works and quality of life services that contribute to the maintenance of property values and have made the City a desirable place to live, have a business and/or visit as a destination for entertainment and recreation. In the 2010 Citizen Survey, 95% of respondents rated the overall quality of life in Decatur as "excellent" or "good" placing the City in the 95th percentile of 372 communities which use the survey and ask the question.

As part of our commitment to providing quality services within our fiscal limits, we believe it is important to provide adequate staffing to serve the community as well as providing services on a regularly scheduled basis. The 2011-2012 Proposed Budget Estimates does not anticipate any lay-offs or furloughs for City employees and does not anticipate reductions in, or elimination of, City-provided services.

The 2011-2012 Proposed Budget Estimates provide funding for a five percent merit increase for employees effective January 16, 2012. The last merit increase for employees was effective July 7, 2008 and for most employees, it will have been 36-42 months since they were eligible for a merit increase to base compensation. The cost of the merit increase is estimated at \$248,500. There are no recommendations for changes to the overall pay plan or any classification changes at this time but we are pursuing a merger of our inspections and permitting functions with our engineering and land development permitting into a combined operation once the renovated public works facility becomes available and we do anticipate some retirements that may provide opportunities to restructure work processes that will require amendments to the classification plan in the future.

After several years of limited cost increases, the City's group insurance health coverage cost will be increasing approximately 15% in July, 2011. After maintaining employee health care contribution rates the same last year, the 2011-2012 Proposed Budget Estimates anticipates employee contributions to group health coverage increasing between 15%-20% (depending on coverage level) effective July 11, 2011, six months before employees become eligible for the recommended merit increase. The estimated total cost of group health coverage is \$2,600,000 with employees contributing approximately \$512,000 or 20%.

All full time employees are also members of the City of Decatur Employees' Retirement System. Public employee pension plans and pension costs have frequently been the subject of media headlines and reports over the past several years. The City's system offers conservative benefits to employees who have served the community over a long period of time. In comparison to frequent media reports about

other systems, the City's required employer contribution to the system has remained steady over the past five years, fluctuating between 7.76% - 9.07% of payroll, with a required employer contribution for fiscal year 2011-2012 of 8.5% of payroll or approximately \$878,320. 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 the federal social security system and 8% for general employees who are members of the federal social security system.

In addition, the City relies on private contractors for service delivery when it makes financial sense and service quality can be assured. The City currently has contracts for building inspection services, geographic information systems (GIS), information technology services, payroll, recycling, litter collection and pool management. These contracts are managed and supervised to make sure that the cost of the contract is less than what the cost would be for the City to provide the same or similar service. By bidding our recycling services contract, we were able to secure an approximate 16% reduction in the contract rate.

The City has taken steps in the past to try and assure our financial security and our ability to provide the high level of services required by our community. We have been able to begin to emerge from the recent fiscal environment as an organization that is better positioned to take advantage of opportunities, one that makes the right investments in employees and training and offers superior services for the least possible costs.

Fund Balance

The financial policies also provide direction for maintaining an adequate fund balance equal to twenty to thirty percent of operating expenses. Maintaining an adequate fund balance allows governments the ability to weather financial difficulties before having to consider millage rate increases or service delivery reductions. The City has maintained a very healthy fund balance position which has allowed us to maintain the same millage rate through the past several years. In fact, the City Commission was able to offer a tax credit to owner-occupied property taxpayers in the second installment billing for 2010 and it is recommended that the millage be reduced slightly for 2011-2012.

Due to the City's conservative budgeting approach that estimates expenditures fully and limits revenue estimates to likely possible collections, over the years the City has been able to maintain a stable fund balance. We have purposely been budgeting an appropriate transfer from fund balance in order to cover costs for non-recurring expenditures and to eliminate the need for a millage rate increase. Last year the City was able to add approximately \$1,001,933 to the general fund balance, leaving a balance of \$7,692,797 as of June 30, 2010. This amount represents approximately 41% of the 2010-2011 Revised General Fund expenditures.

The 2010-2011 Proposed General Fund budget anticipated using \$700,000 of the general fund balance to provide enough revenue to cover 2010-2011 Proposed General Fund expenditures. Due to a reduction in expenditures and a slight increase in revenues, it is estimated that only \$548,000 will be needed from fund balance, resulting in an estimated total fund balance of approximately \$7,144,780 as of June 30, 2011, or 38% of 2010-2011 Revised General Fund expenditures.

Although it should not be a normal financial practice to use fund balance to cover operating expenditures, given the amount of fund balance and current economic conditions, it is recommended that \$1,294,500 be allocated from fund balance for use in the 2011-2012 Proposed Budget. The estimated general fund balance at June 30, 2012 will be reduced to approximately \$5,850,300, or 31% of 2011-2012 proposed general fund expenditures. This should leave the City with approximately \$1,100,000 for potential use in the 2012-2013 budget before the fund balance is reduced to 25% of potential general fund expenditures.

Partnerships

The City has relied heavily on community education and engagement programs in order to connect residents more closely with the City organization and to make sure we are able to take advantage of skills and abilities that residents bring to the table. Community participation in programs such as Decatur 101 and development of the 2010 strategic plan provide the City with a cadre of informed and dedicated people who go on to participate in volunteer committees, boards and commissions that result in a stronger, more resilient community.

The City has also found that partnering with other local governments, non-profits, institutions and organizations has provided opportunities for better outcomes that benefit a wider community and produce a better product.

We will continue to strengthen and develop partnerships in the community. The City has worked with Agnes Scott College, the City Schools of Decatur, Columbia Seminary, the Decatur Downtown Development Authority, the Decatur Business Association, the Decatur Housing Authority and the Decatur Tourism Bureau on projects such as the Cultural Arts Master Plan, Oakhurst Softball Field, the city-wide Wi-Fi project, School Resource Officers, police officers in the public housing properties, the MARTA Plaza project and multiple festivals and special events.

We continue to explore possibilities for developing a garden in cooperation with the United Methodist Children's Home and are currently working to secure funding and additional partners to begin the project. Funding to establish an urban farming site is not currently included in the proposed budget.

It is anticipated that by the end of fiscal year 2010-2011, the City in cooperation with the Decatur Downtown Development Authority, will have facilitated the sale of the Decatur Holiday Inn to a new investment company who will provide significant upgrades to both the hotel and the conference center and will also be providing on-going management and maintenance services for the Conference Center. This will allow the City to use some of the net assets accumulated from the hotel/motel tax and management fees for other purposes. It is recommended that the City provide up to \$200,000 in funding towards replacing the drainage and irrigation system and sod on the south side of the Courthouse Square as a match to stimulate funding from other sources to cover the cost of the balance of the project.

During the past year the City Commission has worked closely with the Board of Education for the City Schools of Decatur to provide for a joint public works/maintenance facility, to transfer title of school properties and to provide children of City employees with the opportunity to attend City schools. We will continue to work with the City Schools of Decatur staff and parent volunteers to manage the "Safe

Routes to School" project. The City Schools is a strong partner that supports a critical need within the City of Decatur.

Capital Infrastructure

In the late 1990's, when it became obvious that the City was going to have to invest in its capital infrastructure, the City Commission approved a tax levy to establish a capital improvements fund. The capital improvements levy has allowed the City to make scheduled investments in vehicle and equipment replacement, playground replacement and maintenance, street and sidewalk maintenance and provide matching funds for technology and emergency management upgrades.

The City Commission saw a need for more significant capital improvements to facilities and infrastructure and in 2006 voters approved issuance of long-term bonds to fund a variety of capital improvement projects. The bond program has made it possible to plan and implement a number of large-scale capital improvements and because the funding is currently available, we have been able to take advantage of the general slowdown in construction to more effectively use available resources. Being able to invest in capital projects through use of the capital bond funds will continue to be an important part of our work in the coming year.

In addition, the City Commission authorized issuance of \$13,760,000 through the Urban Redevelopment Agency as part of Recovery Zone Economic Development Bond (RZEBs) program for construction of improvements to Fire Station #1, the Decatur Recreation Center and the Public Works facility. The RZEBDs provide a 45% rebate on interest cost provided by the United States Treasury. These projects are underway and all should be finished by mid-2013.

An in-depth narrative description of the City's current capital improvement program can be found starting on page 99.

Future Challenges

In spite of the City's best efforts there are challenges on the horizon that we believe may have a detrimental effect on the City's ability to address local needs. In addition, actions have been taken by others may result in costs to Decatur taxpayers.

During the 2009 General Assembly session, HB 233 was adopted which capped all property values (residential and commercial) at 2008 values for three years. The only growth in the digest that is allowed is for new development and renovations. We do not anticipate any growth for 2011 but possibly there will be some slight growth in 2012. However, we still remain in a better financial position than many other local jurisdictions. We have experienced few foreclosures and properties are still selling for a reasonable value, even if it is taking longer than in past years. In addition, while there has been a turn-over in commercial property uses, most available spaces are being leased. Given the issues that other local jurisdictions have experienced with significant decreases in property values, the fact that although real estate has not been robust and we have experienced a capped digest, our estimated real property digest for 2011 is 2% higher than the 2009 digest.

We also remain concerned about activities at the General Assembly that would have a negative impact on the City's ability to generate operating revenue such as the ongoing efforts to replace the motor vehicle tax and efforts to remove or reduce franchise fees. In addition, several bills were introduced to continue the real property digest cap. At this time these efforts have not been successful.

The City has made substantial efforts to fund capital improvements for facilities and infrastructure, but there is still one major need to be met.

The master plan for the Beacon Complex (Police Station, Ebster Gym & Recreation Center) was completed this year. Based on the adopted plan, the total project cost would be approximately \$22 million. If improvements to the playground and swimming pool are added, the total could be close to \$25 million. Funding is not currently available for this project but we will continue to assess and pursue possibilities.

The litigation over the distribution of HOST tax proceeds is on-going. DeKalb Superior Court Judge Mark Anthony Scott has ruled that the agreement between the City and DeKalb County is unconstitutional. We have filed and argued an appeal at the Georgia Supreme Court and anticipate a decision by the end of June, 2011. Should the litigation be resolved in the City's favor, we would anticipate receiving significant funds for capital improvements by 2013. Otherwise, the City will be covered by HB 264 which will disperse funds to the City directly from the Georgia Department of Revenue. These funds have to be used for capital improvements.

Economic conditions appear to be slowly improving but the recovery is tenuous and we remain concerned about the strength and length of the current economic revival.

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 reduce the millage by that percentage. To the extent that the recommended millage rate exceeds the "roll-back" rate, certain advertisements and public hearings are required. This requirement began with the certified 2000 digest. We do not currently have information available to calculate the "roll-back" rate but given the anticipated digest and slight millage rate reduction, it is not anticipated that the proposed millage rates will result in a millage rate that exceeds the "roll-back" rate. Because we do not believe that the recommended millage rates will exceed the roll-back rate, the City Commission is only required by the fiscal control ordinance to hold only one public hearing. However, we recommend that public hearings be held at your regular meeting on Monday, June 6, 2011 and on Monday, June 20, 2011.

