

*City of Athens, Texas  
FY 2018 Annual Budget*



This budget will raise more revenue from property taxes than last year’s budget by \$231,510 and of that amount, \$26,753 is tax revenue to be raised from new property added to the roll this year.

**Record Vote on the Adoption of the Budget:**

FOR: Mayor Monte Montgomery, Mayor Pro-Tem Tres Winn, Councilwoman Toni Clay, Councilman Ed McCain, Councilman Joe Whatley  
 AGAINST: N/A  
 PRESENT and not voting: N/A  
 ABSENT: N/A

**Property Tax Rate Comparisons:**

	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2017</u>
Property Tax Rate	\$0.685221/100	\$0.685221/100
Effective Tax Rate	\$0.654662/100	\$0.650721/100
Effective Maintenance & Operations Tax Rate	\$0.580501/100	\$0.586721/100
Rollback Tax Rate	\$0.691072/100	\$0.691072/100
Debt Rate	\$0.104720/100	\$0.098500/100

Total Debt Obligation for City of Athens secured by property taxes: \$744,744

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**Honorable Mayor, City Council Members and Residents of Athens:**

It is an honor to present the FY 2018 Annual Operating Budget. The fiscal year 2018 budget is a balanced budget, which includes the estimated current revenues and any available cash balance from FY 2017. In order for staff to present a responsible budget, numerous requests from department managers were reduced or eliminated. That does not mean these requests are unimportant, but rather the City is responding to limited resources. The budget is a financial plan for the City, a policy tool for the City Council, an operation guide for staff and a communications tool to the public.

In addition to maintaining the reserve fund requirement, the fiscal condition of the City continues to improve. We received a bright note in FY 2017 when Standard & Poor upgraded the City’s bond rating to a A+. The City had not had a rating since 1998. Our credit overview suggested that we were slightly weaker than the median rating for cities nationwide. The key credit factors included, improvement to our financial position, a small debt burden, an inflated pension liability, a modestly sized tax base, and somewhat low income/wealth levels. Generally speaking, Athens’ economy and tax base are satisfactory.

**ECONOMIC OUTLOOK**

A primary goal of the City Council is to bring business with favorable jobs to the City of Athens. In 1989 and revised in 2005, voters elected to adopt the One-Half Cent Sales and Use Tax within the City of Athens for the promotion, assistance, and enhancement of economic development with the City. The Athens Economic Development Corporation (AEDC) was established in 1990 to carry out this purpose. For FY 2018 the Athens Economic Development (AEDC) transfers are projected at \$1,348,954 in sales tax receipts.

**2018 BUDGET OVERVIEW**

The 2018 Budget totals \$29,714,612 in expenses and \$33,484,335 in revenues including the remaining balance of the \$12M in certificates of obligations issued to fund renovations at the Cain Center, the Texan Theatre and other needed capital projects. Unassigned fund balance from 2017 will carry over to FY 2018 and is estimated at this time based on FY 2017 projections to be \$15,311,977.

Our budget approach was priority based. The staff identified available resources, identified our priorities, prepared decision units, allocated resources and created accountability for results, efficiency, and innovation.

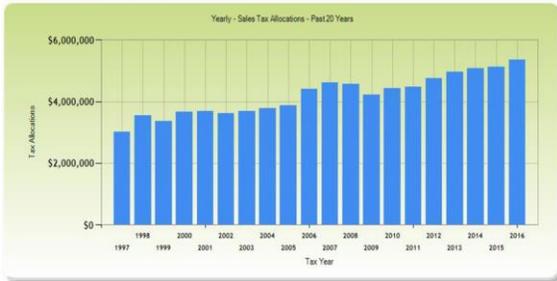
**General Fund Revenues** are expected to total \$11,083,888, an increase of 3% from FY 2017 projected revenues and a 6% increase from the FY 17 adopted budget. Property taxes make up the bulk of the revenues followed by sales tax. FY 2017 saw a 5.3% increase in assessed valuations, thus increasing property tax revenue.

**Property tax** revenue is expected to total \$4,873,113, an increase of 3%, based on maintaining the same tax rate of \$.685221 per \$100 of taxable value, producing an additional revenue of \$174,733. Maintaining the rate at the current level enables the City to fund increases in insurance benefits, new officers and equipment and keep operating reserves in line with the budgetary policy.

**Our Budget Principles**

Establish and maintain budgeted reserves	Keep tax rates and user fees as flat as possible and reflective of cost recovery model	Fixate on accounting for revenues, expenses, assets and long-term liabilities
Understand variances and adjust as needed	Identify programs and what they cost – then prioritize	Spend within our means
Purchase with current resources and without use of debt; except for “intergenerational equity” projects	Purchase with the understanding of “useful life” and with a plan for eventual replacement	Provide ongoing economic analysis and long-term planning

**Sales tax** collections exceeded expectations in FY 2017 after increasing approximately 2% above collections in FY 2016. Sales tax revenues are budgeted at a conservative 2% growth in FY 2018 as no major sales tax generators are currently under construction. Sales tax growth is based on current trends, economy, and growth.



**Franchise fees** include franchise payments for private electric, gas, telephone, cable, internet, and Republic Services waste collection that operate in the City's rights-of-way. Collections are expected to grow by 2% due growth.

**Development** related revenues are expected to increase slightly above the adopted FY 2017 budget as a result of commercial growth. Development related revenues include building permits, inspections, and zoning related fees.

### General Fund Expenses

General Fund expenses are budgeted to total \$11,096,166 which is a decrease of 3% below the 2017 amended budget. This is due mainly for capital equipment that is now budgeted in the Equipment Replacement Fund.

### Utility Fund Revenues

Utility revenues total \$5,980,360 which is 4% under the FY 2017 projected budget. The decrease is due to the expected sales with minimum growth. The budget also includes a \$.09 cent increase in the water rates effective September 1, 2017 that was recommended in the City's 2015 Utility Rate Study, and approved by ordinance. Each year the rates will increase by .09 ending in 2019, according to the study.

### Utility Fund Expenses

Utility fund expenses are the costs associated with the provision of water and wastewater services to the Athens customers. The Utility Fund includes 29 full time employees. The Utility Fund Operating Budget totals \$5,955,238, including \$542,150 as debt service expense.

**Personnel Services.** The slight increase is included for the step plan increase of 3% on the anniversary of each full-time employee. The City health insurance increase by 8% and the retirement contribution rate through the Texas Municipal Retirement System remains constant at 21%. The rate is based on the City contribution needed to maintain the retirement fund.

### CONCLUSION

This budget is submitted with the standards set forth by the City Council and the financial and budgetary policy set by City Charter. Thank you for the opportunity to serve this community and work with the City staff and City Council to present this FY 2018 budget.

Sincerely,

Gary Whittle  
Interim City Manager



## 2017 Strategic Map

| 03.17 |

### CITY OF ATHENS, TEXAS



The 2017 Strategic Map represents the 2-year plan of work to outline and achieve the vision for the City of Athens. This document serves as a roadmap to link the vision of the City through 7 major themes and a wide range of individual initiatives and projects.

### Vision

City of Athens commits to building on our heritage, while enhancing a high quality of life for **all** our citizens.

We pledge to work in collaboration with our residents and business community to foster community pride, develop a vibrant, diverse economy, thoughtfully plan for our future, prioritize quality growth, preserve and enhance the beauty of our natural environment and to use our resources efficiently.

### Strategy

Over the next two years, the City of Athens will strengthen the public's confidence in City government by improving resident, business and visitor experience with City services through initiatives and projects that cover 7 major themes:

**Heritage | Quality of Life | Community Pride | Economy  
Planning and Growth | Natural Environment | Efficiency**

**HERITAGE**

- Restore the distinction and significance of the Cain Center in Athens as a primary community-wide event venue, public meeting space, workout facility and aquatics center, and ensure its vitality for the next 30 years
- Resurrect the Texan Theater as an anchor for social and cultural life in downtown Athens
- Increase historic preservation of Athens' square through Downtown Façade Improvement Program
- Refresh and support the existing Downtown Master Plan and implement many of its recommendations within FY 2017 through FY 2019 Budgets
- Update Downtown fixtures including: benches, trash and recycling cans, landscaping and wayfinding signs
- Gather public input about primary festivals, events, traditions and other markers of cultural identity in Athens and support their advancement with City resources



**QUALITY OF LIFE**

- Partner to bring AISD campuses under law enforcement services by 2017-2018 school year
- Plan for additional 2 Police Officers for FY 2018 and 2 for FY 2019
- Ensure all Athens boundaries have Emergency Notification System facilities
- Bring Athens into full compliance with TCEQ for water and wastewater for first time this decade
- Work with AMWA to update Water Treatment Plant and reduce HAA5s
- Complete Water Model and develop, implement and fund a Capital Improvement Plan for water facilities with the Water Model findings
- Partner with AMWA to plan for future water needs
- Plan for additional wastewater plant to serve growth areas
- Continue street rehabilitation and seal-coat program funding at \$400,000 per year or more, as budget allows
- Create a storm water detention program for all new construction and plan for systematic drainage improvements across the City in future budget years



**COMMUNITY PRIDE**

- Enhance code enforcement and property standards City-wide to strengthen property values, increase public safety and support the beauty of our community
- Develop a substandard property mitigation program and fee structure that encourages re-development and revitalization and removes incentive to have City maintain or abate substandard properties
- Introduce new website and increase use of social media platforms with a focused approach for "resident", "business" and "visitor" initiatives and information
- Develop and implement an on-going program for citizen surveys and other public engagement tools
- Seek opportunities to strengthen partnership with Athens Independent School District and Trinity Valley Community College as the publicly supported education systems in Athens



**ECONOMY**

- Gather public input on new housing start programs for developers
- Develop housing incentives for first-time homebuyers
- Finalize and implement the findings of the Airport Planning Advisory Committee to expand the airport and the aviation industry in Henderson County
- Establish a new partnership through a joint Airport Authority with Henderson County and Athens Economic Development Corporation
- Take a more proactive role in Athens Housing Authority and leverage programs and strategies to boost affordable housing initiatives in Athens
- Understand and utilize all state economic development tools available to the City to strengthen business and housing investments
- Seek opportunities to diversify local economy to best adapt to changes in state and federal economies
- Continue strong partnership with Athens Economic Development Corporation to grow the local economy and ensure its long-term viability by being THE investment destination in East Texas
- Define benchmarks and track outcomes with the City and AEDC sponsored joint retail recruitment strategy



**PLANNING AND GROWTH**

- Refresh and support the important work and useful tools found in the existing Comprehensive Plan and implement its recommendations as a guide for good growth in Athens
  - Involve people who care about the City’s future
  - Build a prosperous place through collaboration
  - Become financially solvent
  - View land as the base resource for all planning since it is not reproducible
  - Plan for infrastructure as a means toward financial prosperity and not as an end unto itself
- Develop and implement an Annexation Plan focused on a) Lake Athens ETJ b) Primary Corridors and Loop 7
- Prioritize expansion of services along the City’s eastern boundary
- Plan for and fund a 3<sup>rd</sup> Fire Station and related personnel and equipment to be built within the City’s eastern boundary
- Gather public input about thoughtful zoning and ordinance changes that provide the right mix of East Texas, rural feel within the City limits, including fencing, lot size, livestock, etc.



Comprehensive Plan



Expand Services



Zoning

**NATURAL ENVIRONMENT**

- Discover the best approach to the City’s Collection Site and all related costs and funding sources
- Study and provide recommendations for beautification projects, related-entities and initiatives
- Provide for continued, significant park improvements across the City
- Seek grant opportunities whenever available
- Plan for and fund immediate projects at Cain Park including a dog park, full-size soccer field and football practice field
- Explore options to bolster East Texas Arboretum



Beautification



Parks



Opportunities

**EFFICIENCY**

- Utilize 9 Budget Principles for Conservative Stewardship for FY 2018 and FY 2019 Budgets\*
- Adhere strictly to transparent and accessible financial policies and procedures
- Seek financial solvency as a core of all decision-making
- Recruit, maintain and fairly compensate a highly responsive and professionalized workforce at the City
- Initiate and utilize the findings of an updated compensation study for all City personnel
- Seek opportunities for Public/Private Partnerships (3P) and other innovative solutions to ensure the City leverages its own dollars well
- Maintenance. *Not only operations.* | Take care of existing and new facilities, equipment and assets, knowing that to maintain today prevents crises of tomorrow
- Develop and maintain a vendor list for all City purchases and ensure fairness and ethics are paramount in award processes
- Develop a 2-year program to appraise all City-owned properties and facilities and conduct competitive, sealed bid processes to transfer excess properties back into the community
- Conclude the Forensic Audit and move forward with financial surety



Conservative Stewardship



Professionalism



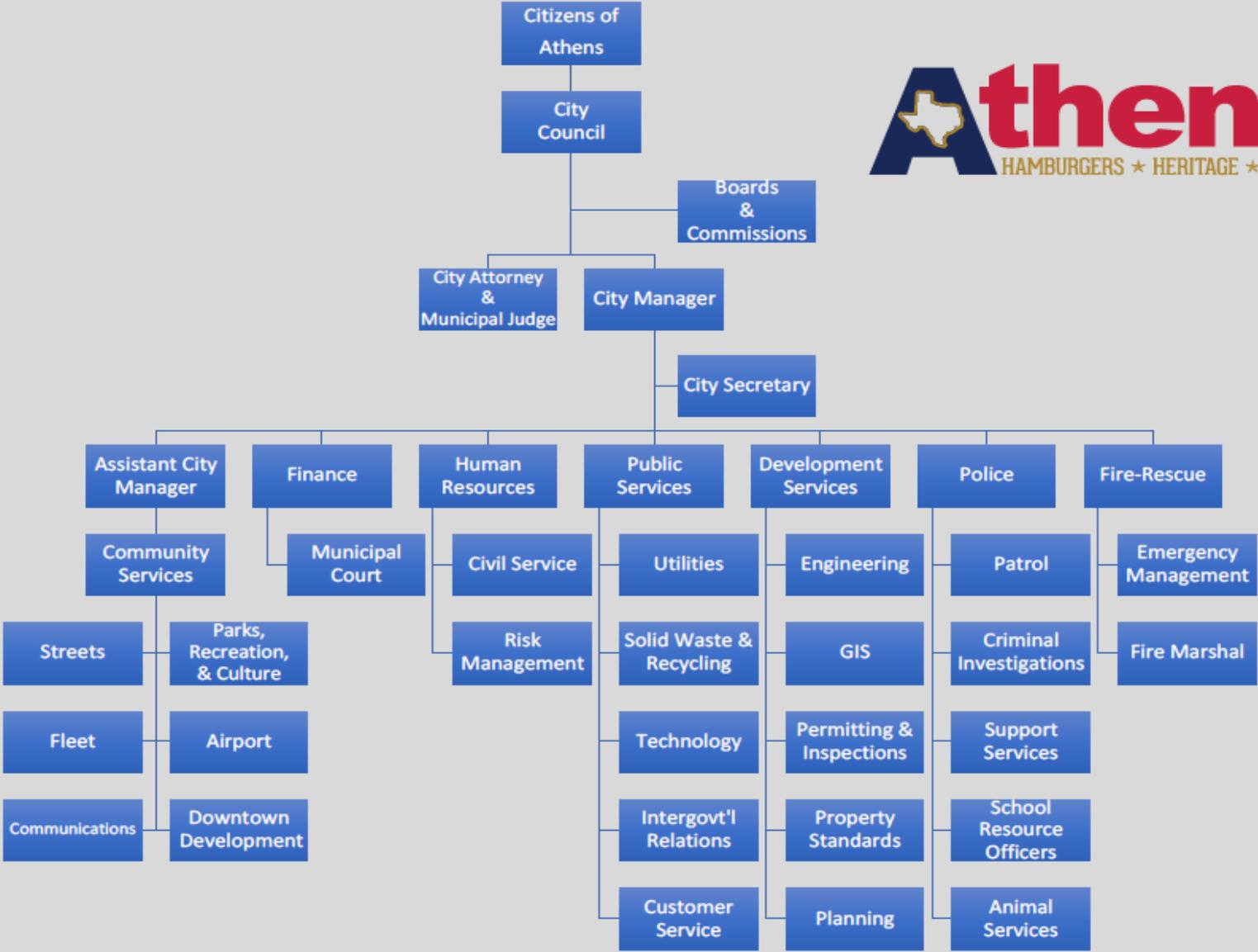
Maintenance. *Not only operations.*



Transparency

**\* 9 Budget Principles for Conservative Stewardship at the City of Athens**

1. Establish and maintain budgeted reserves for 3<sup>rd</sup> and 4<sup>th</sup> consecutive years in a row
2. Keep tax rates and user fees as flat as possible and reflective of cost recovery model
3. Focus on accounting for revenues, expenses, assets and long term liabilities
4. Understand variances and adjust as needed
5. Identify programs and what they cost - then prioritize
6. Spend within our means
7. Purchase with current resources and without use of debt, except for “inter-generational equity” projects
8. Purchase with the understanding of “useful life” and with a plan for eventual replacement
9. Provide ongoing economic analysis and long-term planning





**Toni Clay**  
*Council Member, Place 1*  
**Joe Whatley**  
*Council Member, Place 2*

**Edward McCain**  
*Council Member*  
**Tres Winn**  
*Mayor Pro-Tem, Place 4*

**Monte Montgomery**  
*Mayor*

**Administrative Staff**

**Gary Whittle**  
*Interim City Manager*

Assistant City Manager  
Managing Director of Planning & Development  
Managing Director of Public Services  
Managing, Director of Emergency Management  
Managing Director of Police Services  
Director of Human Resources  
Director of Finance

**Bonnie Hambrick**  
*City Secretary*

Thanasis Kombos  
Barbara Holly, AICP  
Ryan Adams  
John McQueary  
Michael Hill  
Jennifer Robertson, B.B.A, M.S. HRD  
Marty Coursey, CGFO

# OVERVIEW



## **BUDGET BRIEF**

The City of Athens' \$18 million dollar operating budget encompasses the funding for the upcoming year's operations and the continued maintenance of utilities throughout the City. This guide is to better understand the budget-development process and the resulting operating budget. The budget is the Council's primary policy making tool. This brief is also intended to provide an understanding of the main financial issues facing the City and the major initiatives that will be accomplished with the adopted budget. The Budget Brief provides a general overview of the City's adopted budget for Fiscal Year 2018. In addition, the brief highlights some of the major initiatives of the City's budget.

### **MAJOR INITIATIVES**

- Due to the increase in property values, the Council unanimously voted to keep the same tax rate as FY 2017, it will remain at \$0.685221 per \$100 of valuation.
- Committed Fund Balance is also set aside as the "rainy day" reserve fund remains at \$1.8M, which is 60 days or 17% of operating expenditures.
- An Equipment Replacement Fund was created with a \$264,000 transfer from General Fund in FY 2017; this included the auction proceeds received in 2017. The Council determined that \$198,650 of new or replacement equipment would be purchased in 2018.
- The City will begin our role in assisting the Athens Independent School District through the funding of the SRO (School Resource Officers) Program, which includes providing officers and equipment for all public schools in the AISD boundaries.
- Continued step increases were approved for all full time employees on their anniversary dates.
- The City has completed a large portion of the water storage tank improvements and we will continue to address all issues brought to us by Texas Commission on Environmental Quality(TCEQ).
- This year's budget has appropriated funds to be utilized for major maintenance programs, such as streets, parks, public buildings and tank restorations. We believe this is a continued step in ensuring for the future in Athens.
- Capital projects are discussed in the Capital Projects Fund and include both the Cain Center and Texan Theatre renovations.

## THE BUDGET DOCUMENT

The budget provides a complete financial plan of all City funds and activities and, except as required by law or City Charter, in a format in the City Manager or the City Council requires. A budget transmittal letter, submitted by the City Manager, explaining the budget both in fiscal year terms of the work programs shall be submitted with the budget. The budget outlines the proposed financial policies of the City for the ensuing fiscal year, describes the important features of the budget, and indicates any major changes from the current year in financial policies, expenditures and revenues, with reasons for such changes. It also summarizes the City’s debt position and includes any materials the City Manager requires. The budget begins with a general summary of its contents, indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year. The proposed budget expenditures shall not exceed the total of estimated income and unencumbered funds from the previous year. The proposed budget for the General fund shall include a contingency of not less than 3% of the proposed expenditures (Charter Required Upon receipt of the budget estimates, the Council holds public hearings on the proposed budget and tax rate.) Information about the budget detail and tax rate is published in the official newspaper and can be found the City’s website.

The City Council approves annual appropriations for operations and inter-fund transfers for all operating and debt service funds. The City Manager has the authority to transfer unexpended balances between departmental budgets within appropriated funds. The City Council, however, must approve any increase in fund appropriations. The legal level of budgetary control is the fund level. During the fiscal year, budgetary control is maintained by comparison of departmental appropriation balances with purchase orders prior to release to vendors. Purchase orders, which exceed appropriated balances, are not released until they have been further review and approved by the City Manager or his designee. Encumbrance outstanding at year end may be reported as reservations of fund balance in the financial statements since they do not constitute expenditures or liabilities and are added to the subsequent year’s adopted appropriations.

All other departmental appropriations that have not been expended or encumbered at the end of the fiscal year will lapse. Therefore, funds that were budgeted and not used by the departments during the fiscal year are not available for their use unless appropriated in the ensuing fiscal year’s budget.

Budget Calendar	
Date	
June 19	Council Budget Work Session #1
July 25	Deadline for Certified Property Tax Rolls
August 1	City Manager’s Budget Submitted
August 10	Council Budget Work Session #2
August 14	First Public Hearing on Tax Rate, Budget First Reading of Budget Ordinance
August 28	Second Public Hearing on Tax Rate, Budget First Reading of Tax Rate Adoption of Budget
September 11	Adoption of Tax Rate

## **CITY'S FUNDS**

The City of Athens, like other cities and governmental bodies, uses a fund basis of accounting. Funds are normally established for each major type of revenue for specific functions. Each fund is a self-balancing set of accounts, used to determine the sources and uses of a specific type of revenue stream. The City of Athens fund types include the Governmental Fund types: General Fund, Debt Service Fund, and Special Revenue Fund, and Proprietary Fund types: Enterprise Fund( which is the Utility Fund.)

## **GENERAL FUND**

The General Fund is the general operating fund for the City. It is used to account for all financial resources except those required to be accounted for in other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. The General Fund is the largest fund for the City with budgeted expenditures of \$11.M. The General fund accounts for the majority of City services, including general management, community services, development services, public safety and public works. Budgeted expenditures include salaries, supplies, maintenance and contractual services, and capital outlay.

## **GENERAL FUND REVENUES**

General Fund revenues are generated through property taxes, sales taxes, franchise taxes, fees for services and court fines. Reimbursement from the Utility Fund is another significant source for the General Fund.

## **GENERAL FUND EXPENDITURES**

FY 2018 included budgeted expenditures of \$11.8M in the General Fund. The General Fund has five ( 5) service functions: **Management**, which includes the City Manager, Legal, Mayor and Council, City Secretary, Finance, Municipal Court, Human Resources, and Non-Departmental; **Development Services**, which includes Code Enforcement and Planning/Development; **Community Services**, which includes Facilities, Streets, and Parks; **Police Services**; and **Fire/Disaster Services**.

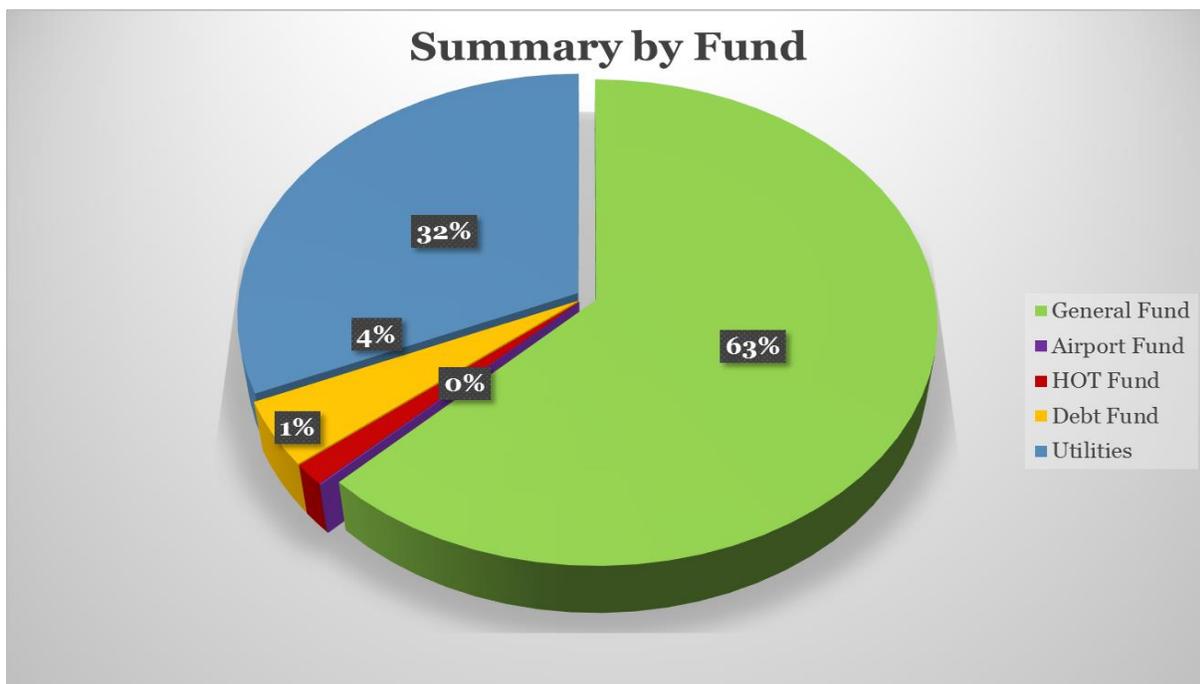
The budget can be reviewed by budget classification perspective, which reveals: Personnel, Supplies, Contractual Services, Capital, Debt and Operating Transfers.

## OTHER FUNDS

The **Utility** fund is the second largest fund. This fund is considered an Proprietary fund because operations are financed and operated similar to business enterprises where costs of providing services are financed through user charges. The Utility fund accounts for the maintenance and operations of the City's water and wastewater system, as provided through long term contracts. Total expenses for the Utility Fund are \$5,955,238 of which \$5,413,088 is for operations and \$542,150 is for debt payments.

The **Debt Service Fund** budget is \$744,744. This fund is used to account for the accumulation of financial resources, i.e. tax payments for the payment of principal, interest, and related costs for general long-term debt paid primarily from taxes levied by the City . Debt was issued to provide improvements in the quality of life.

**Special Revenue Funds** are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The combined budgeted expenditures for all Special Revenue Funds total \$382,058. The Airport Fund is \$51,947; the Hotel Occupancy Tax Fund is \$330,111;



# **FINANCIAL POLICIES**

## **ANNUAL BUDGET**

The fiscal year of the City begins on October 1, and ends on September 30 of the following year. On or before August 1 of each year, the City Manager files with the City Secretary a proposed budget, along with the budget message, for the ensuing fiscal year. The budget provides a complete financial plan of all City funds and activities.

The budget includes a clear, general summary of contents; consolidated statement of receipts and expenditures of all funds listed and itemized individually; an analysis and itemization of estimated income from all sources; tax levies; rates and collection for the preceding three years; pending and proposed capital projects; amount required for interest on the City's debts, for sinking funds and maturing serial bonds; total amount of the City's outstanding debts; a reserve/contingency fund not less than 3% of the such other information that is required by City Council, Charter, and City Manager.

A public notice on the proposed budget should include time and place and where copies of the budget are available; at a regular meeting, the City Council may adopt the budget and the Council shall adopt the budget by ordinance.

## **BASIS OF ACCOUNTING AND BUDGETING.**

The accounting policies of the City conform to accounting policies generally accepted in the United States of America for local governments as prescribed by the Government Account Standards Board (GASB). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The City is organized and operates on the basis of funds and account groups. Each fund is a separate accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations restrictions, or limitations.

Governmental fund types, i.e. General Fund, Debt Service, and Special Revenue use the flow of current financial resources measurement focus and the modified accrual basis of accounting, with revenues recorded when available and measurable, and expenditures budgeted in the period in which the liability is incurred. Revenues are considered to be available when they are collected within the current period. Expenditures are recognized when the liability is incurred, if measurable. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments are recorded only when payment is due.

Proprietary funds i.e. Utility Fund is accounted for using the economic resources measurement focus and the accrual basis of accounting, with revenues recorded when incurred.

The City of Athens Annual Budget is prepared on a basis consistent with generally accepted accounting principles for both governmental and proprietary funds. As with the accounting functions, General Government type funds are prepared on a modified accrual basis with obligations budgeted as expenditures and revenues recognized when they are measurable and available. With the Proprietary funds, expenses are on an accrual basis and revenues are recognized when earned. The basis of budgeting and the basis of accounting are essentially the same.

The Annual Operating Budget presented is a balanced budget in which projected resources (current revenues plus fund balance) equal or exceed estimated expenditures.

### **BUDGET AMENDMENTS**

According to the City Charter, the City Manager may transfer part or all of any unencumbered appropriation balance among departments of the City. Transfers between expenditure accounts within a department require approval from the City Manager. Total expenditures cannot exceed the final appropriation once the budget is adopted. Any revisions that alter the total expenditures must be done by adoption of the appropriate ordinance or budget amendment with City Council approval.

### **CAPITAL PROJECT EXPENDITURES**

The City Charter requires that the City Manager shall submit a five year Capital Program as an attachment to the annual budget.

### **DEBT SERVICE**

A formal debt service policy was included in the Financial policies approved by Council in August 2016. The purpose of the policy is to establish parameters and provide guidance governing the issuance, management, continuous evaluation of and reporting on debt obligations issued by the City,

The City shall not issue debt obligations or use debt proceeds to finance current operations or normal maintenance.

