

APPENDIX D

DEMOGRAPHIC & STATISTICAL
INFORMATION



Fiscal Year 2011-2012 Demographic & Statistical Information

Date of Incorporation:	1823
Date First Charter Adopted:	1909
Date Present Charter Adopted:	2001
Location:	6 miles east of Atlanta, GA
Form of Government:	Commission-Manager

The City of Decatur government is a commission-manager style of government with a city manager. The Five City Commissioners are elected in nonpartisan elections for overlapping four-year terms. Each January, Commissioners elect two of their fellow members to serve as Mayor and Mayor Pro Tem. The City Commissioners determine the policies of the City and enact the local laws necessary for the protection of the public health, safety, and welfare. They provide leadership in identifying community needs and developing programs to meet community objectives. They oversee the delivery of services to citizens and are responsible for adoption of an annual budget and the levying of taxes necessary to finance local government operations.

City Commission meetings are held the first and third Mondays of a month in the City Commission meeting room of the Decatur City Hall, 509 North McDonough Street. In addition to the City Commission, various boards and commissions assist in carrying out established policies.

Zoning Board of Appeals	meets the 2 nd Monday of the month	7:30pm
Active Living Board	meets the 1 st Tuesday of the month	7:00pm
Planning Commission	meets the 2 nd Tuesday of the month	7:00pm
Historic Preservation Commission	meets the 3 rd Tuesday of the month	6:30pm
Decatur Development Authorities	meets the 2 nd Friday of the month	8:00am
Environmental Sustainability Board	meets the 3 rd Friday of the month	8:00am

Number of Full-Time Employees:	205
Total Estimated Population (2010 Census):	19,335
Number of Registered Voters:	13,348
Median Age (2010 Census):	38
Median family income (2005-09 American Community Survey):	\$94,455
Area – square miles:	4.27
2010 assessed valuation:	\$1,244,373,000
Net Bonded Debt per capita:	\$1,709
Ratio of Net Bonded Debt to Assessed Value:	2.6%
City Bond Rating:	Aa2/AA+



Fiscal Year 2011-2012 Demographic & Statistical Information

Population Composition (2010 Census):

White	73.5%
Black	20.2%
Hispanic	3.2%
Other	4.1%

Fire Protection

Number of Stations:	2
Number of Employees:	39
Number of Engines:	5

Police Protection

Number of Stations:	1
Number of Employees:	60
Number of Police Vehicles:	37

Municipal Sanitation Service

Number of Residential Consumers:	7,002
Number of Commercial Consumers:	210
Number of Employees:	15
Number of Vehicles:	3 trucks 6 scooters

Active Living

Number of Parks & Playgrounds:	9
Acreage in Parks & Playgrounds:	57
Number of Swimming Pools:	3
Number of Tennis Courts:	11
Number of Athletic Fields:	5
Number of Recreation Buildings:	3

Miles of Streets, Sidewalks

Streets paved:	74
Sidewalks paved:	62

Authorized Personnel

	FY 09-10		FY 10-11		FY 11-12	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<u>Governmental Control</u>						
City Manager	1		1		1	
Deputy City Manager	1		1		1	
Assistant City Manager	2		2		2	
Management Analyst	0		0		0	
Assistant to the City Manager	1		1		1	
Resource Conservation Coordinator	1		1		1	
Personnel Director	1		1		1	
Personnel Specialist	1		1		1	
Payroll Coordinator	0		0		1	
Administrative Assistant	1		1		1	
City Attorney		1		1		1
Graduate Intern		2		2		2
	9	3	9	3	10	3
<u>Administrative Services</u>						
Revenue & Technology Manager	1		1		1	
Bookkeeper	1		1		1	
City Clerk	1		1		1	
Payroll Coordinator	1		1		0	
Revenue Officer	2		2		2	
Senior Revenue Officer	1		1		1	
Court Clerk	2		2		2	
Court Clerk Assistant	1		1		1	
Accounting Clerk		1		1		1
Archivist		1		1		1
Customer Service Clerk		1		1		1
Intern		1		0.5		0.5
Municipal Court Judge		4		4		4
Marshall		1		1		1
Bailiff		1		1		1
Solicitor		1		1		1
Public Defender		1		1		1
	10	12	10	11.5	9	11.5
<u>Community & Economic Development</u>						
Assistant City Manager	1		1		1	
Assistant Director C&E Development	1		1		1	
Development Services Coordinator	1		1		1	
Volunteer!Decatur Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Administrative Assistant	1		1		1	
PALS Manager	0		1		0	
PALS Supervisor	2		1		0	
Parking Manager	0		0		1	
Parking Attendant		3		5		5
	8	3	8	5	7	5
<u>Active Living</u>						
Active Living Director	1		1		1	
Assistant Active Living Director	1		1		1	
Program Supervisor	3		3		3	
Program Assistant	2		1		1	
Administrative Assistant	1		1		1	
Aquatics Director		1		1		1
Site Director		2		1		1
Site Leader		1		1		1
Program Leader		4		4		4
Specialized Instructor		14		10		10
Receptionist		2		3		3
	8	24	7	20	7	20

Authorized Personnel Summary

Authorized Personnel

	FY 09-10		FY 10-11		FY 11-12	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<u><i>Children & Youth Services</i></u>						
Children & Youth Services Director	1		1		1	
Assistant CY&S Director	1		1		1	
Program Supervisor	1		0		1	
Program Assistant	2		1		0	
Site Director	5	1	5	1	6	0
Administrative Assistant	1		1		1	
Academic Building Coordinator		1		0		0
Academic Tutor		5		2		2
After-School Counselor		25		30		30
Lead Counselor		2		4		4
Summer Camp Director		0		2		2
Summer Camp Counselor		19		26		26
Instructor		39		57		57
CIT Coordinator		1		1		1
Family Liaison		1		1		1
Junior Counselor		3		3		3
Technology Specialist		1		1		1
Technology Instructor		6		6		6
Technology Support Staff		0		1		1
Receptionist		0		0		0
	11	104	9	135	10	134
<u><i>Planning, Zoning & Inspections</i></u>						
Planning Director	1		1		1	
Building Official	1		1		1	
Building Inspector	1		1		1	
Planning & Zoning Technician	1		1		1	
Administrative Assistant	0		0		0	
Plans Review Technician		0		0		0
Historic Preservation Planner		1		1		1
	4	1	4	1	4	1
<u><i>Police</i></u>						
Police Chief	1		1		1	
Deputy Police Chief	1		1		1	
Assistant Police Chief	0		0		0	
Police Captain	3		3		3	
Police Lieutenant	4		4		4	
Police Sergeant	6		6		6	
Police Investigator	4		4		5	
CID Evidence Technician	1		1		1	
Police Officer, MPO	26		26		25	
Communications Officer	11		11		11	
Communications Supervisor	0		0		0	
Community Relations Specialist	1		1		1	
Support Services Technician	1		1		1	
Administrative Assistant	2		1		1	
Animal Control Officer	1			1		1
Automated Red-light Tech		1		0		0
Background Investigator		1		1		1
Permit Clerk		0		1		1
Police Records Clerk		0		0		0
School Crossing Guard		21		21		21
Technology Support Officer		0		0		0
	62	21	60	24	60	24