It is our understanding that DeKalb County may not produce a working digest until late-May or early June and they would not have a certified digest returned from the State of Georgia until late-summer. The law does allow millage rate adoption based on an estimated digest as long as the estimated digest is within three percent of the certified digest. Because it is more convenient and because residents can have more impact on the budget and millage rate setting process when both are discussed at the same time, the budget and millage rate hearings are held concurrently. However, if the certified digest varies by more than three percent, we may need to repeat this process.

Conclusion

Ultimately, 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 develops the City's strengths while preserving and protecting community financial resources. It also means making sure that reasonable compensation is provided to recognize the level of work and dedication offered by employees. To that end the 2010-2011 Revised Budget Estimates and the 2011-2012 Proposed Budget Estimates include funding for a number of programs and projects that should position the City well for the future.

The 2011-2012 Budget Estimates assure that that City will maintain its capacity to offer the high-level, high-quality services desired by our residents. The recommended 2011 property tax millage rates are as follows:

	2007	2008	2009	2010	2011
	Levy	Levy	Levy	Levy	Levy
General Fund	10.215	10.215	10.215	10.215	10.20
General Fund					
Cap. Improv.	1.00	1.00	1.00	1.00	1.10
Bond Fund	1.44	1.44	1.44	1.44	1.32
Downtown Dev.					
Authority	.38	.38	.38	.38	.38
TOTAL:	13.035	13.035	13.035	13.035	13.00

Completion of the 2010-2011 Revised Budget Estimates and 2011-2012 Proposed Budget Estimates would not be possible without the assistance of the Accounting Division staff, the teamwork and support shown by Department and Division Heads, and particularly without the work of Assistant City Manager Andrea Arnold and Assistant to the City Manager Meredith Roark.

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

BUDGET NARRATIVE

Adopted Budget
FY 2011-2012



FISCAL YEAR 2011-2012

Budget Narrative

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

About Decatur

The City of Decatur was first chartered as a municipality by the State of Georgia in 1823. The City currently occupies a land area of approximately 4.25 square miles and serves an estimated population of 19,000. As the county seat of DeKalb County, a large, urban county in the Atlanta metropolitan area, Decatur's economy is primarily a service economy centered on the court system and legal services. Its central location in DeKalb County and proximity to the City of



Atlanta and Emory University also make the City of Decatur an attractive location for banking, medical, accounting, educational services and the headquarters for a number of large non-profit organizations. 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 is empowered to levy a property tax on both real and personal properties located within its boundaries and provides a full range of municipal services to support its citizens. These services include public safety, public works, planning and zoning, sanitation, engineering, municipal court, parks and recreation, 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 citizens and supports a volunteer program, an award-winning after school program and a wide variety of special events and civic engagement activities.

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

The City has three MARTA transit stations located within its 4.25 square miles providing direct transit access to downtown Atlanta and a connection to Hartsfield Jackson International Airport. In addition to transit, the City supports and encourages a wide variety of alternative transportation options including walking, bicycling and the CCTMA shuttle to Emory University.

Decatur's tree-lined streets, strong sense of community, high quality services and a 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 of 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 live and work in the same the community.

History

Decatur was incorporated December 10, 1823, and named after Stephen Decatur, a U.S. Naval hero. Commodore Decatur was killed in 1820 and Congress decreed that his name be honored throughout the nation. As a result over 40 cities and counties around the United States bear the name Decatur in his memory. 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 six miles east of Atlanta's central business district.



The courthouse square in downtown Decatur is located on a rise of land where two Indian 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 to be the focus of festivals and special events, and serves as the heart of the community. The historic commercial district is a successful example of transit-oriented development that is surrounded by traditional historic single family neighborhoods.

Government

The City of Decatur operates under the commission-manager form of government. The City Commission determines the policies of the local government and enacts local laws necessary for the protection of public health, safety and welfare. The City Commissioners provide leadership in identifying community needs and developing programs to meet community objectives. There are five City Commissioners, elected in nonpartisan elections, for overlapping four-year terms. At its organizational meeting in January of each year, the City Commission elects one of its members to serve as Mayor/Chair of the City Commission. Bill Floyd has served

as Mayor since 1999 and has been a member of the City Commission since 1992. At that same meeting the City Commission also elects a Mayor pro tem/Vice-Chair. Jim Baskett has served as



Mayor pro tem since 2002. The other Commissioners are Fred Boykin, Kecia Cunningham and Patti Garrett. It is the responsibility of the Mayor to preside at all meetings of the City Commission. The Mayor has no veto power but retains the right to vote on all matters brought before the City Commission.

The City Commission appoints the members of a number of boards and commissions who carry out responsibilities specified by State law, the City Charter, and local ordinances, including: the Decatur Housing Authority, the Zoning Board of Appeals, the Decatur Downtown Development Authority, and the Planning Commission. Special advisory committees and task forces are appointed by the City Commission to provide citizen input on issues and projects as needed.

The City Commission also appoints the Municipal Court judges and City Attorney, who provides legal counsel for the government. Additionally, the commission also appoints a professional administrator known as the City Manager who serves at the pleasure of the commission. The City Manager serves as the Chief Executive Officer and Chief Administrative Officer and is responsible for carrying out the policies and ordinances of the City Commission, for overseeing the day-to-day operations of the government and the appointment of all employees. The appointment of department heads is subject to confirmation by the City Commission. The current City Manager, Peggy Merriss, has served as manager since May, 1993 and has been employed with the City since 1983.

Vision

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

Successful organizations need to have a clear vision of where they are going and how they intend to achieve their mission. The City's vision was crafted by the community during the City of Decatur 2000 Strategic Plan effort. To support the vision, the City Commission holds a working retreat annually to reflect on past achievements, identify future goals, and discuss challenges to implementing those goals. In addition to being guided by the community vision captured in the Strategic Plan they must balance the needs



of a diverse population, limited financial resources, federal and state mandates and unanticipated infrastructure costs.

From 1998-2000, the City of Decatur engaged in a community-driven strategic planning process which resulted in the City of Decatur 2000 Strategic Plan. The plan was a vision for the City from 2000 through 2010 that combined physical and economic planning with the social goals of the community. In April 2010, the City kicked off the planning process to create the 2010 Strategic Plan. The initial Round Table process consisted of small discussion groups that met around the community over a period of six weeks sessions to clarify a vision for the community and identify goals and issues that were important to the community. Each Round Table group consisted of eight to ten members who committed to attend three, two-hour Round Table sessions. An effort was made to assure that each Round Table group was balanced by age, gender, race and geographical location to encourage broad representation and a variety of perspectives were considered. Over 741 citizens participated in these discussions and 11 different Round Table groups met during this period. All together, participants offered 7,894 ideas and comments about issues currently facing Decatur and hopes and dreams for the City's future.

In order to further explore themes that surfaced during the Round Tables process that required more in depth discussion, a series of Community Academies was convened. Each academy featured fact sheets and objective presenters who provided additional information, offered examples from other cities and raised the trade-offs that needed to be considered. Attendees then participated in a discussion exercise based on the knowledge presented, with the goal of delving deeper, moving toward consensus, and generating more focused comments to help create and refine the draft Strategic Plan Principles, Goals, and Tasks. Ultimately over 1,500 residents participated in the planning process from the Round Tables to the Community Academies to the Open Houses where drafts of the plan were presented. Every comment was captured and analyzed and is included in the final report that was adopted in March 2011. The entire plan is available at www.decaturnext.com.

As the City Commission comes to the conclusion of the 2000 Strategic Plan, over 80% of the goals and tasks included in the plan were accomplished:

- Creation of Volunteer Coordinator Position
- Additional living spaces in downtown
- Infill housing guidelines
- Establishment of Decatur 101 civics program
- Creation of Environmental Sustainability Board

City Organization Mission

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

To CARE is to value:

- Honesty and Integrity
- Competence and Skill
- Dependability
- Respect for other people
- Commitment
- Teamwork and Cooperation

Performance Management

A successful organization needs to know how well it is doing towards achieving its mission and objectives. As a result, the City has developed quantifiable measures for determining how efficiently and effectively the City is meeting its goals. For the past 5 years and into next year, the City will participate in the International City/County Management Association's (ICMA) Comparative Performance Measurement Program which provides performance measures in 16 service areas for the City to use to evaluate existing services, to benchmark results with other communities and exchange best practices within a consortium of participating jurisdictions, including a consortium of Metro Atlanta communities.

Additional information on the quality of services provided by the City is gauged through a biennial citizen survey. The City conducted a citizen survey in March and April 2010 to gauge citizens' satisfaction with the community and local government services. This was the City's third citizen survey. The full report can be found on the city's website at www.decaturga.com.

These measures are reviewed by an interdepartmental committee on a monthly basis to identify successful processes and where change may be needed. Throughout this narrative, measures will be presented that show how the city is achieving its vision.

Budget

The annual budget serves as the foundation for the City's financial planning and control. All agencies of the City are required to submit departmental budget requests by the first week of March. These requests are the starting point for developing the proposed budget. Once the requests are submitted, the department heads meet to review the requests collectively.

The proposed budget is presented to the City Commission on the third Monday in May. The operating budget includes the proposed expenditures and the means for financing them. The City publishes a summary of the proposed budget in the official legal organ, makes copies available to the residents of the City and posts the proposed budget on the City's website. Public hearings on the proposed budget are held during the month of June. The budget is then legally enacted through passage of a resolution by the City Commission normally on the third Monday in June but no later than June 30th, the close of the fiscal year.



The budget document is a written plan that provides the financial basis for implementing the organizations' vision and related goals. It represents the 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 B.

Vision Based Budgeting

As we move forward with guidance of the 2010 Strategic Plan, the annual budget is the primary implementation tool to make the community's vision come to life. A Vision Based Budget is a financial planning document that connects the necessary resources (personnel, equipment and funding) required to implement the community vision. It also describes both in narrative form 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 government. Under each principle is a description of how the city implements the goals and tasks of that principle, past accomplishments, proposed projects for this fiscal year, performance measures and unique partnerships. For more specifics on the role of departments, city programs or partnerships visit www.decaturga.com.

Principle A: Manage Growth While Retaining Character

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



The preservation of Decatur's strong sense of community and unique character are important goals for residents, business owners, and visitors. This is also central to ensuring sustainable development, since market trends increasingly value local identity, sense of place, and quality of life as economic assets. Because land is a finite resource, the city will encourage quality development that maximizes the economic value of existing commercial districts and meets the community's expressed desire for housing, commercial, and retail options. This means continuing to enhance the city's built environment so that Decatur remains a desirable place to live, work, and play.