Debt financing includes general obligation bonds, certificates of obligation, revenue bonds, lease/purchase agreements and other obligations permitted to be issued under Texas Law.

The City will utilize debt obligations only for acquisition, construction, reconstruction, or renovation of capital improvements projects that cannot be funded from current revenue sources.

## **FINANCIAL REPORTING**

City Charter requires at the close of each fiscal year an independent audit be made of all accounts of the City by a certified public accountant.

Following the close of the fiscal year, a Comprehensive Annual Financial Report (CAFR) is prepared in accordance with generally accepted accounting and financial reporting principles established by the Governmental Accounting Standards Board (GASB).

The CAFR shows the status of the City's finances on the basis of Generally Accepted Accounting Principles in the United States of America.(USGAAP)

## **INVESTMENT POLICY**

The purpose of the Investment Policy is to set forth specific investment policy and strategy guidelines for the City in order to achieve the goals of safety, liquidity, yield, diversification and public trust for all investment activity.

**Safety**-All investments shall be managed in a manner responsive to the public trust and consistent with state and local law. Safety is the primary objective of the City's investment activity is the preservation of capital.

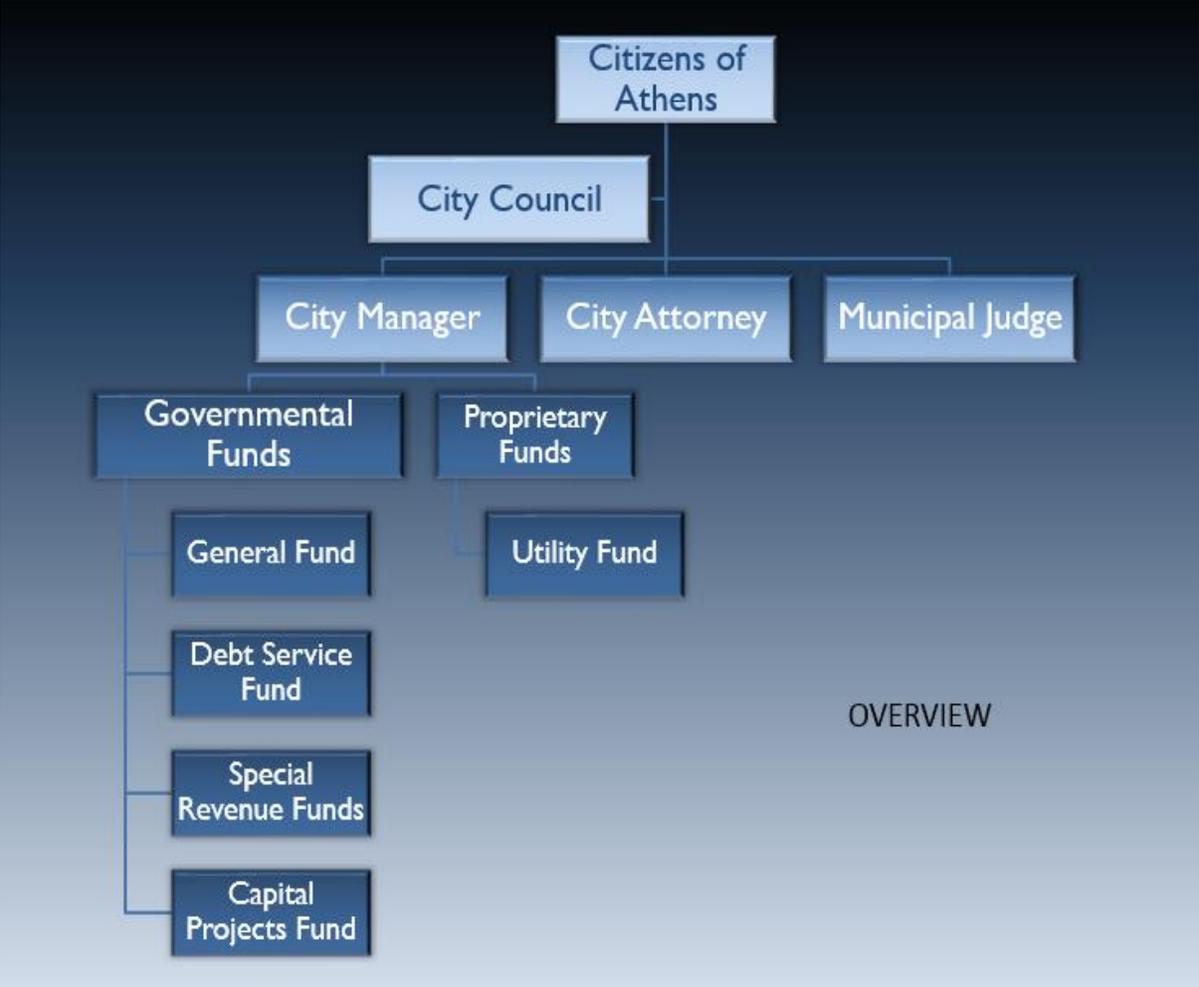
**Liquidity**-The City's portfolio shall be structured to meet all expected obligations in a timely manner.

**Yield**- The benchmark for the City's portfolio shall be the one-year U.S. Treasury, designated for its comparability to the City's expected average cash flow pattern.

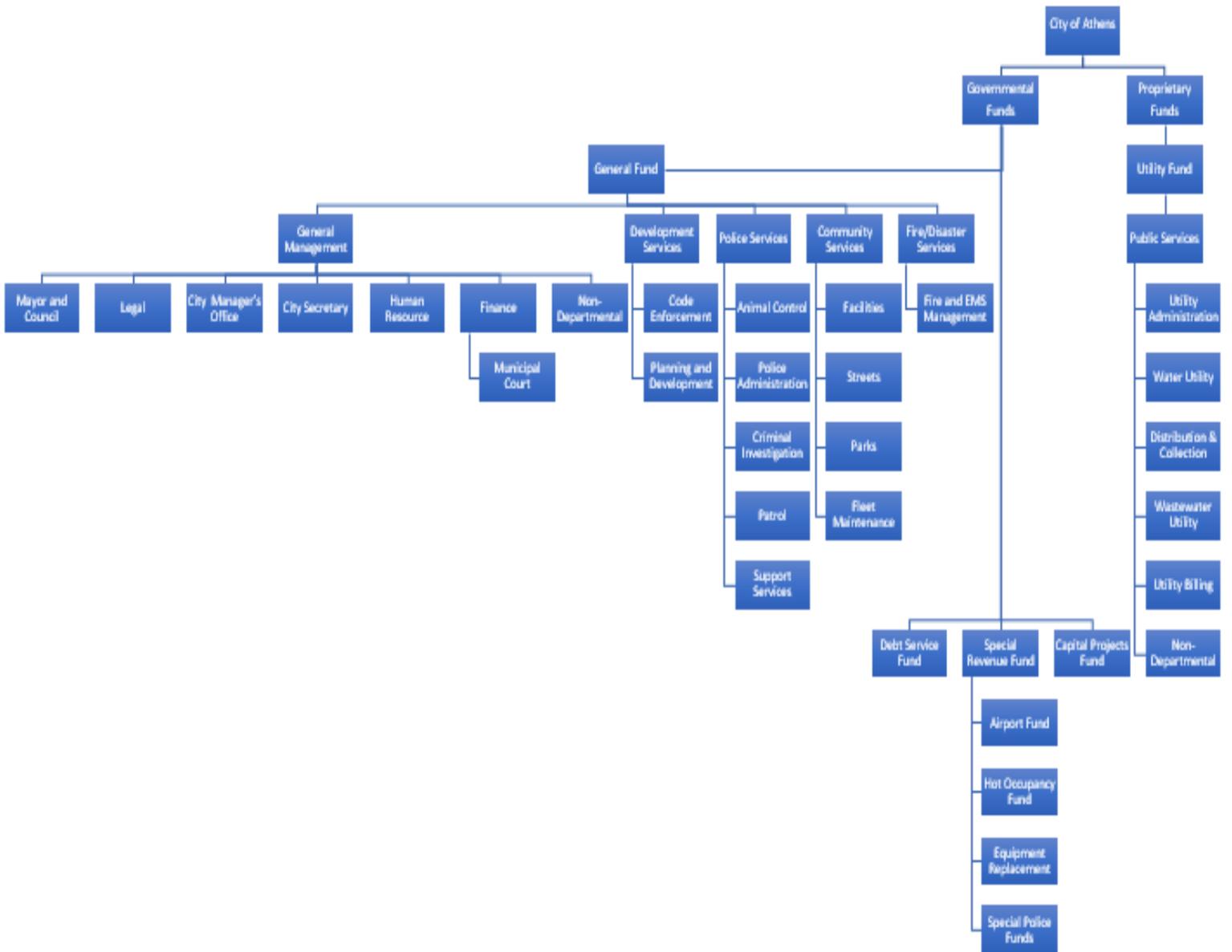
**Diversification**- The portfolio shall be diversified by market sector and maturity in order to avoid market risk.

**Public Trust**-All participants in the City's investment process shall seek to act responsibly as custodians of the public trust.

# FUND STRUCTURE



# DETAIL OF FUND STRUCTURE



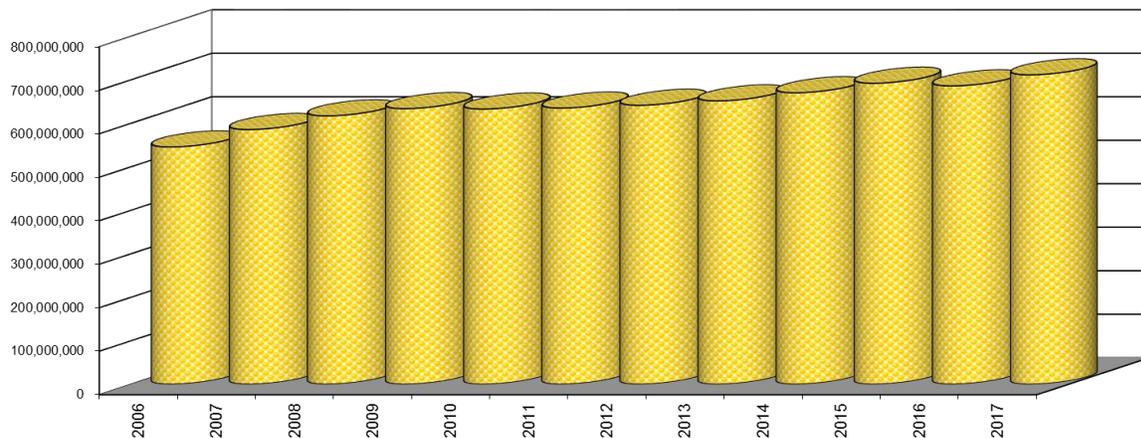
# ANALYSIS OF PROPERTY VALUATIONS AND TAX RATES

Property taxes provide one of the largest sources of revenue for the City, and determining the tax rate is a major part of the annual budget process. Therefore, discussion of the General Fund can not be separated from discussion of the tax rate and associated income.

TAX YEAR	ASSESSED VALUATIONS	TAX RATE	M&O	Debt Service	TAXES ASSESSED
2006	545,379,300	0.443793	0.362853	0.080940	2,420,355
2007	585,422,923	0.443793	0.364969	0.078824	2,598,066
2008	616,884,246	0.481808	0.393078	0.088730	2,972,198
2009	633,521,417	0.518512	0.428578	0.089934	3,284,885
2010	632,433,077	0.552076	0.464044	0.088032	3,491,511
2011	634,745,864	0.600387	0.515045	0.085342	3,810,932
2012	641,165,486	0.600387	0.517172	0.083215	3,849,474
2013	651,226,345	0.645140	0.552823	0.092317	4,201,322
2014	669,991,990	0.645140	0.550946	0.094194	4,322,386
2015	692,001,796	0.645140	0.559220	0.085920	4,464,380
2016	685,673,701	0.685221	0.586721	0.098500	4,698,380
<b>2017</b>	<b>711,173,951</b>	<b>0.685221</b>	<b>0.580501</b>	<b>0.104720</b>	<b>4,873,113</b>

From 2008-2015, Athens experienced an increase growth in valuations. Throughout this time period, the number of new commercial properties increased. The increase in new commercial properties continues to rise slightly resulting in an increase in property value for 2018.

ASSESSED VALUATIONS



The Henderson County Appraisal District (HCAD) establishes and certifies the value of each property within the City of Athens. The total certified taxable values for Fiscal Year 2018 (Tax Year 2017) is \$711,173,951. This is a increase of \$25,500,250 from the 2016 certified taxable value.

Once the property values have been certified, this begins the truth in taxation process by using the certified values to establish an effective tax rate and a rollback tax rate. These rates are published and the City uses them as a guide to help determine an acceptable tax rate for the upcoming year.

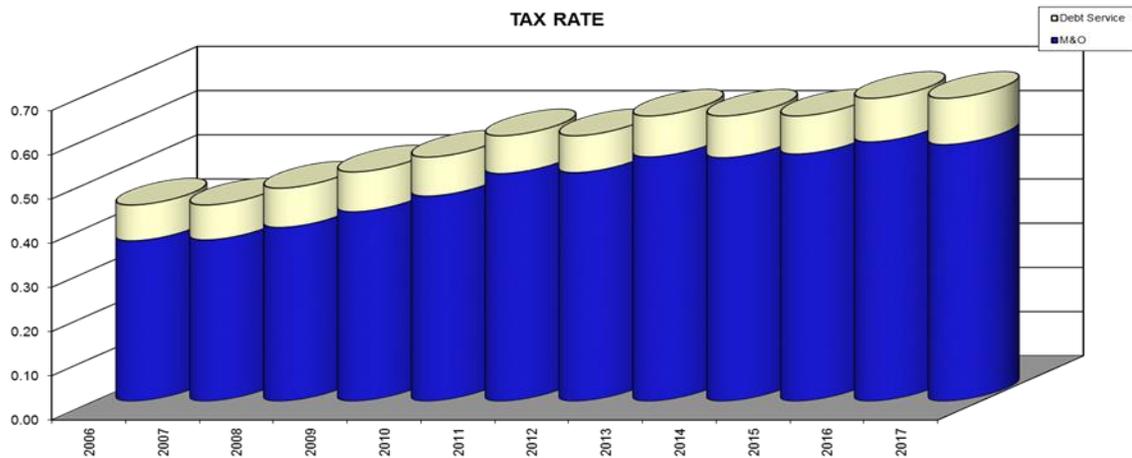
The effective tax rate enables the public to evaluate the relationship between taxes for the preceding year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. If a city proposes a tax rate that exceeds this effective tax rate for the current year, then public hearings must be held to make the public aware of the tax increase. The effective tax rate for Fiscal Year 2018 (Tax Year 2017) is .654662.

The rollback rate separates the maintenance and operations (M&O) and the debt services (DS) portions of the tax rate. The rollback tax rate is set in order to allow citizens to limit the governing body's ability to significantly increase the M&O rate. The debt service rate is a fixed rate set in order to allow the city to collect exactly the amount required to make a single years debt payments. The Fiscal Year 2018 (Tax Year 2017) rollback rate is \$0.728606. The two portions of the tax rate are discussed further over the next few paragraphs. The City's debt is discussed further in the Debt Service Fund section of the budget document.

### Maintenance & Operations

The M&O portion of the tax rate provides funding for all general fund operations. The portion of the tax rate is flexible and can be adjusted to a higher or lower rate based on the needs of City. The M&O rate may generate funds for future capital expenses and allows the City to maintain operating reserves.

Fiscal Year 2018's M&O rate is set at .580501. This is a tax rate decrease from the Fiscal Year 2017 rate, but will provide additional tax revenues due to the increase in valuations. This rate will result in \$88,833 in general fund revenue from property taxes.



The Debt Service (DS) or Interest and Sinking (I & S) portion of the tax rate covers the City's bond payments. This portion of the tax rate is **not** flexible and is set by a calculation based on the required fiscal year payments of the City's debt. The DS tax rate provides the City with exact funding to make the required debt payments for each fiscal year. Located in the Debt Service Fund section of the budget book is a Debt Service Schedule that provides specific information about what payments are required the bond loans, as well as a summary to provide citizens a look at specific information on how much is owed by the City.

Fiscal Year 2018's proposed Debt Service tax rate is 0.104720. This is an increase of \$0.008220 over Fiscal Year 2017 to be used for debt service payments. This increase is to fund the increase of the repayment of 2017 Bonds for the construction of projects detailed in Capital Project Programs.



## Fund Balance GASB 54

**Overview.** This is the criteria for classifying fund balances into specifically defined classifications, define the authority to express intended uses that result in amounts being assigned to one of the classifications and the formal action required to be taken to establish, modify, and rescind an amount in a classification. It will also define the governmental fund types.

The definition of each classification is as follows:

**Non-spendable** – Amounts not in a spendable form, long-term loans and notes receivable, inventory, and amounts that must be maintained intact legally or contractually. Amount are classified as non-spendable by their form, and are not constrained by any authority's action. These include inventories, and prepaid expenditures.

**Restricted** – Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation. Constraints placed on the use of resources by external parties such as:

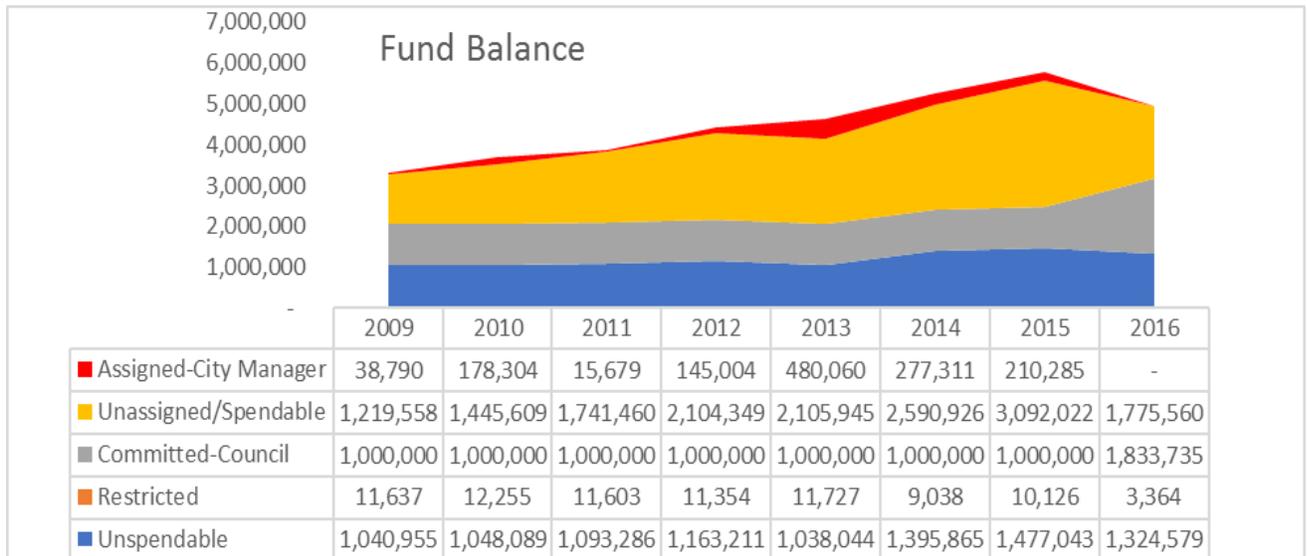
- Creditors, i.e. debt covenants
- Grantors
- Contributions
- Laws or regulations of other governments

**Committed** – Amounts constrained for a specific purpose by adoption of an ordinance from the government using its highest level of decision-making authority. Constraints placed by the City Council by the adoption of an ordinance or resolution.

**Assigned** – For the General Fund, amounts constrained for the intent to be used for a specific purpose by a governing body or official( City Manager) that has been delegated authority to assign amounts. For all governmental funds other than the General Fund, any remaining positive amounts not classified as non-spendable, restricted, or committed. The City Council or the City Manager are authorized to assign amounts.

**Unassigned** – For the General Fund, amounts not classified as non-spendable, restricted or assigned. For all other governmental funds other than the General Fund, only as a deficit as a result of amounts expended in excess of resources that are non-spendable, restricted, committed, or assigned.

Governmental	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Unspendable</b>	<b>1,040,955</b>	<b>1,048,089</b>	<b>1,093,286</b>	<b>1,163,211</b>	<b>1,038,044</b>	<b>1,395,865</b>	<b>1,477,043</b>	<b>1,324,579</b>
Receivables	1,003,110	1,040,704	1,085,175	1,154,914	1,023,937	1,390,219	1,469,206	1,313,120
Inventories	30,194	4,385	5,111	5,297	5,294	2,646	4,837	8,459
Prepays	7,651	3,000	3,000	3,000	8,813	3,000	3,000	3,000
<b>Restricted</b>	<b>11,637</b>	<b>12,255</b>	<b>11,603</b>	<b>11,354</b>	<b>11,727</b>	<b>9,038</b>	<b>10,126</b>	<b>3,364</b>
Court Funds	11,637	12,255	11,603	11,354	11,727	9,038	10,126	3,364
<b>Committed-Council</b>	<b>1,000,000</b>	<b>1,833,735</b>						
Emergency Reserve	800,000	800,000	800,000	800,000	800,000	800,000	800,000	1,833,735
Capital Improvements	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
<b>Assigned-City Manager</b>	<b>38,790</b>	<b>178,304</b>	<b>15,679</b>	<b>145,004</b>	<b>480,060</b>	<b>277,311</b>	<b>210,285</b>	-
<b>Unassigned/Spendable</b>	<b>1,219,558</b>	<b>1,445,609</b>	<b>1,741,460</b>	<b>2,104,349</b>	<b>2,105,945</b>	<b>2,590,926</b>	<b>3,092,022</b>	<b>1,775,560</b>
Total Fund Balance	3,072,150	3,305,953	3,646,349	4,078,914	3,955,716	4,795,829	5,379,191	4,937,238



## ESTIMATED FUND BALANCES

	General Fund	Utilities Fund	Airport Fund	Hotel Occupancy	Debt Service Fund	Equipment Replacement	Capital Projects Fund	Total
<b>Available Unassigned 10/1/2017</b>	1,594,788	1,192,830	195,630	726,974	-	264,000	11,337,755	15,311,977
<b>Revenues</b>								
<b>Total Revenues</b>	11,083,888	5,983,360	49,740	310,626	744,744	-	1,097,023	19,269,381
<b>Expenditures</b>								
<b>Total Expenditures</b>	11,096,167	5,955,238	51,947	330,111	744,744	198,650	12,434,778	30,811,635
<b>Estimated Unassigned 9/30/2018</b>	1,582,509	1,220,952	193,423	707,489	-	65,350	-	3,769,723

\*\*Estimated cash flows are based on FY 2016 year's actual unassigned fund balance along with the projected year end at 9/30/2017. Only those funds that are included in the budget ordinances are included.

# SUMMARY OF REVENUES AND EXPENDITURES

Combined Funds Cash Flow Summary															
FY 2018	General Fund	Airport Fund	Hotel Occupancy Tax Fund	Equipment Replacement Fund	Interest & Sinking Fund	Capital Projects Fund	Downtown Capital Improvements Fund	Water Sewer Capital Project	Utility Fund	Energy Grants Fund	Special Donations Fund	Municipal Court Technology Fund	Local Forfeited Cash Fund	AEDC Payroll Fund	Totals
<b>Estimated Cash Balance</b>	1,594,788	195,630	726,974	264,000	0	11,337,755	68,988	367,320	1,192,830	210	91,126	4,877	36,739	0	15,881,237
<b>Revenues</b>															
AD VALOREM/ OTHER TAXES	8,239,858		310,626		744,744										9,295,228
FRANCHISE	932,518														932,518
COURT/PUBLIC SAFETY	264,000														264,000
LICENSES/PERMITS	134,317														134,317
OTHER OPERATING REVENUE	0	48,486							5,663,360						5,711,846
INTRAGOVERNMENTAL	846,498	0				0									846,498
INTERGOVERNMENTAL	15,657	0							200,000						215,657
REIMBURSING REVENUE	441,000	0							500						441,500
OTHER NON OPERATING	210,040	1,254			0				119,500						330,794
<b>Total Revenues</b>	<b>11,083,888</b>	<b>49,740</b>	<b>310,626</b>	<b>0</b>	<b>744,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,983,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,172,358</b>
<b>Expenditures</b>															
10-CITY MANAGER	357,810														357,810
11-LEGAL	101,850														101,850
12-HUMAN RESOURCES	206,919														206,919
14-FINANCE & TECHNOLOGY	326,200														326,200
15-MAYOR & COUNCIL	46,250														46,250
16-CITY SECRETARY	150,568														150,568
17-FACILITIES	161,121														161,121
20-COMMUNITY DEVELOPMENT	0														0
22-CODE ENFORCEMENT	191,841														191,841
24-PLANNING & DEVELOPMENT	366,578														366,578
32-STREET	1,211,607			85,000											1,296,607
34-PARKS	792,454			10,500											802,954
36-AIRPORT		51,947													51,947
38-FLEET MAINTENANCE	204,312			71,400											275,712
46-FIRE SERVICES	2,793,355														2,793,355
49-ANIMAL CONTROL	121,984														121,984
50-MUNICIPAL COURT	113,321														113,321
51-POLICE ADMINISTRATION	302,912			31,750											334,662
52-POLICE INVESTIGATION	481,632														481,632
53-POLICE PATROL	2,027,620														2,027,620
54-POLICE SUPPORT SERVICES	694,072														694,072
55-NON DEPARTMENTAL	443,761														443,761
61-UTILITY ADMINISTRATION									337,438						337,438
62-WATER UTILITY									1,198,799						1,198,799
63-DISTRIBUTION & COLLECTION									1,358,207						1,358,207
65-WASTEWATER UTILITY									1,433,686						1,433,686
66-UTILITY BILLING									223,256						223,256
69-NON DEPARTMENTAL									1,403,852						1,403,852
68-DEBT SERVICE					744,744										744,744
72-TOURISM			330,111												330,111
03-CAPITAL PROJECTS						12,434,778									12,434,778
		0													0
		0													0
<b>Total Expenditures</b>	<b>11,096,167</b>	<b>51,947</b>	<b>330,111</b>	<b>198,650</b>	<b>744,744</b>	<b>12,434,778</b>	<b>0</b>	<b>0</b>	<b>5,955,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,376,857</b>
<b>Other Sources and Uses</b>															<b>0</b>
Capital Lease															
Debt Issuance															
Note Proceeds															
Discount on Debt															
					0	0			0						0
<b>Total Other Sources and Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments															0
<b>Estimated Cash Balance</b>	<b>1,582,509</b>	<b>193,423</b>	<b>707,489</b>	<b>65,350</b>	<b>0</b>	<b>0</b>	<b>68,988</b>	<b>367,320</b>	<b>1,220,952</b>	<b>210</b>	<b>91,126</b>	<b>4,877</b>	<b>36,739</b>	<b>0</b>	<b>4,338,983</b>

## MAJOR REVENUE SOURCES

**PROPERTY TAXES**- Property taxes represents the largest percent of revenue sources for the City of Athens. The assessed valuation, provided by Henderson County Appraisal District for 2017 is \$711,173,951, an increase from last year of \$25,500,250, due mostly to the commercial market. The property tax will remain at \$.685221 per \$100 valuation. Property values are provided by the Appraisal District by July 25<sup>th</sup> of each year. The City then works with Henderson County to set the tax rate and determine budgeted revenues.

**SALES TAX**-The current sales tax rate in Athens is 8.25% on goods/services sold within the cit limits. Sales tax is collected by businesses and remitted to the Texas Comptroller of Public Accounts. The State retains 6.25% and distributes 2% to the City. Of the 2%, 1% is designated for City operations; the other 1% is split: ½ is a special 4B sales tax that is used to fund projects to promote economic growth, recreation and tourism; and ½ is used to reduce property taxes. Total sales tax revenue budgeted for this year is \$5.M. Forecasts of sales tax revenue are very conservative, based on trend analysis and have been budgeted to increase slightly for the next fiscal year.

**SERVICE FEES & PERMITS**-The City of Athens charges fees for providing water and sewer services to the citizens and businesses of Athens. Residential sewer rates are based on the size of the meter installed at the property. As of 9/1/2017 the water base rate is \$19 for the which includes the first 2,000 gallons, and for every additional1 gallon, it is \$3.15 per 1,000 gallons.

The City anticipates receiving \$2,921,694 in water sales and \$2,552,366 in sewer sales. The Utility revenue make up approximately 97% of this major source category. The remaining amount includes revenue from programs, fees, and permits. Water and Sewer sales are budgeted based on historical consumption while factoring in slight population variances and weather forecasting noted in the Texas Almanac for the East Texas area.

**FRANCHISE TAXES**-Franchise Tax Revenue includes revenue collected from electric, telephone, gas, solid waste, internet and cable franchise agreements with local providers. Franchise taxes are scheduled to remain constant for FY 2018

**FINES**-Revenues collected by the Athens Municipal Court for fines and costs imposed by the Court. Municipal Court fines are budgeted to remain slightly elevated to account for a more aggressive collection process.

**INTEREST & OTHER INCOME**-Interest income and all other miscellaneous revenue not categorized elsewhere are included. The interest income represents yields on investment budgeted for FY 2018. These are conservative estimates.

**UTILITY FUND REIMBURSEMENT**- Revenue transferred from the Utility Fund to the General Fund totals, \$755,702. The transfer is based on a PILO T (payment in lieu of Taxes) of 5% of water and sewer revenue, along with 50% of the City Manager's, City Secretary, Finance and Human Resource total budgets.



