

APPENDIX A

GLOSSARY



FISCAL YEAR 2011-2012

Glossary

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

ACCOUNT NUMBER - A line item code defining an appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

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

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

CHART OF ACCOUNTS – A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Decatur utilizes the

Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs (DCA).

CIP – Capital Improvement Program.

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

CSOD – City Schools of Decatur-The City’s independent school district.

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

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

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

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

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

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

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

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

DOT – Department of Transportation.

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

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

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

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

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

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

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

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

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

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

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

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

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

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

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing

the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

GMA – Georgia Municipal Association- Organization representing municipalities in Georgia.

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

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA) – Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

GRANTS – A financial gift, donation or award that is made from a funding source, usually a governmental entity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

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

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

LARP – Local Assistance Road Program – Grant program sponsored by the Georgia Department of Transportation.

LEVY - To impose taxes, special assessments or service charges for the support of governmental activities.

LINE-ITEM BUDGET – A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MILLAGE RATE – The rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MISSION - The reason or purpose for the organizational unit's existence.

NET INCOME - Enterprise Fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating transfers-out.

OBJECTIVES - The specified end result expected and can include the time at which it will be achieved.

OPEB – Other Post-employment benefits.

OPERATING EXPENSES - Enterprise Fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME - The excess of Enterprise Fund operating revenues over operating expenses.

OPERATING REVENUES - Enterprise Fund revenues that are directly related to the fund's primary service activities. They consist of user charges for services.

PROPRIETARY FUND - Used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities - where net income and capital maintenance are measured - are accounted for through proprietary funds.

REVENUES - Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

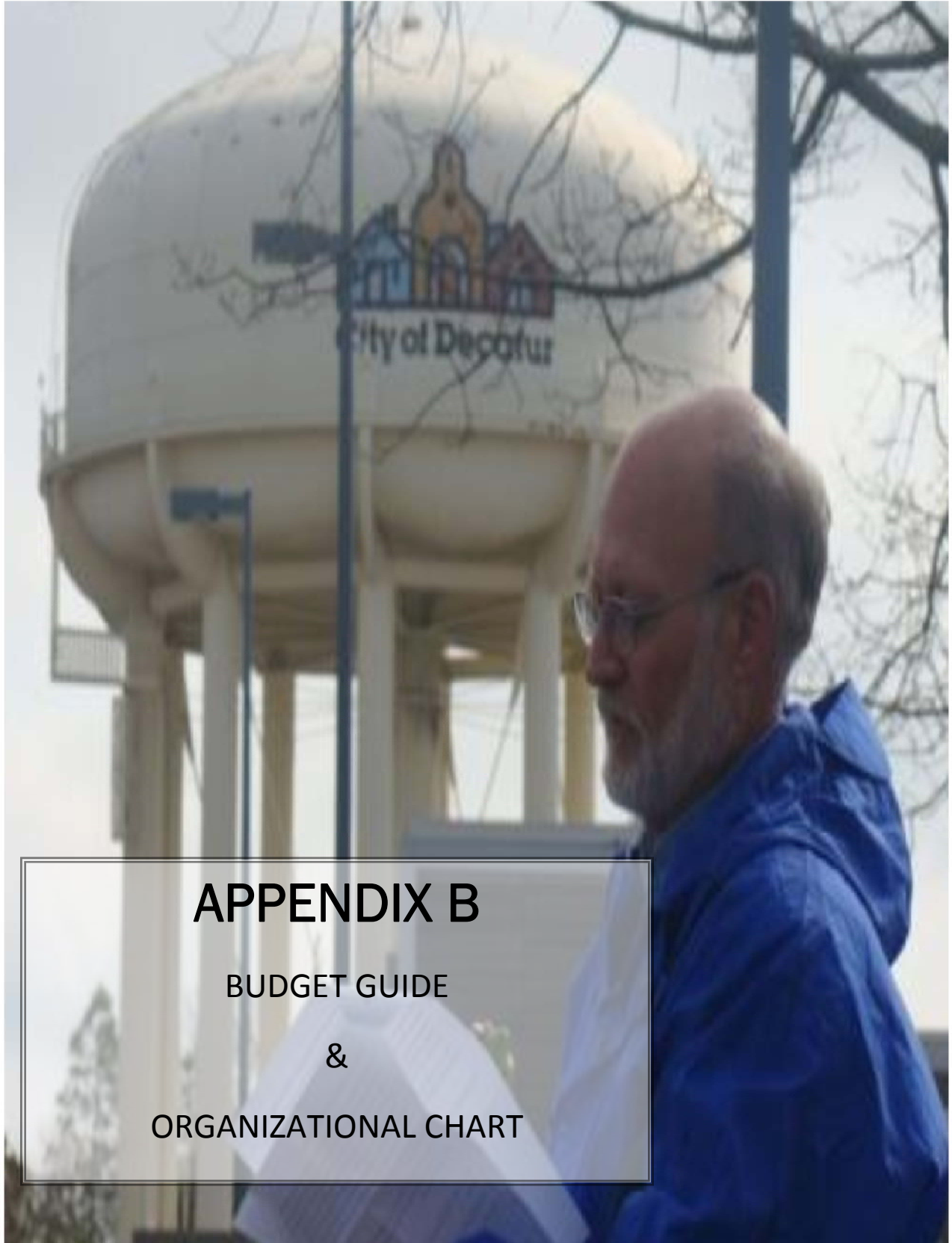
TAX DIGEST - The total assessed value of all real estate property, motor vehicles, mobile homes, timber and heavy-duty equipment in the City of Decatur, Georgia.