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.

This principle is supported through the teamwork of staff members across all city departments. The Community and Economic Development (CED) Department and Planning, Zoning and Inspections (PZI) Division play a major role in preserving Decatur's character by encouraging high quality design, downtown streetscape improvements, comprehensive parking management, and ensuring that appropriate construction processes are followed. Expansion within the City's commercial districts could not be achieved without the Community and Economic Development Department's role in actively creating, building, and maintaining collaborative relationships with businesses, restaurant owners, and retailers. The Police Department's commitment to an expanded police presence throughout the downtown business district, the Oakhurst business district and other commercial areas assures a strong sense of safety and security that is critical to the continued growth and vitality of the city's business community. The Accounting and Revenue divisions of the Administrative Service Department provide additional support to retail and businesses with personalized services in the business licensing process.

An inviting sense of place and local identity cannot be achieved without the assistance of the Public Works Department. This department is essential to this objective through executing responsibilities in codes enforcement and education, maintenance of streets and sidewalks, the installation of new waste and recycling bins, litter collection and promoting a “clean and green” downtown commercial district. In addition, the department provides inspection and maintenance services of the city’s storm sewer system by inspecting commercial establishments for pollutant issues, and inspecting detention systems to control and regulate stormwater flows during rain events.

The full calendar of festivals and special events coordinated by the CED Department also contributes to Decatur’s strong sense of community and unique character. These activities are designed to encourage interaction between residents and businesses, market a positive image of the City throughout the metropolitan area and introduce potential new customers and clients to Decatur businesses.

Although the PZI Division conducts most of the required building inspections, the Fire Department is instrumental to creating fire safe commercial buildings through regular annual inspections, and inspections during any building or renovation phases of development. All city departments participate in plan review of mixed use developments in commercial areas to ensure that safety, active living and environmental concerns are addressed. The Planning Commission and Zoning Board of Appeals also play an important role in reviewing development requests throughout the city and holding applicants accountable to the city’s standards. These volunteer resident boards also help create and implement city ordinances that govern development.

Decatur has many historic resources including historic homes, small commercial buildings and the Decatur Cemetery. Preserving these resources is an identified goal of the Strategic Plan. The Historic Preservation program based in the PZI Division provides design review services in local historic districts, practical, preservation information through the Old House Fair and facilitates the state tax incentive program to preserve and renovate historic properties.

National Citizen Survey Results

Sense of Community

2006 – 84% rated excellent/good

2008 – 90% rated excellent/good

2010 – 86% rated excellent/good

Quality of Economic Development

2006 – 74% rated excellent/good

2008 – 78% rated excellent/good

2010 – 69% rated excellent/good

Overall Quality of Business & Service Establishments

2006 – N/A

2008 – 89% rated excellent/good

2010 – 83% rated excellent/good

Would recommend living here to someone who asks

2006 – N/A

2008 – 75% reported very likely

2010 – 74% reported very likely

FY 2010-2011 Accomplishments:

- Increased police patrols on foot and bicycle
- Cakes & Ale restaurant relocation and historic preservation tax credit
- West Ponce de Leon Avenue Bicycle Lane project
- Secured CCP Games as an office tenant
- Hosted the 3rd Old House Fair
- Placed Downtown Decatur on the National Register of Historic Places

FY 2011-2012 New Projects, Programs & Policies

- Update the Zoning Ordinance to address housing, parking and design standards (Tasks 1A-D SP)
- Write Historic Preservation Plan, update preservation ordinance, and submit 2 National Register nominations (Goal 4 SP)
- Improve the landscaping and physical appearance of the Square (Task 1E)
- Design complete street improvements for the Commerce/Clairemont and Commerce/Church intersections as well as the Church Street corridor to increase pedestrian and bicycle safety



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.



A truly sustainable community is one that can adapt to a changing world by drawing on the passion, energy, and knowledge of its citizens. For these efforts to be most successful, the community should reflect the diversity found in society as a whole. It is equally important for citizens to feel that they have a stake in the future of their community and that they play an active, engaged role in making it a reality.

Four goals are necessary to encourage a diverse and engaged community:

Goal 5 - Maintain and encourage diversity of race, ethnicity, income, culture, age, family type and other kinds of diversity.

Goal 6 - Strengthen communication and involvement in and among neighborhoods, city government, volunteer boards and commissions, institutions, community organizations, local businesses and Decatur as a whole.

Goal 7 - Support, expand and develop programs, services, events, and opportunities that respond to diverse interests, encourage community interaction, and promote a stronger sense of community.

Goal 8 - Promote a culture of creative innovation and expression.

Community engagement is infused throughout city operations from providing excellent customer service, to creating opportunities for citizens to provide input in planning projects, to celebrating with each other during special events. Our programs and services are designed to reflect the values of the community and engage our citizens as partners in creating a safe, accessible and fun community. We encourage diversity by providing information in a broad range of formats, creating a variety of opportunities for citizens to get involved with the community and connect with city government and works to find ways to keep the costs of living in Decatur as stable as possible.

Technology and information have played an important role in keeping residents informed about their community. The Community and Economic Development Division coordinates the city's communication programs. It publishes the Decatur Focus newsletter which is a direct mail piece sent to every household and business in Decatur 10 times a year. In addition, the CED hosts the City's Open City Hall online forum, is responsible for the City's interactive website and other social media outlets and works with other departments to produce three blogs on different city programs. Commission meetings are broadcast on television and are always open to the public.

In addition to CED, all departments play a role in communication and engagement. The Administrative Services Department provides tax information online, hosts a tax blog and the Revenue Officers meet with elderly residents in the community to explain homestead exemptions. The Police Department uses the CrimeReport.com mapping program and produces reports to show crime statistics. The PZI division hosts Homeowner's Nights to explain permitting procedures to those attempting "do it yourself" type projects.

The Public Works, Police and Fire Departments participate in Touch- A-Truck, an event that allows residents to see and touch the specialized equipment that keeps our streets safe and beautiful. Those same departments also look forward to assisting the elementary schools with their Community Helper curriculum each fall.

During the strategic planning process, residents confirmed that they enjoy all of the programs and events the city already supports including events like the Arts Festival, Decatur 101, Volunteer! Decatur and the MLK, Jr. service weekend. It is no small task to host a special event. It requires the coordination of all city departments to handle planning, promotion, traffic and waste. It takes the financial support of local businesses and the efforts of many volunteers to pull everything together on the day of the event. In 2010, volunteers provided the equivalent work of 6.5 full time employees at a financial value of approximately \$286,800.

The Decatur 101 program is designed to educate the community about city government. This popular series of five classes is offered annually by the City to increase the number of informed and involved citizens in Decatur and to "put a face" on local government. Each department participates to share their role in implementing the community's vision.

Once a resident graduates from Decatur 101 most go on to serve on a resident board or commission or volunteer in some capacity with the city. There are 5 resident boards, whose members are appointed by the City Commission, that conduct a variety of activities from hearing zoning variance requests to making policy recommendations for environmental sustainability issues. The Police and Fire Departments have developed the CAPS (Citizens Assisting Public Safety) to train residents in emergency management and basic policing. These volunteers have been used to staff special events and assist in emergencies. In addition to these more formal structures, there are a number of task forces, event committees and neighborhood organizations where residents stay involved and support the community.

National Citizen Survey Results

Opportunities to participate in community issues

2006 - N/A

2008 - 81% rated excellent/good

2010 - 82% rated excellent/good

Quality of public information services

2006 - 69% rated excellent/good

2008 - 82% rated excellent/good

2010 - 89% rated excellent/good

Opportunities to volunteer

2006 - N/A

2008 - 87% rated excellent/good

2010 - 90% rated excellent/good

Openness of community towards people of diverse backgrounds

2006 - 82% rated excellent/good

2008 - 87% rated excellent/good

2010 - 87% rated excellent/good

FY 2010-2011 Accomplishments:

- New City of Decatur website
- 10th anniversary of Decatur 101
- MLK, Jr. Service Day project
- Adoption of Cultural Arts master plan
- Creation of Team Decatur
- Project REAL after school program accreditation
- Establishment of the Decatur Tourism Bureau

FY 2011-2012 New Projects, Programs & Policies:

- Smartphone application Decatur Dash (Task 8D)
- Decatur Arts Alliance Public Art Project (Task 8C)
- Communication about Aging in Place programs (Task 5A)
- Adoption of Universal Design Guidelines (Task 5F)
- Evaluate diversity of artists and participants at current events (Task 5B)



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.



Decatur is known throughout the United States for being a progressive community that provides excellent and innovative public services. The City should continue to practice fiscal, environmental and organizational stewardship as a way of ensuring its long-term viability and quality of life.

Five goals have been identified as ways to sustain the City's natural and built environments:

Goal 9 - Expand and diversify the city's revenue base.

Goal10 - 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.

Decatur places a strong emphasis on serving as good stewards of our resources by using our sustainability model to guide our efforts. The City has adopted the definition of "Sustainability" as "meeting the needs of the present without compromising the ability of future generations to meet their own needs." The City's model includes four categories: Environmental, Economic, Organizational/Institutional, and Community and the stated goals and tasks within Principle C speak to each category. Knowing we have finite resources steers our efforts toward constant collaboration and conservation to fulfill the community's vision.

Decatur relies on individual property taxes for the majority of its revenue because the City currently has no access to sales tax revenue. Currently tax revenue from residential properties represents 85% of the City's tax digest with the commercial districts contributing 15% of the tax digest. Decatur has a high percentage of tax exempt property located within our city limits, particularly within the downtown business district including county government and non-profit facilities which limits the city's ability to achieve a better balance between residential property taxes and commercial tax revenue. In order to expand and diversify the revenue base, the strategic plan recommends that the city explore options

such as redeveloping existing commercially zoned properties to their highest and best use and looking at opportunities to annex adjacent commercial properties.

National Citizen Survey Results

Value of services for taxes paid

2006 – 63% rated excellent/good

2008 – 64% rated excellent/good

2010 – 64% rated excellent/good

Quality of overall natural environment

2006 – N/A

2008 – 78% rated excellent/good

2010 – 75% rated excellent/good

Quality of recycling service

2006 – 80% rated excellent/good

2008 – 87% rated excellent/good

2010 – 90% rated excellent/good

Recycled from home

2006 – 80% reported at least once

2008 – 89% reported at least once

2010 – 89% reported at least once

Through the budgeting process costs are reviewed as well as revenue. Enterprise funds and fees are used to accurately capture and pay for the costs of services. PZI, Active Living and CYS also utilize fees to offset the costs of their services. The Solid Waste division, which is set up as an enterprise fund, is an example of a service that operates like a business, where the fee and the Pay-As-You-Throw bag charge covers the operating cost of providing sanitation service. Conservative revenues combined with prudent expenditures ensure the long term financial sustainability of the community.