## GENERAL FUND

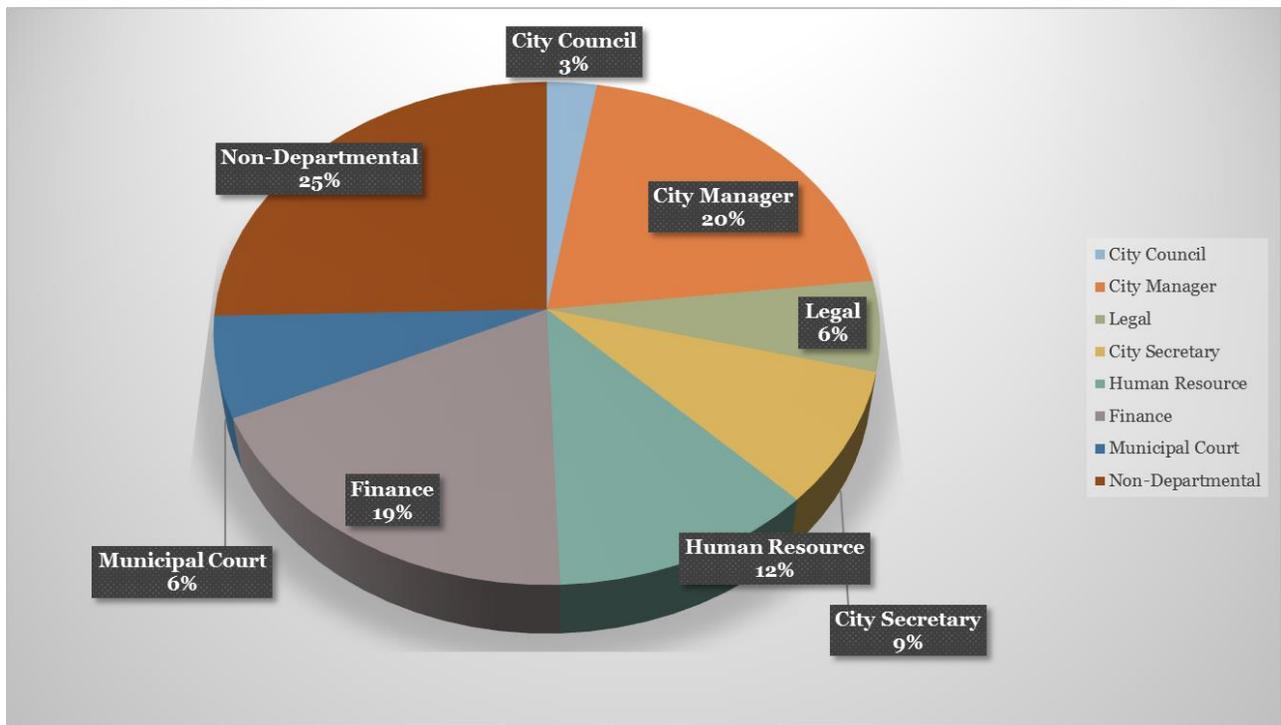
## GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

REVENUE SUMMARY	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
AD VALOREM/TAXES	7,604,004	7,853,229	8,086,923	8,086,923	8,265,825	8,239,858
FRANCHISE	933,540	900,757	926,819	926,819	894,372	932,518
COURT	376,954	231,834	223,778	223,778	192,720	264,000
LICENSES/PERMITS	35,602	103,341	49,454	49,454	146,606	134,317
OTHER REVENUE	0	0	0	15	0	0
INTRAGOVERNMENTAL	650,000	949,167	955,000	955,000	680,000	846,498
INTERGOVERNMENTAL	40,550	14,667	44,667	44,667	4,021	15,657
REIMBURSING REVENUE	52,957	235,660	60,800	60,800	211,285	441,000
OTHER NON-OPERATING	72,076	84,736	43,000	43,000	284,934	210,040
<b>TOTAL REVENUES</b>	<b>9,765,684</b>	<b>10,373,392</b>	<b>10,390,456</b>	<b>10,390,456</b>	<b>10,679,764</b>	<b>11,083,888</b>

EXPENDITURE SUMMARY	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
10-CITY MANAGER	471,217	203,645	216,930	304,408	290,735	357,810
11-LEGAL	79,655	105,021	95,350	188,250	185,944	101,850
12-HUMAN RESOURCES	144,933	180,384	197,252	197,252	169,764	206,919
14-FINANCE	279,642	236,987	260,847	285,747	273,125	326,200
15-MAYOR & COUNCIL	47,274	54,655	46,250	41,965	32,265	46,250
16-CITY SECRETARY	179,620	266,295	216,779	172,279	155,529	150,568
17-FACILITIES	139,757	221,822	182,800	182,800	161,890	161,121
20-COMMUNITY DEV	152,000	169,106	94,437	94,437	79,095	0
22-CODE ENFORCEMENT	284,701	986	128,431	128,431	105,886	191,841
24-PLANNING	194,686	282,423	302,350	452,350	452,175	366,578
32-STREET	1,025,448	1,317,908	1,399,510	1,513,407	1,460,359	1,211,607
34-PARKS	348,723	986,680	759,903	721,523	637,907	792,454
38-FLEET	167,842	206,742	209,015	209,015	198,326	204,312
46-FIRE SERVICES	2,433,479	2,612,525	2,840,640	2,840,640	2,712,776	2,793,355
49-ANIMAL CONTROL	97,823	322,671	106,660	106,660	100,816	121,984
50-COURT	107,353	114,481	163,998	165,298	163,772	113,321
51-POLICE ADMIN	278,532	287,934	293,089	294,789	287,336	302,912
52-POLICE CID	453,735	488,819	494,712	494,712	464,626	481,632
53-POLICE PATROL	1,681,083	1,793,801	2,055,926	1,833,426	1,784,043	2,027,620
54-POLICE SUPPORT	641,351	633,309	710,012	633,916	594,078	694,072
55-NON-DEPARTMENTAL	188,718	341,464	555,666	675,666	632,593	443,761
<b>TOTAL EXPENDITURES</b>	<b>9,397,571</b>	<b>10,827,658</b>	<b>11,330,557</b>	<b>11,536,971</b>	<b>10,943,040</b>	<b>11,096,166</b>

# Management

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Revised Budget	FY 2017 Projected Actual	FY 2018 Proposed Budget
City Council	47,273	54,655	46,250	41,965	32,265	46,250
City Manager	471,217	203,645	216,930	304,408	290,735	357,810
Legal	79,655	105,021	95,350	188,250	185,944	101,850
City Secretary	179,620	266,296	216,779	172,279	155,529	150,568
Human Resource	144,933	180,383	197,252	197,252	169,764	206,317
Finance	279,642	236,986	260,847	285,747	273,125	326,200
Municipal Court	107,352	114,481	163,998	165,298	163,772	113,321
Non-Departmental	188,718	341,464	555,666	675,666	632,593	443,761
<b>TOTALS</b>	<b>1,498,410</b>	<b>1,502,931</b>	<b>1,753,072</b>	<b>2,030,865</b>	<b>1,903,727</b>	<b>1,746,077</b>



The Mayor & Council serve as the legislative and governing body of the City. All powers of the City, except as otherwise provided in the Home Rule Charter, are vested in the City Council, which provides for the exercise and performance of all duties and obligations imposed upon the City by law.

#### Expenditures by Category

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Proposed Budget
<b>Personnel Services</b>						
<b>Supplies</b>	268	153	150	150	151	150
<b>Contractual Services</b>	47,005	54,502	46,100	41,815	32,114	46,100
<b>Total Categories</b>	<b>47,274</b>	<b>54,655</b>	<b>46,250</b>	<b>41,965</b>	<b>32,265</b>	<b>46,250</b>

#### Authorized Personnel (FTEs)

Position/Title	Pay Grade	FY 2016	FY 2017	FY 2018
Mayor	N/A	1	1	1
Councilmembers	N/A	4	4	4
<b>Total</b>		<b>5</b>	<b>5</b>	<b>5</b>

#### FY 2018 Strategic Goal

#### 2017 Strategic Map

Ensure development of a professional staff, which are empowered to work towards the implementation of key goals for the Council	Efficiency
Provide citizens opportunities for input through Facebook, website, Regular City Council meetings, and various other avenues.	Community Pride

**DEPARTMENT: 10-CITY MANAGER****DIVISION: MANAGEMENT**

The City Manager's office applies Council direction to daily operations, annual budget processes, and recommend capital improvement projects, ensuring that municipal efforts are focused on building community. The City Manager and staff act as liaisons among City Council, citizens, and other organizations.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Revised Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Proposed Budget</b>
<b>Personnel Services</b>	461,944	193,715	194,055	256,495	251,943	334,895
<b>Supplies</b>	4,199	3,353	4,425	4,175	889	4,390
<b>Contractual Services</b>	5,074	6,577	15,850	41,138	37,903	18,525
<b>Capital Outlay</b>	-	-				
<b>Total Categories</b>	<b>471,217</b>	<b>203,645</b>	<b>216,930</b>	<b>304,408</b>	<b>290,735</b>	<b>357,810</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
City Manager	N/A	1	1	1
Assistant City Manager	29	1	1	1
<b>Total</b>		<b>2</b>	<b>2</b>	<b>2</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Reorganized and Funded Assistant City Manager position and eliminated the funds for Managing Director of Community Services	Economy/Efficiency
Attend TML conference and ICMA conference for updates.	Efficiency

**DEPARTMENT: 11-LEGAL****DIVISION: MANAGEMENT**

The Legal Department, through its appointed Attorney, provides legal advice, attends Council meetings, prosecutes and defends litigation involving the City, and advises City officials on national and state laws impacting City. Currently the City is using Birdsong & Armstrong Attorney at Law on a contractual basis.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>						
<b>Supplies</b>	37	27	50	50	50	50
<b>Contractual Services</b>	79,618	104,994	95,300	188,200	185,894	101,800
<b>Capital Outlay</b>						
<b>Total Categories</b>	<b>79,655</b>	<b>105,021</b>	<b>95,350</b>	<b>188,250</b>	<b>185,944</b>	<b>101,850</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
N/A		N/A	N/A	N/A
<b>Total</b>				

**FY 2018 Strategic Goal****2017 Strategic Map**

Continue preparation and review of all required municipal ordinances, contracts, resolutions and legal instruments and opinions. Handle legal issues in a cost-efficient manner.	Economy/Efficiency
Act on the City's behalf in law suits, proceedings in court, and administrative agencies as needed	Efficiency
Assist with collection procedures with regards to court receivables	Efficiency

**DEPARTMENT: 16-CITY SECRETARY****DIVISION: MANAGEMENT**

The City Secretary serves as the liaison between City administration and the elected officials. This officer helps with the preparation of Council agendas, gives notice of Council meetings, keeps minutes, enrolls approved laws, resolutions and ordinances, keeps the corporate seal, countersigns applicable commission, licenses and contracts, administers City elections, conducts appointments, responds to request for Public Information, and maintains an appropriate records management program.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	162,020	228,824	174,829	119,769	112,301	111,765
<b>Supplies</b>	5,282	8,149	5,600	5,560	4,648	4,200
<b>Contractual Services</b>	12,318	29,323	35,600	46,160	38,580	34,603
<b>Capital Outlay</b>	-	-	750	750	0	-
<b>Total Categories</b>	<b>179,620</b>	<b>266,296</b>	<b>216,779</b>	<b>172,279</b>	<b>155,529</b>	<b>150,568</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
City Secretary	26	1	1	1
Deputy City Secretary	17	0	0	1
Compliance & Finance Specialists	19	1	1	0
<b>Total</b>		<b>2</b>	<b>2</b>	<b>2</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Continue preparation and review of all required municipal ordinances, contracts, resolutions and legal instruments and opinions. Handle legal issues in a cost-efficient manner.	Economy/Efficiency
Act on the City's behalf in law suits, proceedings in court, and administrative agencies as needed	Efficiency
Assist with collection procedures with regards to court receivables	Efficiency

The Finance Department provides accurate and timely financial reporting to parties with a vested interest in the City's financial activity and health. Finance recommends and implements sound fiscal policies, safeguards the City's assets, and assures the effective use of fiscal resources in accordance with the City's policies and procedures, generally accepted accounting principles, pertinent rules and laws, and best practices.

### Expenditures by Category

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
<b>Personnel Services</b>	221,614	142,734	185,747	228,447	221,992	257,800
<b>Supplies</b>	11,198	8,359	8,900	7,100	4,456	7,700
<b>Contractual Services</b>	46,830	75,086	60,700	50,200	46,677	60,700
<b>Capital Outlay</b>	-	10,807	5,500	0	0	0
<b>Total Categories</b>	<b>279,642</b>	<b>236,986</b>	<b>260,847</b>	<b>285,747</b>	<b>273,125</b>	<b>326,200</b>

### Authorized Personnel (FTEs)

Position/Title	Pay Grade	FY 2016	FY 2017	FY 2018
Finance Director	26	1	1	1
Finance & Compliance Specialist	19	0	1	1
Senior Accountant	21	1	1	1
<b>Total</b>		<b>2</b>	<b>3</b>	<b>3</b>

### FY 2018 Strategic Goal

### 2017 Strategic Map

Prepare and submit the Certificate of Excellence in Financial Reporting for the 2019 CAFR (Comprehensive Annual Financial Report) and the Distinguished Budget Presentation Award for FY 2018 (GFOA)	Efficiency
Purchase scanners and provide electronic record software from Tyler Technology to go "Green" with Tyler Content Manager	Efficiency
Initiate a Transparency Tab on the website for Financial information readily available for citizens.	Efficiency
Continue to update investment, financial and purchasing policies	Efficiency

**DEPARTMENT: 12-HUMAN RESOURCES****DIVISION: MANAGEMENT**

The Human Resources Department coordinates and administers the City's compensation and benefits package with the goal to attract, promote, and retain quality employees. Human Resources aids department in recruitment, organizes new employee on boarding, and offers training opportunities.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Proposed Budget</b>
<b>Personnel Services</b>	125,339	92,509	165,552	144,632	118,267	155,475
<b>Supplies</b>	4,578	8,455	8,250	8,250	5,346	9,444
<b>Contractual Services</b>	15,016	79,419	23,450	44,370	46,151	42,000
<b>Total Categories</b>	<b>144,933</b>	<b>180,383</b>	<b>197,252</b>	<b>197,252</b>	<b>169,764</b>	<b>206,919</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
HR Director	26	1	1	1
HR Manager	25	1	0	0
HR Coordinator	17	0	1	1
<b>Total</b>		<b>2</b>	<b>2</b>	<b>2</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Continue with updates to the Administrative Directives after review.	Efficiency
Complete and implementation of the Compensation Study with Evergreen Solutions.	Efficiency
Update internal documentation and operational procedures.	Efficiency
Increase employee engagement and team building	Efficiency
Implementation of the Tyler Technology Human Resource module.	Efficiency

**DEPARTMENT: 55-NON-DEPARTMENTAL****DIVISION: MANAGEMENT**

This department accounts for services not accounted for somewhere else or that are not included in any other departments, i.e. insurance, workers compensation, contractual agreements, and aid to organizations, email and computer technology, etc.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	-	-	22,167	22,167	1,000	23,000
<b>Supplies</b>	2,266	558	2,338	22,338	10,997	-
<b>Contractual Services</b>	186,452	270,229	531,161	531,161	350,527	420,761
<b>Capital Outlay</b>	-	6,899	-	-	274,012	-
<b>Unclassified</b>	-	63,788	-	-	-	-
<b>Total Categories</b>	<b>188,718</b>	<b>341,464</b>	<b>555,666</b>	<b>675,666</b>	<b>632,593</b>	<b>443,761</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
N/A				
<b>Total</b>				

**FY 2018 Strategic Goal****2017 Strategic Map**

Provide for contractual expenses i.e. Microsoft 365 email accounts for 137 employees; Tyler Hosted subscription based Financial software, including Finance and Court	Efficiency
Funded \$40,000 for Aid to Organizations for the following:	Community Pride
Contractual agreements with TML for liability and workers' compensation	Efficiency/Economy

**DEPARTMENT: 50-MUNICIPAL COURT****DIVISION: MANAGEMENT**

The Municipal Court's mission is to act as an impartial forum to address legal charges brought against an individual. The Court schedules appearances before a judge, summons jurors, collects fines as levied, issues warrant, and performs court administrative duties as necessary.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	90,412	95,055	141,383	142,383	149,362	95,006
<b>Supplies</b>	4,379	3,928	4,600	4,900	4,689	4,300
<b>Contractual Services</b>	12,561	15,498	18,015	18,015	9,722	14,015
<b>Capital Outlay</b>	-	-	-	-	-	-
<b>Total Categories</b>	<b>107,352</b>	<b>114,481</b>	<b>163,998</b>	<b>165,298</b>	<b>163,772</b>	<b>113,321</b>

**Authorized Personnel (FTEs)**

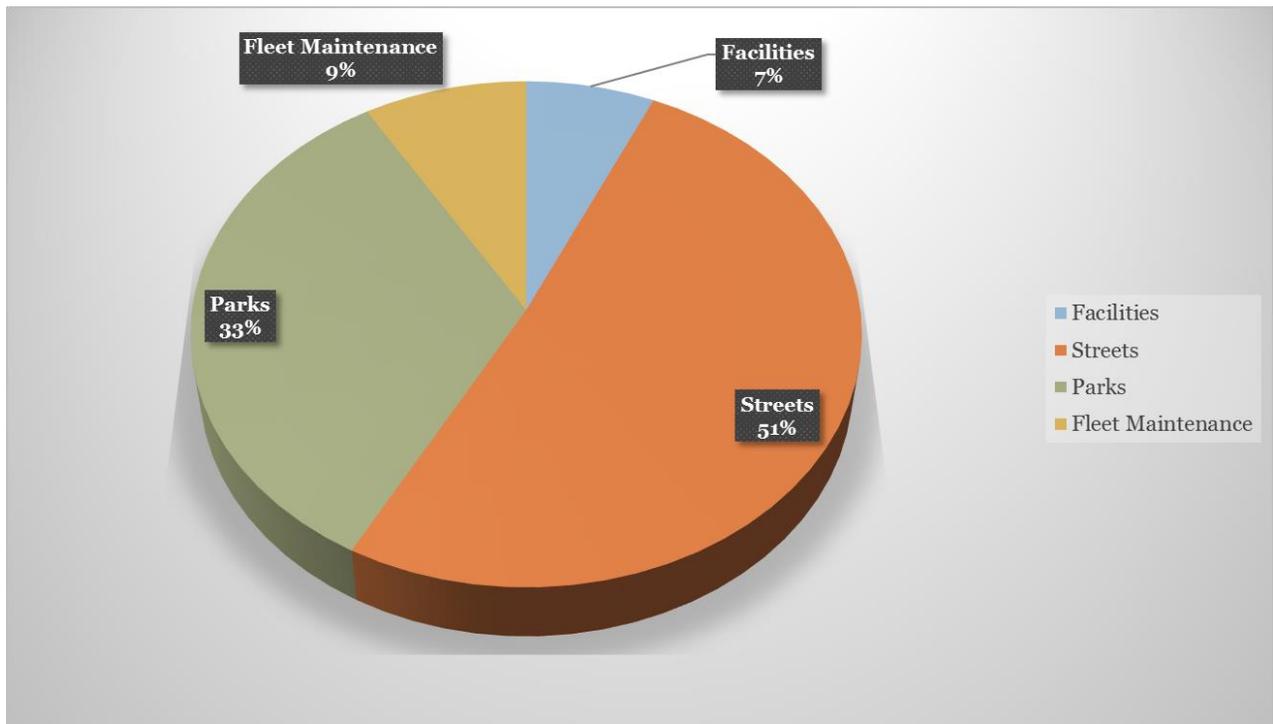
<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Municipal Court Clerk	14	0	1	0
Municipal Court Administrator	16	1	1	1
Municipal Judge	N/A	1	1	1
<b>Total</b>		<b>2</b>	<b>3</b>	<b>2</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Review and update efficiencies with in the court processes.	Efficiency
Initiate electronic scanning of court documents and electronic signatures using Tyler Technology.	Efficiency
Update cameras and surveillance equipment for customer service areas	Efficiency/Economy

# Community Services

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Revised Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
Facilities	139,757	221,822	182,800	182,800	161,890	161,121
Streets	1,025,447	1,317,907	1,399,510	1,513,407	1,460,359	1,211,607
Parks	348,724	986,681	759,903	721,523	637,907	792,454
Fleet Maintenance	167,841	206,742	209,015	209,015	198,326	204,312
<b>TOTALS</b>	<b>1,681,769</b>	<b>2,733,152</b>	<b>2,551,228</b>	<b>2,626,745</b>	<b>2,458,482</b>	<b>2,369,494</b>



**DEPARTMENT: 20-COMMUNITY SERVICES**

**DIVISION: COMMUNITY SERVICES**

This department is no longer used as FY 2018. It has been included in the City Managers' budget and is not considered a separate department

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	-	72,273	88,637	88,637	73,494	0
<b>Supplies</b>	-	3,132	2,000	1,650	469	0
<b>Contractual Services</b>	152,000	93,701	3,800	4,150	5144	0
<b>Capital Outlay</b>	-	-	-	-		
<b>Total Categories</b>	<b>152,000</b>	<b>169,106</b>	<b>94,437</b>	<b>94,437</b>	<b>79,095</b>	<b>0</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Community Development Director	26	1	1	0
<b>Total</b>		<b>1</b>	<b>1</b>	<b>0</b>

**FY 2018 Strategic Goal**

**2017 Strategic Map**

This department has been deleted in whole and funds reallocated to the City Manager's office. The Manager of Development Services has been unfunded for FY 2018.	Efficiency
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**DEPARTMENT: 17-FACILITIES**

**DIVISION: ADMINISTRATION**

Facilities Department funds the safe and comfortable working environments for all employees in City facilities. Provides efficient and cost-effective resolutions to service contracts including electricity, small repairs and maintenance. This department also provides funding for special projects of City facilities.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	-	-	-	-	-	46,551
<b>Supplies</b>	11,043	10,224	9,500	9,500	10,440	9,670
<b>Contractual Services</b>	103,054	211,598	103,800	108,550	151,450	104,900
<b>Capital Outlay</b>	25,660	-	69,500	64,750	0	-
<b>Total Categories</b>	<b>139,757</b>	<b>221,822</b>	<b>182,800</b>	<b>182,800</b>	<b>161,890</b>	<b>161,121</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Facilities Maintenance Tech	11	0	0	1
<b>Total</b>		<b>0</b>	<b>0</b>	<b>1</b>

**FY 2018 Strategic Goal**

**2017 Strategic Map**

Reallocate a part-time employee used at the Cain Center for general maintenance and service of all buildings	Efficiency
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**DEPARTMENT: 32-STREETS****DIVISION: COMMUNITY SERVICES**

The Streets Department maintains streets and drainage systems to ensure they are in safe condition. Streets also responds to emergency conditions associated with accidents and weather events.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	441,109	451,390	471,510	471,510	442,532	487,737
<b>Supplies</b>	138,750	107,463	145,100	124,600	106,324	141,820
<b>Contractual Services</b>	235,920	246,949	205,900	259,017	259,017	232,050
<b>Capital Outlay</b>	209,668	512,105	577,000	658,280	652,487	350,000
<b>Total Categories</b>	<b>1,025,447</b>	<b>1,317,907</b>	<b>1,399,510</b>	<b>1,513,407</b>	<b>1,460,359</b>	<b>1,211,607</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Streets Laborer	11	4	4	4
Equipment Operator	13	1	1	1
Equipment Operator II	15	1	1	1
Foreman	16	1	1	1
Streets Superintendent	21	1	1	1
<b>Total</b>		<b>8</b>	<b>8</b>	<b>8</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Expand annual Street Rehabilitation Program	Planning and Growth
Implement a Drainage Utility and create a process by which projects are identified, assessed and corrected.	Planning and Growth

**DEPARTMENT: 34-PARKS****DIVISION: COMMUNITY SERVICES**

The Parks Division provides maintenance of the parks, municipal facilities, medians, rights of way, and athletic fields. Parks ensures that all grounds are safe and in good condition for patrons.

### Expenditures by Category

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	246,514	375,760	449,103	449,103	385,621	527,934
<b>Supplies</b>	33,261	42,560	47,250	51,250	55,441	57,320
<b>Contractual Services</b>	58,974	92,766	81,550	92,400	78,672	96,700
<b>Capital Outlay</b>	9,975	475,595	182,000	128,770	118,173	110,000
<b>Total Categories</b>	<b>348,724</b>	<b>986,681</b>	<b>759,903</b>	<b>721,523</b>	<b>637,907</b>	<b>792,454</b>

### Authorized Personnel (FTEs)

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Parks Laborer	8	2	2	2
Parks Maintenance Technician	11	4	4	4
Equipment Operator I	13	1	1	1
Parks Foreman	16	1	1	1
<b>Total</b>		<b>8</b>	<b>8</b>	<b>8</b>

### FY 2018 Strategic Goal

### 2017 Strategic Map

Improvement projects, i.e. Peach Park and Soccer Complex at Coleman Park. Examples are outdoor basketball court, benches, grills, landscaping and restrooms.	Planning and Growth
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**DEPARTMENT: 38-FLEET MAINTENANCE**

**DIVISION: COMMUNITY SERVICES**

Fleet Maintenance maintains City vehicles and equipment to provide high standards of safety and efficiency through repairs and routine maintenance to allow City staff to be as efficient as possible.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Proposed Budget</b>
<b>Personnel Services</b>	146,958	158,918	164,302	164,302	157,989	176,192
<b>Supplies</b>	12,724	14,303	15,713	15,713	15,845	14,770
<b>Contractual Services</b>	8,159	10,371	13,000	13,000	9,341	13,350
<b>Capital Outlay</b>	-	23,150	16,000	16,000	15,151	-
<b>Total Categories</b>	<b>167,841</b>	<b>206,742</b>	<b>209,015</b>	<b>209,015</b>	<b>198,326</b>	<b>204,312</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Fleet Maintenance Superintendent	21	1	1	1
Mechanic I	11	1	1	0
Mechanic II	14	1	1	2
<b>Total</b>		<b>3</b>	<b>3</b>	<b>3</b>

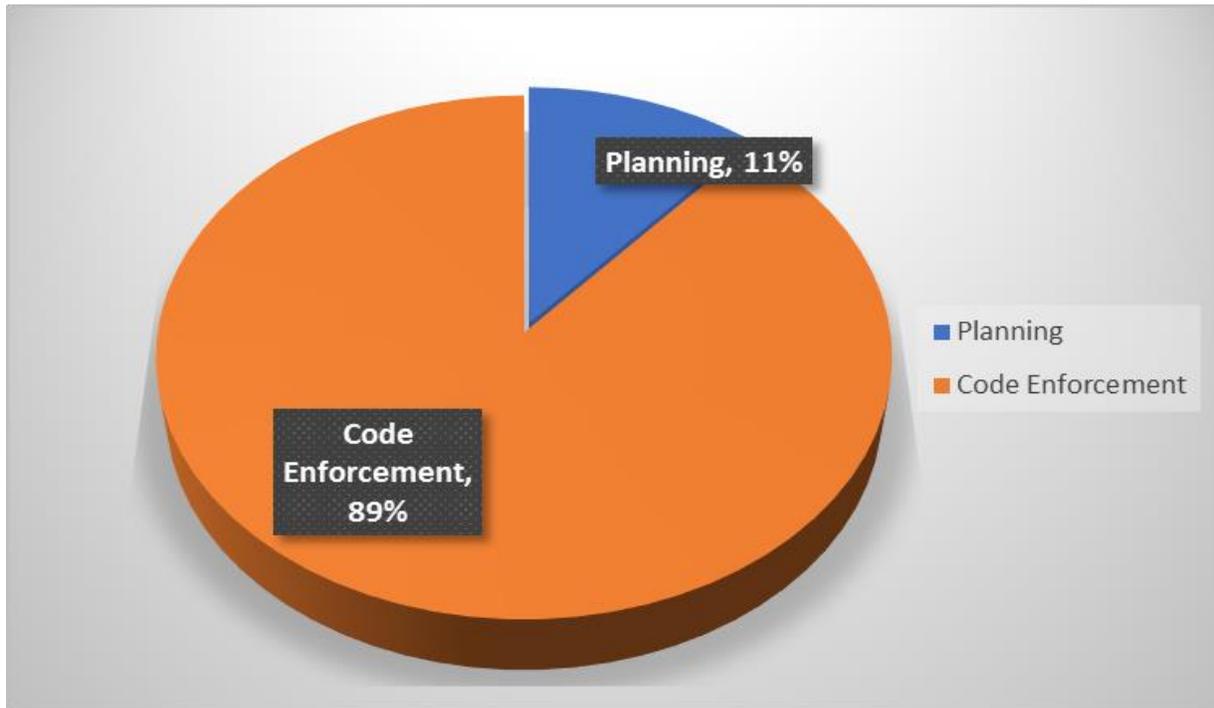
**FY 2018 Strategic Goal**

**2017 Strategic Map**

Maintain a comprehensive inventory program to monitor and control the use of fuel, oil, lubricant, and other fleet related supplies.	Efficiency
Purchase a large Shop Fan for mechanics to improve working conditions for shop employees	Efficiency
Provide assistance with annual equipment auction as needed	Efficiency

# Development Services

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Revised Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
Planning & Development	194,686	282,423	302,350	452,350	452,175	366,578
Code Enforcement	284,702	986	128,431	128,431	105,886	191,841
<b>Total</b>	<b>479,388</b>	<b>283,409</b>	<b>430,781</b>	<b>580,781</b>	<b>558,061</b>	<b>558,419</b>