Authorized Personnel Summary

Authorized Personnel

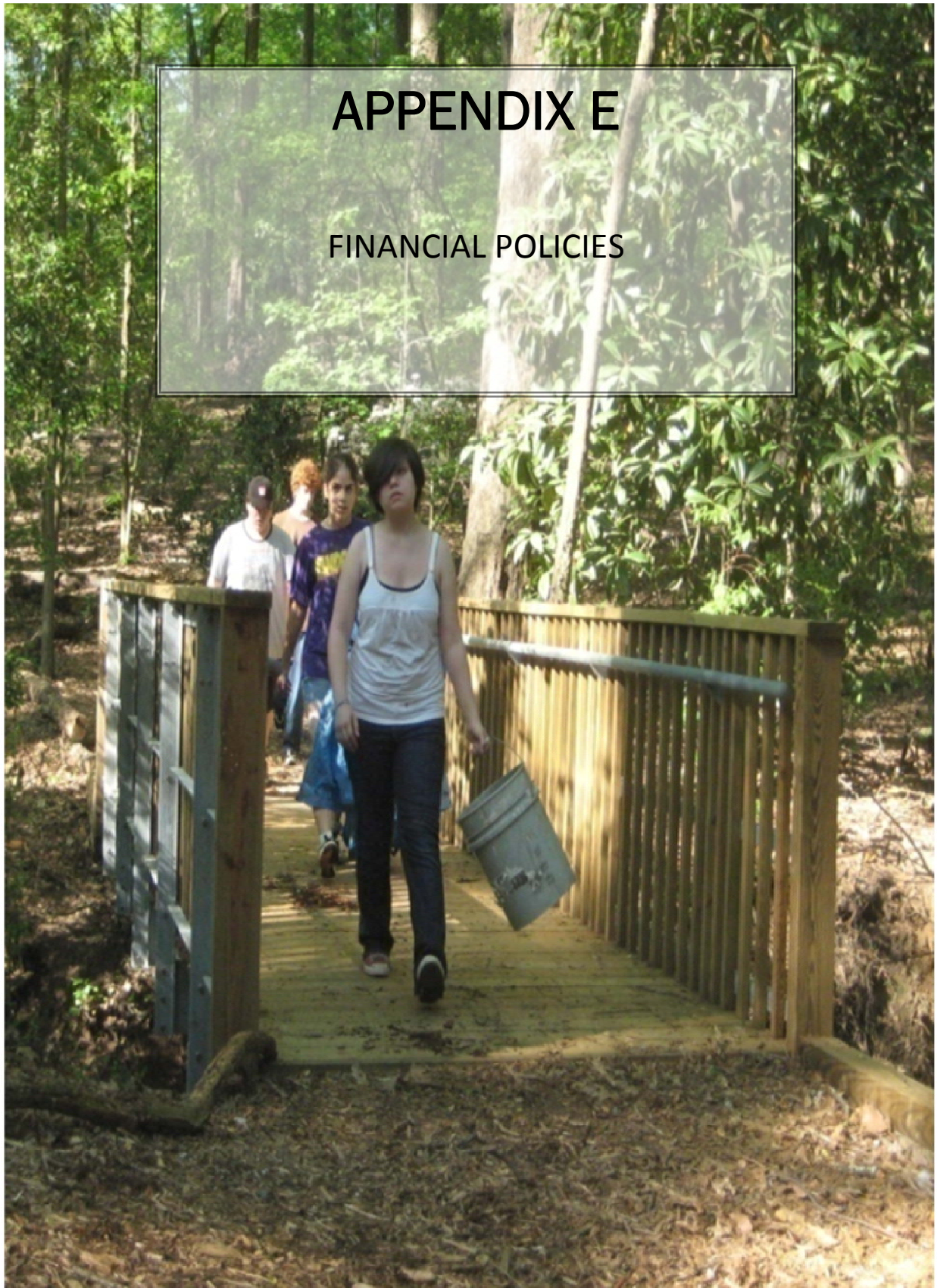
		FY 09-10		FY 10-11		FY 11-12	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<u><i>Fire & Rescue</i></u>							
Fire Chief	1			1		1	
Deputy Fire Chief	0			0		0	
Assistant Fire Chief	2			2		1.5	
Fire Captain	0			0		0	
Station Captain	3			3		4	
Fire Lieutenant	3			3		3	
Fire Sergeant	3			3		3	
Firefighter-Driver	12			12		12	
Firefighter	15			15		15	
	39			39		39.5	
<u><i>Public Works</i></u>							
Assistant City Manager	1			1		1	
Sanitation Services Superintendent	1			1		1	
Facilities Maintenance Superintendent	1			1		1	
Crew Supervisor	4			4		4	
Crew Chief	1			1		1	
Crew Worker	12			12		12	
Equipment Operator	3			3		3	
Building Specialist	2			2		2	
Lead Automotive Mechanic	1			1		1	
Automotive Mechanic	2			2		2	
Administrative Assistant	2			2		2	
Sanitation Equipment Operator II	6			5		5	
Sanitation Equipment Operator I	6			7		7	
Supply Clerk	1			1		1	
Codes Enforcement Officer	1			1		1	
Facility Monitor		2			2		2
Crew Worker		3			2		2
Seasonal Laborer		8			8		8
	44	13		44	12	44	12
<u><i>Engineering & Stormwater Management</i></u>							
Senior Engineer	1			1		1	
Stormwater Management Engineer	1			1		1	
Project Civil Engineer	0			0		0	
Environmental Specialist	1			1		1	
Engineering Inspector	1			1		1	
Crew Supervisor	2			2		2	
Crew Worker	5			5		5	
Equipment Operator	3			3		3	
Laborer I	0			0		0	
Administrative Assistant	1			1	1	1	1
Seasonal Laborer		3			1		1
	15	3		15	2	15	2
TOTAL	210	184		205	213.5	205.5	212.5

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APPENDIX E

FINANCIAL POLICIES



Financial Policies

City of Decatur

I. Purpose and Objective

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

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

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

II. Operating Budget

A. Preparation

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

1. Proposed Budget – A proposed budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and state budget laws.
 - a. The budget shall include (1) revenues, (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs, and (5) capital and other (non-capital) costs.

- b. The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Commission by the City Manager, a copy will be made available for public inspection at City Hall and advertised in a local newspaper of general circulation. No earlier than seven days after the proposed budget is transmitted to the City Commission and at least seven days in advance of budget adoption, a public hearing takes place to give the public an opportunity to comment on the proposed budget. Notice of public hearing must be advertised at least seven days in advance of the public hearing.
 - c. The City Commission, prior to the first day of the fiscal year, will adopt an annual budget at a public meeting. The annual budget shall be advertised at least one week prior to the meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Commission for its review with sufficient time given for the City Commission to address policy and fiscal issues.
 - 2. Adoption – The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and for each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.
- B. Balanced Budget**
- The operating budget will be balanced with anticipated revenues, including appropriated unencumbered surplus, equal to proposed expenditures. All funds within the budget shall also be balanced.
- C. Planning**
- The City will utilize a decentralized budget process. All departments will be given an opportunity to participate in the budget process and submit funding requests to the City Manager.
- D. Reporting**
- Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Manager to the City Commission monthly.

E. Control and Accountability

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

F. Performance Measures

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

G. Budget Transfers

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

III. Capital Budget Policies and Capital Improvement Plan

A. Scope

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

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

B. Control

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

C. Program Planning

The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program (CIP). During the annual budget process, each department submits its budget request including operating and capital needs. Upon review of the requests, major capital

projects are placed in the capital improvements fund. Other capital outlay is placed in the department's operating budget. Capital outlay is generally defined as an individual item of excess of \$5,000 with a life expectancy of more than two years but less than 10 years.

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

D. Timing

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

E. Reporting

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

IV. Debt

A. Policy Statement

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

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

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

B. Conditions for Using Debt

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

1. When non-continuous projects (those not requiring continuous annual appropriations) are desired;

2. When it can be determined that future users will receive a benefit from the improvement;
3. When it is necessary to provide basic services to residents and taxpayers;
4. When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.

C. Sound Financing of Debt

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

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

V. Accounting, Audits, and Financial Reporting

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

A. Accounting Records and Reporting

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

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

B. Auditing

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

C. Simplified Fund Structure

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

D. Financial Reporting

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

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

VI. Revenues

A. Characteristics

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

1. Simplicity – The City shall strive to maintain a simple revenue structure in order to reduce compliance costs for the taxpayer and/or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay should result.

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

B. Issues

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

1. Non-Recurring Revenues – One-time or non-recurring revenues shall not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and will not be used for budget balancing purposes.
2. Property Tax Revenues – All real and business personal property located within the City shall be valued at 50% of the fair market value for any given year based on the current appraisal supplied to the City by the DeKalb County Board of Tax Assessors.

3. User-Based Fees and Service Charges – For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset by a fee where possible. There will be an annual review of fees and charges to ensure that the fees provide adequate coverage of cost. The City Commission shall set schedules of fees and charges.
4. Intergovernmental Revenues (Federal/State/Local) – These revenue sources will be expended only for the intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.
5. Revenue Monitoring – Revenues received shall be compared to budgeted revenues. Significant variances will be investigated by the City Manager or designee.

VII. Purchasing

A. Intent

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

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

B. Vendors

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

1. Solicitation of Vendors and Submission of Bids

When a purchase for a single good is expected to exceed \$10,000, competition is required to the extent that it exists. Each department must attempt to obtain a minimum of three bids from different sources. If three

sources are not possible, the seeker of the bid must attempt to obtain as many vendors as possible. Each department head shall document the competitive bidding process with records of the vendor and bids received.