Redevelopment in commercial areas is a team effort. The Community & Economic Development (CED) Department and the Decatur Downtown Development Authority work to bring in projects for Downtown, Oakhurst, and other commercial districts that develop commercial properties to their highest and best use, encourage development on surface parking lots and assure quality designs that support the community's vision. The Planning, Zoning & Inspections (PZI), Engineering and Stormwater Divisions work as a one stop shop for all construction related activities and strive to provide maximum efficiency for all plan submittals and permits making Decatur an accessible and responsive place for development. In addition, these divisions work to ensure that the quality of construction meets code standards which in turn helps maintain and improve property values. Of course, there would be no new development in Decatur if it was not an attractive and safe place to live thanks to the Police, Fire and Public Works departments.

One of the city's long standing partnerships is with the City Schools of Decatur. By working together the city and schools stretch the taxpayer's dollar to provide a higher level of service at a lower cost. CYS and Active Living share classrooms and playing fields with the school to provide after school, camps and athletic programs. The new Public Works building will also house the City Schools of Decatur maintenance department thus allowing an excellent collaboration and shared use of resources.

The City also partners with community non-profits to support a variety of projects and programs like: the Oakhurst Community Garden to manage the city's Sugar Creek Garden; the Decatur Arts Alliance to produce the Decatur Arts Festival; the Decatur Book Festival

committee to produce that popular event; and, the Decatur Business Association to host the Beach Party, Concerts on the Square and the Blue Sky Concert series. We partner with the Decatur Preservation Alliance and DeKalb History Center to produce the Old House Fair and Martin Luther King, Jr Service Project. The MLK Service Project makes it possible for the seniors to remain in their homes in Decatur neighborhoods and to continue to contribute to the rich history and diversity of the community.

The city has a wide range of internal and external environmental policies and programs. The staff Green Team was created in 2010 and is an internal group of about 15 staff members from various city departments that meets monthly to discuss strategies to bring more energy-efficient and environmentally responsible approaches to the city's operational, planning and procurement policies. The city conducted energy audits of all its facilities, trained all staff on our green policies and the CYS devoted its year to "Going Green" by connecting after school activities and lesson plans with environmental sustainability programs. The most ambitious project was the overhaul of the existing HR and payroll processes to go to a paperless job application and timesheet system.

Externally, the city renovated two major greenspaces, Glenlake Park and the Decatur Cemetery, including stream bank restorations, hosted electronics recycling events, created a new community garden and celebrated Earth Hour. The Environmental Sustainability Board worked closely with city staff to implement the Community Garden guidelines, Kilowatt crackdown and the new Energy WISE rebate program.

FY 2010-2011 Accomplishments:

- Conducted energy audits of city facilities
- Stormwater system improvements
- Stream bank restoration in Glenlake Park
- Purchased PALS electric truck
- Adopted Multi-family recycling ordinance
- Adopted Community Gardening guidelines
- Designated as a Tree City by the Arbor Day Foundation
- Certified Gold Atlanta Regional Commission's Green Communities program
- Adopted Hidden Cove Park master plan
- Obtained \$1 million in grant funding for transportation and energy efficiency projects
- Received ARC's CREATE Community award for afterschool program
- Implemented Personnel and Payroll paperless initiative

FY 2011-2012 New Projects, Programs & Policies:

- Urban Forest Master Plan (Task 13A)
- Environmental Sustainability Plan (Task 12A)
- Construction of Decatur Recreation Center and Fire Station 1 (Task 11B, 12D)
- Trail in Dearborn Park (Task 13E)
- Decatur WISE program (Task 13C)
- Invasive plant removal program (Task 13G)

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.



Decatur must be an active community that supports healthy living at all points in a person's life. This means creating an environment that supports physical activity for people of all abilities and ages, providing housing and services for all citizens, and nurturing programs that reinforce these concepts, especially for under-served populations.

Three key goals are involved in supporting this objective:

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.

Decatur residents have made it clear that they desire more opportunities to walk, bicycle and use transit. Creating safe streets involves not only construction and maintenance of transportation facilities, like sidewalks or bicycle lanes, but also requires enforcement of traffic laws and programs to encourage walking and bicycling for all ages. The PZI and Engineering Divisions plan, design and oversee the construction of transportation projects. The Public Works department keeps the sidewalks and streets clean. The Police department provides traffic enforcement, especially in school zones, to ensure that drivers are obeying the speed limit. Even at 35 miles an hour, if a pedestrian is hit by a vehicle, the risk of death is 45% and injuries are serious. Children & Youth Services (CYS) participants in the middle school summer camp program learn to ride public transportation by taking field trips on MARTA. The Active Living Division manages the Safe Routes to Schools program which provides pedestrian and bicycle safety training for all 4th grade students in the city schools as well as working with parent volunteers to organize walking school buses, bike trains and walk and roll to school days. For adults, Active Living focuses on Team Decatur and the "Walk For Lunch" program to encourage exercise as part of your lifestyle.

The PALS (Parking, Assistance, Liaison with Merchants and Safety) address parking management issues at the City's parking meters. Because the PALS routinely walk around the downtown area, they are also

a safety resource and can make regular reports of safety issues they encounter (cracked sidewalks, graffiti, etc.).

Significant upgrades to city parks have encouraged residents to come outside and enjoy these renovated facilities with other members of the community. New facilities and renovations include Glenlake Park, McKoy Pool, 3 dog parks and the Decatur Cemetery. Summer camps are held in our parks and recreation centers and are designed to help youth to connect with the outdoors and a physical lifestyle.

The CYS after-school programs have been recognized for their excellence through accreditation and awards. They provide quality child care and educational programming for Kindergarten through 8th grade youth.

The departments under the Decatur Emergency Services umbrella are committed to preparedness and ensuring the continuation of services to this community. The Fire Department provides regular fire prevention education programs, the File of Life resident information program and trains every city staff person in CPR. The Police Department has seen a reduction in Part 1 crimes due to building a strong relationship with the community. By utilizing technologies like Crimereports.com to make crime data easily accessible to the public and by making the out-of-town house check form easily available on the City's website, we are providing important tools to help us reduce crime in the community. The City Manager's Office proposed budget continues to provide funding for the emergency notification system, "CodeRed," outdoor Tornado warning sirens and yearly Emergency Table-Top exercises. The city ensures continuing operation of services during major weather events by having back-up power at city facilities, tire chains for public safety and public works vehicles and AEDs in all city buildings.

FY 2010-2011 Accomplishments:

- Awarded \$500,000 Safe Routes to School grant
- Installation of bicycle lanes on West Ponce de Leon Avenue and West Trinity Place
- Installation of over four miles of new and repaired sidewalks
- Georgia Rides to the Capitol participation

National Citizen Survey Results

Ease of walking

2006 – 79% rated excellent/good

2008 – 87% rated excellent/good

2010 – 87% rated excellent/good

Quality of recreation programs and classes

2006 – 78% rated excellent/good

2008 – 87% rated excellent/good

2010 – 82% rated excellent/good

Amount of public parking

2006 – 30% rated excellent/good

2008 – 39% rated excellent/good

2010 – 32% rated excellent/good

Quality of traffic enforcement

2006 – 63% rated excellent/good

2008 – 67% rated excellent/good

2010 – 71% rated excellent/good

FY 2011-2012 New Projects, Programs & Policies:

- Update parking standards (Task 14H)
- Implementation of new parking meter technology (Task 14I)
- Ordinance updated to allow smaller homes and accessory dwellings (Task 15B)
- Active Living marketing campaign (Task 16 B)
- Expansion of after school program to the 4/5 Academy at Fifth Avenue (Task 16C)
- Installation of new playground equipment (Task 16D)
- Environmental Sustainability Plan (Task 12A)



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 jobs and sets an expectation of exceptional public service for the community.



The cost of personnel and equipment represent the highest percentage of the city's budget. That is because it is city employees who deliver services, like police protection or sanitation collection, on a daily basis that are necessary to implement the community's vision. Yet the costs of these services are not always visible to the citizens. Think of it as the wiring, plumbing, heat and structural elements of a house. These components are not visible and are not as glamorous as the paint, wallpaper and drapes but they are the most expensive part of the building. Without them, the structure could not last. The internal programs and operations of the City of Decatur represent these same essential elements. They provide the solid foundation that the organization is built on and allow us to serve our citizens at the high level they expect. These programs and policies are critical to the city's ability to respond to the community's vision and allow the city to provide superior, cost effective service.

Maintaining a high performing workforce is a part of the Organizational sustainability of the city. It involves three components: hiring qualified employees, retaining existing employees and giving them the tools they need to do an excellent job. Decatur's workforce includes full time employees, part time employees and third party contract employees, like VC3, Inc. our technology service provider.

One of the most essential internal components is the city's commitment to hiring the best and brightest employees with a high level of commitment to public service. Employees at all levels within the organization are accessible to the public by telephone, email and in person. They work to support and assist the public which is a fundamental element of community service. The recruitment and evaluation process has been modified to reflect the values of the organization and employees are rated in the areas of Task, Teamwork, Leadership and Management. Recruitment ads and job descriptions have been updated to reflect the values of the organization, not just list expected job tasks.

Once we have the best employees in place, we work even harder to keep them. The City has a commitment to providing all employees with training opportunities to improve knowledge and encourage creative, innovative thinking throughout the organization. Examples of training include attending professional conferences, topical workshops through the Atlanta Regional Commission and the Management Team Retreat. Cross training is encouraged to use staff efficiently and keep employees interested, challenged and engage in continuous learning. Through inter-departmental teams, like the Technology Committee and Performance Measurement Committee, employees at all levels are given a voice and invited to participate in internal decisions. We also provide employees with

the appropriate tools to perform work most effectively. In return, employees understand the importance of properly maintaining city equipment and facilities so that public resources last as long as possible. Due to care by the city staff, the City's large truck fleet lasts years beyond the expected lifespan.

National Citizen Survey Results

Overall quality of government services

2006 – 84% rated excellent/good
2008 – 87% rated excellent/good
2010 – 89% rated excellent/good

In-person contact with a city employee

2006 – 53% reported yes in
past year
2008 – 61% reported yes in
past year
2010 – 57% reported yes in
past year

Overall impression of interaction with city staff

2006 – 78% rated excellent/good
2008 – 77% rated excellent/good
2010 – 79% rated excellent/good

Employee Job Satisfaction

2007 – 93% rated positively
2009 – N/A
2011 – 93% rated positively

Compensation is an important part of retaining the best and brightest employees. The city works to maintain pay levels at the median of the metropolitan area public salary ranges for comparable jobs.

Employees contribute to the city's pension program and to the city's health insurance program in addition to city-funded contributions.