**DEPARTMENT: 22-CODE ENFORCEMENT****DIVISION: DEVELOPMENT SERVICES**

Code Enforcement protects the health, safety, and well-being of the citizens of Athens, through routine inspections, education, monitoring, investigation, and enforcement of food and environmental ordinances.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	195,215	-	112,701	110,201	93,054	122,139
<b>Supplies</b>	20,314	986	6,400	8,150	6,976	13,742
<b>Contractual Services</b>	49,733	-	9,330	10,080	5,856	55,960
<b>Capital Outlay</b>	19,440	-	-	-	-	-
<b>Total Categories</b>	<b>284,702</b>	<b>986</b>	<b>128,431</b>	<b>128,431</b>	<b>105,950</b>	<b>191,841</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
CodeEnforcemnt Coordinator	15	0	1	2
Building Official		0	0	1
Code Enforcement Officer	15	1	1	1
<b>Total</b>		<b>1</b>	<b>2</b>	<b>2</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Provide training to Enforcement Officer to upgrade position to a Building Inspector with IBC certification, including plumbing and reduce the use of Bureau of Veritas for inspections	Community Pride
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**DEPARTMENT: 24-PLANNING & DEVELOPMENT****DIVISION: DEVELOPMENT SERVICES**

The Planning & Development department administers and enforces the building construction, fire, zoning, and property codes to ensure a safe, well-maintained community and promote a high quality of life.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	187,527	101,733	132,825	197,825	204,014	258,994
<b>Supplies</b>	2,393	8,805	7,225	7,225	6,224	12,563
<b>Contractual Services</b>	4,766	171,649	154,300	219,502	214,315	95,021
<b>Capital Outlay</b>	-	236	8,000	27,798	27,622	-
<b>Total Categories</b>	<b>194,686</b>	<b>282,423</b>	<b>302,350</b>	<b>452,245</b>	<b>452,175</b>	<b>366,578</b>

**Authorized Personnel (FTEs)**

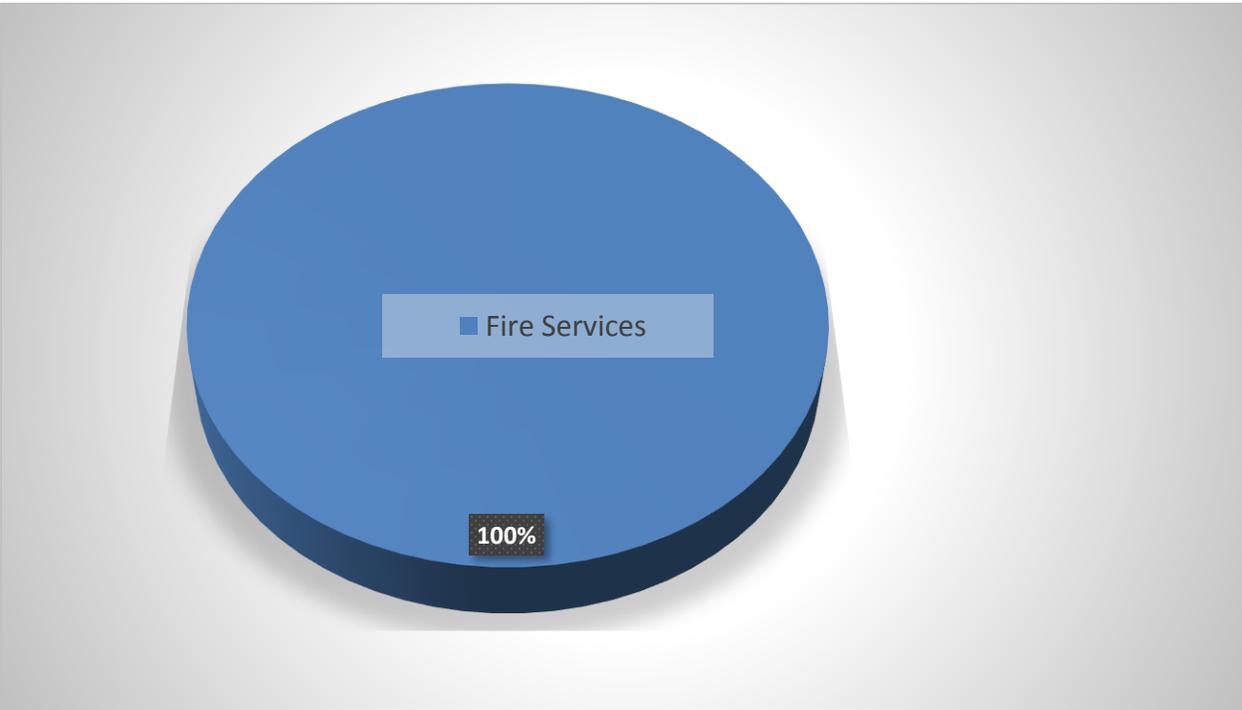
<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
GIS Technician	14	1	1	1
Development Coordinator	19	1	1	1
Development Services Director	26	0	1	1
<b>Total</b>		<b>2</b>	<b>3</b>	<b>3</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Refresh and support useful tools found in the Comprehensive Plan	Planning and Growth
Redevelop the annexation plan for the City; Gather information from citizens regarding zoning and ordinances changes that need to occur	Planning and Growth

# Fire Services

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Revised Budget	FY 2017 Projected Actual	FY 2018 Proposed Budget
<b>Fire &amp; Disaster Services</b>	<b>2,433,479</b>	<b>2,612,525</b>	<b>2,840,640</b>	<b>2,840,640</b>	<b>2,712,776</b>	<b>2,793,355</b>
<b>Total</b>	<b>2,433,479</b>	<b>2,612,525</b>	<b>2,840,640</b>	<b>2,840,640</b>	<b>2,712,776</b>	<b>2,793,355</b>



The Fire Department is responsible for serving the public by preserving and protecting life, property, and the environment for the citizens of Athens and surrounding areas.

#### Expenditures by Category

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY2018 Proposed Budget
<b>Personnel Services</b>	2,246,353	2,373,708	2,364,715	2,364,715	2,343,927	2,488,400
<b>Supplies</b>	47,378	78,471	79,150	75,661	61,150	78,580
<b>Contractual Services</b>	104,335	120,404	103,775	103,775	121,545	125,275
<b>Long Term Debt</b>	-	-	-	-	-	101,100
<b>Capital Outlay</b>	35,414	48,970	293,000	296,489	186,154	0
<b>Total Categories</b>	<b>2,433,480</b>	<b>2,612,525</b>	<b>2,840,640</b>	<b>2,840,640</b>	<b>2,712,776</b>	<b>2,793,355</b>

#### Authorized Personnel (FTEs)

Position/Title	Pay Grade	FY 2016	FY 2017	FY 2018
Firefighter	CS-19	18	18	18
Fire Lieutenant	F-20	3	3	3
Fire Captain	CS-21	3	3	3
Battalion Chief/Fire Marshall	F-24	1	1	1
Fire Chief/EMS Coordinator	28	1	1	1
<b>Total</b>		<b>26</b>	<b>26</b>	<b>26</b>

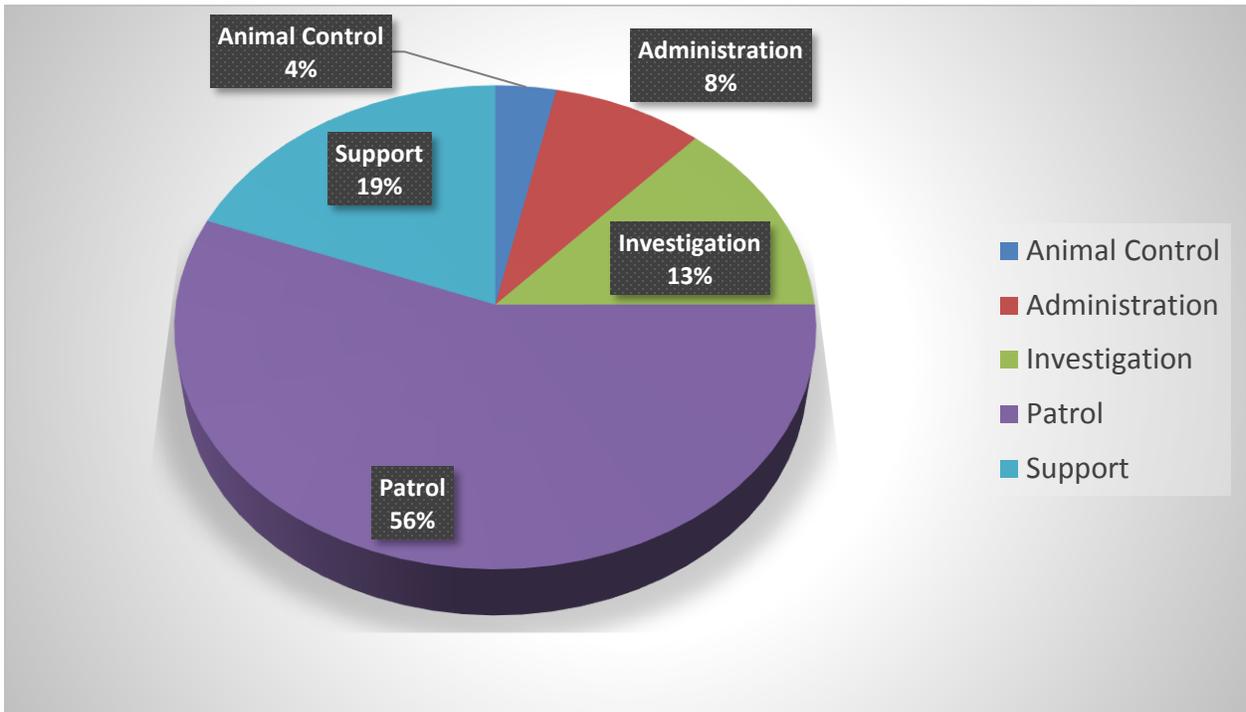
#### FY 2018 Strategic Goal

#### 2017 Strategic Map

Maintain requirements for Insurance Services Office (ISO) public protection classification rating. Our current ISO rating is a	Efficiency
Initiate a reorganization of personnel for Fire Marshall's office for inspections and assistance.	Quality of Life
Enhance software capabilities for station/apparatus maintenance, fire reports and daily operations.	Efficiency

# Police Services

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Revised Budget	FY 2017 Projected Actual	FY 2018 Proposed Budget
Animal Control	97,823	322,671	106,660	106,660	100,816	121,984
Police Administration	278,532	287,934	293,089	294,789	287,336	302,912
Police Investigation	453,735	488,819	494,712	494,712	464,626	481,632
Police Patrol	1,681,083	1,793,801	2,055,926	1,833,426	1,784,043	2,027,620
Police Support	641,350	633,309	710,012	633,916	594,078	694,072
<b>Total</b>	<b>3,152,608</b>	<b>3,526,535</b>	<b>3,660,399</b>	<b>3,363,503</b>	<b>3,230,899</b>	<b>3,628,220</b>



The Animal Control department is committed to the humane treatment of domesticated animals and of wildlife. This department is also responsible for educating the citizens animal services-related issues and rabies alerts.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 YTD Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	40,908	110,519	47,055	47,055	44,742	50,044
<b>Supplies</b>	3,619	5,896	5,600	5,600	3,145	5,100
<b>Contractual Services</b>	53,296	206,257	54,005	54,005	52,929	66,840
<b>Total Categories</b>	<b>97,823</b>	<b>322,671</b>	<b>106,660</b>	<b>106,660</b>	<b>100,816</b>	<b>121,984</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Animal Control Officer	13	1	1	1
<b>Total</b>		<b>1</b>	<b>1</b>	<b>1</b>

**FY 2018 Strategic Goal**

**2017 Strategic Map**

Provide \$65,000 funding support for outsourcing the day to day operations of the animal shelter	Efficiency
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**DEPARTMENT: 51-POLICE ADMINISTRATION****DIVISION: POLICE SERVICES**

The mission of the Athens Police Department is to maintain a safe and peaceful community environment by providing effective law enforcement services through partnerships, community education, and outstanding public service.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	268,966	276,735	276,739	276,739	271,392	286,762
<b>Supplies</b>	5,214	3,793	7,000	7,000	4,560	6,800
<b>Contractual Services</b>	4,352	7,406	9,350	11,050	11,384	9,350
<b>Capital Outlay</b>	-	-	-	-	-	-
<b>Total Categories</b>	<b>278,532</b>	<b>287,934</b>	<b>293,089</b>	<b>294,789</b>	<b>287,336</b>	<b>302,912</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Police Chief	28	1	1	1
Assistant Police Chief	CS-26	1	1	1
<b>Total</b>		<b>2</b>	<b>2</b>	<b>2</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Initiate hiring and training 4 officers as the law enforcement team approved in the FY 2017 agreement with Athens Independent School District. The district has agreed to reimburse the City 75% of the costs.	Community Pride
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**DEPARTMENT: 52-POLICE INVESTIGATION****DIVISION: POLICE SERVICES**

The Criminal Investigation Department is an integral part of the Athens Police Department. Their responsibilities include, the investigations of violent crimes, major property crimes and other investigations which require a degree of specialized investigative approach. The investigators coordinate with local, state, and federal resources in their investigative efforts.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Proposed Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	403,634	451,843	436,912	436,912	424,232	450,432
<b>Supplies</b>	16,009	9,189	18,450	18,450	11,120	15,050
<b>Contractual Services</b>	9,604	8,808	18,350	18,350	8,807	16,150
<b>Capital Outlay</b>	24,488	18,979	21,000	21,000	20,895	-
<b>Total Categories</b>	<b>453,735</b>	<b>488,819</b>	<b>494,712</b>	<b>494,712</b>	<b>463,626</b>	<b>481,632</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Police Sergeant	CS-21	1	1	1
Police Officer	CS-19	3	3	3
Corporal	P-20	1	1	1
<b>Total</b>		<b>5</b>	<b>5</b>	<b>5</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Initiate an increase in Assignment Pay for detectives	Efficiency
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**DEPARTMENT:53-POLICE PATROL****DIVISION: POLICE SERVICES**

The Patrol department is the most visible of all our departments. It is primarily responsible for responding to calls for service, enforcing traffic laws, and preventive patrol. Patrol officers also conduct preliminary investigations of criminal activity discovered or reported during their tour of duty.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	1,410,918	1,514,557	1,704,663	1,504,663	1,417,249	1,919,020
<b>Supplies</b>	117,110	82,504	90,329	88,899	72,865	78,950
<b>Contractual Services</b>	16,655	30,288	214,584	33,714	70,672	29,650
<b>Capital Outlay</b>	136,400	166,452	46,350	170,150	223,257	-
<b>Total Categories</b>	<b>1,681,083</b>	<b>1,793,801</b>	<b>2,055,926</b>	<b>1,833,426</b>	<b>1,784,043</b>	<b>2,027,620</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Police Officer	CS-19	8	14	14
Police Corporal	P-20	4	4	4
Police Lieutenant	P-23	1	1	1
Police Sergeant	CS-21	4	4	4
<b>Total</b>		<b>17</b>	<b>23</b>	<b>23</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Replace L-3 Communications EMA for video server; 13 vehicle video systems, and 4 body cameras	Efficiency
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The mission of the Athens Police Support Service is to provide dispatch and emergency communications for City response departments along with clerical assistance with records, including outstanding warrants. All dispatch information is based upon information received from sources, i.e. personal input, radio traffic, telephone or cell phone calls from citizens and/or Henderson County Sheriff Department dispatchers. In addition, Support will provide necessary information to all officers requesting assistance, and possessing the authority to receive it.

#### Expenditures by Category

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
<b>Personnel Services</b>	551,571	552,200	586,740	485,740	472,501	586,222
<b>Supplies</b>	16,695	15,852	23,400	23,400	17,444	21,450
<b>Contractual Services</b>	73,084	65,257	89,872	74,632	52,962	86,400
<b>Capital Outlay</b>	-	-	10,000	50,144	51,171	-
<b>Total Categories</b>	<b>641,350</b>	<b>633,309</b>	<b>710,012</b>	<b>633,916</b>	<b>594,078</b>	<b>694,072</b>

#### Authorized Personnel (FTEs)

Position/Title	Pay Grade	FY 2016	FY 2017	FY 2018
Secretary	15	1	1	1
Dispatcher	15	5	5	5
Records Clerk	14	1	1	1
Dispatcher Supervisor	15	0	1	1
Evidence Clerk	15	0	1	1
<b>Total</b>		<b>7</b>	<b>9</b>	<b>9</b>

#### FY 2018 Strategic Goal

#### 2017 Strategic Map

Provide access to Municipal Court warrant information	Efficiency
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# UTILITY FUND



## UTILITY FUND REVENUE AND EXPENDITURE SUMMARY

REVENUE SUMMARY	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
<b>OPERATING REVENUE</b>	5,040,718	5,463,519	5,591,101	5,951,101	5,502,374	5,663,360
<b>INTRAGOVERNMENT</b>	275,327	237,300	-	-	-	-
<b>INTERGOVERNMENT</b>	325,008	207,000	207,000	200,000	200,000	200,000
<b>REIMBURSING REV</b>	8,535	7,404	500	500	13,410	500
<b>NON-OPERATING</b>	128,171	158,307	97,800	97,800	194,616	119,500
<b>OTHER FINANCING</b>	558	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>5,040,718</b>	<b>6,073,531</b>	<b>6,256,401</b>	<b>6,256,401</b>	<b>5,910,398</b>	<b>5,983,360</b>

EXPENDITURE SUMMARY	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
<b>61-UTILITY ADMIN</b>	309,068	341,408	554,917	494,120	256,299	337,438
<b>62-WATER UTILITY</b>	977,261	990,822	1,581,406	1,531,406	1,098,268	1,198,799
<b>63-DISTRIBUTION &amp; COLLECTION</b>	1,304,430	1,102,321	1,893,896	1,748,896	1,131,489	1,358,207
<b>65-WASTEWATER UTL</b>	1,133,151	1,199,364	1,467,178	1,467,178	1,131,422	1,433,686
<b>66-UTILITY BILLING</b>	225,007	238,924	259,658	259,658	241,380	223,256
<b>69-NON-DEPARTMENTAL</b>	895,907	916,847	1,779,358	1,779,358	1,482,074	1,403,852
<b>TOTAL EXPENDITURES</b>	<b>4,844,824</b>	<b>4,789,686</b>	<b>7,280,616</b>	<b>7,280,616</b>	<b>5,340,932</b>	<b>5,955,238</b>



**Mission**

The Utility Administration Department assures the most efficient level of service possible with regards to personnel management, facilities planning, regulatory agency contact, review of construction plans and specifications, material purchasing, public relation efforts and budget preparation and management.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	247,564	209,578	309,507	253,710	194,055	222,273
<b>Supplies</b>	5,638	14,267	13,850	8,850	9,444	5,290
<b>Contractual Services</b>	52,171	113,868	216,280	216,280	215,216	109,875
<b>Capital Outlay</b>	-	-	15,280	15,280	15,204	-
<b>Total Categories</b>	<b>309,069</b>	<b>341,409</b>	<b>554,917</b>	<b>494,120</b>	<b>433,918</b>	<b>337,438</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Managing Director	26	0	1	1
Public Utilities Director	25	1	1	1
<b>Total</b>		<b>1</b>	<b>2</b>	<b>2</b>

**FY 2018 Strategic Goal**

**2017 Strategic Map**

Completion of rehab of North Loop and Royal Mountain water storage tanks; completion of water model study and treatment plan-Optimization Study	Efficiency
Development of water and sewer line replacement program	Quality of Life

**DEPARTMENT: 62-WATER UTILITY****DIVISION: PUBLIC SERVICES**

The Water Utility Department is responsible for the operations of the water plant and storage tanks within the City of Athens. Delivering potable water from Athens Municipal Water District and palatable water with adequate pressure along with maintenance and repairs. Also provided is 24-hour emergency repair response to ensure continuous water service with minimal interruption.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	395,093	386,499	408,006	408,006	405,972	430,359
<b>Supplies</b>	133,375	124,665	269,500	269,500	268,153	182,740
<b>Contractual Services</b>	412,960	428,651	453,900	453,900	451,703	510,700
<b>Capital Outlay</b>	-	740	450,000	400,000	398,000	75,000
<b>Depreciation</b>	35,834	50,266	-	-		-
<b>Total Categories</b>	<b>977,262</b>	<b>990,821</b>	<b>1,581,406</b>	<b>1,531,406</b>	<b>1,523,827</b>	<b>1,198,799</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Water Plant Operator	14	3	3	3
Water Plant Foreman	16	1	1	1
WWT Plant Operator	14	1	1	2
Water Prod Superintendent	21	1	1	1
<b>Total</b>		<b>6</b>	<b>6</b>	<b>7</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Proactive on repairs on pumps	Efficiency
Replace miscellaneous equipment or machinery at the plant, wells, or storage tanks for \$75,000	Quality of Life
Funded night shift incentive pay	Efficiency
Funded a new computer	Efficiency

**DEPARTMENT: 63- DISTRIBUTION & COLLECTION****DIVISION: PUBLIC SERVICES**

The Distribution & Collection Department is responsible for the maintenance and repair of water transmission lines within the City of Athens distribution system, the monthly meter reading of 4,800+ water accounts and the repair or replacement of meters.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	522,030	544,790	581,501	581,501	578,593	589,147
<b>Supplies</b>	359,393	158,937	353,165	353,165	351,400	168,240
<b>Contractual Services</b>	86,382	49,042	113,730	129,730	129,081	173,320
<b>Capital Outlay</b>	-	-	845,500	684,500	683,713	427,500
<b>Depreciation</b>	336,625	349,552	-	-	-	-
<b>Total Categories</b>	<b>1,304,430</b>	<b>1,102,321</b>	<b>1,893,896</b>	<b>1,748,896</b>	<b>1,742,788</b>	<b>1,358,207</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Line Maintenance Tech	14	6	6	7
Crew Foreman	16	1	1	1
Line Maint Crew Foreman	16	1	1	1
Utility Superintendent	21	1	1	1
<b>Total</b>		<b>9</b>	<b>9</b>	<b>10</b>

**FY 2018 Strategic Goal****2017 Strategic Map**

Funded line replacements of \$300,000.	Efficiency
Funded \$100,000 for Meter Replacement Program-1 route	Quality of Life
Funded Improvements to roof over the Service Center of \$9,500	Community Pride
Purchase of Pole Barn to cover equipment and machinery	Community Pride

The Wastewater Utility Department is responsible for the repair, maintenance, stoppages, lift station repair and rehabilitation of sewer lines which receives and transports wastewater from residential, commercial and industrial sites to the City's lift stations, where it is pumped out to the treatment plant.

#### Expenditures by Category

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
<b>Personnel Services</b>	354,945	362,085	441,891	441,891	439,688	412,946
<b>Supplies</b>	85,727	80,500	152,860	132,860	132,196	105,740
<b>Contractual Services</b>	390,029	437,764	518,500	688,500	685,058	840,000
<b>Capital Outlay</b>	-	6,916	264,000	203,927	202,907	75,000
<b>Depreciation</b>	302,449	312,099	-	-	-	-
<b>Total Categories</b>	<b>1,113,150</b>	<b>1,199,364</b>	<b>1,377,251</b>	<b>1,467,178</b>	<b>1,459,848</b>	<b>1,433,686</b>

#### Authorized Personnel (FTEs)

Position/Title	Pay Grade	FY 2016	FY 2017	FY 2018
WWT Operator	14	5	5	5
Superintendent	21	1	1	1
Foreman	16	1	1	1
<b>Total</b>		<b>7</b>	<b>7</b>	<b>7</b>

#### FY 2018 Strategic Goal

#### 2017 Strategic Map

Funded major wastewater repair projects, i.e. Imhoff tanks and clarigester	Quality of Life
Re-permitting of wastewater plants	Efficiency

The Utility Billing Department consisting of office personnel with the help of field personnel, bills and collects for all City utility services. They ensure the delivery of timely and accurate billing and payment information to our customers; increase public awareness of utility procedures through proactive communication with customers, and respond to customer requests and issues quickly and fairly, with the intention of satisfying each customer.

#### Expenditures by Category

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Adopted Budget
<b>Personnel Services</b>	160,805	178,063	194,108	194,108	193,137	191,332
<b>Supplies</b>	25,584	25,515	28,000	28,000	27,860	24,000
<b>Contractual Services</b>	33,872	30,600	37,550	37,550	8,000	8,000
<b>Capital Outlay</b>	-	-	-	-	-	-
<b>Depreciation</b>	4,746	4,746	-	-	-	-
<b>Total Categories</b>	<b>225,007</b>	<b>238,924</b>	<b>259,658</b>	<b>259,658</b>	<b>258,360</b>	<b>223,256</b>

#### Authorized Personnel (FTEs)

Position/Title	Pay Grade	FY 2016	FY 2017	FY 2018
Utility Billing Clerk	16	1	1	2
Receptionist	13	1	1	1
Utility Specialist	16	1	1	1
<b>Total</b>		<b>3</b>	<b>3</b>	<b>4</b>

#### FY 2018 Strategic Goal

#### 2017 Strategic Map

Contract with services to include printing and delivery of bills in the "cloud" with internet access.	Efficiency
Outsourcing of IVR telephone processing of bill payments, outsourcing of the billing process eliminating continued maintenance to printers and labor-intensive billing process.	Efficiency
Initiate virtual surveillance cameras in lobby as security for customer service areas.	Efficiency

The Non-Departmental is for specific expenditures not accounted for in other areas. This includes contractual agreements, long term debt payments, and operating transfers to other funds.

**Expenditures by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Adopted Budget</b>
<b>Personnel Services</b>	(8,756)	(4,459)	-	-	-	-
<b>Contractual Services</b>	26,993	24,172	31,000	86,797	86,642	96,000
<b>Long Term Debt</b>	176,980	129,938	557,488	557,488	554,701	542,150
<b>Capital Outlay</b>	-	48,085	150,000	260,073	258,773	10,000
<b>Operating Transfers</b>	650,000	704,167	875,000	875,000	870,625	755,702
<b>Unclassified</b>	50,690	4,945	-	-	-	-
<b>Total Categories</b>	<b>895,907</b>	<b>916,848</b>	<b>1,613,488</b>	<b>1,779,358</b>	<b>1,770,740</b>	<b>1,403,852</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
N/A				
<b>Total</b>				

**FY 2018 Strategic Goal**

**2017 Strategic Map**

Funded \$540,150 for 2015 Refunding Bond payments	Efficiency
Contractual agreements with Tyler Tech and Cynergy for hosted cloud Utility Billing software, emails, and IT contractual agreements	Efficiency
Operating transfers that include PILOT (payment in lieu of taxes), 5% to the General Fund; 50% of the City Manager, Finance and Human Resource departments	Efficiency

**BOND DEBT SERVICE**

**General Obligation Debt  
\$4,745,000 General Obligation Refunding Bonds, Series 2015**

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2017		26,175	26,175	
08/01/2017	900,000	26,175	926,175	
09/30/2017				952,350
02/01/2018		22,575	22,575	
08/01/2018	495,000	22,575	517,575	
09/30/2018				540,150
02/01/2019		20,100	20,100	
08/01/2019	500,000	20,100	520,100	
09/30/2019				540,200
02/01/2020		17,100	17,100	
08/01/2020	510,000	17,100	527,100	
09/30/2020				544,200
02/01/2021		13,530	13,530	
08/01/2021	345,000	13,530	358,530	
09/30/2021				372,060
02/01/2022		10,770	10,770	
08/01/2022	350,000	10,770	360,770	
09/30/2022				371,540
02/01/2023		7,620	7,620	
08/01/2023	355,000	7,620	362,620	
09/30/2023				370,240
02/01/2024		4,070	4,070	
08/01/2024	370,000	4,070	374,070	
09/30/2024				378,140
	<b>3,825,000</b>	<b>243,880</b>	<b>4,068,880</b>	<b>4,068,880</b>

The utility portion of the debt service payment is directly paid from the Utility Fund in the Long Term Debt category under Non-Departmental budget. The debt payment total for FY 2018 is \$540,150.