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

2. Interest of City Officials in Expenditure of Public Funds

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

3. Request for Proposal

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

4. Award of Bids

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

5. Local Bidder Preference

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

6. Equal Opportunity

The City of Decatur will provide an equal opportunity for all businesses to participate in City contracts regardless of sex, race, color, religion, national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender status. The City will

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

7. Ineligible Vendors

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

8.. State Contracts

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

9. Back-up Policy and Emergency Purchases

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

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

C. Decentralization of Purchasing Authority

1. Purchasing of Goods

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

For individual goods costing over \$1,000, the department shall make every effort to solicit a minimum of three competitive prices. To the

extent that an emergency condition exists or an item is supplied by only one source, the Department Head shall inform the City Manager and make the appropriate notation on the purchase order.

2. Monitoring of Purchases

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

D. Purchase Order (PO)

A “Purchase Order” (PO) cannot be issued unless sufficient funds are available in the budget.

The following is the established City procedure for use of purchase orders:

1. An item or service is required and sufficient funds exist in the approved budget to cover the cost of the item or service.
2. The item or service is ordered by a department.
3. The item or service is received and verified by the department.
4. The department is invoiced by a vendor for the required item or service.
5. A PO is prepared and the invoice is attached. The departmental purchasing authority must certify that funds are available to cover the cost of the purchase.
6. The PO is approved by the departmental purchasing authority.
7. The invoice and PO are reviewed by the bookkeeper or designee.
8. The invoice and PO are reviewed and authorized by the City Manager and or his/her designee.
9. Payment to the vendor is generated.

E. Petty Cash

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

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

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

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

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

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

F. City Credit Cards

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

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

G. Expense Reimbursements

Receipts for City business related expenses requiring reimbursement from the City of Decatur must be submitted to the accounting office with an expense reimbursement within 60 days of the date the expense was incurred. Each receipt

shall be dated and contain a description of the service or item purchased and account codes shall be written on the back of every receipt. Each expense reimbursement form must be approved by the appropriate departmental supervisor. Failure to submit the required documentation will result in forfeiture of the reimbursement.

H. Travel Expenses

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

VIII. Investments

A. Scope

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

B. Objectives

The following investment objectives shall be met with this policy:

1. Safety – Preservation of principal shall always be the foremost objective in any investment transaction involving City funds. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issues or backer. Interest risk is the risk that market value portfolios will fall due to an increase in general interest rates.
2. Liquidity – The second objective shall be the maintenance of sufficient liquidity within the investment portfolio. The City's investment portfolio shall be structured such that securities mature at the time when cash is needed to meet anticipated demands (static liquidity). Additionally, since all possible cash demands cannot be anticipated, the portfolio should maintain some securities with active secondary or resale markets (dynamic liquidity).

3. Return on Investment – The third objective shall be the realization of competitive investment rates, relative to the risk being assumed. However, yield on the City’s investment portfolio is of secondary importance compared to the safety and liquidity objectives described above.

C. Delegation of Authority

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

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

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

D. Authorized Investments

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

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

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

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

E. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Under the "prudent person" standard, investments shall be made with judgment and care, under circumstances then prevailing, which

persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable revenue to be gained.

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

development.

F. Diversification

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

G. Maturities

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

H. Safekeeping and Custody

All investment securities purchased by the City of Decatur shall be delivered against payment and shall be held in a third-party safekeeping account by the trust department of a bank insured by the Federal Deposit Insurance Corporation. The City Manager, or his/her designee, shall be responsible for the selection of a financial institution for this purpose, as well as the execution of a written safekeeping agreement with the trustee.

I. Ethics and Conflicts of Interest

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

J. Relationships with Banks and Brokers

The City of Decatur will select depositories through the City's banking services procurement process – including formal requests for proposals issued as needed. In selecting depositories, objective business criteria will be

used. To the extent possible, preference will be given to depositories located within the City of Decatur. The creditworthiness of the institutions will be a fundamental consideration.

K. Report on Deposits and Investments

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

L. Performance Evaluation

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

IX. Grants

A. Scope

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

B. Application and Acceptance of Grants.

1. The City Manager is given authority to make application for and accept grants that:
 - (a) are expected to be \$200,000 or less on an annual basis with no required City match; or,
 - (b) are expected to be \$100,000 or less on an annual basis with a required match of 20% or less; or,
 - (c) are expected to be \$50,000 or less on an annual basis with a required match of over 40%.
2. The City Commission must approve the application of and acceptance of any grants in excess of the limits established in Section 1 of this policy.
3. The City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to

make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore, no grant will be accepted that will incur management and reporting costs greater than the grant amount.

C. Grant Administration.

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

X. Fixed Assets

A. Fixed Asset Criteria

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

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

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

B. General Policy

1. Each Department Head is ultimately responsible for the proper recording, acquisition, transfer, and disposal of all assets within their Department. *City property may not be acquired, transferred, or disposed of without*

first providing proper documentation. A fixed asset information form must accompany each step.

2. Recording of Fixed Assets

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

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

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

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

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

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

Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed

buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all the construction contracts.

3. Acquisition of Fixed Assets

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

- New purchases

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

4. Lease Purchases

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

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

5. Transfer of Fixed Assets

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

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

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

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

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

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

Central Supply is responsible for receiving, storing, and safeguarding all auction materials before, during, and after the auction. Public Safety will

be responsible for the storage and safeguarding of all small, high value items, such as jewelry.

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

Reporting

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

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

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

Advertising

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

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

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

Sale of the Item

Eligibility. Members of the general public may participate as buyers at public sales, in sealed bids, and auctions. No employee whether full-time, part-time or temporary, of the City of Decatur, member of the employee's household and/or the employee's immediate family, or any person acting on the employee's behalf may participate in public sales if the employee has had any role in declaring the item surplus, processing the item or

related paperwork, or offering it for sale. City Commissioners are also excluded from participating in city auctions.

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

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

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

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

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

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

Recording of the sale

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

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

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

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

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

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

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

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

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

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

The city should try to obtain the highest value out of the disposed item. If another city department does not need the item then it should be put up for auction or sealed bid. If the item is not suitable for sale or does not meet reserve requirements then it can be donated to a non-profit organization. Only when the asset is no longer in possession of the department, due to one of the seven reasons listed above, is disposal action appropriate.

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

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

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

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

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

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

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

Disposal of Items of De Minimus Value

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

8. Physical Inventory

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

XI. Fund Balance Policy

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

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

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

- B. Fund Balance Classifications. In accordance with the Governmental Accounting Standards Board (GASB) Statement 54, the City recognizes the following five classifications of fund balance for financial reporting purposes:
- Nonspendable – non-cash assets such as inventories or prepaid items.
 - Restricted – funds legally restricted for specific purposes, such as grant funds.
 - Committed – amounts that can only be used for specific purposes pursuant to a formal vote of the City Commission.
 - Assigned – amounts intended to be used for specific purposes. The City Commission can choose to delegate this authority.
 - Unassigned – residual spendable fund balance after subtracting all above amounts and are available for any legal purpose.
- C. Spending Prioritizations.
- When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.

- b) When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:

1) Committed, 2) Assigned, and 3) Unassigned.