Our employees work hard to be good stewards of the city's resources and in turn the city has a history of treating employees fairly and providing reasonable compensation for their work. Throughout the economic downturn our employees were not furloughed but they have foregone any merit increases for three years.

The level of employee commitment to the organization and to the citizens of Decatur is indicated by the fact that our employees tend to stay with the organization. The average number of years of service among the city's 205 full-time employees is 10.25 years. A high level of job satisfaction is supported by the findings of the biannual employee satisfaction survey and from the high level of customer service satisfaction that citizens report in a similar citizen satisfaction survey. Outstanding public servants are recognized every year with the Thomas O. Davis award given in April each year at the Decatur Business Association Meeting.

Finally, the city is committed to being good stewards of the city's financial resources. We understand our responsibility to our tax payers to keep our costs as low as possible while providing them with the highest and best service possible. The Administrative Services department works to assure that accurate financial records are maintained, that proper control mechanisms are in place and sound investment decisions are made to protect the city's financial resources. As a result, the city annually receives a clean audit opinion and is recognized by the Government Finance Officers Association (GFOA) with a Certificate of Achievement for Excellence in Financial Reporting indicating the highest level of fiscal responsibility. The City has a long history of fiscal conservancy that allowed us to weather the recent economic downturn.

As the city moves forward with the implementation of the community's vision and goals as outlined in the strategic plan, we will continue to assure that our

internal operations are aligned with the vision, principles and goals of our citizens. Although our internal programs are often not visible to the community, they are critical to the success of our organization. This fifth principle is not included in the strategic plan but was added here to confirm our commitment to the plan and identify the internal policies and programs we have in place that allow us to respond to the vision of our citizens.

FY 2010-2011 Accomplishments:

- Upgraded Standard & Poor's bond rating from AA to AA+
- GFOA Distinguished Budget Award
- ICMA Strategic Leadership & Governance Award

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

Andrea Arnold	Linda Harris	David Ratledge
Jennings Bell	Lee Ann Harvey	Scott Richards
Kris Boyett	David Hipple	Meredith Roark
Regina Brewer	Chris Hitchcock	Hugh Saxon
Cheryl Burnette	Alfred Johnson	Shaun Shabazz
Stephanie Burton	Tony Kemp	Maya Smith
Jabari Cole	Janet Kindelberger	Nathan Soldat
Kelvin Davis	Catherine Lee	Lena Stevens
Toni Dixon	John Madajewski	Debbie Strawn
Axel Fiksmen	Marian Melton	Amanda Thompson
Alma Fleetwood	Lyn Menne	Barrett Tibbetts
Felix Floyd	Claire Miller	Tammy Washington
Stacy Green	Cathy Morgan	Greg White
Kate Hall	Bien Nguyen	Lee Williams
Cynthia Hardnett	Tony Parker	Sean Woodson

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SUMMARY OF FUND BUDGETS

Adopted Budget
FY 2011-2012

All Funds
Fiscal Year 2011-2012
Revenues and Expenditures

<i>Fund Balance, beginning of year</i>	<i>\$7,144,797</i>	<i>\$19,875,690</i>	<i>\$1,197,546</i>	<i>\$4,604,725</i>	<i>\$5,601,861</i>	<i>\$0</i>	Totals
REVENUES							
General Fund		Capital Project Funds	Non-Major Governmental Funds	Debt Service Fund	Enterprise Funds	Fiduciary Funds	Total Revenues
Taxes	14,597,400	1,257,000	220,000	1,632,000	0	23,535,000	\$41,241,400
Licenses and permits	530,500	0	0	0	0	0	\$530,500
Fines and forfeitures	1,105,000	0	0	0	0	0	\$1,105,000
Interest income	10,000	26,000	530	16,000	0	0	\$52,530
Charges for services	1,353,550	0	1,574,600	0	3,234,500	0	\$6,162,650
Intergovernmental	304,470	591,320	407,500	0	0	0	\$1,303,290
Contributions	69,000	0	118,310	0	0	0	\$187,310
Miscellaneous	0	400,000	0	66,000	48,000	40,000	\$554,000
Transfers	(449,420)	0	0	0	0	0	(\$449,420)
Total Revenues	\$17,520,500	\$2,274,320	\$2,320,940	\$1,714,000	\$3,282,500	\$23,575,000	\$50,687,260
EXPENDITURES							
General Fund		Capital Project Funds	Non-major Governmental Funds	Debt Service Fund	Enterprise Funds	Fiduciary Funds	Total Expenditures
Personnel Services	13,334,940	0	2,379,360	0	1,396,280	0	\$17,110,580
Other Services and Charges	3,435,900	379,400	566,880	5,000	1,255,450	0	\$5,642,630
Supplies	1,947,160	770,450	231,240	0	358,250	0	\$3,307,100
Capital Outlay	97,000	10,918,350	64,000	0	1,100,000	0	\$12,179,350
Indirect Costs	0	0	0	0	480,250	0	\$480,250
Debt Services	0	1,255,600	0	0	0	0	\$1,255,600
Lease Payments	0	0	10,300	0	40,040	0	\$50,340
Depreciation/Amortization	0	0	0	0	575,000	0	\$575,000
OPEB Costs	0	0	0	0	259,000	0	\$259,000
Bond Principal and Interest	0	0	0	3,524,150	0	0	\$3,524,150
Transfers	0	0	0	0	0	23,575,000	\$23,575,000
Total Expenditures	\$18,815,000	\$13,323,800	\$3,251,780	\$3,529,150	\$5,464,270	\$23,575,000	\$67,959,000
Excess (deficiency) of revenues over (under) expenditures							
	(\$1,294,500)	(\$11,049,480)	(\$930,840)	(\$1,815,150)	(\$2,181,770)	\$0	(\$17,271,740)
Other Financing Sources (Uses)							
Proceeds from Capital Lease	0	325,000	\$49,000	0	100,000	0	\$474,000
Transfers In	0	672,830	\$685,000	0	95,100	0	\$1,452,930
Transfers Out	0	(283,150)	\$290,000	0	60,000	0	\$633,150
Total Other financing Sources	\$0	\$714,680	\$1,024,000	\$0	\$255,100	\$0	2,560,080
Fund Balance, end of year	\$5,850,297	\$9,540,890	\$710,706	\$2,789,575	\$3,555,191	\$0	\$22,446,659

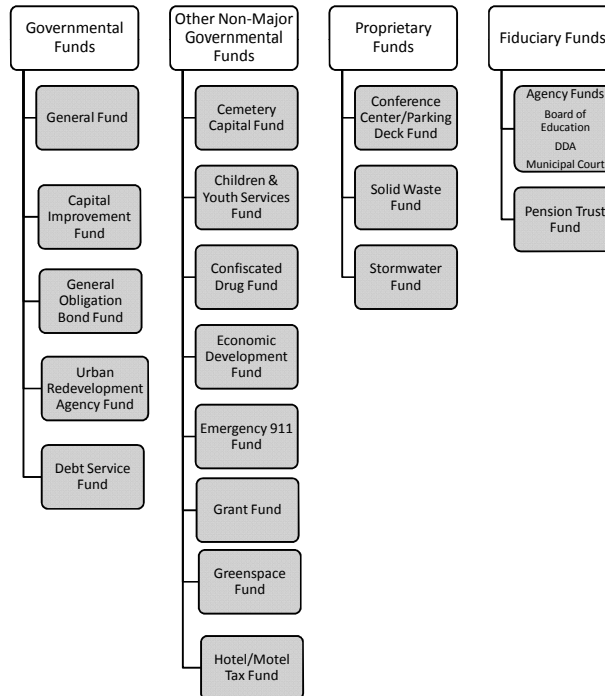
CITY OF DECATUR
2011-2012 ADOPTED BUDGET
Summary of Expenditures

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 2007-2008	ACTUAL EXPENDITURE 2008-2009	ACTUAL EXPENDITURE 2009-2010	BUDGET ESTIMATE 2010-2011	REVISED ESTIMATE 2010-2011	BUDGET ESTIMATE 2011-2012
DEPARTMENT							
GOVERNMENTAL CONTROL	99,833	86,907	130,699	105,041	91,890	86,640	95,390
GENERAL GOVERNMENT	1,130,638	961,595	962,140	1,269,489	1,387,960	1,357,060	1,471,130
COMMUNITY & ECONOMIC DEVELOPMENT	810,402	901,429	1,026,031	916,553	1,048,220	1,011,920	993,500
PLANNING, ZONING AND INSPECTIONS	520,562	587,202	492,717	448,767	624,530	761,880	652,330
ADMINISTRATIVE SERVICES	2,408,853	2,544,608	2,756,570	2,550,668	2,816,230	2,848,660	2,826,710
POLICE	4,050,029	4,052,643	4,456,998	4,483,831	4,657,700	4,613,800	4,799,000
FIRE	3,013,084	3,287,610	3,502,127	3,153,240	3,289,790	3,295,020	3,303,550
SANITATION & FACILITIES MAINTENANCE	2,086,903	2,369,750	2,452,636	2,521,391	2,586,250	2,531,350	2,595,410
ENGINEERING	576,088	606,052	627,890	684,469	706,740	726,460	716,890
ACTIVE LIVING	1,752,232	1,985,082	1,380,644	1,360,701	1,278,750	1,367,210	1,361,090
GENERAL FUND TOTAL EXPENDITURES	16,448,624	17,382,878	17,788,452	17,494,151	18,488,060	18,600,000	18,815,000
OTHER FUNDS							
CAPITAL PROJECTS-CAPITAL IMPROVEMENT (350)	5,511,945	4,785,127	4,860,613	4,160,954	5,900,490	988,950	1,720,000
CAPITAL PROJECTS-CEMETERY CAP. IMP. (355)	16,905	0	7,900	26,972	25,000	33,500	25,000
CHILDREN & YOUTH SERVICES FUND (225)*			1,446,635	1,378,693	1,662,420	1,592,220	1,898,720
COMMUNITY GRANTS FUND (220)	820,062	610,592	9,626	109,118	500,000	225,500	400,000
CONFERENCE CTR/PARKING DECK FUND (555)	1,262,684	1,280,100	349,908	324,691	478,000	423,000	670,000
DEBT SERVICE FUND (410)	550,000	1,883,801	1,445,626	2,911,936	1,791,500	3,489,500	3,529,150
DRUG FUND (210)	4,480	7,934	6,725	3,093	2,500	21,750	2,500
ECONOMIC DEVELOPMENT FUND (260)	6,780	30,000	67,847	16,280	25,000	24,000	20,000
EMERGENCY TELEPHONE (E911) (240)	667,624	735,477	700,880	774,136	935,440	873,140	870,560
GENERAL OBLIGATION BOND FUND (310)**						2,584,080	5,155,530
GREENSPACE TRUST FUND (230)	57,403	20,134	21,942	44,128	35,000	35,000	35,000
HOTEL MOTEL TAX FUND (275)	340,065	360,000	65,000	87,314	85,000	326,000	260,000
SOLID WASTE ENTERPRISE (540-4520)	2,380,603	2,518,061	2,011,898	2,150,959	2,562,830	2,605,510	2,587,900
STORMWATER UTILITY FUND (505)	884,015	977,234	640,913	712,745	1,910,440	1,989,910	2,206,370
URBAN REDEVELOPMENT AGENCY FUND (340)						2,738,270	6,448,270
OTHER FUNDS TOTAL EXPENDITURES	12,502,566	13,208,460	11,635,513	12,701,018	15,913,620	17,950,330	25,829,000
TOTAL EXPENDITURES	28,951,190	30,591,338	29,423,965	30,195,169	34,401,680	36,550,330	44,644,000

*Children & Youth Services moved from General Fund to CYS Fund in FY 2008-2009.