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

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

UNIFORM CHART OF ACCOUNTS - State mandated financial reporting format for governments. See "Chart of Accounts".

URA – Urban Redevelopment Agency.



APPENDIX B

BUDGET GUIDE

&

ORGANIZATIONAL CHART



FISCAL YEAR 2011-2012 Budget Guide

Background

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

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

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

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

Process

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

Departments use prior and current year expenditure information to determine the resources necessary to maintain the current level of service. Based on City Commission and community priorities, estimates may be developed for a change in service level. While departments use past expenditures to develop their budgets, the budget process is a form of zero based

budgeting because departments must justify each account request annually (i.e. a budget allocation in one year does not guarantee a continued allocation in the following year.)

Department budget requests are submitted to the City Manager and Assistant City Manager for review in early March. All department heads meet as a group with budget staff to present their work plans and discuss their budget requests for the next year. This meeting is held in March. In April, department heads present their final budget requests to the City Manager.

Proposed and revised budget documents are presented to the City Commission at the second commission meeting in May. Work sessions are held with the City Commission and public hearings are held prior to the final adoption of the budget in June.

Budgetary Funds

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

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

Capital

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

General Obligation

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

Urban Redevelopment

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

Cemetery Capital

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

Economic

Development Fund: Established to account for monies received from the Decatur Housing Authority for eligible community development activities and for funds received from grants and donations for economic development activities.

Conference/Parking

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

Stormwater

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

Solid Waste

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

Debt Service

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

Grant Fund:

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

Greenspace Trust

Fund: Established to account for grants received from the Georgia Department of Natural Resources.

Confiscated Drug

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

Emergency

Telephone System

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

Board of

Education Fund:

Established to account for the collection and payment of property taxes levied and collected by the City for the City of Decatur Board of Education.

Downtown Development

Authority Fund: Established to account for the collection and payment of property taxes levied and collected by the City for the Decatur Downtown Development Authority.

Hotel/Motel

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

Children & Youth

Services: Established to account for the collection of participation fees and grants and expenditures related to the City's after-school and summer programs.

Decatur Tourism

Bureau Fund: Established to account for the taxes received from the hotel/motel tax fund for the purposes related to tourism.

Basis of Budgeting

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

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

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

Fund Balance

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

In the fiscal year ending June 30, 2010, the general fund balance totaled \$7,692,797 or 41% of the 2010-2011 revised operating budget. This was an increase of \$1,001,933. In the Revised 2010-2011 budget estimates, the City has budgeted to use \$548,000 of fund balance and use \$1,294,500 of fund balance in FY 11-12. Fund balance is estimated to be \$5,850,297 at the end of FY 11-12 or 31% of the proposed operating budget. The use of fund balance in FY 11-12 is consistent with the City's financial policies that require the use of fund balance for non-recurring expenditures.