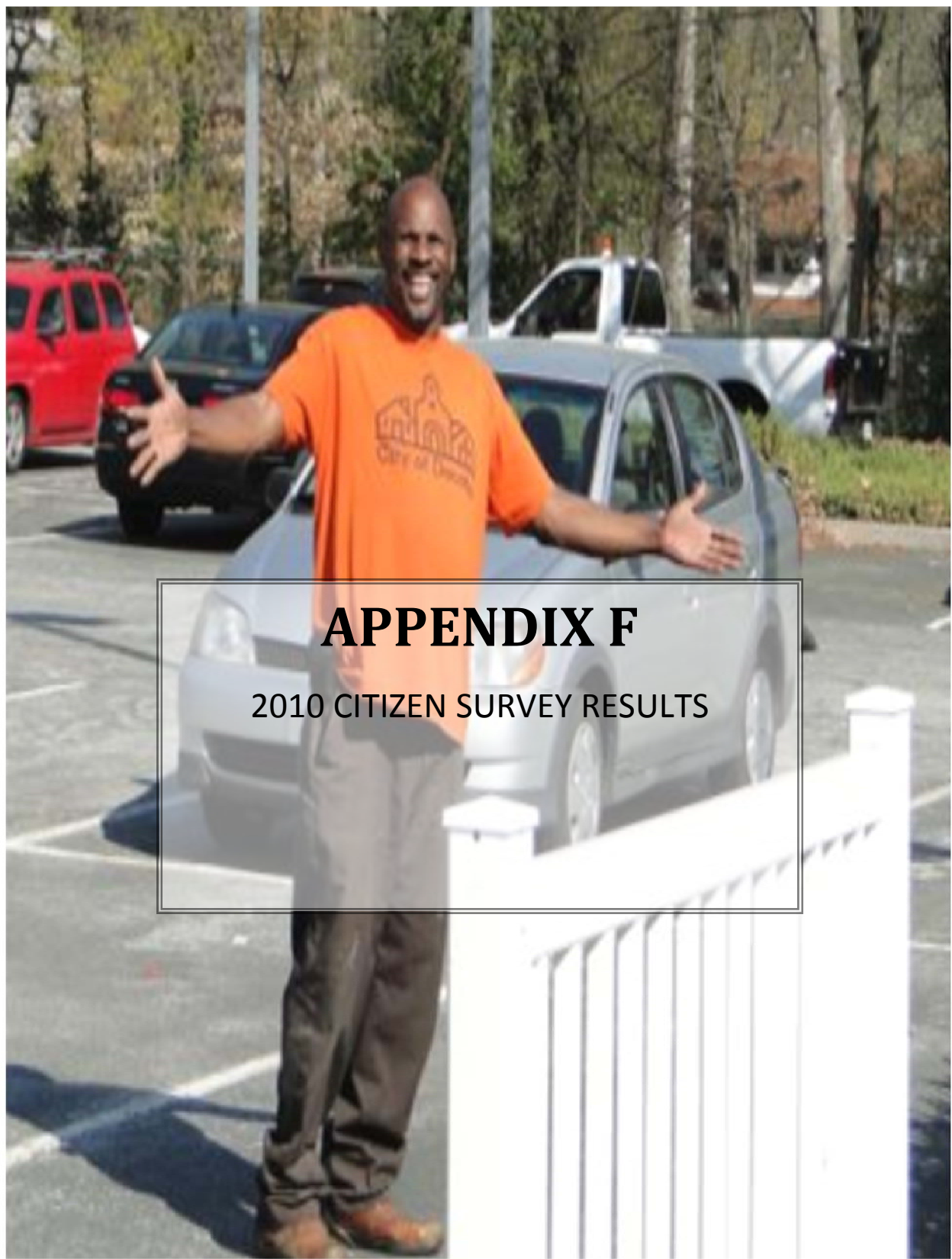
- D. Committed Fund Balance. The City Commission may commit fund balance by a formal vote prior to the government's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the City Commission prior to fiscal year-end.
- E. Pursuant to the requirements of Accounting Statement 54 of the Governmental Accounting Standards Board (GASB), the City Commission hereby commits all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures:

<u>Special Revenue Fund</u>	<u>Committed Revenue Source</u>
Children & Youth Services	Attendance and registration fees
Economic Development	Tree bank account fees

- F. Assigned Fund Balance. The City Commission expressly delegates to the City Manager the authority under this policy to assign funds for particular purposes.

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APPENDIX F

2010 CITIZEN SURVEY RESULTS

EXECUTIVE SUMMARY

This report of the City of Decatur survey provides the opinions of a representative sample of residents about community quality of life, service delivery, civic participation and unique issues of local interest. A periodic sounding of resident opinion offers staff, elected officials and other stakeholders an opportunity to identify challenges and to plan for and evaluate improvements and to sustain services and amenities for long-term success.

Most residents experience a good quality of life in the City of Decatur and believe the City is a good place to live. The overall quality of life in the City of Decatur was rated as "excellent" or "good" by 95% of respondents. Almost all report they plan on staying in the City of Decatur for the next five years.

A variety of characteristics of the community was evaluated by those participating in the study. Among the characteristics receiving the most favorable ratings were the overall image or reputation of Decatur, overall appearance of Decatur and opportunities to volunteer. Among the characteristics receiving the least positive ratings were the amount of public parking, traffic flow on major streets and the availability of affordable quality housing.

Ratings of community characteristics were compared to the benchmark database. Of the 32 characteristics for which comparisons were available, 28 were above the benchmark comparison, two were similar to the benchmark comparison and two were below.

Residents in the City of Decatur were somewhat civically engaged. While only 32% had attended a meeting of local elected public officials or other local public meeting in the previous 12 months, 94% had provided help to a friend or neighbor. About half had volunteered their time to some group or activity in the City of Decatur, which was higher than the benchmark.

In general, survey respondents demonstrated strong trust in local government. About eight in ten rated the overall direction being taken by the City of Decatur as "good" or "excellent." This was higher than the benchmark. Those residents who had interacted with an employee of the City of Decatur in the previous 12 months gave high marks to those employees. Most rated their overall impression of employees as "excellent" or "good."

On average, residents gave favorable ratings to most local government services. City services rated were able to be compared to the benchmark database. Of the 32 services for which comparisons were available, 27 were above the benchmark comparison, four were similar to the benchmark comparison and one was below.

POLICY QUESTIONS

Policy Question 1	
In today's current economic condition, it is the City's goal to maintain the existing levels of service at current property tax rates. If that is not possible, which of the following would you prefer?	Percent of respondents
Maintain tax rate, decrease levels of service	24%
Maintain levels of service, increase tax rate up to one-half of a mill (\$100 per year on a \$400,000 property)	45%
Maintain levels of service, increase tax rates up to one mill (\$200 per year on a \$400,000 property)	14%
Decrease tax rate no matter how much it decreases levels of service	17%
Total	100%

Policy Question 2	
In the future, the City may be considering expanding the City limits by no more than one square mile, with the expectation that existing service levels for the City and the City Schools of Decatur would be maintained or improved and that annexation would be financially positive after the first two years. To what extent would you support or oppose an annexation that met the above criteria?	Percent of respondents
Strongly support	22%
Somewhat support	53%
Somewhat oppose	15%
Strongly oppose	9%
Total	100%

Policy Question 3	
Please indicate to what extent you would support or oppose a bond referendum to raise funds for capital improvements to the Police Department, Fire Station No. 1 and the Decatur Recreation Center, if the bond issue resulted in a property tax increase of one mill (\$200 per year for a property worth \$400,000):	Percent of respondents
Strongly support	16%
Somewhat support	45%
Somewhat oppose	24%
Strongly oppose	15%
Total	100%

APPENDIX A: COMPLETE SURVEY FREQUENCIES

FREQUENCIES EXCLUDING "DON'T KNOW" RESPONSES

Question 1: Quality of Life					
Please rate each of the following aspects of quality of life in Decatur:	Excellent	Good	Fair	Poor	Total
Decatur as a place to live	61%	36%	3%	0%	100%
Your neighborhood as a place to live	55%	38%	6%	2%	100%
Decatur as a place to raise children	51%	39%	9%	1%	100%
Decatur as a place to work	36%	45%	16%	3%	100%
Decatur as a place to retire	33%	42%	21%	4%	100%
The overall quality of life in Decatur	47%	48%	4%	0%	100%

Question 2: Community Characteristics					
Please rate each of the following characteristics as they relate to Decatur as a whole:	Excellent	Good	Fair	Poor	Total
Sense of community	39%	47%	12%	2%	100%
Openness and acceptance of the community towards people of diverse backgrounds	41%	46%	9%	3%	100%
Overall appearance of Decatur	31%	59%	9%	1%	100%
Cleanliness of Decatur	34%	54%	10%	1%	100%
Overall quality of new development in Decatur	21%	56%	20%	3%	100%
Variety of housing options	18%	47%	29%	6%	100%
Overall quality of business and service establishments in Decatur	29%	54%	16%	1%	100%
Shopping opportunities	18%	45%	34%	3%	100%
Opportunities to attend cultural activities	29%	48%	21%	2%	100%
Recreational opportunities	23%	51%	20%	5%	100%
Employment opportunities	9%	35%	42%	14%	100%
Educational opportunities	30%	52%	14%	4%	100%
Opportunities to participate in social events and activities	35%	49%	13%	2%	100%
Opportunities to participate in religious or spiritual events and activities	40%	47%	10%	2%	100%
Opportunities to volunteer	42%	48%	10%	1%	100%
Opportunities to participate in community issues	35%	47%	17%	1%	100%
Ease of car travel in Decatur	18%	43%	31%	9%	100%
Ease of bus travel in Decatur	21%	44%	26%	9%	100%
Ease of rail or subway travel in Decatur	39%	43%	15%	3%	100%
Ease of bicycle travel in Decatur	22%	41%	24%	12%	100%
Ease of walking in Decatur	43%	44%	11%	2%	100%
Availability of paths and walking trails	19%	44%	30%	7%	100%
Traffic flow on major streets	7%	33%	43%	17%	100%