** General Obligation Bond budget pulled from Capital Improvements Fund in revised FY 10-11

City of Decatur Fund Organizational Chart



**General Fund
Revenue and Expenditures
2011-2012 Fiscal Year**

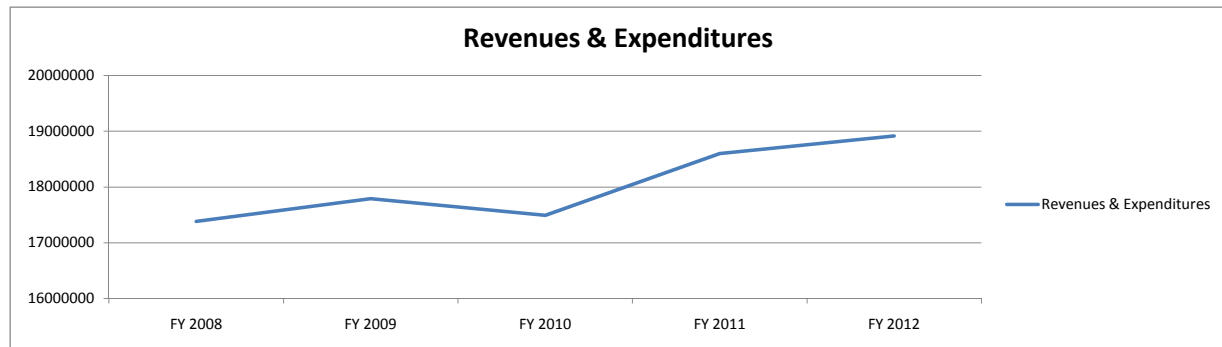
<i>Estimated Beginning Fund Balance:</i>	\$7,144,797
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 APPROVED	FY 10-11 REVISED	FY 11-12 ADOPTED
REVENUES						
Taxes	\$14,658,490	\$14,440,008	\$15,010,913	\$14,595,500	\$14,430,610	\$14,597,400
Licenses and permits	\$758,230	\$440,563	\$479,823	\$416,000	\$573,800	\$530,500
Fines and forfeitures	\$479,460	\$807,991	\$1,224,411	\$1,060,000	\$1,135,000	\$1,105,000
Interest income	\$310,160	\$86,250	\$12,553	\$15,000	\$7,500	\$10,000
Charges for services	\$1,431,390	\$1,083,637	\$1,322,234	\$1,164,900	\$1,389,700	\$1,353,550
Intergovernmental	\$267,180	\$326,270	\$287,702	\$394,100	\$368,100	\$304,470
Contributions	\$0	\$76,147	\$65,297	\$80,000	\$83,000	\$69,000
Miscellaneous	\$170,200	\$12,056	\$16,439	\$0	\$24,890	\$0
Transfers In	\$233,160	(\$7,353)	\$76,713	\$62,560	\$39,400	(\$449,420)
Current Year Revenues	\$18,308,270	\$17,265,568	\$18,496,084	\$17,788,060	\$18,052,000	\$17,520,500
Fund balance appropriation - Use of Reserves	(\$925,392)	\$522,884	(\$1,001,933)	\$700,000	\$548,000	\$1,294,500
Total Revenues	\$17,382,878	\$17,788,452	\$17,494,151	\$18,488,060	\$18,600,000	\$18,815,000

EXPENDITURES						
Governmental Control	\$86,907	\$130,699	\$105,041	\$91,890	\$86,640	\$95,390
General Government	\$961,595	\$962,140	\$1,269,489	\$1,387,960	\$1,357,060	\$1,471,130
Community and Economic Development	\$901,429	\$1,026,031	\$916,553	\$1,048,220	\$1,011,920	\$993,500
Planning, Zoning & Inspections	\$587,202	\$492,717	\$448,767	\$624,530	\$761,880	\$652,330
Administrative Services	\$2,544,608	\$2,756,570	\$2,550,668	\$2,816,230	\$2,848,660	\$2,826,710
Police	\$4,052,643	\$4,456,998	\$4,483,831	\$4,657,700	\$4,613,800	\$4,799,000
Fire	\$3,287,610	\$3,502,127	\$3,153,240	\$3,289,790	\$3,295,020	\$3,303,550
Sanitation & Facilities Maintenance	\$2,369,750	\$2,452,636	\$2,521,391	\$2,586,250	\$2,531,350	\$2,595,410
Engineering	\$606,052	\$627,890	\$684,469	\$706,740	\$726,460	\$716,890
Active Living*	\$1,985,082	\$1,380,644	\$1,360,701	\$1,278,750	\$1,367,210	\$1,361,090
Total Expenditures	\$17,382,878	\$17,788,452	\$17,494,151	\$18,488,060	\$18,600,000	\$18,815,000

<i>Estimated Ending Fund Balance:</i>	\$5,850,297
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* Children & Youth Services moved from General Fund to CYS Fund in 2008-2009.



General Fund-Revenues and Expenditures

The Georgia State law requires that municipalities adopt balanced budgets where expenditures do not exceed revenues. It is possible to achieve a balanced budget by using available fund balance or reserves. Fund balance should be used prudently and only in accordance with the City's fund balance policy. The City has added nearly \$2 million to its fund balance since 2008. It is anticipated that just under \$1.3 million will be used in 2012. This will result in a fund balance of \$5,850,297 which is 31% 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

2010-2011 REVISED GENERAL FUND BUDGET ESTIMATE

The 2010-2011 Revised Estimate is \$111,940 more than the approved 2010-2011 Budget Estimate, a .6% increase. While full-time personnel costs and legal services costs were reduced there were increases in part-time personnel costs, overtime costs, professional services and some utilities. Specifically, the revised budget was adjusted for the outsourcing of the building inspections function that was approved by the City Commission during this fiscal year.

The 2010-2011 Revised General Fund revenue estimates increase slightly over the approved 2010-2011 budget. Before taking into consideration the interfund transfers and use of fund balance, the revised revenue estimates are \$287,100 or 1.6% higher than the approved 2010-2011 revenue estimates. Real estate property taxes are decreased by \$304,300 due to the \$70 tax credit issued to every owner-occupied residential property in the second installment 2010 billing. This decrease is offset by increases in other revenue categories including an increase of \$140,300 in construction permits and fees, due to a rebound in construction and the addition of electrical inspections services which previously had been handled by DeKalb County. Increases are also anticipated in franchise taxes, alcoholic beverage licenses, alcoholic beverage sales and excise taxes, recreation fees and public safety penalties and fines. Previously, the reimbursement for capital construction management had been shown as a transfer but is now accounted for with other general fund revenues. Interest income continues to decline. Three years ago, the city received over \$300,000 in interest income but it is currently estimated at \$7,500. Overall, most revenue categories remain stable or are increasing slightly in the revised budget.

Other adjustments are shown for transfers between the Solid Waste Fund, the Storm Water Utility Fund, Greenspace Fund, Emergency 911 Fund, Hotel/Motel Tax Fund and the Children and Youth Services Fund to reflect either revised overhead costs or to cover additional expenditure estimates.

Since revenues are slightly higher than anticipated, we are able to decrease the use of fund balance. The 2010-2011 Proposed General Fund anticipated using \$700,000; however, for the 2010-2011 Revised General Fund we estimate that we will only need to use \$548,000 of fund balance or 22% less than previously budgeted. This will result in a fund balance of approximately \$7,144,800 or 38% of the 2011-2012 Proposed General Fund budget.

2011-2012 ADOPTED GENERAL FUND BUDGET EXPENDITURES

The 2011-2012 Proposed General Fund Budget Estimate is approximately \$326,940 more than the initial 2010-2011 Proposed General Fund Budget Estimate and \$215,000 more than the Revised General Fund Budget Estimate. In both cases, the increase is slightly less than 2%.

The Personnel Services category increases \$24,260 in the 2010-2011 Revised General Fund Budget Estimate over the initial 2010-2011 Proposed General Fund Budget Estimate. Within that category, full-time salaries decrease \$171,000 and part-time salaries increase \$173,000 in part due to the accounting transfer of two positions in the Downtown Development Authority division from full-time to part-time account codes. Additionally, the reduction in full-time salaries reflects a military leave vacancy with a

corresponding increase in part-time salaries to cover the cost of hiring of temporary assistance during the full-time employee's absence.

The budget for health insurance increases \$77,200 or 4.6%. In addition to the increased city contribution to health insurance, employees will be required to pay an additional 15-20% in insurance deductions. The city's contribution to the retirement system decreased from 9% of payroll to 8.5% of payroll resulting in a decrease of \$56,170 in the 2011-2012 Proposed General Fund Budget Estimate.

The 2011-2012 estimates include merit increases for all eligible full-time employees effective January 16, 2012. This would be the first base compensation increase for city employees since 2008. The cost of the merit increases is approximately \$216,000 in the General Fund Budget and \$32,500 in other funds for a total of \$248,500.

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

Full time salary costs in the 2010-2011 Revised General Fund Budget are estimated at approximately \$8.26 million as compared to approximately \$8.37 million in the 2011-2012 Proposed General Fund Budget, an \$115,900 difference.

Other expenditures include construction inspections by a private contractor, zoning ordinance updates, outsourced accounting services, invasive plant control, community-wide Active Living programs including Team Decatur, additional automated external defibrillators for city facilities, continued emphasis on pedestrian and bicycle safety and numerous environmental initiatives.

2011-2012 ADOPTED GENERAL FUND BUDGET REVENUES

The 2011-2012 Adopted General Fund revenue estimates are \$42,680 lower than the revised 2010-2011 General Fund revenue estimates. Estimates of revenue from real property taxes for the 2011-2012 Proposed General Fund are based on a flat real property digest and reducing the general fund millage rate from 10.215 mills to 10.20 mills. The 2011-2012 Adopted General Fund real property tax estimate is \$249,300 higher than revised 2010-2011 because the tax credit was only applied to 2010 taxes. The collection rate for 2011 second installment taxes is budgeted at 97% by June 30th which is consistent with prior years at the same point in time. The collection rate for the 2012 first installment billing is budgeted at 96%. By the next fiscal year, 2012-2013, the City will have collected over 99% of the taxes billed. The total estimate for real property tax revenue is \$10,450,000 which is 58% of total anticipated revenues before interfund transfers.