Budget Revisions

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

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

Performance Measures

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

Strategic Planning

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

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

In the spring and summer of 2010, the process was repeated with 1,500 stakeholders and the 2010 Strategic Plan was adopted in March 2011. The three core principles from the 2000 plan were updated and a fourth was added:

- A. Manage Growth While Retaining Character
- B. Encourage a Diverse and Engaged Community
- C. Serve as Good Stewards of the Environment and Community Resources
- D. Support a Safe, Healthy, Lifelong Community

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

Budget Focus Group

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

FY 2011-2012 Budget Focus Group Participants

Catherine Carter
Bill Corder
Anthony Lewis
Judith Lomas

John Maher
Julian Rau
Bill Steiden
Seegar Swanson

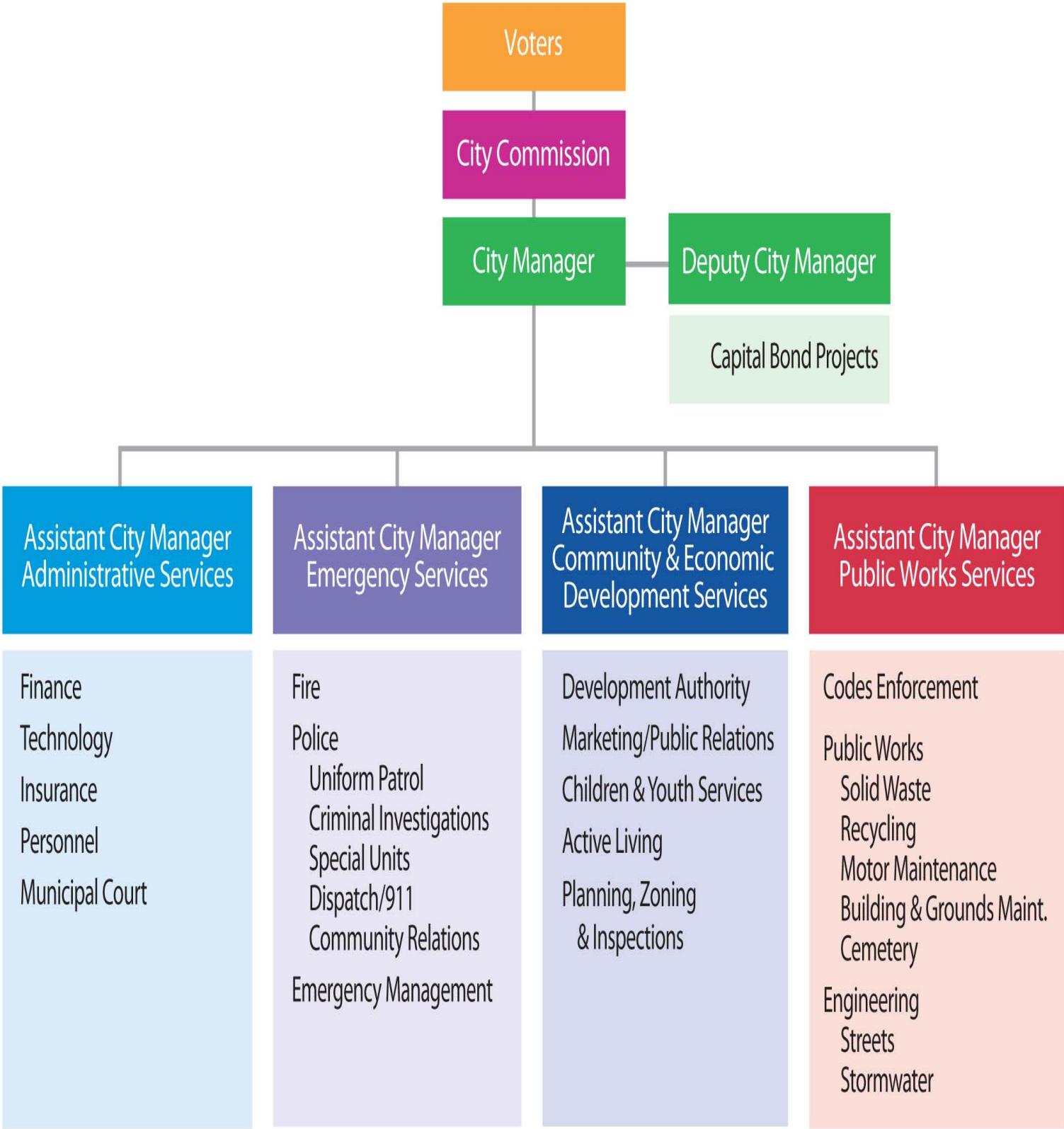


BUDGET SCHEDULE FISCAL YEAR 2011-2012

January 18	Budget Memo and Schedule to Departments
January 19	Monthly Staff Meeting
January 25	Budget Kick-Off Meeting
February 16	Monthly Staff Meeting
March 1	ALL DEPARTMENT BUDGET REQUESTS DUE BY 5:00 pm
March 8	Budget Narratives, CIP Requests and Strategic Linkages Due
March 8	Budget Focus Group Meeting #1
March 10	Performance Measurement Meeting
March 16	Monthly Staff Meeting
March 21	City Commission Adopts Billing Ordinance
March 22	BUDGET REVIEW MEETING-DEPARTMENT HEADS
March 25	Personnel Estimates Due
April 1	Tax Bill Mailing Deadline
April 1	Revenue Projections Due
April 1	Revised Budget Changes Due
April 11	Draft Proposal to City Manager (tentative)

April 12	Budget Focus Group Meeting #2