Question 2: Community Characteristics

Please rate each of the following characteristics as they relate to Decatur as a whole:	Excellent	Good	Fair	Poor	Total
Amount of public parking	5%	27%	45%	23%	100%
Availability of affordable quality housing	4%	39%	40%	17%	100%
Availability of affordable quality child care	9%	41%	31%	19%	100%
Availability of affordable quality health care	17%	51%	22%	10%	100%
Availability of affordable quality food	32%	46%	18%	4%	100%
Availability of preventive health services	17%	52%	23%	8%	100%
Air quality	9%	54%	31%	6%	100%
Quality of overall natural environment in Decatur	17%	58%	22%	2%	100%
Overall image or reputation of Decatur	42%	49%	8%	1%	100%

Question 3: Growth

Please rate the speed of growth in the following categories in Decatur over the past 2 years:	Much too slow	Somewhat too slow	Right amount	Somewhat too fast	Much too fast	Total
Population growth	0%	3%	60%	32%	5%	100%
Retail growth (stores, restaurants, etc.)	2%	31%	60%	5%	1%	100%
Jobs growth	18%	60%	20%	0%	2%	100%

Question 4: Code Enforcement

To what degree, if at all, are run down buildings, weed lots or junk vehicles a problem in Decatur?	Percent of respondents
Not a problem	16%
Minor problem	56%
Moderate problem	25%
Major problem	3%
Total	100%

Question 5: Community Safety

Please rate how safe or unsafe you feel from the following in Decatur:	Very safe	Somewhat safe	Neither safe nor unsafe	Somewhat unsafe	Very unsafe	Total
Violent crime (e.g., rape, assault, robbery)	38%	45%	11%	5%	1%	100%
Property crimes (e.g., burglary, theft)	17%	48%	17%	16%	2%	100%
Environmental hazards, including toxic waste	43%	40%	12%	4%	1%	100%

Question 6: Personal Safety						
Please rate how safe or unsafe you feel:	Very safe	Somewhat safe	Neither safe nor unsafe	Somewhat unsafe	Very unsafe	Total
In your neighborhood during the day	71%	26%	2%	0%	1%	100%
In your neighborhood after dark	27%	53%	7%	10%	2%	100%
In Decatur's downtown area during the day	72%	25%	2%	1%	0%	100%
In Decatur's downtown area after dark	23%	53%	13%	10%	1%	100%

Question 7: Crime Victim	
During the past twelve months, were you or anyone in your household the victim of any crime?	Percent of respondents
No	87%
Yes	13%
Total	100%

Question 8: Crime Reporting	
If yes, was this crime (these crimes) reported to the police?	Percent of respondents
No	13%
Yes	87%
Total	100%

Question 9: Resident Behaviors						
In the last 12 months, about how many times, if ever, have you or other household members participated in the following activities in Decatur?	Never	Once or twice	3 to 12 times	13 to 26 times	More than 26 times	Total
Used Decatur public libraries or their services	25%	19%	31%	14%	11%	100%
Used Decatur recreation centers	51%	24%	14%	7%	5%	100%
Participated in a recreation program or activity	52%	23%	14%	6%	4%	100%
Visited a neighborhood park or City park	12%	17%	31%	18%	21%	100%
Ridden a local bus within Decatur	71%	12%	7%	4%	6%	100%
Attended a meeting of local elected officials or other local public meeting	68%	20%	9%	2%	1%	100%
Watched a meeting of local elected officials or other local public meeting on cable television	69%	18%	10%	2%	1%	100%
Read Decatur Focus Newsletter	5%	5%	64%	15%	11%	100%
Visited the City of Decatur Web site (at www.decaturga.com)	21%	21%	36%	13%	9%	100%
Recycled used paper, cans or bottles from your home	11%	3%	8%	10%	68%	100%

Question 9: Resident Behaviors						
In the last 12 months, about how many times, if ever, have you or other household members participated in the following activities in Decatur?	Never	Once or twice	3 to 12 times	13 to 26 times	More than 26 times	Total
Volunteered your time to some group or activity in Decatur	51%	25%	16%	4%	5%	100%
Participated in religious or spiritual activities in Decatur	53%	19%	8%	6%	14%	100%
Participated in a club or civic group in Decatur	70%	13%	10%	4%	3%	100%
Provided help to a friend or neighbor	6%	20%	46%	17%	11%	100%
Visited the Open City Hall online forum	90%	7%	2%	0%	1%	100%

Question 10: Neighborliness	
About how often, if at all, do you talk to or visit with your immediate neighbors (people who live in the 10 or 20 households that are closest to you)?	Percent of respondents
Just about everyday	30%
Several times a week	32%
Several times a month	22%
Once a month	6%
Several times a year	5%
Once a year or less	1%
Never	3%
Total	100%

Question 11: Service Quality					
Please rate the quality of each of the following services in Decatur:	Excellent	Good	Fair	Poor	Total
Police services	45%	44%	9%	1%	100%
Fire services	53%	43%	4%	0%	100%
Crime prevention	23%	56%	18%	3%	100%
Fire prevention and education	28%	55%	15%	2%	100%
Municipal courts	21%	55%	21%	3%	100%
Traffic enforcement	20%	51%	22%	7%	100%
Street repair	7%	37%	42%	14%	100%
Street cleaning	18%	48%	28%	5%	100%
Street lighting	16%	53%	25%	6%	100%
Sidewalk maintenance	13%	40%	34%	14%	100%
Traffic signal timing	6%	31%	36%	27%	100%
Bus or transit services	19%	54%	23%	5%	100%
Garbage collection	41%	47%	9%	3%	100%
Recycling	49%	41%	8%	2%	100%
Yard waste pick-up	38%	43%	13%	5%	100%

Question 11: Service Quality					
Please rate the quality of each of the following services in Decatur:	Excellent	Good	Fair	Poor	Total
Storm drainage	12%	44%	32%	12%	100%
City parks	29%	56%	14%	2%	100%
Recreation programs or classes	23%	59%	13%	4%	100%
Recreation centers or facilities	18%	54%	25%	4%	100%
Land use, planning and zoning	13%	45%	37%	4%	100%
Code enforcement (weeds, abandoned buildings, etc.)	13%	41%	36%	10%	100%
Animal control	17%	47%	27%	9%	100%
Economic development	14%	55%	26%	4%	100%
Health services	17%	58%	20%	5%	100%
Services to seniors	24%	49%	21%	6%	100%
Services to youth	26%	54%	17%	3%	100%
Services to low-income people	16%	42%	24%	18%	100%
Public library services	38%	51%	9%	1%	100%
Public information services	26%	56%	16%	2%	100%
Public schools	40%	47%	11%	2%	100%
Emergency preparedness (services that prepare the community for natural disasters or other emergency situations)	25%	56%	15%	4%	100%
Preservation of natural areas such as open space, farmlands and greenbelts	16%	46%	32%	7%	100%

Question 12: Government Services Overall					
Overall, how would you rate the quality of the services provided by each of the following?	Excellent	Good	Fair	Poor	Total
The City of Decatur	34%	55%	10%	1%	100%
The Federal Government	5%	37%	41%	18%	100%
The State Government	3%	23%	48%	26%	100%
DeKalb County Government	5%	31%	43%	20%	100%

Question 13: Contact with City Employees	
Have you had any in-person or phone contact with an employee of the City of Decatur within the last 12 months (including police, receptionists, planners or any others)?	Percent of respondents
No	43%
Yes	57%
Total	100%

Question 14: City Employees					
What was your impression of the employee(s) of the City of Decatur in your most recent contact?	Excellent	Good	Fair	Poor	Total
Knowledge	36%	50%	11%	4%	100%
Responsiveness	39%	40%	15%	6%	100%
Courtesy	45%	35%	13%	7%	100%
Overall impression	40%	39%	15%	7%	100%

Question 15: Government Performance					
Please rate the following categories of Decatur government performance:	Excellent	Good	Fair	Poor	Total
The value of services for the taxes paid to Decatur	15%	49%	27%	8%	100%
The overall direction that Decatur is taking	22%	58%	17%	3%	100%
The job Decatur government does at welcoming citizen involvement	26%	56%	14%	4%	100%
The job Decatur government does at listening to citizens	19%	48%	25%	8%	100%

Question 16: Recommendation and Longevity					
Please indicate how likely or unlikely you are to do each of the following:	Very likely	Somewhat likely	Somewhat unlikely	Very unlikely	Total
Recommend living in Decatur to someone who asks	74%	22%	3%	1%	100%
Remain in Decatur for the next five years	65%	26%	4%	4%	100%