It is anticipated that most revenue sources will generally show modest or no changes based on estimates using historic and economic trends. Aside from the increase in real property taxes, an increase of \$20,000 is estimated for parking violation fees because a new court software system will allow easier collections of delinquent parking tickets.

For the past several years, the city has received close to \$1,000,000 from the insurance premiums tax. The estimate for the insurance premiums tax for the 2011-2012 Adopted General Fund is \$91,880 lower

than the revised 2010-2011 budget estimate. The insurance premiums tax is calculated using the city's population as a percentage of the overall state population. As a result of the 2010 census, the city's percentage of the overall state population is lower which will likely result in reduced revenue from the insurance premiums tax.

Permits and fees are estimated to be \$36,500 lower than the revised 2010-2011 revenue estimates mainly because of the difficulty in predicting actual activity from year to year. By taking a conservative position on building permit and fee activity, we should be able to make adjustments during next year's revised budget process.

The City and the Downtown Development Authority have entered into an agreement for the provision of management services. The revenue is shown as intergovernmental revenue. Within the intergovernmental revenue category, the 2011-2012 budget estimate decreases by \$56,000 for State grants because the City received a non-recurring grant from the Atlanta Regional Commission for the strategic plan which is reflected in the revised 2010-2011 budget estimate.

The City continues to participate in a cooperative agreement with the Decatur Housing Authority to provide two police officers for directed law enforcement activities on Housing Authority property. The revenue from that agreement is budgeted.

In the 2009-2010 budget the Police Department established a traffic unit including a motorcycle traffic officer and a vehicle based officer. The main purpose of both of these positions is to perform traffic enforcement activities. Fines and forfeitures increase in the revised 2010-2011 budget estimate to reflect actual revenues and are budgeted a bit more conservatively for 2011-2012.

The adopted budget shows \$204,000 for the reimbursement for capital construction management. In the initial 2010-2011 budget, this was shown as a transfer from the Capital Improvements fund and adjusted in the revised 2010-2011 budget. This covers costs that the general fund incurs in support of major capital projects.

Revenues from recreation service fees and recreation facilities rentals are estimated to be \$61,000 lower than the revised 2010-2011 budget because the Decatur Recreation Center will be closed while undergoing a major renovation during 2011-2012.

Prior to the renovation of the Public Works facility, surplus vehicles and other equipment will be auctioned. The 2011-2012 revenue estimate for the sale of city assets is \$15,000.

The transfer from the Hotel/Motel Tax Fund is anticipated to be \$40,000 lower than the revised 2010-2011 transfer because the major downtown hotel will be closed for renovations for four months. 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 adopted budget shows a \$35,000 transfer to the Greenspace Fund to cover the cost of a \$15,000 grant to the Oakhurst Community Garden Project to assist with the purchase of property and \$20,000 to support the City's community garden program.

The E-911 Fund accounts for all the revenues and expenditures associated with operating the emergency public safety dispatch system. Fees from telephone lines as well as cellular phone service are dedicated to this purpose. However, a transfer from the general fund is required to meet the balance of the expenditures. The 2011-2012 Adopted General Fund estimate shows a \$250,000 transfer to the E-911 fund.

Children and Youth Services expenditures and revenues are budgeted in a special revenue fund that combines on-going city support, additional grant revenues and fees to support the program. For 2011-2012, there is a transfer from the General Fund to the Children and Youth Services Fund of \$400,000.

In December 2010, the city's Urban Redevelopment Agency issued \$13,760,000 in bonds for capital projects. There is a transfer from the General Fund to the Urban Redevelopment Agency Fund for the debt service payments that begin in 2011-2012.

Enterprise Funds

The City Commission will also be asked to adopt 2010-2011 Revised and 2011-2012 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

Both the 2010-2011 Revised Enterprise Fund Budget and the 2011-2012 Adopted Enterprise Fund Budget estimates include adequate revenues from the Hotel/Motel Tax and the Conference Center Management Agreement to cover normal operating costs associated with the Conference Center and Parking Deck.

The 2010-2011 Revised Budget includes a transfer of \$93,000 from the Hotel/Motel Tax Fund to cover maintenance costs. The Revised Budget estimates \$87,500 from the conference center management fee and parking revenue. The 2010-2011 Revised Budget includes \$153,000 in expenditures which includes improvements to the parking deck. New hotel ownership and a new management agreement for the conference center, has an impact on the revenues and expenditures for 2011-2012. Revenues include \$48,000 from the parking deck and a transfer of \$60,000 from the Hotel/Motel Tax Fund to cover maintenance costs. The hotel/motel tax will be paid to the DDA and will be placed in reserve for capital improvements by the management company. Expenditures include \$200,000 capital improvements to the parking deck and another \$200,000 as a match towards fundraising activities for improvements to the courthouse lawn.

Solid Waste

Effective July 1, 2000, solid waste services began to be accounted for using an Enterprise Fund. As a result, sanitation fees and income from refuse bag sales received after July 1, 2000 are shown in the Solid Waste Fund.

A transfer of \$203,000 will be made from the 2010-2011 Revised Solid Waste Fund to the 2010-2011 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown litter containers and a credit for services provided but not billed to the City and to the City Schools of Decatur.

An estimated transfer of \$233,040 will be made from the 2011-2012 Proposed Solid Waste Fund to the 2011-2012 Adopted General Fund Budget to cover the indirect cost of services paid for by the General Fund for solid waste management services minus a credit for the cost of street sweeping, the cost of collecting the downtown street cans and a credit for services provided but not billed to the City and to the City Schools of Decatur.

Using an estimate of total solid waste costs included in the 2011-2012 Adopted Budget estimate, 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 \$228 to \$233 for residential properties to cover the fixed costs of sanitation service (personnel, benefits, equipment, yard waste collection, recycling, etc.).
- Retained the \$3.99 per cubic yard for dumpster service.
- Increased the annual assessment from \$650 to \$690 per single 95-gallon cart for once a week pick-up, with increased charges depending on the number of carts and the number of pick-ups per week.
- Increased the annual assessment from \$950 to \$1,040 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, \$.65 per 15-gallon bag, and \$.38 per 8-gallon bag to cover disposal costs.

Total revenues for 2011-2012 are estimated to be \$2,239,500 and expenses prior to non-operating expenses like depreciation are estimated to be \$1,995,260.

The Solid Waste Fund includes the purchase of a 6 cubic yard rear loader for downtown collections and multi-family recycling services. The purchase of the rear loader will be approximately \$100,000 resulting in an annual lease payment of \$20,000 for five years.

Storm Water Utility

The major activity of this fund has been the completion of the comprehensive storm water master plan and construction of storm drainage improvements in conjunction with streetscapes improvement programs and construction of neighborhood storm drainage improvements. Stormwater improvements were made during the Glenlake Park renovation including a stream bank restoration as well as culvert restorations. The current stormwater utility charge is \$6.25 per month (\$75 annually) per Equivalent Residential Unit (ERU).

Revenue for the 2010-2011 Revised Storm Water Utility is \$996,660 and expenditures are estimated to be \$1,989,910. Revenue for the 2011-2012 Adopted Storm Water Utility is \$995,000 and expenditures

are estimated to be \$2,206,370. In the revised budget, \$620,000 is budgeted for the Cemetery improvements. In the proposed budget, \$1,000,000 is budgeted for Phase V streetscape improvements and the Ebster extension. Expenditures exceeding revenues will be covered by accumulated fund balance.

A transfer of \$231,000 will be made from the 2010-2011 Revised Storm Water Utility Fund to the 2010-2011 Revised General Fund Budget to cover the indirect cost of services paid for by the General Fund for storm water management. A transfer of \$247,210 will be made from the 2011-2012 Adopted Storm Water Fund to the 2011-2012 Proposed General Fund Budget for the same purpose.

OTHER FUNDS

The City Commission will also be asked to adopt 2010-2011 Revised and 2011-2012 Proposed Budgets for the Capital Improvement Fund, the Cemetery Capital Improvement Fund, Children and Youth Services Fund, the Debt Service Fund, the Economic Development Fund, the Emergency Telephone System (E911) Fund, the Community Grants Fund, the Greenspace Trust Fund, the Confiscated Drug Fund and pass-through funds for the Downtown Development Authority, the Board of Education and the Hotel/Motel Tax Fund. The City has created two additional funds to account for capital projects paid by general obligation bond funds and recovery zone economic development bonds. These are the General Obligation Bond Fund and Urban Redevelopment Agency Fund.

Capital Improvement Fund

The 2010-2011 Revised Capital Improvement Fund budget includes \$1,135,000 in tax revenue; \$160,000 in intergovernmental revenue; \$1,000 in interest revenue; and, \$5,280 in other revenue. The intergovernmental and other revenue is for designing the North McDonough Streetscapes improvements and an insurance claim reimbursement, respectively.

Capital outlay projects in the 2010-2011 Revised Capital Improvement Fund Budget Estimate include:

- Repairs to Glenlake Park pool.
- On-going replacement of park bleachers, replacement benches and trashcans.
- Playground drainage and mulch systems.
- Street patching and repair.
- Active Living pickup truck.
- Street sign replacement program.
- Bridge railing replacement.
- Payroll/HR software system.
- Geographic Information System Start-up.
- Police Department Computer Server replacement.
- Initial funding for the Beacon Complex master plan.

The 2010-2011 Revised Capital Improvements Fund budget includes expenditures \$361,000 for debt service to cover payments for previously purchased equipment.

The 2010-2011 Revised Capital Improvement Fund budget includes a transfer of \$8,293,929 to the General Obligation Bond Fund which includes the balance of the general obligation funds as of June 30, 2010 plus \$191,850 for the Cemetery project which will be paid back from cemetery lot sales starting in

2011-2012. All expenditures related to the general obligation bond projects are being entered in the new General Obligation Bond Fund.

The 2011-2012 Adopted Capital Improvement Fund budget includes \$1,257,000 in tax revenue; \$250,000 in intergovernmental revenue; and, \$1,000 in interest revenue. The intergovernmental revenue represents revenue from the MARTA offset program for design of the North McDonough Streetscapes and design of the Clairemont/Commerce and Church/Commerce intersections.