## Utility Fund 5-Year Capital Projects

	Project Title	Description	Issues	Category	Cost Estimate
FY 2018	W. WWTP Influent Lines	Replace influent sewer and water lines that feed the W. WWTP. Sewer line will be replaced on north side of creek and reducted away from the creek.	Both are exposed at a creek crossing. Significant I&I issues. Vulnerable to widening of the creek.	Regulatory	\$350,000
	South Imhoff Tank	Repair and maintenance of the South	Tank holds a significant amount of solid materials. Prevents settling of wastewater, stresses other WWTP components, and creates permit vulnerability.	Regulatory	\$300,000
	Scott Street Tank	Full Rebuild of Faulk Street GST	Correct TCEQ violations. Replacement of older metal tank with concrete tank	Mandatory	\$600,765
	North Loop Tank	Rehabilitation of North Loop EST	Correct TCEQ violations. Rust mediation, repainting, replacement of mechanical parts	Mandatory	\$373,450
	Royal Mountain Standpipe	Rehabilitation of Royal Mountain Standpipe	Correct TCEQ violations. Rust mediation, repainting, replacement of mechanical parts	Mandatory	\$406,060
	Route 4 AMR Implementation	Installation of Smart Meters on Route 4	Increase meter reading and leak detection efficiency. Provide customers with enhanced usage information.	Efficiency	\$100,000
	ESTIMATED TOTAL				\$ 2,130,275
	Project Title	Description	Issues	Category	Cost Estimate
FY 2019	South Palestine	Replacement of water line on the west side of Palestine from Ben Belt to E. College	Weak Pressure due to insufficient size, frequent leak repairs, high commercial demand,	Service	Unknown
	South Prairieville/Park	Replacement of water lines on Prairieville from Park to Cayuga and on Park St. from S. Prairieville to Belmont	Weak Pressure due to insufficient size, frequent leak repairs, high residential demand	Service	\$558,773
	N. Pinkerton	Replacement of sewer line on N. Pinkerton from St. Joseph to the N. WWTP	Undersized line (6 in.), significant I&I, prone to collapse	Regulatory	Unknown
	N. WWTP Improvement Phase 1*	Replace mechanical screen and grit system, trickling filter rehabilitation, add belt filter press, disinfection system improvements	Limited capacity of the WWTP and obsolete treatment components. Recommended by the 75/90 Study performed by KSA.	Regulatory	\$4,200,147
	Route 5 AMR Implementation	Installation of Smart Meters on Route 5	Increase meter reading and leak detection efficiency. Provide customers with enhanced usage information.	Efficiency	\$100,000
	SCADA System*	Installation of telemetry, automatic data collection, a remote operation of WTP and distribution system	Enable staff to automatically detect leaks and other plant issues from remote locations and to perform many operational functions remotely.	Efficiency	\$250,000
	ESTIMATED TOTAL				\$ 5,108,920
	Project Title	Description	Issues	Category	Cost Estimate
FY 2020	N. WWTP Improvement Phase 2*	Improvements to final clarifiers, retrofit recirculation pump station, rehabilitate influent lift station	Limited capacity of the WWTP and obsolete treatment components. Recommended by the 75/90 Study performed by KSA.	Regulatory	\$3,079,366
	Clayton Homes	Replacement and elevation of the sewer line extending from Champion lift station to Clayton Homes	Significant I&I, ongoing blockages requiring weekly pumping, sewage odor within Clayton homes	Service	Unknown
	Massey/Hamlet	Replacement of water line from Murcheson to Hamlett	Outdated, undersized line. Pressure issues and frequent leaks.	Service	Unknown
	Corsicana to Aaron St.	Replacement of sewer line from Corsicana (behind the old Arby's) to Aaron Street	Outdated clay tile pipe, creek crossing, ongoing I&I issues, vulnerable to leaks and collapse	Service	Unknown
	Route 6 AMR Implementation	Installation of Smart Meters on Route 6	Increase meter reading and leak detection efficiency. Provide customers with enhanced usage information.	Efficiency	\$100,000
	ESTIMATED TOTAL				\$ 3,179,366

## Capital Projects continued

	Project Title	Description	Issues	Category	Cost Estimate
FY 2021	N. WWTP Improvement Phase 3*	Aeration basin expansion, sludge pump station improvements, effluent flood pump station	Limited capacity of the WWTP and obsolete treatment components. Recommended by the 75/90 Study performed by KSA.	Regulatory	\$2,004,688
	700 Block of W. College	Replace sewer line from 700 block of W. College to Corsicana (behind Arby's)	Oudated clay tile pipe, creek crossing, ongoing I&I issues, vulnerable to leaks and collapse	Service	Unknown
	Maryland/Palestine	Relocate sewer from the rear to the right of way on both streets. Bryson to Cayuga.	Oudated clay tile pipe, ongoing I&I issues	Service	Unknown
	Ward/Bradley/E. Clinton	Replace sewer line from Lovers to Joe Prince, and from Lovers to Crestview.	Oudated clay tile pipe, ongoing I&I issues	Service	Unknown
	Cayuga Sewer	Replacement of sewer line on west side of Cayuga from Ruth to Highland. On east side from Oddfellows Lodge to Highland	Sinkholes, ongoing I&I issues, line breaks	Service	Unknown
	Route 7 AMR Implementation	Installation of Smart Meters on Route 7	Increase meter reading and leak detection efficiency. Provide customers with enhanced usage information.	Efficiency	\$100,000
<b>ESTIMATED TOTAL</b>					<b>\$ 2,104,688</b>

	Project Title	Description	Issues	Category	Cost Estimate
FY 2022	Rosedale	Replace water line on entire street (horseshoe).	2 inch galvanized pipe. Ongoing leaks and pressure issues	Service	Unknown
	Ruth Street	Replace water line from Cayuga to Bunny Rabbit	2 inch galvanized pipe. Ongoing leaks and pressure issues	Service	Unknown
	Barbara Street	Replace water line from Cayuga to Bunny Rabbit	2 inch galvanized pipe. Ongoing leaks and pressure issues	Service	Unknown
	N. WWTP Influent Line	Replace 18 inch sewer line from Prairieville to the North WWTP	Undersized and older pipe.	Service	Unknown
	Powderhorn	Replace water line from Bunny Rabbit to Valle Vista	2 inch galvanized pipe. Ongoing leaks and pressure issues	Service	Unknown
	Route 8 AMR Implementation	Installation of Smart Meters on Route 7	Increase meter reading and leak detection efficiency. Provide customers with enhanced usage information.	Efficiency	\$100,000
	Mosley	Replace 400-500 ft. of water line beginning at Robbins Road	2 inch galvanized pipe. Ongoing leaks and pressure issues	Service	
<b>ESTIMATED TOTAL</b>					<b>\$ 100,000</b>

## Remaining Projects

	Project Title	Description	Issues	Category	Cost Estimate
2023 and Beyond	Barker Street	Replace water line from Faulk Street to North Palestine	1.25 inch galvanized pipe. Ongoing leaks and pressure issues.	Service	Unknown
	Routes 9-13 AMR Implementation	Installation of Smart Meters on Route 7	Increase meter reading and leak detection efficiency. Provide customers with enhanced usage information.	Efficiency	\$500,000
	Chase Street	Replace water line from Murchison to Midway	Undersized line (4 inch) that needs to be looped.	Efficiency/Quality	Unknown
	Laure/Sunny/Freeman	Replace water line on the entirety of the three streets	2 inch galvanized pipe. Ongoing leaks and pressure issues	Efficiency	Unknown
	6th Street to West Larkin	Replace sewer connection between 6th street and West Larkin (through wooded area)	Clay Tile pipe that is prone to failure (not a critical urgency, but we would like to be proactive in its replacement)	Regulatory	Unknown
	Bunny Rabbit Road Sewer Line	Replace rear sewer (bring to front) from Colonial to Arrowhead. Add front sewer to Linda Ln.	Clay Tile pipe that is prone to failure (not a critical urgency, but we would like to be proactive in its replacement)	Regulatory	Unknown
	E. Clinton	Replace water line on E. Clinton		Service	\$368,094
<b>ESTIMATED TOTAL</b>					<b>\$ 868,094</b>

## Future Additions to 5-Year CIP

West Wastewater Treatment Plant Capital Improvements
Vehicle and Equipment Replacements
Building Improvements to Utility Service Center and Wastewater Treatment Plants
New Water and Sewer Lines to promote Development



# DEBT SERVICE FUND

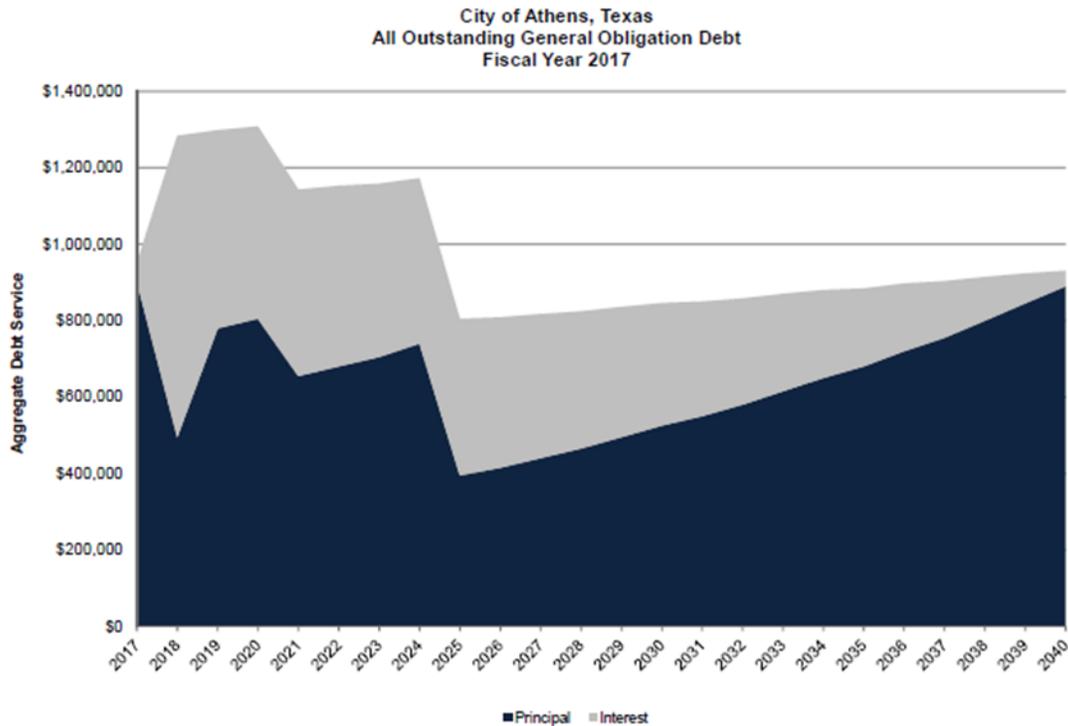
The Debt Service Fund is to account for the payment of principal and interest on the City's general obligation debt. Revenues derived from the interest and sinking portion of the property taxes and can only be used to make the principal, interest payments, and agent fees on the debt.

Description	Actual FY 2015	Actual FY 2016	Adopted 2017	FY 2017 Amended Budget	FY 2018 Proposed Budget
Current Taxes	\$ 618,714	\$ 579,211	\$ 661,731	\$ 661,731	\$ 744,744
Delinquent	5,191	124	0	0	0
Penalty Interest	11,111	6,464	0	0	0
Interest Earned	966	867	0	0	0
Other Financing Sources	-	824,000	0	0	0
<b>Total Revenues</b>	<b>\$ 635,016</b>	<b>\$ 1,410,666</b>	<b>\$ 661,731</b>	<b>\$ 661,731</b>	<b>\$ 744,744</b>
Tax Supported Debt Expenditures	625,264	1,487,148	663,231	\$ 661,731	744,744
<b>Total Expenditures</b>	<b>\$ 625,264</b>	<b>\$ 1,487,148</b>	<b>\$ 663,231</b>	<b>\$ 661,731</b>	<b>\$ 744,744</b>
<b>Net</b>	<b>\$ 9,751</b>	<b>\$ (76,482)</b>	<b>\$ (1,500)</b>	<b>\$ -</b>	<b>\$ -</b>

**\$4,745,000 General Obligation Refunding Bonds, Series 2015** were issued to refund the 2000 COs, 2004 COs, in business activities and the 1998 COs in the government activities. The debt has incremental interest rates of .60% to 2.230% over the life of the bond through 2024. Debt obligations are to be paid from the collection of ad valorem taxes and net revenues of the utility system.

**\$11,755,000 Combination Tax and Revenue Certificates of Obligations, Series 2017** were issued for improving and extending the City’s water and wastewater systems, equipping and improving park and recreation facilities, including improvements to the Cain Center, constructing, improving and equipping a City Hall, construction and equipping a community center facility, constructing and equipping firefighting facilities, and the respective professional services. The debt has incremental interest rates of 4.0% to 4.5 % over the life of the bond through 2040. The debt obligations are to be paid from the collection of ad valorem taxes and limited revenues of the utilities system.

Note: The GO Series 2015 Refunding payments are paid from the Utility Fund directly.



## SCHEDULE OF BOND PAYMENTS

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2018		504,344.44	504,344.44	
08/01/2018		238,900.00	238,900.00	
09/30/2018			-	743,244.44
02/01/2019		238,900.00	238,900.00	
08/01/2019	280,000	238,900.00	518,900.00	
09/30/2019			-	757,800.00
02/01/2020		234,700.00	234,700.00	
08/01/2020	295,000	234,700.00	529,700.00	
09/30/2020			-	764,400.00
02/01/2021		230,275.00	230,275.00	
08/01/2021	310,000	230,275.00	540,275.00	
09/30/2021			-	770,550.00
02/01/2022		225,625.00	225,625.00	
08/01/2022	330,000	225,625.00	555,625.00	
09/30/2022			-	781,250.00
02/01/2023		219,025.00	219,025.00	
08/01/2023	350,000	219,025.00	569,025.00	
09/30/2023			-	788,050.00
02/01/2024		212,025.00	212,025.00	
08/01/2024	370,000	212,025.00	582,025.00	
09/30/2024			-	794,050.00
02/01/2025		204,625.00	204,625.00	
08/01/2025	395,000	204,625.00	599,625.00	
09/30/2025			-	804,250.00
02/01/2026		196,725.00	196,725.00	
08/01/2026	415,000	196,725.00	611,725.00	
09/30/2026			-	808,450.00
02/01/2027		188,425.00	188,425.00	
08/01/2027	440,000	188,425.00	628,425.00	
09/30/2027			-	816,850.00
02/01/2028		179,625.00	179,625.00	
08/01/2028	465,000	179,625.00	644,625.00	
09/30/2028			-	824,250.00
02/01/2029		170,325.00	170,325.00	
08/01/2029	495,000	170,325.00	665,325.00	
09/30/2029			-	835,650.00
02/01/2030		160,425.00	160,425.00	
08/01/2030	525,000	160,425.00	685,425.00	
09/30/2030			-	845,850.00
02/01/2031		149,925.00	149,925.00	
08/01/2031	550,000	149,925.00	699,925.00	
09/30/2031			-	849,850.00
02/01/2032		138,925.00	138,925.00	
08/01/2032	580,000	138,925.00	718,925.00	
09/30/2032			-	857,850.00
02/01/2033		127,325.00	127,325.00	
08/01/2033	615,000	127,325.00	742,325.00	
09/30/2033			-	869,650.00
02/01/2034		115,025.00	115,025.00	
08/01/2034	650,000	115,025.00	765,025.00	
09/30/2034			-	880,050.00
02/01/2035		102,025.00	102,025.00	
08/01/2035	680,000	102,025.00	782,025.00	
09/30/2035			-	884,050.00
02/01/2036		88,425.00	88,425.00	
08/01/2036	720,000	88,425.00	808,425.00	
09/30/2036			-	896,850.00
02/01/2037		74,025.00	74,025.00	
08/01/2037	755,000	74,025.00	829,025.00	
09/30/2037			-	903,050.00
02/01/2038		57,037.50	57,037.50	
08/01/2038	800,000	57,037.50	857,037.50	
09/30/2038			-	914,075.00
02/01/2039		39,037.50	39,037.50	
08/01/2039	845,000	39,037.50	884,037.50	
09/30/2039			-	923,075.00
02/01/2040		20,025.00	20,025.00	
08/01/2040	890,000	20,025.00	910,025.00	
09/30/2040			-	930,050.00
	<b>\$ 11,755,000</b>	<b>\$ 7,488,194.44</b>	<b>\$ 19,243,194.44</b>	<b>\$ 19,243,194.44</b>



## **CAPITAL PROJECTS FUND**

At the beginning of FY 2017, the City of Athens established a separate Capital Projects Fund to receive funding from the General Fund, Downtown Capital Improvement Fund, Hotel Occupancy Tax Fund and the proceeds of the 2016 Certificates of Obligations. The Council approved specific projects to be spent from these funds. Below is the information submitted to the bond counsel detailing the revenues and expenditures for this fund.

**Proposed 2017 General Fund Capital Improvements Program: Funding**

<b>2017 Certificates of Obligations</b>	<b>\$12,173,340</b>
<b>General Fund -Committed Fund Balance</b>	<b>\$180,000</b>
<b>Hotel Occupancy Tax (HOT)-Committed Fund Balance</b>	<b>\$375,000</b>
<b>Downtown Capital Fund-Committed Fund Balance</b>	<b>\$110,000</b>
<b>Total</b>	<b>\$12,838,340</b>

**Proposed General Fund Capital Improvements Program: PROJECTS**

<b>Ranking</b>	<b>Description</b>	<b>Estimated Budget</b>
<b>1</b>	<b>Water Model &amp; Capital Improvements Program</b>	<b>\$198,000</b>
<b>2</b>	<b>Wastewater Facility Improvements</b>	<b>\$100,000</b>
<b>3</b>	<b>Security Cameras</b>	<b>\$80,000</b>
<b>4</b>	<b>Cain Center Professional Services, FF&amp;E, Infrastructure</b>	<b>\$2,344,107</b>
<b>5</b>	<b>Cain Center Construction</b>	<b>\$8,200,000</b>
<b>6</b>	<b>Texan Theatre</b>	<b>\$1,419,500</b>
<b>7</b>	<b>Downtown Aesthetics</b>	<b>\$85,000</b>
<b>8</b>	<b>Cain Park Improvements, Lighting</b>	<b>\$40,000</b>
<b>9</b>	<b>Fire Station Improvements</b>	<b>\$55,000</b>
<b>10</b>	<b>Peach Park Improvements</b>	<b>\$35,000</b>
<b>11</b>	<b>West Park Improvements</b>	<b>\$30,000</b>
<b>12</b>	<b>2% CIP Contingency</b>	<b>\$251,733</b>
<b>Total</b>		<b>\$12,838,340</b>

# OTHER FUNDS



The Airport Fund is responsible for maintaining, managing, and promoting the City's Airport. The City leases the hangers and owners are responsible for their own areas. The Airport Fund is sustained by several revenue sources, including, but not limited to: fuel sales and hangar lease agreements. RAMP (Routine Airport Maintenance Program) Grant reimbursements have also been utilized for capital improvements. Fund expenditures include operating supplies, contractual services and operational transfers.

#### Revenue Summary

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 YTD Actual	FY 2018 Proposed Budget
<b>Operating Revenue</b>	48,487	50,574	48,550	48,550	49,233	48,486
<b>Intragovernmental</b>	-	26,991	-	-	-	-
<b>Reimbursements</b>	809	-	-	-	-	-
<b>Other Non-Operating</b>	717	(157)	1,350	5,850	1,350	1,254
<b>Total Revenues</b>	<b>50,012</b>	<b>77,409</b>	<b>49,900</b>	<b>54,400</b>	<b>50,583</b>	<b>49,740</b>

#### Expenditures by Category

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Proposed Budget
<b>Personnel Services</b>	-	-	-	-	-	-
<b>Supplies</b>	1,133	1,840	2,020	2,020	2,010	2,020
<b>Contractual Services</b>	6,132	12,672	11,910	16,410	16,328	12,560
<b>Operating Transfers</b>	10,290	90,400	35,000	35,000	34,825	37,367
<b>Total Categories</b>	<b>17,555</b>	<b>104,912</b>	<b>48,930</b>	<b>53,430</b>	<b>53,163</b>	<b>51,947</b>

**DEPARTMENT:72-TOURISM****DIVISION: 12-HOTEL OCCUPANCY TAX FUND**

The City of Athens collects a 7% Hotel Occupancy Tax from hotels, motels, etc. based on room costs for tourism uses. These taxes are eligible for the following expenses: Visitor information centers, convention registration, advertising, arts promotion, historical restoration & preservation, sporting event promotion, tourist transportation system and signage. Funds may also be used for operational expenditures if the primary purpose of the event is to attract out of town visitors and tourism in general.

**Revenue Summary**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Proposed Budget</b>
<b>HOTEL/OCC'Y TAX</b>	309,914	304,113	261,000	261,000	290,000	308,691
<b>INTEREST INCOME</b>	1,216	1,577	-	-	1,000	1,935
<b>MISC REVENUE</b>	-	1,899	-	-	1,922	-
<b>TOTAL REVENUE</b>	<b>311,130</b>	<b>307,589</b>	<b>261,000</b>	<b>261,000</b>	<b>292,922</b>	<b>310,626</b>

**Expenditure by Category**

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted Budget</b>	<b>FY2017 Amended Budget</b>	<b>FY 2017 Projected Actual</b>	<b>FY 2018 Proposed Budget</b>
<b>Personnel Services</b>	83,281	21,253	59,178	59,178	58,882	65,174
<b>Supplies</b>	5,139	340	24,298	24,298	24,177	56,400
<b>Contractual Services</b>	121,964	62,872	150,427	150,427	149,675	171,171
<b>Operating Transfers</b>			45,000	45,000	44,775	37,367
<b>Total Categories</b>	<b>210,385</b>	<b>84,465</b>	<b>278,903</b>	<b>278,903</b>	<b>277,508</b>	<b>330,111</b>

**Authorized Personnel (FTEs)**

<b>Position/Title</b>	<b>Pay Grade</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Cultural Resources Coordinator	19	0	1	1
<b>Total</b>		<b>0</b>	<b>1</b>	<b>1</b>

The Equipment Replacement Fund is a way to address equipment needs within the City. It is intended to inform the Council of the major equipment needs on the horizon. The first year of the plan becomes an adopted equipment budget and relates to the operating budget of the equipment replacement fund, which is approved on an annual basis. The funding requirements vary from year to year. Funding sources are transfers from departments and/or auction proceeds. Equipment needs are evaluated each year and the schedule approved by Council priority as changes in the condition of the equipment. Some items may need replacement sooner than expected due to high maintenance costs and other items may be extended thus delaying their replacement. Equipment is evaluated using the maintenance records and condition of the equipment reviewed so as to maximize the life of each piece of equipment.

#### Revenue Summary

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Proposed Budget
INTRAGOVERNMENTAL	-	-	-	264,000	264,000	100,000
<b>TOTAL REVENUES</b>	-	-	-	<b>264,000</b>	<b>264,000</b>	<b>100,000</b>

#### Capital Expenditures by Department

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY 2017 Projected Actual	FY 2018 Proposed Budget
32-STREETS	-	-	-	-	-	85,000
34-PARKS						10,500
38-FLEET	-	-	-	-	-	71,400
51-POLICE ADMIN	-	-	-	-	-	31,750
<b>Total Categories</b>	-	-	-	-	-	<b>198,650</b>

**EQUIPMENT FUNDING FROM SUPPLEMENTALS AND CAPITAL REQUESTS**

Department	Description	Estimated Costs	Department Ranking	Council Ranking	Notes
512	Laptop Computer	\$ 1,381	2	A	Funded in General Fund
512	Photo ID System	\$ 3,344	3	A	Unfunded
516	Laptop Computer	\$ 1,400	1	A	Unfunded
532	7/8 Dump Truck	\$ 85,000	2	A	<b>Funded</b>
532	Rubber Tire Loader	\$ 165,000	1	C	Unfunded
532	Loader	\$ 5,600	1	C	Funded in General Fund
532	Excavator	\$ 152,000	3	C	Unfunded
534	Skags Mower	\$ 10,500	1	A	<b>Funded</b>
534	Playground Equipment	\$ 30,000	4	C	Unfunded
534	Playground Equipment	\$ 89,000	7	C	Unfunded
534	Fitness Equipment	\$ 9,500	8	C	Unfunded
538	Reconditioned Fork Lift	\$ 12,400	1	A	<b>Funded</b>
538	Field Service Truck	\$ 59,000	2	A	<b>Funded</b>
538	Shop Fan	\$ 13,000	1	A	Funded in General Fund
538	2 Tool Boxes	\$ 44,000	2	C	Unfunded
546	Pick up Truck	\$ 40,000	1	C	Unfunded
551	Police Vehicle	\$ 31,750	1	A	<b>Funded</b>
553	Patrol Vehicle	\$ 47,000	2	B	Unfunded
Total Equipment and Vehicles		\$ 799,875			

Funded with Equipment Fund Resources	<b>\$ 198,650</b>
Funded with General Fund Resources	\$ 19,981
To be funded in the future	\$ 581,244

# GENERAL INFORMATION



# GENERAL INFORMATION

## BUDGET GLOSSARY

**Account** A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts. Several related accounts may be grouped together in a fund. A list of the accounts into which money can be put or taken is called the chart of accounts.

**Accounting Standards** The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board that guide the recording and reporting of financial information by the state and local governments. The standards establish such guidelines as when transactions are recognized (accrual, modified accrual, or cash basis), the types and purposes of funds, and the content and organization of the annual financial report. At the federal level, accounting standards are developed by the Federal Accounting Standards Advisory Board.

**Accrual Basis** Refers to when a financial transaction is recorded. Accrual is a method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used. For example, a *professional fee* is an expense that recognizes the use of services from attorneys, engineers, etc. In the case of modified accrual accounting, expenditures are recognized when the goods or services are received and revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period. See **Basis of Accounting**.

**Accrued Interest** In the sale of a new issue of municipal bonds, the dollar amount, based on the stated rate or rates of interest, which has accrued on the bonds from the dated date, or other stated date, up to but not including the date of delivery. When a bond is purchased in the secondary market, the dollar amount, based upon the stated rate of interest, which has accrued on the bond from the most recent interest payment date, up to but not including the date of settlement. Accrued interest is paid to the seller by the purchaser and is usually calculated on a 360-day-year basis (assumes each month has 30 days). See **Interest**.

**Activity** Departmental efforts that contribute toward the accomplishment of specific identified program objectives.

**Ad Valorem Tax** A direct tax based "according to value" of property. Counties and school districts and municipalities usually are, and special tax districts may be, authorized by law to levy ad valorem taxes on property other than intangible personal property. Local governmental bodies with taxing power may issue bonds or short-term certificates payable from ad valorem taxation.

**Adopted-As used in fund/departmental summaries represents the budget by formal action of the City Council which sets limits for the fiscal year.**

**Appropriation** Legal authorization to make expenditures or enter into obligations for specific purposes. Appropriations are normally passed by the council every year. An appropriation may be approved for operating expenditures and another for capital items, or one appropriation may be passed for both types of expenditures.

**Assessed Valuation** An annual determination of the just or fair market value of property by the county property appraiser for purposes of ad valorem taxation. If a tax on property is imposed by virtue of the value of its use, the assessed valuation is its classified use value.

**Assessed Value** The value of property for the purposes of levying property taxes. In some states the assessed value is the same as the market value less exemptions, while in others it is some fraction of market value.

Assets – Resources owned or held by the City, which have monetary value.

**Audit Report** The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time. As a general rule, the report should include: (a) a statement of the scope of the audit; (b) explanatory comments concerning exceptions from generally accepted auditing standards; (c) explanatory comments concerning verification procedures; (e) financial statements and schedules; and (f) statistical tables, supplementary comments, and recommendations. The auditor's signature follows item (c) or (d).

**Balanced Budget** – The expenses or expenditures do not exceed the assets, liabilities and equities of an entity at a specified date in conformity with GAAP.

**Bond Proceeds** The money paid to the issuer by the purchaser or underwriter for a new issue of municipal bonds, used to finance the project or purpose for which the bonds were issued and to pay certain costs of issuance, as may be provided in the bond contract.

**Budget – A financial plan for a specified period of time that consists of proposed expenditures for a specified purpose and the proposed means to finance them.**

**Budget** A plan for spending that balances revenues and expenditures over a fixed time period, usually a year, and that includes, at least by implication, a work plan. In actual practice the term budget has two connotations: the financial plan presented to the body for adoption; and the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been approved by the appropriating body, although this may be clear from the context.

**Budget Amendment** The budget may be formally amended after it has been approved. Amendments may be required, for example, with the incorporation of a new labor contract or if revenues fall or grow beyond projections.

**Budget Calendar** A time table with deadlines when particular tasks must be completed in order for council to approve the spending plan before the beginning of the next fiscal year.

**Budget Cycle** The budget cycle includes preparation of budget requests, legislative approval of the budget requests, budget implementation, and summary reporting on actual budget transactions.

**Budget Guidelines** Once revenue projections are in place, the chief executive, along with key policy makers, develops guidelines to provide a sense of the budget environment for the forthcoming year. Departments can then make appropriate budgetary requests based on this information.

**Budget Document** A booklet prepared by the budget office that provides a description of the budget process and the forms departments need to prepare their budget requests. The manual will also contain the budget calendar.

**Budget Reserves** Money accumulated for future purposes in the case of unforeseen circumstances or for the replacement of buildings or equipment.

**Capital Assets** Things the city owns, such as buildings, land, roads, bridges, and water treatment plants that cost a considerable amount of money and that are intended to last a long time.

**Capital Budget** A spending plan for improvements to or acquisition of land, facilities, and infrastructure that balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition. Normally a capital budget must be approved by the legislative body. The capital budget and accompanying appropriation ordinance may be included in a consolidated budget document that has a section devoted to capital expenditures and another to operating expenditures, or two separate documents may be prepared – one for the capital budget and capital improvement plan and another one for the operating budget.

**Capital Improvement Plan (CIP)** A list of projects for a period of time, usually five years, by department. It may or may not list anticipated revenues to pay for the projects, and is not appropriated like a budget, but may be adopted by the legislative body to indicate approval. A CIP does not grant permission to commit funds, but the first of the plan is normally designated as the capital budget for the forthcoming year. As each year's list of projects is approved and completed, another year of projects is added to the plan to maintain the five-year planning horizon.

**Capital Outlay** Spending on fixed assets usually above a certain minimum in cost, such as equipment that is intended to last more than a year or purchases above a minimum cutoff point in cost, such as \$5,000.

**Capital Projects Funds** One or more governmental type of funds established to account for resources used for the acquisition of large capital improvements, other than those accounted for in proprietary or trust funds.

**Cash Basis** A method of determining if a budget is balanced. Cash-on-hand can result in an inaccurate picture since payments for goods and services can be delayed to the next fiscal year. The cash basis of accounting is not in conformance with the accrual and modified accrual bases prescribed by the Governmental Accounting Standards Board. See **Accrual Basis**.

**Cash Flow** A sufficient amount of cash on hand to cover disbursements or payments that are coming due. Part of the duties of the finance director is to ensure sufficient cash is on hand or available in short term investments to meet expected disbursements.

**Chart of Accounts** A way of recording revenues and expenditures that includes all transactions and that fits the organizational structure. A chart of accounts assigns a unique number to each type of transaction (e.g. salaries or property taxes) and to each budgetary unit in the organization.

**Comprehensive Annual Financial Report** Usually called the CAFR; this report summarizes financial data for the previous fiscal year in a standardized format. An outside auditor often examines this document to judge if it represents fairly the financial condition of the city. The auditor's report is usually attached to the CAFR. The CAFR organizes information by fund and contains two basic types of statements: (1) a balance sheet that compares assets with liabilities and fund balance and (2) an operating statement that compares revenues with expenditures. A particular variation of the operating statement compares the budgeted amounts with the actual levels of revenues and expenditures.