Question 17: Impact of the Economy	
What impact, if any, do you think the economy will have on your family income in the next 6 months? Do you think the impact will be:	Percent of respondents
Very positive	4%
Somewhat positive	11%
Neutral	48%
Somewhat negative	28%
Very negative	9%
Total	100%

Question 18a: Policy Question 1	
In today's current economic condition, it is the City's goal to maintain the existing levels of service at current property tax rates. If that is not possible, which of the following would you prefer?	Percent of respondents
Maintain tax rate, decrease levels of service	24%
Maintain levels of service, increase tax rate up to one-half of a mill (\$100 per year on a \$400,000 property)	45%
Maintain levels of service, increase tax rates up to one mill (\$200 per year on a \$400,000 property)	14%
Decrease tax rate no matter how much it decreases levels of service	17%
Total	100%

Question 18b: Policy Question 2	
In the future, the City may be considering expanding the City limits by no more than one square mile, with the expectation that existing service levels for the City and the City Schools of Decatur would be maintained or improved and that annexation would be financially positive after the first two years. To what extent would you support or oppose an annexation that met the above criteria?	Percent of respondents
Strongly support	22%
Somewhat support	53%
Somewhat oppose	15%
Strongly oppose	9%
Total	100%

Question 18c: Policy Question 3	
Please indicate to what extent you would support or oppose a bond referendum to raise funds for capital improvements to the Police Department, Fire Station No. 1 and the Decatur Recreation Center, if the bond issue resulted in a property tax increase of one mill (\$200 per year for a property worth \$400,000):	Percent of respondents
Strongly support	16%
Somewhat support	45%
Somewhat oppose	24%
Strongly oppose	15%
Total	100%

Question D1: Employment Status	
Are you currently employed for pay?	Percent of respondents
No	27%
Yes, full-time	62%
Yes, part-time	11%
Total	100%

Question D2: Mode of Transportation Used for Commute	
During a typical week, how many days do you commute to work (for the longest distance of your commute) in each of the ways listed below?	Percent of days mode used
Motorized vehicle (e.g., car, truck, van, motorcycle, etc...) by myself	65%
Motorized vehicle (e.g., car, truck, van, motorcycle, etc...) with other children or adults	8%
Bus, rail, subway or other public transportation	6%
Walk	6%
Bicycle	2%
Work at home	12%
Other	0%

Question D3: Length of Residency	
How many years have you lived in Decatur?	Percent of respondents
Less than 2 years	17%
2 to 5 years	31%
6 to 10 years	17%
11 to 20 years	18%
More than 20 years	18%
Total	100%

Question D4: Housing Unit Type	
Which best describes the building you live in?	Percent of respondents
One family house detached from any other houses	54%
House attached to one or more houses (e.g., a duplex or townhome)	8%
Building with two or more apartments or condominiums	36%
Mobile home	0%
Other	2%
Total	100%

Question D5: Housing Tenure (Rent/Own)	
Is this house, apartment or mobile home...	Percent of respondents
Rented for cash or occupied without cash payment	39%
Owned by you or someone in this house with a mortgage or free and clear	61%
Total	100%

Question D6: Monthly Housing Cost	
About how much is your monthly housing cost for the place you live (including rent, mortgage payment, property tax, property insurance and homeowners' association (HOA) fees)?	Percent of respondents
Less than \$300 per month	7%
\$300 to \$599 per month	8%
\$600 to \$999 per month	26%
\$1,000 to \$1,499 per month	17%
\$1,500 to \$2,499 per month	26%
\$2,500 or more per month	16%
Total	100%

Question D7: Presence of Children in Household	
Do any children 17 or under live in your household?	Percent of respondents
No	66%
Yes	34%
Total	100%

Question D8: Presence of Older Adults in Household	
Are you or any other members of your household aged 65 or older?	Percent of respondents
No	81%
Yes	19%
Total	100%

Question D9: Household Income	
How much do you anticipate your household's total income before taxes will be for the current year? (Please include in your total income money from all sources for all persons living in your household.)	Percent of respondents
Less than \$24,999	18%
\$25,000 to \$49,999	16%
\$50,000 to \$99,999	31%
\$100,000 to \$149,000	14%
\$150,000 or more	20%
Total	100%

Question D10: Ethnicity	
Are you Spanish, Hispanic or Latino?	Percent of respondents
No, not Spanish, Hispanic or Latino	98%
Yes, I consider myself to be Spanish, Hispanic or Latino	2%
Total	100%

Question D11: Race	
What is your race? (Mark one or more races to indicate what race(s) you consider yourself to be.)	Percent of respondents
American Indian or Alaskan Native	1%
Asian, Asian Indian or Pacific Islander	5%
Black or African American	19%
White	73%
Other	6%
Total may exceed 100% as respondents could select more than one option	

Question D12: Age	
In which category is your age?	Percent of respondents
18 to 24 years	3%
25 to 34 years	29%
35 to 44 years	19%
45 to 54 years	22%
55 to 64 years	11%
65 to 74 years	7%
75 years or older	9%
Total	100%

Question D13: Gender	
What is your sex?	Percent of respondents
Female	61%
Male	39%
Total	100%

Question D14: Registered to Vote	
Are you registered to vote in your jurisdiction?	Percent of respondents
No	9%
Yes	89%
Ineligible to vote	2%
Total	100%

Question D15: Voted in Last General Election	
Many people don't have time to vote in elections. Did you vote in the last general election?	Percent of respondents
No	13%
Yes	85%
Ineligible to vote	2%
Total	100%

FREQUENCIES INCLUDING "DON'T KNOW" RESPONSES

These tables contain the percentage of respondents for each response category as well as the "n" or total number of respondents for each category, next to the percentage.

Question 1: Quality of Life						
Please rate each of the following aspects of quality of life in Decatur:	Excellent	Good	Fair	Poor	Don't know	Total
Decatur as a place to live	60% 308	36% 183	3% 16	0% 2	0% 2	100% 510
Your neighborhood as a place to live	54% 274	38% 192	6% 29	2% 8	0% 1	100% 504
Decatur as a place to raise children	41% 206	31% 157	7% 36	1% 3	20% 98	100% 500
Decatur as a place to work	23% 112	28% 138	10% 49	2% 10	38% 189	100% 498
Decatur as a place to retire	21% 107	27% 134	13% 67	2% 12	36% 183	100% 503
The overall quality of life in Decatur	46% 234	48% 242	4% 22	0% 2	1% 4	100% 504

Question 2: Community Characteristics						
Please rate each of the following characteristics as they relate to Decatur as a whole:	Excellent	Good	Fair	Poor	Don't know	Total
Sense of community	39% 197	47% 237	11% 58	2% 9	1% 7	100% 509
Openness and acceptance of the community towards people of diverse backgrounds	40% 203	44% 227	9% 46	3% 13	4% 22	100% 512
Overall appearance of Decatur	31% 158	58% 297	9% 48	1% 5	1% 3	100% 510
Cleanliness of Decatur	34% 173	54% 272	10% 52	1% 6	0% 1	100% 504
Overall quality of new development in Decatur	19% 98	51% 259	19% 95	3% 13	8% 43	100% 508
Variety of housing options	17% 84	44% 222	27% 138	6% 29	6% 31	100% 504
Overall quality of business and service establishments in Decatur	28% 147	53% 272	15% 79	1% 7	2% 11	100% 516
Shopping opportunities	18% 92	44% 224	33% 169	3% 17	1% 4	100% 507
Opportunities to attend cultural activities	28% 144	47% 238	20% 102	2% 9	3% 18	100% 510
Recreational opportunities	22% 113	49% 249	20% 100	5% 25	4% 20	100% 507
Employment opportunities	5% 27	22% 111	26% 132	9% 46	37% 186	100% 502
Educational opportunities	25% 127	43% 218	12% 60	3% 17	16% 83	100% 504
Opportunities to participate in social events and activities	33% 166	47% 232	13% 62	2% 10	5% 27	100% 497

APPENDIX B: SURVEY METHODOLOGY

The National Citizen Survey™ was developed to provide local jurisdictions an accurate, affordable and easy way to assess and interpret resident opinion about important community issues. While standardization of question wording and survey methods provide the rigor to assure valid results, each jurisdiction has enough flexibility to construct a customized version of The National Citizen Survey™ that asks residents about key local services and important local issues.

Results offer insight into residents' perspectives about local government performance and as such provide important benchmarks for jurisdictions working on performance measurement. The National Citizen Survey™ is designed to help with budget, land use and strategic planning as well as to communicate with local residents. The National Citizen Survey™ permits questions to test support for local policies and answers to its questions also speak to community trust and involvement in community-building activities as well as to resident demographic characteristics.