Capital outlay projects in the 2011-2012 Adopted Capital Improvement Fund Budget Estimate include:

- Playground equipment replacement.
- Athletic field lights-McKoy and Oakhurst.
- Recreation Registration software.
- Street patching, repair and paving.
- Two Building Maintenance Cargo vans.
- Cemetery Management System.
- Courtroom audio recording equipment.
- Emergency Management vehicle.
- Fire Chief vehicle.
- Fire-Self-contained breathing apparatus equipment.
- Grounds Maintenance storage shed.
- Grounds Maintenance pickup truck.
- Motor Maintenance diagnostic scan tool.
- Public Works vehicle.
- Police vehicle.
- Telephone System upgrade.

The 2011-2012 Adopted Capital Improvements Fund budget includes expenditures of \$ 429,600 for debt service. There is a transfer of \$125,000 to the Urban Redevelopment Agency Fund for debt service on the URA bonds. There is a transfer of \$158,150 to the General Obligation Bond Fund for the Cemetery project. This 'advance' will be paid back from future cemetery lot sales.

It is recommended that the levy for capital improvement purposes be increased from 1 mill to 1.1 mills.

General Obligation Bond Fund

The General Obligation Bond Fund has been added in the Revised in 2010-2011 to budget and account for the approved general obligation bond fund projects.

The 2010-2011 Revised General Obligation Bond Fund budget includes \$15,300 in Interest revenue and \$375,120 in Intergovernmental revenue. Other sources of revenue are transfers from other funds including \$191,850 from the Capital Improvements Fund, \$320,000 from the Cemetery Capital Fund, \$60,000 from the Tree Bank Account in the Economic Development Fund and \$105,520 from the Stormwater Utility. The balance of the general obligation bond is being transferred from the Capital Improvements Fund in the amount of \$8,102,079.

The 2010-2011 projects include Oakhurst Streetscapes, the WPD/L/West Trinity Place Bike Lanes, Downtown Streetscapes – Phase V, Decatur Cemetery, sidewalk improvements and intersection improvements, Decatur Recreation Center, Fire Station #1, Glenlake Park and Public Works.

The 2011-2012 Adopted General Obligation Bond Fund budget includes \$15,000 in Interest revenue and \$400,000 in Intergovernmental revenue from Georgia Department of Transportation. There is a transfer

of \$158,150 from the Capital Improvements Fund which will be reimbursed by future cemetery lots sales.

The 2011-2012 projects include Oakhurst Streetscapes, Downtown Streetscapes-Phase V, Decatur Recreation Center, Greenspace, sidewalk improvements and railroad crossings design.

Urban Redevelopment Agency Fund

The Urban Redevelopment Agency Fund has been added to the Revised 2010-2011 Budget Estimates account for the Recovery Zone Economic Development bonds that were issued by the Urban Redevelopment Agency of the City of Decatur in December 2010. The revenue from these bonds will be used for construction and renovation of Fire Station #1, Decatur Recreation Center and the Public Works facility.

The 2010-2011 Revised Urban Redevelopment Agency Fund budget includes \$5,000 in Interest revenue in addition to \$13,760,000 in proceeds from the bond issuance.

The 2011-2012 Adopted Urban Redevelopment Agency Fund budget includes \$10,000 in Interest revenue and \$341,320 for the federal rebate on the interest paid by the City on the bonds.

Expenditures for both years are for the projects described above: Fire Station #1, Decatur Recreation Center and the Public Works facility. The debt service payments in 2011-2012 total \$826,000 and will be paid with transfers from the General Fund and Capital Improvements Fund.

Cemetery Capital Improvement Fund

The 2010-2011 Revised Cemetery Capital Improvement Fund reflects revenues of \$50,000 which is mainly revenue from sales of lots in the newest section of the Cemetery and \$10,300 from an insurance claim reimbursement. Unlike previous revenues from lot sales, 100% of the revenue is being dedicated to the Cemetery Capital Improvement Fund for improvements. In previous years, half of these revenues went to the General Fund. Expenditures are estimated at \$33,500 for maintenance and repair and professional services. Much of the fund balance, \$320,000, is being transferred to the General Obligation Bond Fund to cover costs included in the Cemetery capital improvement project.

The 2011-2012 Adopted Budget includes \$50,000 in revenues from lot sales. Proposed expenditures include replacing water lines and section signs plus some funds to cover contingencies that may occur during the fiscal year. In order to fund the total project budget for Cemetery improvements, a transfer will be made by the Capital Improvements Fund to the General Obligation Bond Fund to cover some of the costs of the Cemetery project. Over the next several years, the Cemetery Capital Improvement Fund will transfer funds back to the Capital Improvement Fund until the balance of the 'advance' for the Cemetery improvements is covered. In 2011-2012, there will be a transfer of \$30,000 from the Cemetery Capital Improvement Fund to the Capital Improvement Fund.

Debt Service Fund

The 2010-2011 Revised Debt Service Fund Budget shows \$1,765,000 in tax revenue to retire debt on the general obligation bond issue. There is also \$17,000 in interest income. There is a \$1,431,500 interest

payment and a \$355,000 principal payment for the bonded debt. At June 30, 2011 it is estimated that there will be approximately \$1,390,486 in fund balance for the capital improvement bonds.

The 2011-2012 Adopted Debt Service Fund Budget shows revenues of \$1,632,000 in tax revenue to retire debt on the bond issue. There is also \$16,000 in interest income.

There is a \$1,418,150 interest payment and a \$440,000 principal payment for bonded debt included in the 2011-2012 Adopted Debt Service Fund Budget. At June 30, 2012 it is estimated that there will be approximately \$1,175,336 for the capital improvement bonds.

In July 2009, the City issued \$5,900,000 in general obligation sales tax notes on behalf of the City Schools of Decatur. The City Schools of Decatur will fund the notes with special purpose local option sales tax revenues. The principal and interest payments are reflected in the Debt Service Fund budget.

It is recommended that the Debt Service Fund levy for capital purposes be decreased from 1.44 mills to 1.32 mills.

Economic Development Fund

The 2010-2011 Revised Economic Development Fund Budget shows \$9,570 in revenues, of which \$8,820 is earmarked for the Tree Bank Account, and \$24,000 in expenditures. The balance in the tree bank as of June 30, 2010 was \$58,529. A transfer of \$60,000 from the Tree Bank Account to the General Obligation Bond Fund is budgeted to cover some of the costs of the Cemetery project. The unencumbered Economic Development fund balance will be approximately \$33,400 and the Tree Bank Account balance will be \$1,350.

The 2011-2012 Adopted Economic Development Fund Budget shows tree bank contributions of \$0 and interest of \$500. There are expenditures of \$20,000 for tree maintenance in the commercial district and tree plantings. It is anticipated that \$19,500 will be needed from unencumbered fund balance. The balance in the tree bank as of June 30, 2011 is estimated to be \$1,349. The unencumbered Economic Development fund balance will be approximately \$13,900.

Emergency Telephone System Fund

For a number of years the City has collected \$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. 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 2010-2011 Revised Emergency Telephone System Fund is \$560,000 and expenditures are estimated to be \$873,140. The 2010-2011 Revised Emergency Telephone System Fund includes the purchase of a Dictaphone recording system in the amount of \$32,410 to be financed over three years. Revenue for the 2011-2012 Adopted Emergency Telephone System is \$550,000 and expenditures are estimated to be \$870,560.

A transfer of \$200,000 will be made to the 2010-2011 Revised Emergency Telephone System Fund from the 2010-2011 Revised General Fund Budget to cover the cost of providing E-911 not covered by E-911 fees. A transfer of \$250,000 is estimated from the 2011-2012 Adopted General Fund Budget to the 2011-2012 Adopted Emergency Telephone Fund for the same purpose.

Children and Youth Services Fund

The City has traditionally supplemented the after-school and summer children and youth programs through the General Fund. With the completion of the 21st Century Learning Center grant, the City established a special revenue Children and Youth Services Fund to account for grants, fees, accumulated fees, contributions from other partners and a transfer from the General Fund for support of children and youth services.

Revenue for the 2010-2011 Revised Children and Youth Services Fund is \$1,026,120 and expenditures are estimated to be \$1,592,220. A transfer of \$300,000 will be made from the 2010-2011 Revised General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. This is \$150,000 less than the original 2010-2011 budget. The remaining difference will be covered by the accumulated reserve resulting in an ending fund balance of \$675,674.

Revenue for the 2011-2012 Adopted Children and Youth Services Fund is \$1,100,410 and expenditures are estimated to be \$1,898,720. A transfer of \$400,000 is budgeted from the 2011-2012 Proposed General Fund Budget to cover the cost of providing children and youth services not covered by other revenue sources. The 2011-2012 Adopted Children and Youth Services Fund budget includes an additional full-time site director for the new site, 4th/5th Grade Academy at 5th Avenue, and the purchase of an activity bus. The bus is estimated to cost \$49,000 and it will be financed over five years with estimated annual payments of \$9,800.

Greenspace Trust Fund

The purpose of this fund is to account for revenues received primarily through grants and donations for the purchase of greenspace within the City of Decatur. The 2010-2011 Revised Greenspace Trust Fund Budget shows revenues of \$100 from gifts and contributions. The Fund shows expenditures of \$35,000, all of which is covered by a \$35,000 transfer from the General Fund.

The 2011-2012 Adopted Greenspace Trust Fund Budget shows no revenues. Expenditures total \$35,000 with a \$35,000 transfer from the General Fund tree bank to provide a grant of \$15,000 to the Oakhurst Community Garden Project to assist with purchase of property and \$20,000 to support the City's community gardening program. The City will continue to seek grant funding and donations for the purchase of Greenspace. The estimated ending fund balance for 2011-2012 is \$12,035.

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 2010-2011 Revised Confiscated Drug Fund Budget shows revenues of \$30 and expenditures of \$21,750 primarily to purchase fingerprinting software and equipment. It is estimated that the fund balance at June 30, 2011 will decrease to \$11,996. The 2011-2012 Adopted Confiscated Drug Fund Budget Estimate shows revenues of \$30 and expenditures of \$2,500. It is estimated that the fund balance at June 30, 2012 will decrease to \$9,526.

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 2010-2011 Revised Hotel/Motel Tax Fund Budget shows revenues of \$326,000 and expenditures of \$93,000 for the support of the Decatur Tourism Bureau; a \$93,000 transfer to the Conference Center Fund; and a \$140,000 transfer to the General Fund.

The 2011-2012 Adopted Hotel/Motel Tax Fund Budget Estimate shows revenues of \$220,000. This is lower than the 2010-2011 Revised Hotel/Motel Tax Fund Budget because the major downtown hotel will be closed for four months for an extensive renovation. Expenditures include \$100,000 for the support of the Decatur Tourism Bureau; a \$60,000 transfer to the Conference Center Fund; and an \$100,000 transfer to the General Fund.

Downtown Development Authority, Board of Education and Decatur Tourism Bureau Funds.

These funds simply account for the collection of real property taxes for the Downtown Development Authority and the Board of Education and hotel/motel taxes for the Decatur Tourism Bureau Fund and merely act as pass-throughs.