**Contingency** A budgeted account set aside to meet unforeseen circumstances. The Charter requires at least 3% to be allowed for this purpose.

**Current Assets** Those assets than can be easily converted to cash within the current year.

Current Liabilities – Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded within a year.

**Debt Limit** The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory or charter provisions.

**Debt Ratios** Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income, or population. Such ratios are often used in the process of determining credit quality of an issue, especially in the case of general obligation bonds. See **Bonded Debt**.

**Debt Service** Annual payments of interest and principle that the city owes on money that it has borrowed.

**Debt Service Funds** One or more funds established to account for revenues and expenditures used to repay the principal and interest on debt.

**Delinquent Taxes** – Taxes that remain unpaid on and after the date on which a penalty or interest for non-payment is attached.

**Department** – A subdivision of the City government organization responsible for specific services; all departments are units grouped by category under one of five divisions, Management, Community Services, Development Services, Public Safety Services and Public Services.

**Depreciation** - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its costs over its revenue producing years.

**Disbursement** Payment for goods or services that have been delivered and invoiced.

**Encumbrances** Budget authority that is set aside to pay for expenditures that have been committed either by the authorization of a purchase order or by a contract.

**Enterprise Fund** A separate fund that supports services primarily from fees. Examples are water, sewer, golf, and airport funds. Some local governments also treat as enterprises those funds that run like a business and charge fees, but do not cover all their costs; the remaining costs may be transferred out of the general or other funds or may come from grants or earmarked taxes. Enterprise fund agencies generate their own revenue through the sale of services. That revenue directly affects spending levels of that agency.

**Enterprise Activity** A revenue gathering project or business which supplies funds necessary to pay debt service on bonds issued to finance the facility. The debts of such projects are self-liquidating when the projects earn sufficient monies to cover all debt service and other requirements imposed under the bond contract. Common examples include water and sewer plants, electrical supply facilities, and private business projects financed with industrial development bonds.

**Effective Tax Rate** – The tax rate that would impose the same total taxes as the previous year on properties taxed in both years. The effective tax rate gives the taxing unit approximately the same amount of money to spend as it had in the previous year.

**Expiration Date** Future date at which the demand feature of a security ends.

**Fiscal Policy** The use of revenue, spending, and debt, especially by the federal government, to promote economic growth, reduce unemployment, and maintain stable prices. Fiscal policy has its origins in the macroeconomic theories of John Maynard Keynes, but in more recent years newer theories, such as supply-side economics, have altered the assumptions about how best to use the federal budget to accomplish the goals of fiscal policy.

**Fiscal Year** A designated 12 month period for budgeting and for record keeping purposes. All the financial transactions within that twelve month period are presented together, to see if revenues cover expenditures.

**Fixed assets** The least liquid of assets such as land, buildings, equipment, and other improvements.

**Franchise Fee** – A fee paid by public service utilities for the use of public property in providing their services.

**Full-Time Equivalent** The number of hours per year that a full time employee is expected to work. Two workers who each work half that number of hours together equal one full time equivalent. The hours of a number of part timers or temporary workers can be added up to see how many full time positions they are equivalent to.

**Fully Registered** A bond which has been registered as to both principal and interest according to the bond contract. Such bonds are payable only to the owner, or to the order of the owner, whose name is noted on records of the issuer. See **Bond register; Registered Bond**. Compare **bearer bond**.

**Fund** A self-balancing set of accounts. Governmental budgeting and accounting is based on a series of funds, each with separate revenues, expenditures, and balances. Each fund is set up for a separate purpose and each fund balances its assets against liabilities and any residual becomes fund balance.

**Fund Balance** The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes such as contingencies or encumbrances at the end of the fiscal year.

**GAAP** See **Generally Accepted Accounting Principles**

**GASB** See **Governmental Accounting Standards Board**.

**General Fund** The major fund in most governmental units. While other funds tend to be restricted to a single purpose, the general fund is a catch all, for general governmental purposes that are

not broken out separately in a single purpose fund. Most basic functions, such as police, fire, and streets, are usually located in the general fund.

**General Obligation (GO) Bond** A particular kind of bond backed by the full faith and credit of the issuing entity in which the pledge of security to pay back the bond is the government's ability to raise taxes. This is very secure for the investors, and therefore helps lower borrowing costs. Ad valorem taxes necessary to pay debt service on GO bonds are typically not subject to the constitutional property tax millage limits. Such bonds constitute debts of the issuer and normally require approval by election prior to issuance. In the event of default, the holders of GO bonds have the right to compel a tax or legislative appropriation, by mandamus or injunction, in order to satisfy the issuer's obligation.

**Generally Accepted Accounting Principles (GAAP)** Uniform minimum standards for financial recording and reporting established by the accounting profession through such independent entities as the Governmental Accounting Standards Board.

**GFOA** See **Government Finance Officers Association**.

**Governmental Accounting Standards Board (GASB)** The body that sets accounting standards specifically for governmental entities at the state and local level.

**Governmental Bonds** One of two categories of bonds established under the Tax Reform Act of 1986. Bonds issued by localities for the financing of traditional activities and which meet certain tests (related to private use and security).

**Government Finance Officers Association** Professional organization primarily of state and local government finance officers.

**Grants** A payment of money from one governmental unit to another or from a government to a not for profit. Grants are often earmarked for a specific purpose or program.

**Home Rule** A limited grant of discretion from state governments to local governments, concerning either the organization of functions or the raising of revenue. Without home rule, local governments are restricted to whatever functions, organization, and revenue sources are specified by the state government, and are bound by whatever limits in revenue or borrowing that state requires.

**Independent Auditor** An accounting firm or occasionally a state or local official not associated with the local government who reviews the annual financial report and compare it with a sample of financial transactions, in order to certify that the report represents accurately the fiscal condition of the governmental unit.

**Interfund Transfers** The movement of money from one fund to another in a governmental unit. An interfund transfer is normally governed by rules of what is and is not permissible, and usually has to be approved by the legislative body.

**Line-Item Budget** A format for budgeting in which departmental outlays are grouped according the items that will be purchased, one item or groups of items on each line of the budget. See **Object of expenditure**.

**Liquidity** Usually refers to the ability to convert assets (such as investments) into cash.

**Lower Floater** General term for a security with a variable interest rate and also having a tender feature.

**Mill** An increment of taxation measured in units of one-tenth (0.1) of one cent or 0.001 of one dollar.

**Modified Accrual** See **Accrual Basis**.

**Note** A written, short-term promise of the issuer to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate, payable from a defined source of anticipated revenue. A variety of note types are used according to the anticipated revenue source: Bond Anticipation Notes (BANs), Construction Loan Notes (CLNs), Grant Anticipation Notes (GANs), Revenue Anticipation Notes (RANs), and Tax Anticipation Notes (TANs).

**Object of Expenditure** A way of grouping and displaying in the budget the items to be purchased. Commodities would be a major classification; office supplies might be a minor classification. Same as line-item budgeting.

**Obligations** See **Encumbrances**.

**Operating Budget** The portion of a budget that deals with routinely recurring expenditures, such as salaries, electricity bills for city hall, postage, printing and duplicating, paper supplies, and gasoline for automobiles. The operating budget is in a sense the opposite of a capital budget, which includes one-time, or non-recurring costs for major expenditures of items or projects intended to last a long time. The operating and the capital budget, or a consolidated document may be prepared that has a section devoted to operating expenditures and another to capital.

**Operating Deficit** The amount by which this year's (or this budget period's) revenues are exceeded by this year's (or this budget period's) expenditures. An operating deficit does not take into account balances left over from prior years that may use to pay off this year's shortfall.

**Pay-As-You-Go** Paying for capital projects out of current tax and grant revenues rather than issuing debt to pay for them.

**Pay-As-You-Use** Incurring debt to pay for capital outlays rather than paying out of current revenues.

**Payments in Lieu of Taxes (PILOTS)** One method used to decide how much money is appropriate to transfer from enterprises into a government's general fund using the argument that such payments are in exchange for taxes that would have been paid if the service had been provided by a privately- owned firm. The City of Athens uses 5% of the water and sewer revenues in lieu of franchise taxes.

**Pension Funds** A category of fiduciary funds used to safeguard the assets of an employee retirement program.

**Per Capita Debt** The amount of an issuer's debt divided by population, which is used as an indication of the issuer's credit position by reference to the proportionate debt borne per resident.

**Performance Budget** This budget format includes information on performance goals, objectives and measures for workload, efficiency and effectiveness for each governmental program. Ideally, allocations are linked to these performance measures, but in many cases the linkage is loose or nonexistent. As long as there are performance measures in the budget, it is called a performance budget.

**Performance Indicators** Measures of the achievement of stated program goals and objectives. Percent of property reported stolen that is recovered by the police department could be one measure of police department performance.

**Permanent Funds** A category of governmental funds, established by GASBS 34, used to report on funds whose outflow is legally restricted to the earnings, not principal, from the fund for purposes that benefit the government or its citizens.

**Property Tax** – Revenues received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Public Hearings** Open meetings regarding proposed budget allocations—either operating or capital—that provide citizens an opportunity to voice their views on the merits of proposals.

**Purchase Orders** An agreement drawn up to buy goods and services from a specific vendor with a promise to pay when delivered.

**Retained Earnings** - An equity account reflecting the accumulated earnings of a proprietary fund.

**Rainy Day Funds** Revenue stabilization reserves that provide resources when revenues decline due to a recession, loss of a major taxpayer, or other event that temporarily results in a loss of tax revenues.

**Required Supplemental Information** A section of the CAFR, required by GASBS 34 that presents a comparison of the adopted budget, the budget as amended, and the actual revenue and expenditure figures (budgetary basis).

**Reserve Fund** The fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements. The reserve fund is either funded in whole or in part from the proceeds of the bonds or is allowed to accumulate gradually over a period of years through required payments from the pledged revenues. If the reserve fund is used in whole or in part to pay debt service, the issuer usually is required to replenish the reserve fund from the first available funds or revenues. A typical reserve requirement might be the maximum aggregate annual debt service requirement for any year remaining until the bonds reach maturity. The size and investment of the reserve may be subject to arbitrage regulations.

**Assigned Fund Balance** That portion of a fund's fund balance that is not available for appropriation because they have been legally committed to some future use. See **Restricted Fund Balance** and **Unassigned Fund Balance**.

**Reserves for Debt Service** An account usually for revenue bonds used to provide funds in the event revenues are insufficient to repay the principal and interest on debt that is coming due in the current year.

**Revenue Bond** A particular kind of bond in which the revenue to pay back the bond and interest comes from the project that the borrowed money was used to create, expand, or improve.

**SEC** See *Securities and Exchange Commission*.

**Special Revenue Funds** A type of fund used to account for revenues legally earmarked for a particular purpose. For example, a hotel/motel occupancy tax may be earmarked for tourism and convention development. A Hotel/Motel Tax fund would then account for the revenues and expenditures associated with such purposes.

**Statement of Activities** A statement that presents the cost of providing government services by function. For both governmental and business activities, program revenues are reported and then expenses netted to provide a summary of the amount of tax subsidy required for each activity.

**Statement of Net Assets** A general purpose financial statement established by GASBS 34 that reports the overall financial position of the government by listing major categories of assets and liabilities and reporting their difference as net assets.

**Take or Pay Contract** A sales agreement which requires the purchaser to pay the seller whether or not goods or services are available and, if available, whether or not the purchaser uses them. This type of requirement is generally used in electric power sales contracts which stipulate that payment will be made by the purchasers to the electricity wholesaler whether or not conditioned upon the performance of the wholesaler, the completion or operation of the power project or the use of the goods or services.

**Tax Base** The total property and resources or transactions (as in sales) available for taxation.

**Tax Expenditures** Abatements, partial or full exemptions, tax credits, deductions or other foregone tax revenues.

**Tax Rate** The amount of tax stated in terms of a unit of the tax base; for example, 10 mill per dollar of assessed valuation of taxable property.

**Tax Roll** The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax.

**Transfers** Funds moved from one account to another or between funds.

**Unassigned Fund Balance** That portion of a fund's fund balance that is available for appropriation. See **Assigned Fund Balance** and Restricted **Fund Balance**.

**Unforeseen Contingencies** Funding for unanticipated expenditures of a non-recurring nature that protects the government from issuing short debt to cover these needs.

**Yield to Maturity** The rate of return to the investor earned from payments of principal interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate. Yield to maturity takes into account the time value of the investment. Compare **Current Yield**; **Yield to Call**.

## GENERAL INFORMATION/ACRONYM GUIDE

ADA	....	American Disability Act
CAFR	....	Comprehensive Annual Financial Report
AEDC	....	Athens Economic Development Corp.
CID	....	Criminal Investigation Department
CIP	....	Capital Improvement Program
AISD	....	Athens Independent School District
CGFO	....	Certified Government Finance Officer
CMO	....	City Manager's Office
CPA	....	Certified Public Accountant
CO	....	Certificate of Obligation
FT	....	Full Time
FTE	....	Full Time Equivalent
FY	....	Fiscal Year
GASB	....	Governmental Accounting Standards Board
GFOA	....	Government Finance Officers of America
GO	....	General Obligation
HCAD	....	Henderson County Appraisal District
I & S	....	Interest and Sinking
ISO	....	Insurance Services Board
M & O	....	Maintenance and Operations
MGD	....	Millions of Gallons Daily
MUD	....	Municipal Utility District
NIMS	....	National Incident Management System
OPEB	....	Other Post-Employment Benefits
PD	....	Police Department
SRO	....	School Resource Officer

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**ORDINANCE NO. O-33-17**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF ATHENS, TEXAS, BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, ENDING SEPTEMBER 30, 2018; APPROPRIATING FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET, UNLESS OTHERWISE AUTHORIZED BY AN ORDINANCE ADOPTED BY CITY COUNCIL; PROVIDING A REPEAL AND SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council workshop sessions met in public meetings on the following days, June 19 and August 10th, 2017; the proposed budget of revenues and expenditures for Fiscal Year 2018 was compiled from detailed information obtained from departments, offices of the City, and non-departmental requests;

**WHEREAS**, as required by City Charter and State law, the City Manager of the City of Athens, Texas filed a proposed budget on August 1, 2017 with the City Secretary and on August 14<sup>th</sup>, submitted a proposed budget of the City of Athens for the fiscal year beginning October 1, 2017 and ending September 30, 2018 at a Regular meeting of the City Council of Athens, Texas on August 14, 2017; forecasting the revenues and expenditures appropriations for the City of Athens, Texas for the General Fund, Special Revenue Funds, Interest and Sinking Fund and Utility Fund and on August 28<sup>th</sup>, the Capital Projects Fund.

**WHEREAS**, the City Council in accordance with law, posted the proposed budget on its internet website and made the same available for inspection by any person. After notice as required by law, a public hearing was held on such budget on the 14th day of August, 2017 at a Regular City Council meeting and on the 28th day of August, 2017 at a Regular City Council meeting, at which all interested citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

**WHEREAS**, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and a copy of the budget summary is attached hereto and made a part hereof for all purposes and the City Council desires to adopt the same; and,

**WHEREAS**, the adoption of the said budget will require raising more revenue from property taxes than in the previous year, the property tax increase reflected in the said budget.

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, TEXAS:**

Section 1. The facts and recitations set forth in the preamble of this Ordinance is hereby found to be true and correct.

Section 2. In accordance with the provisions of Chapter 102 of the Texas Local Government code, the City Council hereby approves and adopts the budget, a copy being on file with the City Secretary; and the City Council approves the property tax increase reflected in the budget.

Section 3. The cover page for the budget attached to this Ordinance, that includes the property tax rates for the current fiscal year, including (a) the property tax rate, (b) the effective tax rate, (c) the effective maintenance and operations tax rate, (d) the rollback tax rate, and (e) the debt rate, shall be and hereby filed with the City Secretary and shall be posted on the City's internet website.

Section 4. The summaries shown in the budget are hereby appropriated for the respective City funds included for the payment of expenditures on behalf of the City as follows:

<b>GENERAL FUND</b>	<b>\$11,096,166</b>
<b>AIRPORT FUND</b>	<b>\$ 51,947</b>
<b>HOTEL/MOTEL FUND</b>	<b>\$ 330,111</b>
<b>EQUIPMENT REPLACEMENT FUND</b>	<b>\$ 198,650</b>
<b>INTEREST AND SINKING</b>	<b>\$ 744,744</b>
<b>UTILITY FUND</b>	<b>\$ 5,955,238</b>
<b>CAPITAL IMPROVEMENT FUND</b>	<b>\$ 12,434,778</b>

Section 5. All notices and public hearings required by law have been duly completed.

The Ordinance was read aloud for First reading on August 14, 2017.

On the following motion by Mayor Montgomery;

I move to approve the 2nd reading of an ordinance adopting the 2018 budget; seconded by Mayor Pro-Tem Winn, the above and foregoing approval to adopt the 2018 budget was passed and approved by roll call vote as follows:

passed approved on August 28, 2017.

Mayor Monte Montgomery	Aye
Councilmember Toni Clay	Aye
Councilmember Ed McCain	Aye
Councilmember Joe Whatley	Aye
Councilmember Tres Winn	Aye

5 voted in favor of the motion and

0 voted against the motion.

Motion carried 5-0.

**PASSED, APPROVED, AND ADOPTED** this the 28th day of August 2017.

ATTEST:

ATTEST:  
  
Bonnie Hambrick, City Secretary

  
Monte Montgomery, Mayor

**ORDINANCE NO. O-34-17**

**AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT FOR THE CITY OF ATHENS, TEXAS FOR THE TAX YEAR 2017 PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSE; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR A PUBLICATION CLAUSE, SEVERABILITY CLAUSE, AND REPEALING CLAUSE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, TEXAS:**

Section 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Athens, Texas upon all property, real personal and mixed, within the corporate limits of said City subject to taxation a tax of \$0.685221 on each \$100 valuation of property, said tax being levied and apportioned to the specific purpose herein set forth.

1. For the Maintenance and Operations of the general government (General Fund), a rate of \$0.580501 on each \$100 valuation of property and
2. For Interest and Sinking on bond sold for the support of general government, a rate of \$0.104720 on each \$100 valuation of property.

**THE TAX RATE WILL RAISE MORE TAX FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE and THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.05% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$30.**

Section 2. That the Taxes levied under this ordinance shall be due October 1, 2017, and if not paid on or before January 31, 2018, shall become delinquent

Section 3. All Taxes shall become a lien upon the property against which assessed, and the Tax Assessor Collector of the City of Athens is hereby authorized and empowered to enforce the collection of such Taxes according to the Constitution and Laws of the State of Texas and ordinances of the City of Athens and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Athens. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by Law.

Section 4. The City Secretary of the City of Athens is hereby authorized to publish the caption of this ordinance in the manner and for the length of time prescribed by law.

Section 5. The provisions of this ordinance are severable, and if any sentence, section, or other parts of this ordinance should be found to be invalid, such invalidity shall not effect the remaining provisions, and the remaining provisions shall continue in full force and effect.

On the following motion by Councilmember Winn; seconded by Councilmember McCain **I move that the property tax rate be increased by the adoption of a tax rate of .580501, which is effectively a 3.05% increase in the tax rate and to approve the final reading of an ordinance adopting a Maintenance and Operations Tax Rate of \$0.580501.**

Mayor Monte Montgomery	Aye
Councilmember Toni Clay	Aye
Councilmember Ed McCain	Aye
Councilmember Joe Whatley	Aye
Councilmember Tres Winn	Aye

5 voted in favor of the motion and

0 voted against the motion.

Motion carried 5-0.

On the following motion by Councilmember Whatley; seconded by Councilmember McCain **I move that the interest and sinking tax rate be increased by the adoption of a tax rate of .104720, which is effectively a .0622% increase in the tax rate to approve the final reading of an ordinance adopting an Interest and Sinking Tax Rate of \$0.104720.**

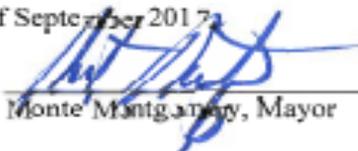
Mayor Monte Montgomery	Aye
Councilmember Toni Clay	Aye
Councilmember Ed McCain	Aye
Councilmember Joe Whatley	Aye
Councilmember Tres Winn	Aye

5 voted in favor of the motion and

0 voted against the motion.

Motion carried 5-0.

**PASSED, APPROVED, AND ADOPTED** this the 11th day of September 2017.

  
\_\_\_\_\_  
Monte Montgomery, Mayor

ATTEST:

  
Bonnie Hambrick, City Secretary

FULL TIME EQUIVALENT SCHEDULE	FY 2016				FY 2017				FY 2018			
	POSITION TITLE	NUMBER OF			NUMBER OF			NUMBER OF				
		GRADE	POSITIONS	FUND	DEPT	GRADE	POSITIONS	FUND	DEPT	GRADE	POSITIONS	FUND
Animal Control Officer	13	1	10	49	13	1	10	49	13	1	10	49
Assistant City Manager	29	1	40	61	29	1	40	61	29	1	10	10
Assistant Fire Chief	CS-26	1	10	46	CS-26	1	10	46	CS-26	1	10	46
Assistant Police Chief	CS-26	1	10	51	CS-26	1	10	51	CS-26	1	10	51
Battalion Chief/ Fire Marshall	P-24	1	10	46	P-24	1	10	46	P-24	1	10	46
City Manager	N/A	1	10	10	N/A	1	10	10	N/A	1	10	10
City Secretary	26	1	10	16	26	1	10	16	26	1	10	16
Code Enforcement Coordinator	16	1	10	22	16	1	10	22	16	1	10	22
Code Enforcement Officer	15	1	10	32	15	1	10	32	15	1	10	32
Community Development Manager	25	1	10	1	25	1	10	1	25	1	10	0
Cultural Resources Coordinator	19	1	12	72	19	1	12	72	19	1	12	72
Development Coordinator	19	1	10	24	19	1	10	24	19	1	10	24
Director of Finance	26	1	10	14	26	1	10	14	26	1	10	14
Managing Director of Development	26	1	10	24	26	1	10	24	26	1	10	24
Director of Utilities	26	1	40	61	26	1	40	61	26	1	40	61
Equipment Operator I, Parks	13	1	10	34	13	1	10	34	13	1	10	34
Equipment Operator I, Streets	13	1	10	32	13	1	10	32	13	1	10	32
Equipment Operator II, Streets	15	1	10	32	15	1	10	32	15	1	10	32
Evidence Technician	15	1	10	52	15	1	10	52	15	1	10	52
Facilities Maintenance Technician	11	0.5	10	34	11	0.5	10	34	11	0.5	10	17
Finance & Compliance Specialist	19	1	10	14	19	1	10	14	19	1	10	14
Fire Captain	CS-21	3	10	46	CS-21	3	10	46	CS-21	3	10	46
Fire Chief/ EMS Coordinator	28	1	10	46	28	1	10	46	28	1	10	46
Fire Fighter	CS-19	18	10	46	CS-19	18	10	46	CS-19	18	10	46
Fire Lieutenant	P-20	3	10	46	P-20	3	10	46	P-20	3	10	46
Fleet Maintenance Superintendent	21	1	10	38	21	1	10	38	21	1	10	38
GIS Technician	14	1	10	24	14	1	10	24	14	1	10	24
Human Resources Coordinator	17	1	10	12	17	1	10	12	17	1	10	12
Human Resources Director	25	1	10	1	25	1	10	1	25	1	10	1
IT & SCADA Technician	19	1	40	61	19	1	40	61	19	1	40	61
Line Maintenance Foreman	16	2	40	63	16	2	40	63	16	2	40	63
Line Maintenance Superintendent	21	1	40	63	21	1	40	63	21	1	40	63
Line Maintenance Technician	14	7	40	63	14	7	40	63	14	7	40	63
Mechanic I	11	1	10	38	11	1	10	38	11	1	10	38
Mechanic II	14	1	10	38	14	1	10	38	14	1	10	38
Municipal Court Clerk	14	1	10	50	14	1	10	50	14	1	10	50
Municipal Court Administrator	16	1	10	50	16	1	10	50	16	1	10	50
Municipal Judge	N/A	0.5	10	50	N/A	0.5	10	50	N/A	0.5	10	50

FULL TIME EQUIVALENT SCHEDULE	FY 2016				FY 2017				FY 2018			
	POSITION TITLE	GRADE	POSITIONS	FUND DEPT	GRADE	POSITIONS	FUND DEPT	GRADE	POSITIONS	FUND DEPT		
Parks Foreman	16	1	10 34	16	1	10 34	16	1	10 34			
Parks Laborer	8	2	10 34	8	2	10 34	8	2	10 34			
Parks Maintenance Technician	11	4	10 34	11	4	10 34	11	4	10 34			
Parks Superintendent	21	1	10 34	21	1	10 34	21	1	10 34			
Police Chief	28	1	10 51	28	1	10 51	28	1	10 51			
Police Corporal	P-20	6	10 53	P-20	5	10 53	P-20	5	10 53			
Police Dispatcher	15	5	10 54	15	5	10 54	15	5	10 54			
Police Lieutenant	P-23	2	10 53	P-23	2	10 53	P-23	2	10 53			
Police Officer	CS-19	16	10 53	CS-19	18	10 53	CS-19	18	10 53			
Police Secretary	15	1	10 54	15	1	10 54	15	1	10 54			
Police Sergeant	CS-21	6	10 53	CS-21	6	10 53	CS-21	6	10 53			
Receptionist	13	1	40 66	13	1	40 66	13	1	40 66			
Records Clerk	14	1	10 54	14	1	10 54	14	1	10 54			
Senior Accountant	21	1	10 14	21	1	10 14	21	1	10 14			
Streets Foreman	16	1	10 32	16	1	10 32	16	1	10 32			
Streets Laborer	11	4	10 32	11	4	10 32	11	4	10 32			
Streets Superintendent	21	1	10 32	21	1	10 32	21	1	10 32			
Utility Specialist	16	3	40 66	16	3	40 66	16	3	40 66			
Wastewater Foreman	16	1	40 65	16	1	40 65	16	1	40 65			
Wastewater Plant Operator	14	5	40 65	14	5	40 65	14	5	40 65			
Wastewater Superintendent	21	1	40 65	21	1	40 65	21	1	40 65			
Water Foreman	16	1	40 62	16	1	40 62	16	1	40 62			
Water Plant Operator	14	5	40 62	14	5	40 62	14	5	40 62			
Water Superintendent	21	1	40 62	21	1	40 62	21	1	40 62			

<b>Total General Fund Positions</b>	<b>103</b>
<b>Total Utility Fund Positions</b>	<b>24</b>
<b>Total Hotel Occupancy Tax Fund Positions</b>	<b>1</b>
<b>Total Positions</b>	<b>128</b>

<b>104</b>
<b>30.5</b>
<b>1</b>
<b>136</b>

<b>104</b>
<b>24</b>
<b>1</b>
<b>137</b>

## A Brief History

Athens, the County seat of Henderson County, was established by an act of the Texas Legislature in 1850 on a one square mile site of land donated by Matthew Cartwright. The city was incorporated in 1856. However, through a mischievous prank by several citizens the incorporation was abolished.



E. J. Thompson, County Clerk of Henderson County is credited with being the first citizen of Athens. Mrs. Dull Averiette named Athens in honor of Athens Greece. Mrs. Averiette felt the town would become the cultural center of the county. An interesting sequence of Mrs. Averiette's prophecy is that the new high school is now located in the exact spot on the tree shaded hill where the original Averiette home was built before the War between the states. This large rustic home burned several years ago and

the Athens Public School System purchase the site, which included some 30 acres, and have built several new school buildings and playing fields there. The Averiette family lived there until the late twenties when the grandsons of Mrs. Averiette moved to California.

Henderson County was created in 1846 from Houston and Nacogdoches Counties. Named for J. Pinckney Henderson, first Governor of Texas, who was in office when the county was created.

The topography of Henderson County consists of rolling hills, with 32% of the county forested. There is drainage to the Neches and the Trinity Rivers. Clay, loam and sandy soils make up the county. Oil, gas, sand, gravel and clays are produced.

Beef, cattle, and poultry are chief farm enterprises. Nursery stock, timber, fruits, and vegetables are sources of income with some commercial fish farming. Athens is known as the "Black-Eyed Pea Capital", and lays claim to being the *Home of the Original Hamburger*.

## Citizens of Athens

**Sid Williams Richardson** (May 25, 1891 - September 30, 1959) A native of Athens, Texas, Richardson attended Baylor University and Simmons College from 1910 to 1912. With borrowed money, he and a business partner, Clint Murchison, Sr., amassed \$1 million in the oil business in 1919-1920, but then watched their fortunes wane with the oil market, until business again boomed in 1933.

Shortly after the Japanese attack on Pearl Harbor in December 1942, Richardson met General Dwight Eisenhower on a train. Richardson bought White House influence primarily by donating money to Elliot Roosevelt, the hapless son of President Roosevelt, and by inviting the president on fishing trips to the Gulf of Mexico. After the war, Richardson financed Eisenhower's presidential campaigns and persuaded the retired general to run for office.

Richardson was president of Sid Richardson Gasoline Co. in Kermit, Sid Richardson Carbon Company in Odessa, and Sid W. Richardson Inc., in Fort Worth, and was a partner in Fort Worth-based Richardson and Bass Oil Producers. [1]

Upon his death aged 68 in 1959, Richardson, a bachelor, bequeathed a large portion of his estate to his foundation, and left several million dollars to his nephew-partner, Perry Richardson Bass. Richardson named John B. Connally, the future Texas governor, as co-executor of the estate, a designation which provided Connally with steady income for years thereafter.