SURVEY VALIDITY

The question of survey validity has two parts: 1) how can a jurisdiction be confident that the results from those who completed the questionnaire are representative of the results that would have been obtained had the survey been administered to the entire population? and 2) how closely do the perspectives recorded on the survey reflect what residents really believe or do?

To answer the first question, the best survey research practices were used for the resources spent to ensure that the results from the survey respondents reflect the opinions of residents in the entire jurisdiction. These practices include:

- Using a mail-out/mail-back methodology, which typically gets a higher response rate than phone for the same dollars spent. A higher response rate lessens the worry that those who did not respond are different than those who did respond.
- Selecting households at random within the jurisdiction to receive the survey. A random selection ensures that the households selected to receive the survey are similar to the entire population. A non-random sample may only include households from one geographic area, or from households of only one type.
- Over-sampling multi-family housing units to improve response from hard-to-reach, lower income, or younger apartment dwellers.
- Selecting the respondent within the household using an unbiased sampling procedure; in this case, the "birthday method." The cover letter included an instruction requesting that the respondent in the household be the adult (18 years old or older) who most recently had a birthday, irrespective of year of birth.
- Contacting potential respondents three times to encourage response from people who may have different opinions or habits than those who would respond with only a single prompt.
- Soliciting response on jurisdiction letterhead signed by the highest ranking elected official or staff member, thus appealing to the recipients' sense of civic responsibility.
- Providing a self-addressed, postage-paid return envelope.
- Offering the survey in Spanish when appropriate and requested by City officials.
- Using the most recent available information about the characteristics of jurisdiction residents to weight the data to reflect the demographics of the population.

The answer to the second question about how closely the perspectives recorded on the survey reflect what residents really believe or do is more complex. Resident responses to surveys are influenced by a variety of factors. For questions about service quality, residents' expectations for

service quality play a role as well as the “objective” quality of the service provided, the way the resident perceives the entire community (that is, the context in which the service is provided), the scale on which the resident is asked to record his or her opinion and, of course, the opinion, itself, that a resident holds about the service. Similarly a resident’s report of certain behaviors is colored by what he or she believes is the socially desirable response (e.g., reporting tolerant behaviors toward “oppressed groups,” likelihood of voting a tax increase for services to poor people, use of alternative modes of travel to work besides the single occupancy vehicle), his or her memory of the actual behavior (if it is not a question speculating about future actions, like a vote), his or her confidence that he or she can be honest without suffering any negative consequences (thus the need for anonymity) as well as the actual behavior itself.

How closely survey results come to recording the way a person really feels or behaves often is measured by the coincidence of reported behavior with observed current behavior (e.g., driving habits), reported intentions to behave with observed future behavior (e.g., voting choices) or reported opinions about current community quality with objective characteristics of the community (e.g., feelings of safety correlated with rates of crime). There is a body of scientific literature that has investigated the relationship between reported behaviors and actual behaviors. Well-conducted surveys, by and large, do capture true respondent behaviors or intentions to act with great accuracy. Predictions of voting outcomes tend to be quite accurate using survey research, as do reported behaviors that are not about highly sensitive issues (e.g., family abuse or other illegal or morally sanctioned activities). For self-reports about highly sensitive issues, statistical adjustments can be made to correct for the respondents’ tendency to report what they think the “correct” response should be.

Research on the correlation of resident opinion about service quality and “objective” ratings of service quality tend to be ambiguous, some showing stronger relationships than others. NRC’s own research has demonstrated that residents who report the lowest ratings of street repair live in communities with objectively worse street conditions than those who report high ratings of street repair (based on road quality, delay in street repair, number of road repair employees). Similarly, the lowest rated fire services appear to be “objectively” worse than the highest rated fire services (expenditures per capita, response time, “professional” status of firefighters, breadth of services and training provided). Whether or not some research confirms the relationship between what residents think about a community and what can be seen “objectively” in a community, NRC has argued that resident opinion is a perspective that cannot be ignored by government administrators. NRC principals have written, “If you collect trash three times a day but residents think that your trash haul is lousy, you still have a problem.”

SURVEY SAMPLING

“Sampling” refers to the method by which survey recipients were chosen. All households within the City of Decatur were eligible to participate in the survey; 1,200 were selected to receive the survey. These 1,200 households were randomly selected from a comprehensive list of all housing units within the City of Decatur boundaries. The basis of the list of all housing units was a United States Postal Service listing of housing units within zip codes. Since some of the zip codes that serve the City of Decatur households may also serve addresses that lie outside of the jurisdiction, the exact geographic location of each housing unit was compared to jurisdiction boundaries, using the most current municipal boundary file (updated on a quarterly basis), and addresses located outside of the City of Decatur boundaries were removed from consideration.

To choose the 1,200 survey recipients, a systematic sampling method was applied to the list of households known to be within the City of Decatur. Systematic sampling is a procedure whereby a complete list of all possible items is culled, selecting every Nth one until the appropriate amount of items is selected. Multi-family housing units were over sampled as residents of this type of housing typically respond at lower rates to surveys than do those in single-family housing units.

An individual within each household was selected using the birthday method. The birthday method selects a person within the household by asking the “person whose birthday has most recently passed” to complete the questionnaire. The underlying assumption in this method is that day of birth has no relationship to the way people respond to surveys. This instruction was contained in the cover letter accompanying the questionnaire.

SURVEY ADMINISTRATION

Selected households received three mailings, one week apart, beginning March 5, 2010. The first mailing was a prenotification postcard announcing the upcoming survey. The next mailing contained a letter from the mayor inviting the household to participate, a questionnaire and a postage-paid return envelope. A portion of those receiving the survey received an invitation in the letter to complete the survey online. The final mailing contained a reminder letter, another survey and a postage-paid return envelope. The second cover letter asked those who had not completed the survey to do so and those who have already done so to refrain from turning in another survey. The same households who had received an invitation to complete the survey online were again invited to do so. Eighteen surveys were completed online. Completed surveys were collected over the following five weeks.

SURVEY RESPONSE RATE AND CONFIDENCE INTERVALS

Of the 1,200 surveys mailed, 43 were returned because the housing unit was vacant or the postal service was unable to deliver the survey as addressed. Of the 1,157 households receiving the survey mailings, 533 completed the survey (515 via mail and 18 via the internet), providing a response rate of 46%. In general, response rates obtained on local government resident surveys range from 25% to 40%.

In theory, in 95 cases out of 100, the results based on the number of responses obtained will differ by no more than four percentage points in either direction from what would have been obtained had responses been collected from all City of Decatur adults. This difference from the presumed population finding is referred to as the sampling error (or the “margin of error” or 95% confidence interval”). For subgroups of responses, the margin of sampling error is larger. In addition to sampling error, the practical difficulties of conducting any survey of the public may introduce other sources of error. For example, the failure of some of the selected adults to participate in the sample or the difficulty of including all sectors of the population, such as residents of some institutions or group residences, may lead to somewhat different results.

In addition to sampling error, other sources of error may affect any survey, including the non-response of residents with opinions different from survey responders that may affect sample findings. Though standardized on The NCS, on other surveys, differences in question wording, order, translation and data entry, as examples, can lead to somewhat varying results.

SURVEY PROCESSING (DATA ENTRY)

Completed surveys received by NRC were assigned a unique identification number. Additionally, each survey was reviewed and “cleaned” as necessary. For example, a question may have asked a

respondent to pick two items out of a list of five, but the respondent checked three; NRC staff would choose randomly two of the three selected items to be coded in the dataset.

Once all surveys were assigned a unique identification number, they were entered into an electronic dataset. This dataset was subject to a data entry protocol of "key and verify," in which survey data were entered twice into an electronic dataset and then compared. Discrepancies were evaluated against the original survey form and corrected. Range checks as well as other forms of quality control were also performed.

SURVEY DATA WEIGHTING

The demographic characteristics of the survey sample were compared to those found in the 2000 Census estimates for adults in the City of Decatur. Sample results were weighted using the population norms to reflect the appropriate percent of those residents. Other discrepancies between the whole population and the sample were also aided by the weighting due to the intercorrelation of many socioeconomic characteristics.