April 13	Department Budget Presentations to City Manager
April 20	Monthly Staff Meeting
April 20	Prepare Notice for Decatur FOCUS
April 22	Preliminary Budget Complete
May 10	Budget Focus Group Meeting #3
May 11	Public Hearing Announcements to Legal Organ
May 13	Budget delivered in City Commission packet
May 16	Presentation of Budget to Commission and Adoption of Tentative 2011 Millage Rate
May 18	Monthly Staff Meeting
May 19 & 26, June 2	Public Hearing Ads Published in Legal Organ
June 6	Work Session and Public Hearing on Budget and Millage Rate
June 13	Public Hearing (if needed)
June 20	Public Hearing on Budget and Millage Rate, Adoption of FY 2011-2012 Budget and Revised 2010-2011 Budget, and Adoption of Final 2011 Millage Rate

Organizational Chart



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APPENDIX C

POSITION CLASSIFICATION PLAN

**ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JULY 11, 2011**

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
01	24,544	39,998	CREW WORKER SANITATION EQUIPMENT OPERATOR
02	25,792	41,995	COURT CLERK ASSISTANT SITE DIRECTOR
03	27,040	44,096	ASST. ACTIVE LIVING PROGRAM SUPERVISOR ASST. CYS PROGRAM SUPERVISOR SUPPLY CLERK BUILDING MAINTENANCE SPECIALIST EQUIPMENT OPERATOR
04	28,392	46,301	ADMINISTRATIVE ASSISTANT ANIMAL CONTROL OFFICER COMMUNICATIONS OFFICER REVENUE OFFICER SANITATION EQUIPMENT OPERATOR II SUPPORT SERVICES TECHNICIAN
05	29,827	48,610	AUTOMOTIVE MECHANIC CREW CHIEF SENIOR REVENUE OFFICER
06	31,346	51,043	BOOKKEEPER COURT CLERK FIREFIGHTER I LEAD AUTOMOTIVE MECHANIC PAYROLL COORDINATOR
07	32,906	53,664	CODES ENFORCEMENT OFFICER CREW SUPERVISOR DEVELOPMENT SERVICES COORDINATOR FIREFIGHTER II PERMIT & ZONING TECHNICIAN PERSONNEL SPECIALIST
08	34,570	56,389	-----
09	36,275	59,259	FIREFIGHTER/DRIVER POLICE OFFICER ACTIVE LIVING PROGRAM SUPERVISOR CHILDREN & YOUTH SERVICES PROGRAM SUPERVISOR