**Clinton William Murchison, Jr.** (September 12, 1923 – March 30, 1987) a native of Athens, Texas was a businessman and founder of the Dallas Cowboys football team. In 1960, the National Football League approved a franchise for Dallas, and Murchison, along with Bedford Wynne, was the franchisee or license holder. A motivating factor in the NFL's decision to award a license for Dallas was the establishment of the American Football League (AFL) by Lamar Hunt, another Dallas area businessman.

For the most part, Murchison was a hands-off owner, delegating a great deal of operational control of the Cowboys to General Manager Tex Schramm, Coach Tom Landry and Scouting/Personnel Director Gil Brandt. His general attitude was to hire experts and let them execute the aspect of the business that fell in their expertise. Hence, Landry enjoyed absolute authority over the day-to-day running of the actual team; Brandt was unhindered in the area of drafting and scouting players, and Schramm oversaw many of the team's day to day administrative concerns. This laissez faire attitude has been credited by many Cowboys fans as the driving force in the team's 20 consecutive winning seasons from 1966–1985. In 1984, Murchison sold the Dallas Cowboys to an investment syndicate led by Bum Bright, a Dallas area businessman who had a background in banking/financial services and in oil/gas production. Bright in turn sold the Cowboys to Jerry Jones in 1989 following several losing seasons.



# City of Athens Statistics

<b>Incorporation</b>	
Date of Incorporation	1902
<b>Date of Home Rule Charter Adoption</b>	December 4, 1972
<b>Form of Government</b>	Council/Manager
<b>City Officials</b>	Mayor and (4) Council Members
<b>Number of Full Time Employees</b>	137
<b>Area in Square Miles</b>	17.0
<b>Estimated Population</b>	12,782
<i>By Age</i>	
Under 18	35.1%
18-65 Years	49.6%
65 and over	4.7%
<i>By Race</i>	
Caucasian	50.7%
Hispanic	29.0%
African/American	19.3%
Native American	.1%
Asian	1.3%
<i>By Gender</i>	
Female	50.5%
Male	49.5%
<b>Median Resident Age</b>	32.3
<b>Estimated Median Household Income</b>	\$34,288
<b>Average Household Size</b>	3.19
<b>Average Value of Single Family Residence</b>	\$100,000



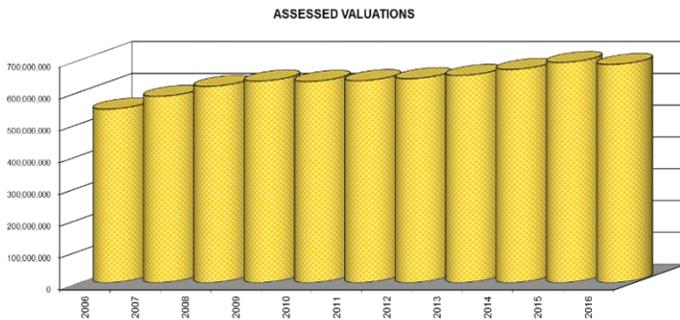
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**Athens**  
HAMBURGERS \* HERITAGE \* TEXAS

# Current Taxes (Ad Valorem Taxes)

Property taxes provide one of the largest sources of revenue for the City of Athens, and determining the tax rate is a major part of the annual budget process. The basis of assessment is the value of the property. This is determined by the Henderson County Tax Appraisal District each year.

ANALYSIS OF PROPERTY VALUATIONS AND TAX RATES						
TAX YEAR	ASSESSED VALUATIONS	TAX RATE	M&O	Debt Service	TAXES ASSESSED	
2006	545,379,300	0.443793	0.362853	0.080940	2,420,355	
2007	585,422,923	0.443793	0.364969	0.078824	2,598,066	
2008	616,884,246	0.481808	0.393078	0.088730	2,972,198	
2009	633,521,417	0.518512	0.428578	0.089934	3,284,885	
2010	632,433,077	0.552076	0.464044	0.088032	3,491,511	
2011	634,745,864	0.600387	0.515045	0.085342	3,810,932	
2012	641,165,486	0.600387	0.517172	0.083215	3,849,474	
2013	651,226,345	0.645140	0.552823	0.092317	4,201,322	
2014	669,991,990	0.645140	0.550946	0.094194	4,322,386	
2015	692,001,796	0.645140	0.559220	0.085920	4,464,380	
<b>2016</b>	<b>685,673,701</b>	<b>0.685221</b>	<b>0.586721</b>	<b>0.098500</b>	<b>4,698,380</b>	

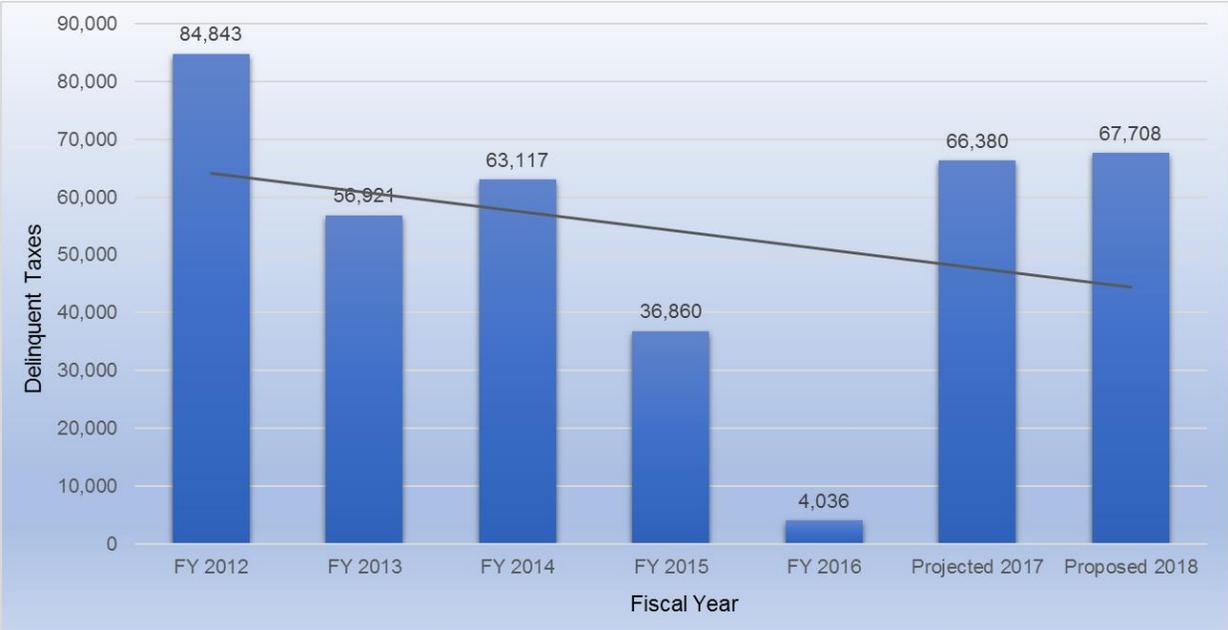


The City has received the tax roll from Henderson County Appraisal District. The certified value for 2017 is \$711,216,991. Once the tax value has been certified, from Henderson County Appraisal District on or about

July 25<sup>th</sup>, the truth in taxation process is used with the certified values to establish an effective tax rate and a rollback tax rate.

# Delinquent Taxes

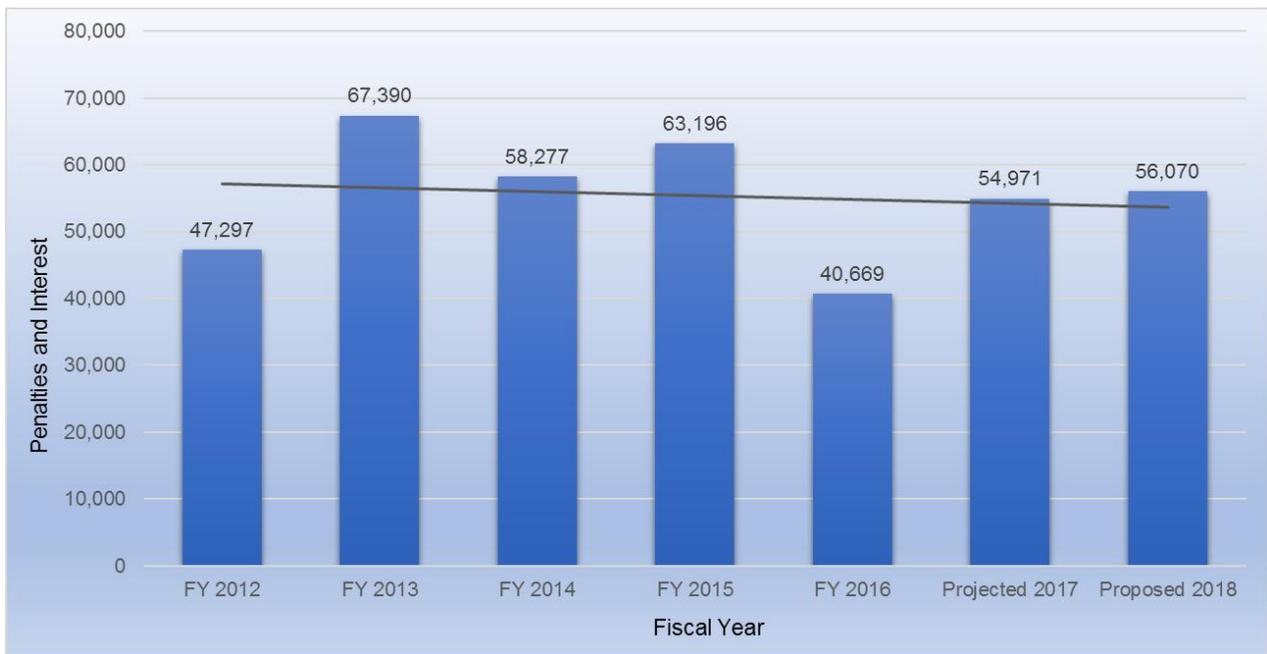
Taxes are billed on October 1 and the delinquency date is February 1 of the year following the levy. **Delinquent taxes** are incurred on taxes paid on or after the delinquency date. **Delinquent taxes**, are incurred on taxes paid on or after the delinquency date, and from previous years.



Delinquent Taxes	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	12,168	4,713	2,586	4,355	5,548	3,782	2,710	3,409	2,456	2,844	3,091	37,181	84,843	100%
FY 2013	10,794	6,121	21,647	3,625	3,051	4,264	6,449	4,170	1,921	6,312	4,328	-15,761	56,921	-33%
FY 2014	10,259	5,885	5,152	6,662	4,910	3,891	2,857	1,347	2,864	3,749	3,151	12,390	63,117	11%
FY 2015	31,568	18,352	8,565	1,911	3,424	6,060	2,155	5,687	1,474	3,625	2,957	-48,918	36,860	-42%
FY 2016	8,846	5,228	3,204	2,355	8,285	2,376	-3,846	2,661	1,244	2,522	2,265	-31,104	4,036	-89%
Projected 2017	17,308	3,787	13,438	5,429	7,812	6,493	1,156	2,661	1,244	2,522	2,265	2,265	66,380	1545%
Proposed 2018	17,654	3,863	13,707	5,538	7,968	6,623	1,179	2,714	1,269	2,572	2,310	2,310	67,708	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Penalty/Interest: Taxes

Current taxes are those that are paid prior to the delinquency date. Delinquent taxes, along with **penalties and interest**, are incurred on taxes paid on or after the delinquency date.



Penalties and Interest	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	2,835	1,179	1,588	5,503	8,525	5,255	3,784	4,351	4,415	5,121	3,278	1,463	47,297	100%
<b>FY 2013</b>	3,210	1,640	5,991	4,443	8,718	12,027	6,106	5,704	4,649	6,156	3,732	5,014	67,390	42%
<b>FY 2014</b>	2,625	1,721	1,547	6,959	6,695	5,450	3,242	2,680	10,823	8,937	3,575	4,023	58,277	-14%
<b>FY 2015</b>	10,444	6,728	2,271	3,577	5,228	6,008	6,866	8,755	4,860	4,242	2,373	1,844	63,196	8%
<b>FY 2016</b>	2,328	1,347	967	2,893	9,414	4,413	2,768	4,178	2,577	2,782	5,353	1,649	40,669	-36%
<b>Projected 2017</b>	4,579	1,063	3,337	6,006	14,832	5,976	2,639	4,178	2,577	2,782	5,353	1,649	54,971	35%
<b>Proposed 2018</b>	4,671	1,084	3,404	6,126	15,129	6,096	2,692	4,262	2,629	2,838	5,460	1,682	56,070	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Sales Tax Collection

Texas imposes a state sales and use tax on all retail sales, leases and rentals of most goods, as well as taxable services. Local taxing jurisdictions (cities, counties, special districts and transit authorities) can also impose up to 2 percent sales tax for a maximum combined rate of 8.25 percent.

The City of Athens sales tax rate is currently 8.25 percent, which is allocated as follows:

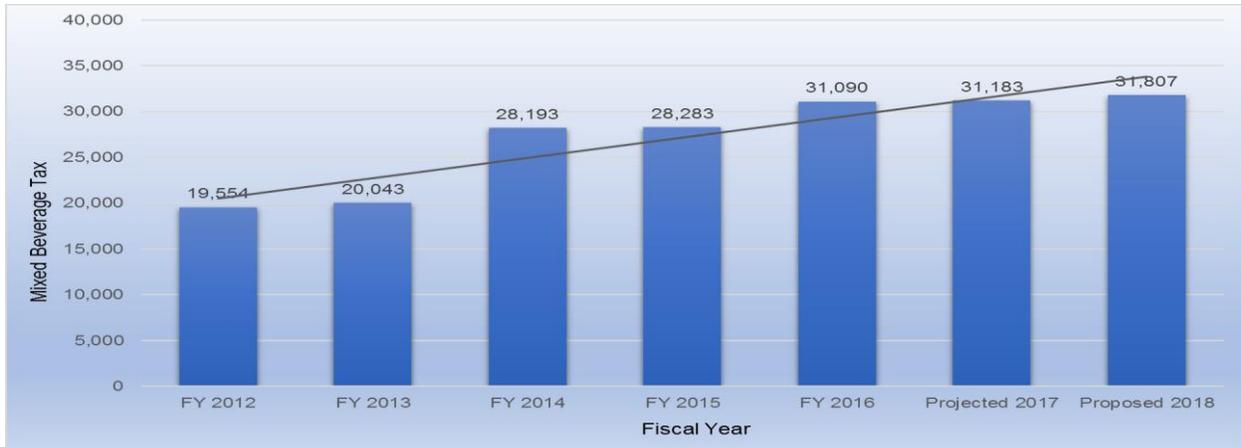
- 6.25 percent to the State of Texas
- 1.00 percent to the City’s General Fund
- 0.50 percent to Athens Economic Development Corporation
- 0.50 percent to reduce the property tax rate



Sales Tax Collection	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	289,459	332,269	253,907	255,726	361,426	231,280	261,217	338,809	268,672	272,871	378,324	283,400	3,527,360	100%
<b>FY 2013</b>	278,716	330,244	323,448	273,945	399,169	304,673	281,221	352,874	272,445	291,756	344,480	273,427	3,726,398	6%
<b>FY 2014</b>	287,618	370,570	286,316	303,082	411,762	267,229	274,840	351,481	338,757	302,212	342,748	287,825	3,824,440	3%
<b>FY 2015</b>	325,942	351,475	280,662	309,581	411,387	264,224	286,013	357,271	304,165	289,226	365,668	311,267	3,856,881	1%
<b>FY 2016</b>	300,000	278,303	295,841	318,873	411,772	284,292	306,278	409,867	289,782	291,476	380,730	341,567	3,908,781	1%
<b>Projected 2017</b>	429,223	495,416	400,761	419,324	568,262	384,777	391,226	569,935	425,204	476,368	471,986	344,983	5,377,465	38%
<b>Proposed 2018</b>	437,807	505,324	408,776	427,710	579,627	392,473	399,051	581,334	433,708	485,895	481,426	351,882	5,485,014	2%

# Mixed Beverage Tax

Mixed beverage gross receipts tax is a tax on the sale of alcoholic beverages at establishments holding a mixed beverage permit. It is collected by the state and remitted to the City quarterly, and effective January 1, 2014, equals 6.7 (.067) percent of mixed beverage sales (prior to Jan. 1, 2014, 14 percent of gross receipts). This amount is in addition to the standard sales tax applicable to mixed beverage sales, which in Athens is 8.25%.



Mixed Beverage Tax	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	4,916	0	0	4,253	0	0	5,377	0	0	5,007	0	0	19,554	100%
FY 2013	5,105	0	0	4,591	0	0	5,077	0	0	5,270	0	0	20,043	3%
FY 2014	7,078	0	0	6,914	0	0	6,913	0	0	7,288	0	0	28,193	41%
FY 2015	6,146	0	0	7,218	0	0	7,102	0	0	7,817	0	0	28,283	0%
FY 2016	8,382	0	0	7,675	0	0	7,539	0	0	7,494	0	0	31,090	10%
Projected 2017	9,529	0	0	7,237	0	0	6,848	0	0	7,569	0	0	31,183	0%
Proposed 2018	9,720	0	0	7,382	0	0	6,985	0	0	7,720	0	0	31,807	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Franchise Fees

**Gas-**The gas utility service is paid quarterly for the use of City streets and public right-of way for the purpose of providing gas service, to cover the costs incurred by the City in connection with the administration of the franchise. The fee amount is 5 percent fee on gross receipts/sales received by the Atmos Energy from the customers of Athens.

History	Atmos
FY 2012	\$63,586
FY 2013	\$53,719
FY 2014	\$69,648
FY 2015	\$85,299
FY 2016	\$70,466
<b>2017 Projected</b>	<b>\$75,000</b>
<b>2018 Proposed</b>	<b>\$79,534</b>

**Phone Internet - The phone and internet service is paid quarterly for the use of City streets and public right-of way for the purpose of providing phone and internet service and to cover the**

History	Cebridge	CenturyLink	Other
FY 2012	\$16,761	\$64,234	\$ 0
FY 2013	\$19,723	\$59,937	\$13,173
FY 2014	\$25,887	\$52,165	\$12,766
FY 2015	\$28,693	\$46,316	\$12,061
FY 2016	\$31,953	\$41,633	\$ 5,568
<b>2017 Projected</b>	<b>\$32,000</b>	<b>\$37,981</b>	<b>\$ 6,000</b>
<b>2018 Proposed</b>	<b>\$32,047</b>	<b>\$33,981</b>	<b>\$ 6,432</b>

**costs incurred by the City in connection with the administration of the franchise. The fee amount is 5% percent fee on gross receipts/sales received by Cebridge dba Suddenlink, CenturyLink and other internet providers in this area, from the customers of Athens.**

**Cable-** The cable franchise fee is paid quarterly for the use of City streets and public right-of way for the purpose of providing cable services and to cover the costs incurred by the City in

History	Suddenlink
FY 2012	\$ 35,449
FY 2013	\$ 62,623
FY 2014	\$141,357
FY 2015	\$139,225
FY 2016	\$136,718
2017 Projected	\$136,963
2018 Proposed	\$137,208

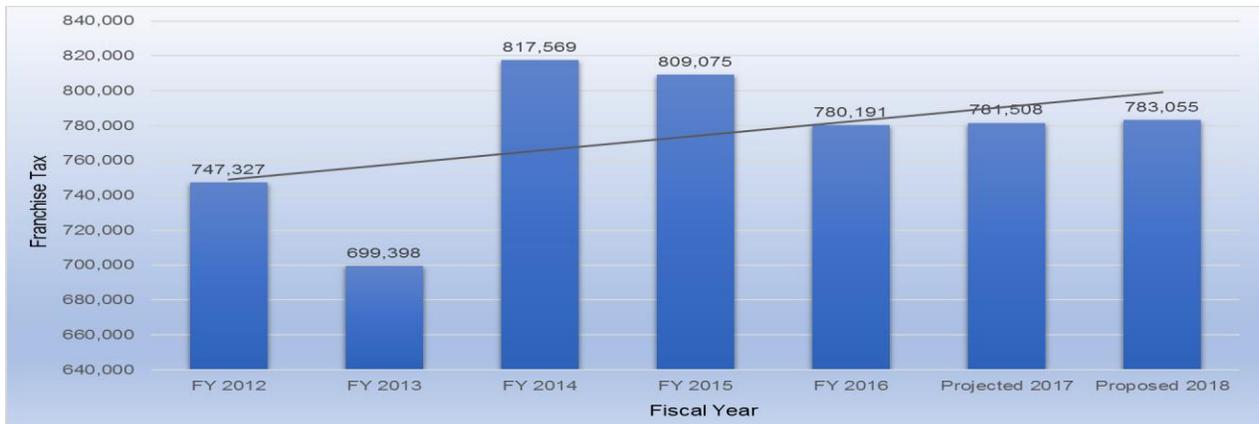
connection with the administration of the franchise. The fee amount is 5 percent fee on gross receipts/sales received by Suddenlink from the customers of Athens.

History	Oncor
FY 2012	\$567,177
FY 2013	\$490,103
FY 2014	\$515,626
FY 2015	\$497,361
FY 2016	\$493,733
2017 Projected	\$493,444
2018 Proposed	\$561,766

**Electric-** The electric franchise fee is paid quarterly for the use of City streets and public right-of way for the purpose of providing electric services and to cover the costs incurred by the City in connection with the administration of the franchise. The fee amount is 5 percent fee on gross receipts/sales received by Oncor from the customers of Athens. With a continued mild winter and summer months a flat increase of 2% is projected.

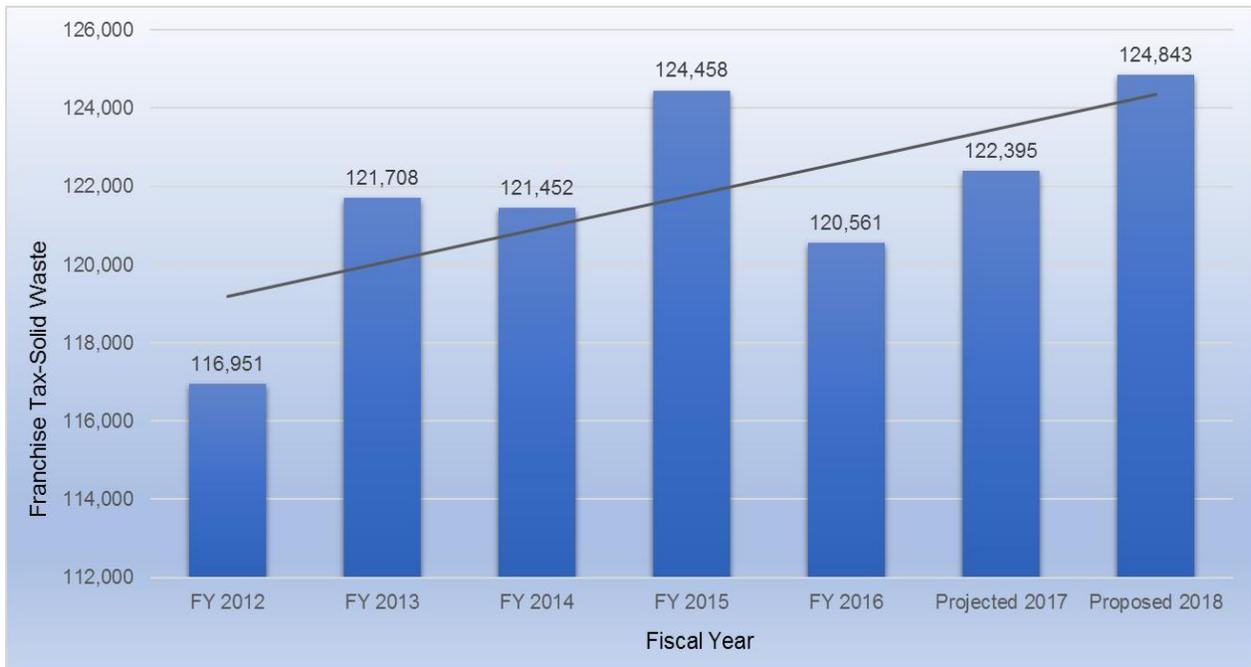
**Taxi Cab-** The taxi cab franchise fee is paid annually for the use of City streets and public right-of way for the purpose of providing taxi services and to cover the costs incurred by the City in connection with the administration of the franchise. The fee amount is 5 percent fee on gross receipts/sales received by City Cab of Athens from the customers of Athens.

History	Taxi-Cab
FY 2012	\$120
FY 2013	\$120
FY 2014	\$120
FY 2015	\$120
FY 2016	\$120
2017 Projected	\$120
2018 Proposed	\$120



# Franchise Fees: Solid Waste

The solid waste franchise fee is paid monthly for the use of City streets and public right-of way for the purpose of providing garbage services and to cover the costs incurred by the City in connection with the administration of the franchise. The fee amount is 5 percent fee on gross receipts/sales received by Republic Services from the residential and commercial customers of Athens.



Solid Waste Franchise	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	9,773	9,897	9,706	9,734	9,569	9,637	9,691	9,647	0	19,399	9,668	10,230	116,951	100%
<b>FY 2013</b>	9,980	10,083	10,078	10,078	10,133	10,589	10,184	10,204	10,040	9,933	9,909	10,497	121,708	4%
<b>FY 2014</b>	10,380	10,120	10,116	10,077	10,017	10,025	10,072	10,101	9,959	10,383	9,921	10,281	121,452	0%
<b>FY 2015</b>	10,221	12,693	10,159	9,940	10,132	10,134	10,180	10,160	10,109	9,858	10,733	10,139	124,458	2%
<b>FY 2016</b>	10,109	10,144	10,126	10,136	8,808	10,100	10,324	0	10,592	9,780	9,639	20,803	120,561	-3%
<b>Projected 2017</b>	9,643	11,674	9,647	10,506	10,450	9,644	10,466	10,160	10,592	9,878	9,735	10,000	122,395	2%
<b>Proposed 2018</b>	9,836	11,907	9,840	10,716	10,659	9,837	10,675	10,363	10,804	10,075	9,930	10,200	124,843	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Income from Fines

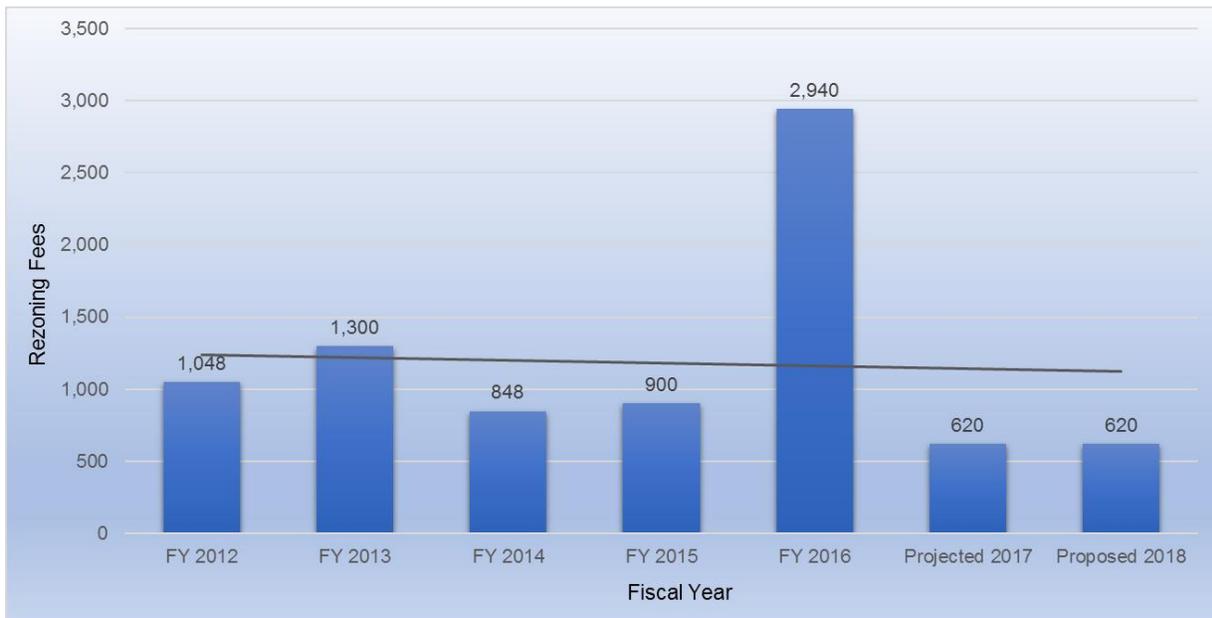
## Municipal Court Fines

The City's Municipal Court receives revenues from citations issued for violations (up to and including the Class C misdemeanor level) of the City's codes and ordinances, the state's Uniform Traffic Code, and other provisions of state law. The fine amounts vary according to the specifications contained in the applicable legislation. The State of Texas received their portion of the fines before any is recognized by the City. All citations that have gone to warrant have been turned over to our collection agency. The outstanding balance of citations is just over \$1.6M.