The variables used for weighting were housing tenure, housing unit type, race/ethnicity, and sex and age. This decision was based on:

- The disparity between the survey respondent characteristics and the population norms for these variables
- The saliency of these variables in detecting differences of opinion among subgroups
- The importance to the community of correct ethnic representation
- The historical use of the variables and the desirability of consistently representing different groups over the years

The primary objective of weighting survey data is to make the survey sample reflective of the larger population of the community. This is done by: 1) reviewing the sample demographics and comparing them to the population norms from the most recent Census or other sources and 2) comparing the responses to different questions for demographic subgroups. The demographic characteristics that are least similar to the Census and yield the most different results are the best candidates for data weighting. A third criterion sometimes used is the importance that the community places on a specific variable. For example, if a jurisdiction feels that accurate race representation is key to staff and public acceptance of the study results, additional consideration will be given in the weighting process to adjusting the race variable.

A special software program using mathematical algorithms is used to calculate the appropriate weights. A limitation of data weighting is that only 2-3 demographic variables can be adjusted in a single study. Several different weighting "schemes" are tested to ensure the best fit for the data.

The process actually begins at the point of sampling. Knowing that residents in single family dwellings are more likely to respond to a mail survey, NRC oversamples residents of multi-family dwellings to ensure their proper representation in the sample data. Rather than giving all residents an equal chance of receiving the survey, this is systematic, stratified sampling, which gives each resident of the jurisdiction a known chance of receiving the survey (and apartment dwellers, for example, a greater chance than single family home dwellers). As a consequence, results must be weighted to recapture the proper representation of apartment dwellers.

The results of the weighting scheme are presented in the table on the following page.

Decatur Citizen Survey Weighting Table			
Characteristic	Population Norm ¹	Unweighted Data	Weighted Data
Housing			
Rent home	41%	32%	40%
Own home	59%	68%	60%
Detached unit	56%	44%	54%
Attached unit	44%	56%	46%
Race and Ethnicity			
White alone, not Hispanic	68%	84%	69%
Hispanic and/or other race	32%	16%	31%
Sex and Age			
Female	60%	65%	61%
Male	40%	35%	39%
18-34 years of age	35%	19%	32%
35-54 years of age	40%	42%	41%
55+ years of age	25%	40%	27%
Females 18-34	21%	14%	20%
Females 35-54	21%	25%	22%
Females 55+	17%	27%	19%
Males 18-34	14%	5%	12%
Males 35-54	19%	18%	19%
Males 55+	8%	12%	8%

¹ Source: 2000 Census

SURVEY DATA ANALYSIS AND REPORTING

The survey dataset was analyzed using the Statistical Package for the Social Sciences (SPSS). Frequency distributions were presented in the body of the report.

Use of the “Excellent, Good, Fair, Poor” Response Scale

The scale on which respondents are asked to record their opinions about service and community quality is “excellent,” “good,” “fair” or “poor” (EGFP). This scale has important advantages over other scale possibilities (very good to very bad; very satisfied to very dissatisfied; strongly agree to strongly disagree, as examples). EGFP is used by the plurality of jurisdictions conducting citizen surveys across the U.S. The advantage of familiarity was one that NRC did not want to dismiss when crafting The National Citizen Survey™ questionnaire, because elected officials, staff and residents already are acquainted with opinion surveys measured this way. EGFP also has the advantage of offering three positive options, rather than only two, over which a resident can offer an opinion. While symmetrical scales often are the right choice in other measurement tasks, NRC has found that ratings of almost every local government service in almost every jurisdiction tend, on average, to be positive (that is, above the scale midpoint). Therefore, to permit finer distinctions among positively rated services, EGFP offers three options across which to spread those ratings. EGFP is more neutral because it requires no positive statement of service quality to judge (as agree-disagree scales require) and, finally, EGFP intends to measure absolute quality of service delivery or community quality (unlike satisfaction scales which ignore residents’ perceptions of quality in favor of their report on the acceptability of the level of service offered).

“Don’t Know” Responses

On many of the questions in the survey respondents may answer “don’t know.” The proportion of respondents giving this reply is shown in the full set of responses included in Appendix A. However, these responses have been removed from the analyses presented in the body of the report. In other words, the tables and graphs display the responses from respondents who had an opinion about a specific item.

Benchmark Comparisons

NRC has been leading the strategic use of surveys for local governments since 1991, when the principals of the company wrote the first edition of what became the classic text on citizen surveying. In *Citizen Surveys: how to do them, how to use them, what they mean*, published by ICMA, not only were the principles for quality survey methods articulated, but both the idea of benchmark data for citizen opinion and the method for gathering benchmark data were pioneered. The argument for benchmarks was called “In Search of Standards.” “What has been missing from a local government’s analysis of its survey results is the context that school administrators can supply when they tell parents how an 80 percent score on the social studies test compares to test results from other school systems...”

NRC’s database of comparative resident opinion is comprised of resident perspectives gathered in citizen surveys from approximately 500 jurisdictions whose residents evaluated local government services. Conducted with typically no fewer than 400 residents in each jurisdiction, opinions are intended to represent over 30 million Americans. NRC has innovated a method for quantitatively integrating the results of surveys that conducted by NRC with those that others have conducted. The integration methods have been thoroughly described not only in the *Citizen Surveys* book, but also in *Public Administration Review*, *Journal of Policy Analysis and Management*. Scholars who

specialize in the analysis of citizen surveys regularly have relied on this work (e.g., Kelly, J. & Swindell, D. (2002). Service quality variation across urban space: First steps towards a model of citizen satisfaction. *Journal of Urban Affairs*, 24, 271-288.; Van Ryzin, G., Muzzio, D., Immerwahr, S., Gulick, L. & Martinez, E. (2004). Drivers and consequences of citizen satisfaction: An application of the American Customer Satisfaction Index Model to New York City, *Public Administration Review*, 64, 331- 341). The method described in those publications is refined regularly and statistically tested on a growing number of citizen surveys in NRC's proprietary databases. NRC's work on calculating national benchmarks for resident opinions about service delivery and quality of life won the Samuel C. May award for research excellence from the Western Governmental Research Association.

The Role of Comparisons

Benchmark comparisons are used for performance measurement. Jurisdictions use the comparative information to help interpret their own citizen survey results, to create or revise community plans, to evaluate the success of policy or budget decisions, to measure local government performance. Taking the pulse of the community has little meaning without knowing what pulse rate is too high and what is too low. When surveys of service satisfaction turn up "good" citizen evaluations, jurisdictions need to know how others rate their services to understand if "good" is good enough. Furthermore, in the absence of national or peer community comparisons, a jurisdiction is left with comparing its fire protection rating to its street maintenance rating. That comparison is unfair. Streets always lose to fire. More important and harder questions need to be asked; for example, how do residents' ratings of fire service compare to opinions about fire service in other communities?

A police department that provides the fastest and most efficient service—one that closes most of its cases, solves most of its crimes and keeps the crime rate low—still has a problem to fix if the residents in the community it intends to protect believe services are not very good compared to ratings given by residents to their own objectively "worse" departments. The benchmark data can help that police department – or any department – to understand how well citizens think it is doing. Without the comparative data, it would be like bowling in a tournament without knowing what the other teams are scoring. NRC recommends that citizen opinion be used in conjunction with other sources of data about budget, personnel and politics to help managers know how to respond to comparative results.

Jurisdictions in the benchmark database are distributed geographically across the country and range from small to large in population size. Most commonly, comparisons are made to the entire database. Comparisons may also be made to subsets of jurisdictions (for example, within a given region or population category). Despite the differences in jurisdiction characteristics, all are in the business of providing local government services to residents. Though individual jurisdiction circumstances, resources and practices vary, the objective in every community is to provide services that are so timely, tailored and effective that residents conclude the services are of the highest quality. High ratings in any jurisdiction, like SAT scores in any teen household, bring pride and a sense of accomplishment.

Comparison of Decatur to the Benchmark Database

The City of Decatur chose to have comparisons made to the entire database and a subset of similar jurisdictions from the database (Populations 15,000-40,000 in the Southern region). A benchmark comparison (the average rating from all the comparison jurisdictions where a similar question was asked) has been provided when a similar question on the City of Decatur Survey was included in

NRC's database and there were at least five jurisdictions in which the question was asked. For most questions compared to the entire dataset, there were more than 100 jurisdictions included in the benchmark comparison.

Where comparisons are available, Decatur results are noted as being "above" the benchmark, "below" the benchmark or "similar to" the benchmark. This evaluation of "above," "below" or "similar to" comes from a statistical comparison of Decatur's rating to the benchmark (the rating from all the comparison jurisdictions where a similar question was asked).

City of Decatur, Georgia

Fiscal Year



2011-2012



Proposed Budget

Praise for Previous Budget Editions

“City staff has crafted an elegant piece of work.”

- Mayor pro tem Jim Baskett, 2010

“It’s a must read.”

- Mary Alice Kemp, former Decatur City Commissioner, 2009