**ASSIGNMENT OF CLASSES TO SALARY RANGES
EFFECTIVE JULY 11, 2011**

SALARY RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM	TITLE
10	38,084	62,275	ASSISTANT TO THE CITY MANAGER BUILDING INSPECTOR COMMUNITY RELATIONS SPECIALIST ENGINEERING INSPECTOR EVIDENCE TECHNICIAN MASTER POLICE OFFICER POLICE INVESTIGATOR RESOURCE CONSERVATION COORDINATOR SPECIAL EVENTS COORDINATOR VOLUNTEER COORDINATOR
11	39,998	65,437	-----
12	41,995	68,765	ENVIRONMENTAL SPECIALIST FIRE SERGEANT PARKING MANAGER POLICE SERGEANT
13	44,096	72,259	CITY CLERK FIRE LIEUTENANT POLICE LIEUTENANT
14	46,301	75,920	ASSISTANT ACTIVE LIVING DIRECTOR ASSISTANT CHILDREN & YOUTH SERVICES DIRECTOR PERSONNEL DIRECTOR REVENUE & TECHNOLOGY MANAGER
15	48,610	79,768	ASST. DIR. OF COMMUNITY & ECONOMIC DEVELOPMENT POLICE CAPTAIN FIRE STATION CAPTAIN FACILITIES SUPERINTENDENT SANITATION SERVICES SUPERINTENDENT PLANNING DIRECTOR
16	51,043	83,803	ACTIVE LIVING PROGRAM DIRECTOR BUILDING OFFICIAL CHILDREN AND YOUTH SERVICES DIRECTOR ASSISTANT FIRE CHIEF ASSISTANT POLICE CHIEF
17	53,664	88,046	DEPUTY FIRE CHIEF DEPUTY POLICE CHIEF SENIOR ENGINEER STORMWATER MANAGEMENT ENGINEER
18	56,389	92,498	FIRE CHIEF POLICE CHIEF
19	59,259	97,178	-----
20	62,275	102,107	ASSISTANT CITY MANAGER

CITY OF DECATUR RANGE STEP TABLE EFFECTIVE JULY 7, 2008

RANGE: 01 (OLD 12)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	24,544	25,168	25,792	26,416	27,040	27,727	28,392	29,120	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998
WEEKLY	472.00	484.00	496.00	508.00	520.00	533.20	546.00	560.00	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20
HRLY	11.80	12.10	12.40	12.70	13.00	13.33	13.65	14.00	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23
MTHLY	2,045	2,097	2,149	2,201	2,253	2,310	2,366	2,426	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333

RANGE: 02 (OLD 14)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	25,792	26,416	27,040	27,727	28,392	29,120	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995
WEEKLY	496.00	508.00	520.00	533.20	546.00	560.00	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60
HRLY	12.40	12.70	13.00	13.33	13.65	14.00	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19
MTHLY	2,149	2,201	2,253	2,310	2,366	2,426	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500

RANGE: 03 (OLD 16)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	27,040	27,727	28,392	29,120	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096
WEEKLY	520.00	533.20	546.00	560.00	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00
HRLY	13.00	13.33	13.65	14.00	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20
MTHLY	2,253	2,310	2,366	2,426	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675

RANGE: 04 (OLD 18)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	28,392	29,120	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301
WEEKLY	546.00	560.00	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40
HRLY	13.65	14.00	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26
MTHLY	2,366	2,426	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858

RANGE: 05 (OLD 20)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	29,827	30,596	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610
WEEKLY	573.60	588.40	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80
HRLY	14.34	14.71	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37
MTHLY	2,485	2,549	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051

RANGE: 06 (OLD 22)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	31,346	32,136	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043
WEEKLY	602.80	618.00	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60
HRLY	15.07	15.45	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54
MTHLY	2,612	2,678	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254

RANGE: 07 (OLD 24)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	32,906	33,737	34,570	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664
WEEKLY	632.80	648.80	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00
HRLY	15.82	16.22	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80
MTHLY	2,742	2,811	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472

RANGE: 08 (OLD 26)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	34,544	35,422	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389
WEEKLY	664.80	681.20	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40
HRLY	16.62	17.03	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11
MTHLY	2,880	2,951	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699

CITY OF DECATUR RANGE STEP TABLE EFFECTIVE JULY 7, 2008

RANGE: 09 (OLD 28)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	36,275	37,190	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259
WEEKLY	697.60	715.20	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60
HRLY	17.44	17.88	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49
MTHLY	3,022	3,099	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938

RANGE: 10 (OLD 30)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	38,084	39,041	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275
WEEKLY	732.40	750.80	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60
HRLY	18.31	18.77	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94
MTHLY	3,173	3,253	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190

RANGE: 11 (OLD 32)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	39,998	40,996	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437
WEEKLY	769.20	788.40	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40
HRLY	19.23	19.71	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46
MTHLY	3,333	3,416	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453

RANGE: 12 (OLD 34)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	41,995	43,056	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437	67,080	68,765
WEEKLY	807.60	828.00	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40
HRLY	20.19	20.70	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06
MTHLY	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4

RANGE: 13 (OLD 36)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	44,096	45,219	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437	67,080	68,765	70,491	72,259
WEEKLY	848.00	869.60	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60
HRLY	21.20	21.74	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74
MTHLY	3,500	3,588	3,675	3,768	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4

RANGE: 14 (OLD 38)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	46,301	47,486	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920
WEEKLY	890.40	913.20	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00
HRLY	22.26	22.83	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50
MTHLY	3,858	3,957	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4	5,874.27	6,021.60	6,172.42	6,326.67

RANGE: 15 (OLD 40)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	48,610	49,858	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768
WEEKLY	934.80	958.80	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00
HRLY	23.37	23.97	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35
MTHLY	4,051	4,155	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4	5,874.27	6,021.60	6,172.42	6,326.67	6,484.40	6,647.33

RANGE: 16 (OLD 42)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	51,043	52,354	53,664	55,016	56,389	57,803	59,259	60,756	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803
WEEKLY	981.60	1,006.80	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60
HRLY	24.54	25.17	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29
MTHLY	4,254	4,363	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730.4	5,874.27	6,021.60	6,172.42	6,326.67	6,484.40	6,647.33	6,814.40	6,984.40

CITY OF DECATUR RANGE STEP TABLE EFFECTIVE JULY 7, 2008

RANGE: 17 (OLD 44)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	53,664	55,016	56,389	57,803	59,259	60,576	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046
WEEKLY	1,032.00	1,058.00	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60	1,652.00	1,693.20
HRLY	25.80	26.45	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29	41.30	42.33
MTHLY	4,472	4,585	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730	5,874	6,021	6,172	6,326	6,484	6,647	6,814	6,984	7,159	7,337

RANGE 18 (OLD 46)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	56,389	57,803	59,259	60,576	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046	90,251	92,498
WEEKLY	1,084.40	1,111.60	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60	1,652.00	1,693.20	1,735.60	1,778.80
HRLY	27.11	27.79	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29	41.30	42.33	43.39	44.47
MTHLY	4,699	4,817	4,938	5,063	5,190	5,320	5,453	5,590	5,730	5,874	6,022	6,172	6,327	6,484	6,647	6,814	6,984	7,159	7,337	7,521	7,708

RANGE 19 (OLD 48)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	59,259	60,576	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046	90,251	92,498	94,806	97,178
WEEKLY	1,139.60	1,168.40	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60	1,652.00	1,693.20	1,735.60	1,778.80	1,823.20	1,868.80
HRLY	28.49	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29	41.30	42.33	43.39	44.47	45.58	46.72
MTHLY	4,938	5,063	5,190	5,320	5,453	5,590	5,730	5,874	6,022	6,172	6,327	6,484	6,647	6,814	6,984	7,159	7,337	7,521	7,708	7,901	8,098

RANGE 20 (OLD 50)

STEP:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
ANNUAL	62,275	63,835	65,437	67,080	68,765	70,491	72,259	74,069	75,920	77,813	79,768	81,765	83,803	85,904	88,046	90,251	92,498	94,806	97,178	99,611	102,107
WEEKLY	1,197.60	1,227.60	1,258.40	1,290.00	1,322.40	1,355.60	1,389.60	1,424.40	1,460.00	1,496.40	1,534.00	1,572.40	1,611.60	1,652.00	1,693.20	1,735.60	1,778.80	1,823.20	1,868.80	1,915.60	1,963.60
HRLY	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61	36.50	37.41	38.35	39.31	40.29	41.30	42.33	43.39	44.47	45.58	46.72	47.89	49.09
MTHLY	5,190	5,320	5,453	5,590	5,730	5,874	6,022	6,172	6,327	6,484	6,647	6,814	6,984	7,159	7,337	7,521	7,708	7,901	8,098	8,301	8,503

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