<b>History</b>	<b>Fines</b>	<b>5%-10% Court Fees</b>	<b>Time Payments</b>
FY 2012	\$217,797	\$5,026	\$4,820
FY 2013	\$ 77,798	\$5,791	\$4,366
FY 2014	\$526,982	\$6,204	\$5,368
FY 2015	\$361,356	\$6,702	\$6,366
FY 2016	\$215,110	\$6,488	\$5,624
2017 Projected	\$198,000	\$6,274	\$5,050
2018 Proposed	\$233,174	\$6,081	\$5,127

# Re-Zoning Fees

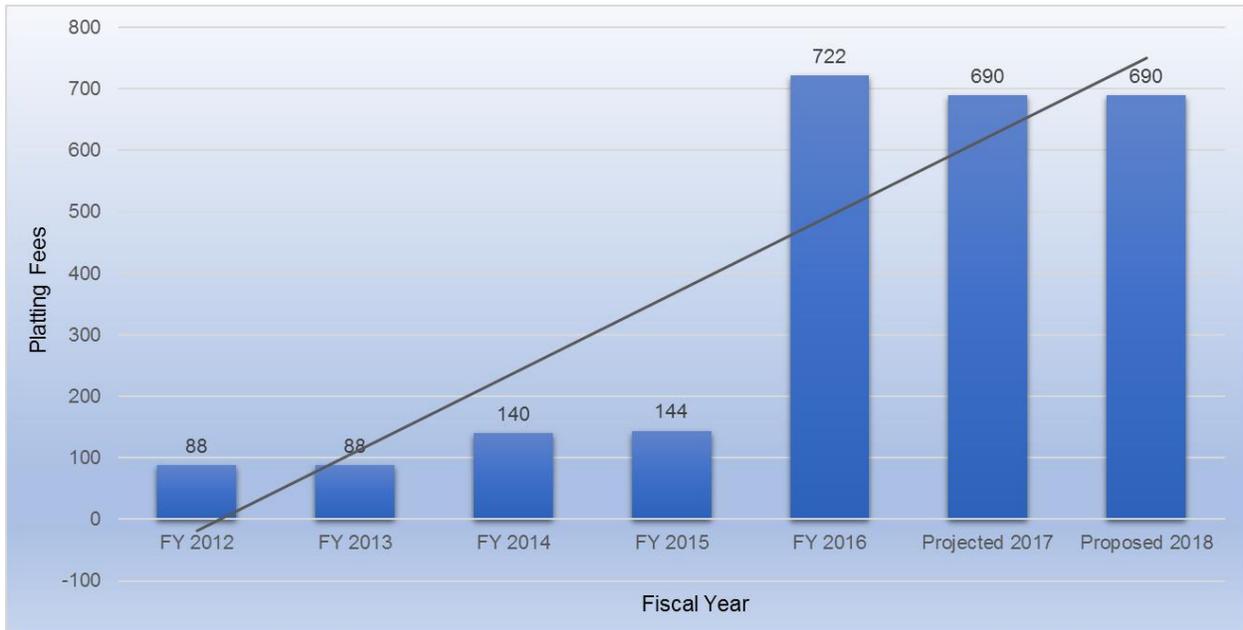
Zoning establishes the types of land use permitted on a specific tract of land. Zoning regulates size, intensity, height of development, signage, screening and parking related to development. Rezoning fees are charged to recover most of the costs incurred by the City in connection with application reviews, public hearings and notifications, reproduction, publishing and mailing various document associated with the zoning and annexation process.



Re-Zoning Fees	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	100	0	100	400	100	0	0	200	0	48	0	100	1,048	100%
<b>FY 2013</b>	0	100	300	200	100	300	0	100	100	100	0	0	1,300	24%
<b>FY 2014</b>	100	0	0	0	100	148	0	100	0	100	100	200	848	-35%
<b>FY 2015</b>	200	0	0	100	100	0	300	0	0	100	100	0	900	6%
<b>FY 2016</b>	0	100	100	0	200	0	100	300	100	320	1,240	480	2,940	227%
<b>Projected 2017</b>	0	0	0	20	0	0	300	300	0	0	0	0	620	-79%
<b>Proposed 2018</b>	0	0	0	20	0	0	300	300	0	0	0	0	620	0%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Platting Fees

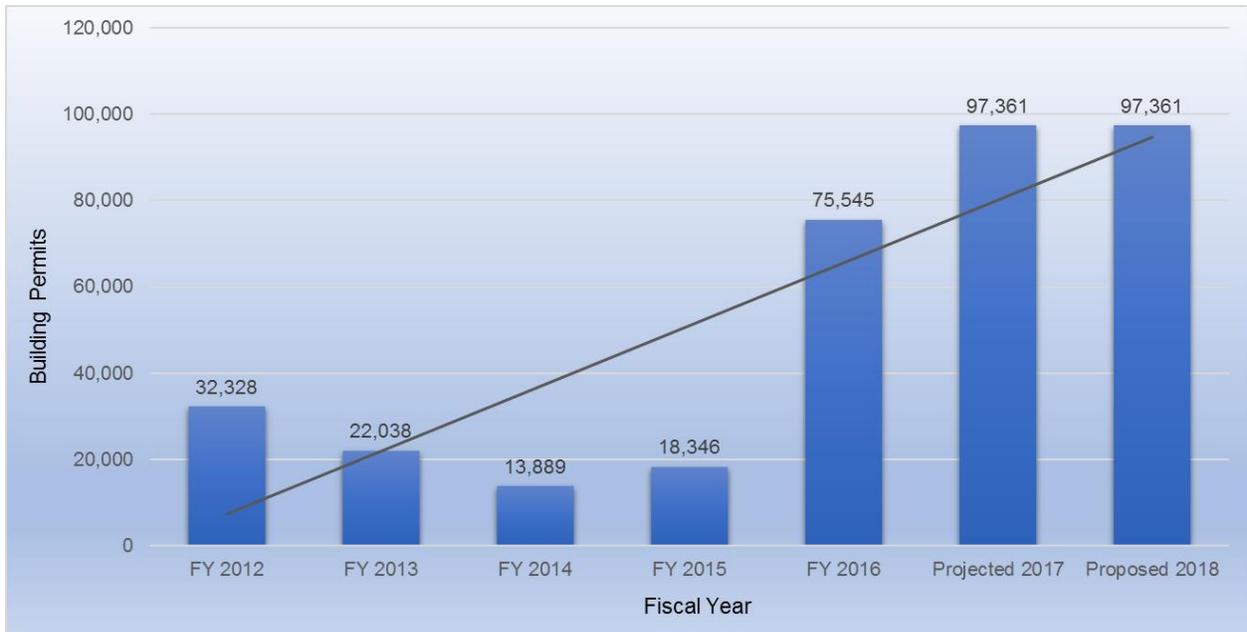
These fees are charged for platting services and public improvement reviews performed by City staff. Platting is required for divisions of property or creating a new building site. Plat fees are collected to recover costs associated with staff reviews for compliance with minimum lot size, street access, utility provisions, drainage and flood protection. The fees vary by type of plat and lot size. The fee recovers the cost of services provided to developers by the City to ensure minimum design and construction standards for public improvements.



Platting Fees	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	0	0	0	0	0	0	0	0	0	0	40	48	88	100%
<b>FY 2013</b>	0	0	0	0	0	0	40	0	48	0	0	0	88	0%
<b>FY 2014</b>	0	48	0	0	0	0	0	0	0	48	0	44	140	59%
<b>FY 2015</b>	0	48	96	0	0	0	0	0	0	0	0	0	144	3%
<b>FY 2016</b>	112	0	0	0	0	0	0	0	0	450	0	160	722	401%
<b>Projected 2017</b>	0	0	0	0	210	320	0	160	0	0	0	0	690	-4%
<b>Proposed 2018</b>	0	0	0	0	210	320	0	160	0	0	0	0	690	0%
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		

# Building Permits

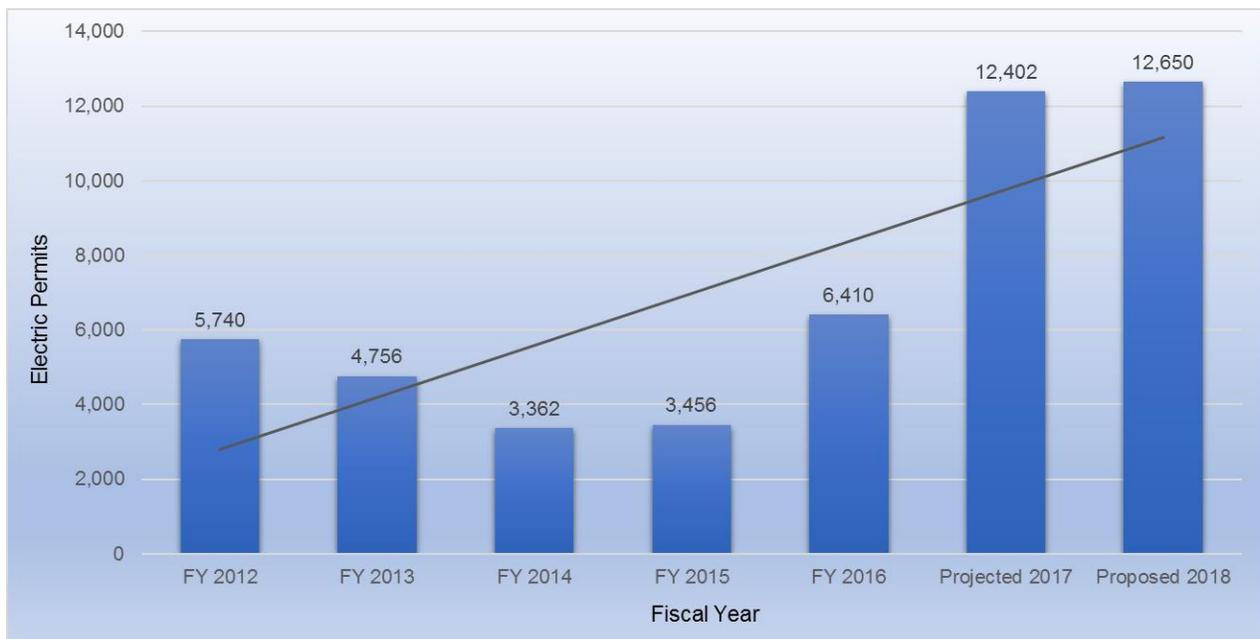
These fees are collected for building construction permits and sign permits within the City. These revenues offset the operating costs of permit issuance, reviewing building construction and sign plans, conducting field inspections, and associated administrative efforts.



Building Permits	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	434	5,865	1,882	1,231	5,748	2,265	924	476	3,226	1,371	2,366	6,540	32,328	100%
<b>FY 2013</b>	1,487	2,478	3,622	410	2,876	900	1,166	1,090	1,008	5,645	1,037	319	22,038	-32%
<b>FY 2014</b>	353	777	196	994	926	747	1,189	1,050	2,633	2,582	718	1,724	13,889	-37%
<b>FY 2015</b>	650	511	5,513	1,558	1,715	227	4,325	651	774	1,008	632	782	18,346	32%
<b>FY 2016</b>	1,427	564	612	730	956	240	1,351	3,578	4,680	36,565	19,551	5,291	75,545	312%
<b>Projected 2017</b>	4,325	11,281	1,500	35,034	3,284	11,705	3,325	7,928	4,680	1,008	8,000	5,291	97,361	29%
<b>Proposed 2018</b>	4,325	11,281	1,500	35,034	3,284	11,705	3,325	7,928	4,680	1,008	8,000	5,291	97,361	0%
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		

# Electrical Permits

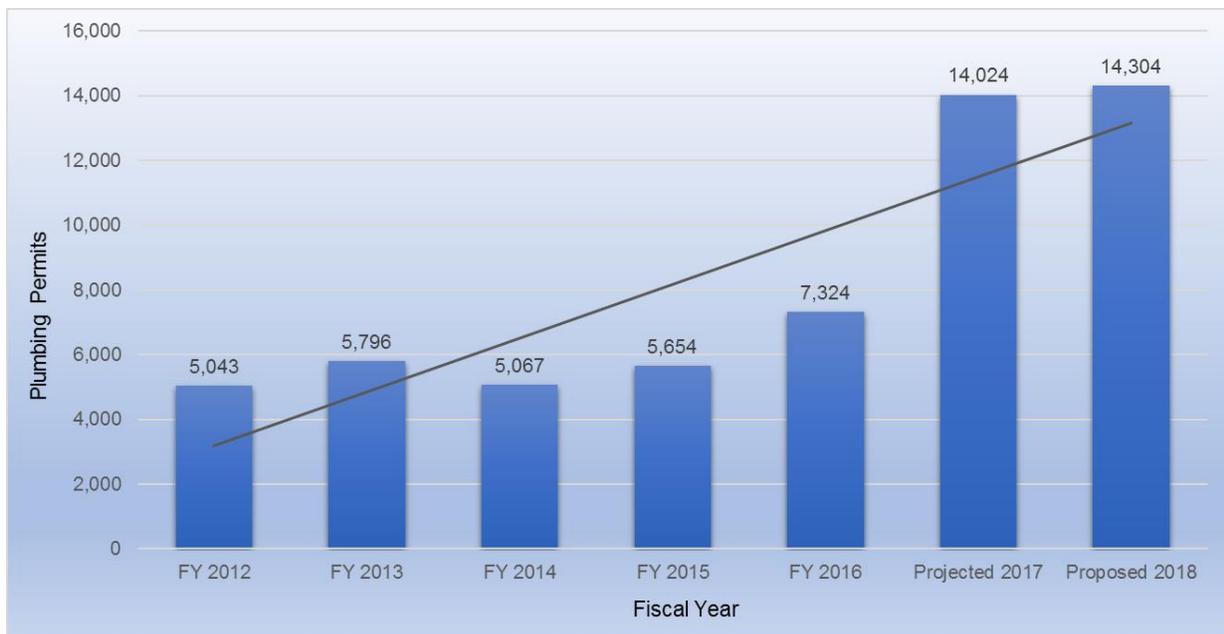
Electrical permit fees are collected for electrical installations within the City, and are collected to offset the costs of providing electrical inspection services and associated administrative efforts. Exemptions from these fees include installations used by electricity supply, electric railway, or communication agencies in the generation, transmission, or distribution of electricity, or for the operation of street railways, signals, or the transmission of intelligence when located within or on public thoroughfares, buildings, or premises used exclusively by an agency operating under a franchise agreement with the City.



Electrical Permits	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	560	226	427	483	174	117	1,793	334	477	279	620	250	5,740	100%
FY 2013	340	730	889	428	267	490	192	306	207	237	363	307	4,756	-17%
FY 2014	187	308	165	275	306	110	287	240	104	346	730	304	3,362	-29%
FY 2015	264	110	75	391	357	109	719	309	205	172	508	237	3,456	3%
FY 2016	400	116	365	188	478	155	186	227	839	1,210	1,596	650	6,410	85%
Projected 2017	1,872	2,500	1,590	160	320	240	1,390	530	500	1,200	1,500	600	12,402	93%
Proposed 2018	1,909	2,550	1,622	163	326	245	1,418	541	510	1,224	1,530	612	12,650	0%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Plumbing Permits

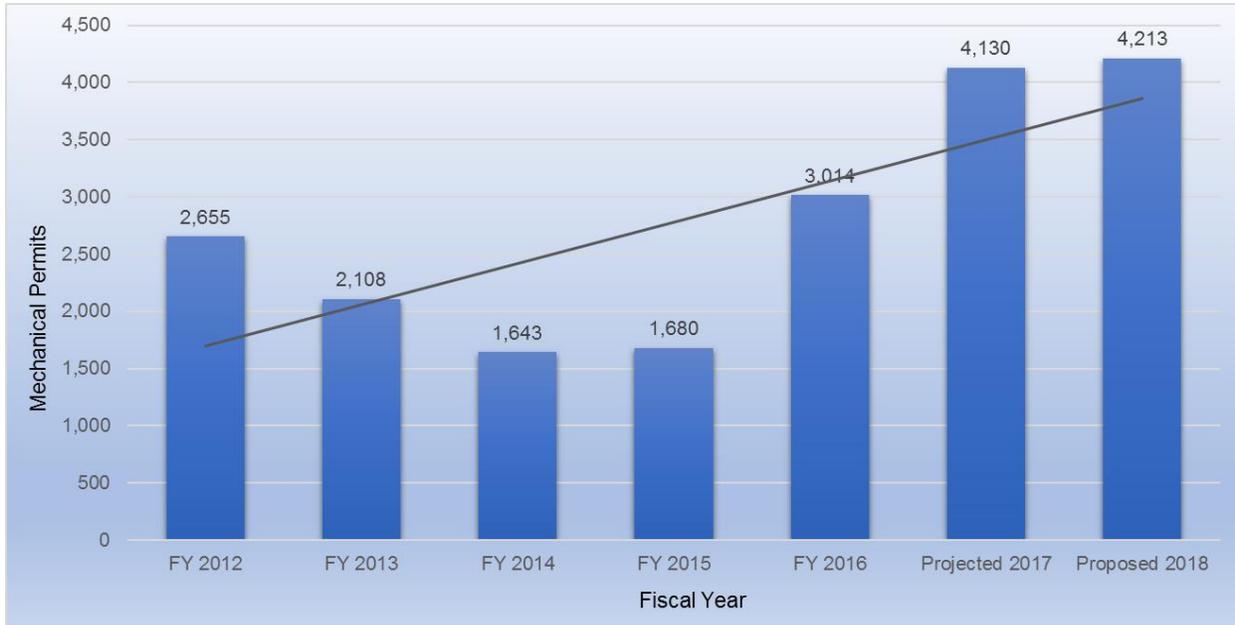
Plumbing permit fees are collected for plumbing installations within the City, and are collected to offset the costs of providing plumbing inspection services and associated administrative efforts. Exemptions from these fees include work done by City employees or other companies furnishing water in the laying of water mains and services, or City sewer mains and services, or to the installation of gas distributing mains and services in the streets and alleys by employees of the gas distributing company, or any work performed by such gas distributing company on any piping or connection up to and including the outlet connections of the service meter.



Plumbing Permits	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	406	379	164	356	213	364	1,000	284	422	407	574	474	5,043	100%
FY 2013	371	547	1,632	239	484	479	533	376	148	554	256	177	5,796	15%
FY 2014	167	235	130	233	316	447	418	491	415	553	678	984	5,067	-13%
FY 2015	270	243	252	496	678	332	287	1,200	387	267	700	542	5,654	12%
FY 2016	299	270	867	289	360	144	316	494	912	1,150	1,038	1,185	7,324	30%
Projected 2017	1,050	2,300	1,200	1,354	800	1,447	1,040	560	900	1,150	1,038	1,185	14,024	91%
Proposed 2018	1,071	2,346	1,224	1,381	816	1,476	1,061	571	918	1,173	1,059	1,209	14,304	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Mechanical Permits

Mechanical permit fees are collected for mechanical installations (heating, ventilation, and air conditioning) within the City, and are collected to offset the costs of providing mechanical inspection services and associated administrative efforts.



Mechanical Permits	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	0	55	686	240	15	128	155	166	178	328	562	142	2,655	100%
<b>FY 2013</b>	38	314	0	0	257	92	313	416	74	214	154	236	2,108	-21%
<b>FY 2014</b>	124	141	26	162	150	32	175	78	76	172	344	163	1,643	-22%
<b>FY 2015</b>	217	99	0	233	416	35	270	122	16	0	101	171	1,680	2%
<b>FY 2016</b>	66	284	78	157	168	132	110	111	712	80	956	160	3,014	79%
<b>Projected 2017</b>	490	1,500	80	80	80	80	80	80	700	80	800	80	4,130	37%
<b>Proposed 2018</b>	500	1,530	82	82	82	82	82	82	714	82	816	82	4,213	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Henderson County Fire/First Responder Fees

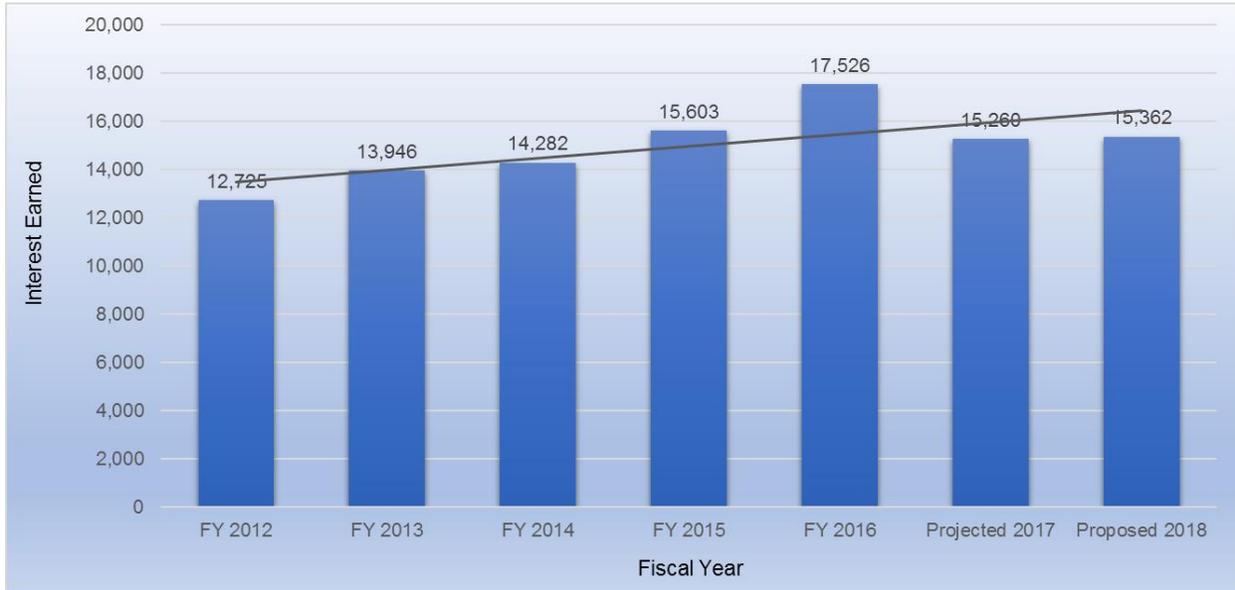
County Fire Marshal's office is the controller of the Contract with Henderson County and part of the ETMC. These are fees from a mutual agreement between each fire department entity determined year to year equally between volunteer departments and paid departments responding and assisting other departments.



First Responder Fees	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	0	0	0	0	0	10,522	0	0	0	0	1,903	0	12,425	100%
FY 2013	0	0	0	0	0	10,522	0	0	0	0	0	0	10,522	-15%
FY 2014	0	3,010	0	0	0	0	10,522	0	0	0	0	4,018	17,550	67%
FY 2015	0	0	0	0	0	10,550	0	0	0	0	0	0	10,550	-40%
FY 2016	4,081	0	0	0	0	0	10,587	0	0	0	0	0	14,667	39%
Projected 2017	0	4,004	0	0	0	10,522	0	0	0	0	0	1,000	15,526	6%
Proposed 2018	0	4,085	0	0	0	10,522	0	0	0	0	0	1,050	15,657	1%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Interest Earned

The City receives varying rates of interest on its investments, depending on the type and duration of the investment. The revenues from investment activity are recognized and accounted for by fund. The interest income reflected below results from the invested balances in the City's General Fund. The City's investment strategies are governed by the current Investment Policy manual and overseen by the City Council and City Manager.



Interest Earned	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	761	773	847	1,005	1,215	1,274	1,180	1,256	1,201	1,146	1,102	965	12,725	100%
<b>FY 2013</b>	910	888	948	1,115	1,266	1,413	1,288	1,414	1	2,537	1	2,166	13,946	10%
<b>FY 2014</b>	935	880	943	1,143	1,285	1,393	1,296	1,365	1,290	1,279	1,274	1,199	14,282	2%
<b>FY 2015</b>	1,138	1,048	1,087	1,247	0	2,964	1,438	1,507	1,378	1,355	1,284	1,157	15,603	9%
<b>FY 2016</b>	1,144	1,401	1,137	1,333	1,511	1,531	1,781	1,627	1,601	1,621	1,507	1,332	17,526	12%
<b>Projected 2017</b>	1,226	1,141	1,192	988	1,323	1,383	1,222	1,361	1,423	1,418	1,355	1,229	15,260	-13%
<b>Proposed 2018</b>	1,250	1,164	1,216	1,008	1,349	1,410	1,246	1,388	1,451	1,447	1,382	1,050	15,362	1%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Compost Site Fees



Compost Site Fees	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	2,087	543	898	1,435	1,277	1,816	1,605	627	1,768	1,828	1,786	1,736	17,406	100%
<b>FY 2013</b>	1,436	561	1,394	695	1,538	1,450	1,015	1,576	2,030	1,734	1,234	1,287	15,950	-8%
<b>FY 2014</b>	1,136	892	473	1,170	1,888	2,628	1,467	1,390	2,636	1,510	1,842	1,670	18,702	17%
<b>FY 2015</b>	2,036	1,292	1,361	950	1,731	1,720	1,664	1,496	2,752	2,471	2,436	2,321	22,230	19%
<b>FY 2016</b>	1,784	1,343	1,186	1,110	3,212	1,686	2,064	2,097	1,703	3,185	3,136	1,919	24,425	10%
<b>Projected 2017</b>	1,371	610	581	1,080	999	1,556	1,058	1,086	858	2,389	2,471	1,970	16,029	-34%
<b>Proposed 2018</b>	1,357	604	575	1,069	989	1,540	1,047	1,075	849	2,365	2,447	1,050	14,968	-7%
	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%		

# Auction Proceeds

The City receives income from annual auctions. Items auctioned include surplus City property, vehicles that have reached the end of their specified lifecycles, and stolen property recovered by the Police Department that have not been claimed. Auctions are overseen by the Fleet Department in accordance with established property disposal guidelines. Monies received from auctioned items are deposited into the General Fund.



Auction Proceeds	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	0	0	0	0	0	26,804	0	0	0	0	0	0	26,804	100%
FY 2013	0	0	0	0	0	0	0	0	27,771	0	0	0	27,771	4%
FY 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	-100%
FY 2015	0	0	0	0	0	0	0	0	0	0	26,513	0	26,513	0%
FY 2016	0	0	0	0	0	0	0	0	0	0	0	0	0	-100%
Projected 2017	0	0	0	0	0	0	64,946	0	0	0	0	0	64,946	0%
Proposed 2018	0	0	0	0	25,000	0	0	0	0	0	0	0	25,000	-62%

# Airport Fund

Building Leases	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total
FY 2012	4,026	0	0	1,165	449	647	0	0	124	0	0	0	6,411
FY 2013	4,026	0	0	1,386	245	403	0	245	0	0	0	0	6,305
FY 2014	1,276	2,750	0	1,165	408	647	0	0	0	0	0	2,750	8,996
FY 2015	1,276	0	0	1,574	245	403	0	0	0	0	0	2,750	6,247
FY 2016	1,276	0	403	1,614	0	0	0	0	0	0	0	2,750	6,042
Projected 2017	1,276	0	0	901	0	0	0	0	0	0	0	2,750	4,927
Proposed 2018	1,276	0	400	0	200	500	0	0	0	0	0	2,750	5,126

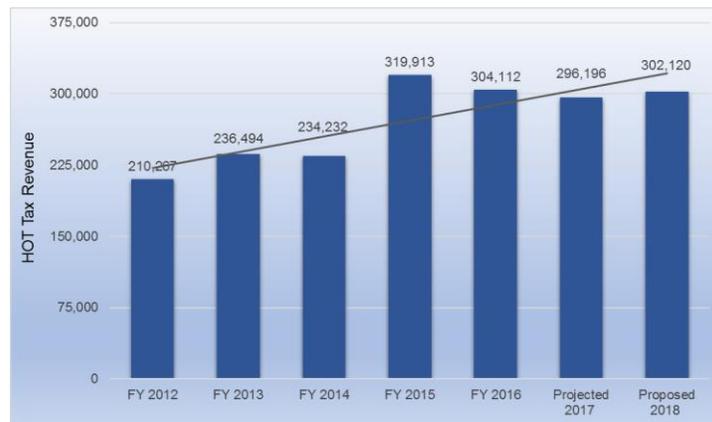
Hanger Rent	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total
FY 2012	2,425	3,475	4,700	4,203	3,475	2,600	3,300	2,425	4,000	2,600	3,400	3,125	39,728
FY 2013	3,125	2,600	5,103	4,425	2,075	1,950	4,175	4,200	3,300	3,125	2,425	4,200	40,703
FY 2014	2,950	2,425	3,178	4,175	4,525	2,950	2,775	3,100	3,475	2,250	4,175	2,975	38,953
FY 2015	3,550	2,800	3,325	2,800	3,500	3,378	3,500	3,150	3,725	3,325	3,325	3,100	39,478
FY 2016	4,350	1,725	3,825	5,075	3,325	3,150	3,710	3,535	3,710	3,360	3,010	3,360	42,135
Projected 2017	3,010	2,135	4,235	4,614	3,010	3,535	3,535	2,944	2,944	3,745	3,745	3,745	41,197
Proposed 2018	2,083	2,642	4,689	4,195	2,725	3,967	3,368	2,452	2,336	4,175	4,659	4,174	41,465
	69%	124%	111%	91%	91%	112%	95%	83%	79%	111%	124%	111%	

Fuel Sales	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total
FY 2012	150	201	89	268	146	137	84	72	108	126	155	103	1,639
FY 2013	127	199	212	64	116	144	164	190	192	234	203	194	2,040
FY 2014	151	203	150	94	143	122	182	181	195	172	256	164	2,013
FY 2015	145	197	207	194	128	158	130	171	224	192	264	109	2,118
FY 2016	155	190	137	125	73	140	133	133	85	162	217	116	1,664
Projected 2017	173	191	97	119	187	167	76	60	85	162	217	116	1,650
Proposed 2018	193	193	69	113	477	198	44	27	85	162	217	116	1,895
	112%	101%	71%	95%	256%	119%	58%	45%	100%	100%	100%	100%	

Interest	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total
FY 2012	41	40	43	44	42	46	45	47	46	49	32	19	493
FY 2013	42	42	43	45	41	43	38	38	0	78	0	80	489
FY 2014	41	45	48	49	46	51	51	52	52	54	20	53	561
FY 2015	56	55	58	59	0	113	92	57	55	58	58	56	717
FY 2016	60	59	59	60	53	55	54	62	63	64	54	54	695
Projected 2017	60	58	60	61	55	60	61	62	63	64	65	54	723
Proposed 2018	60	57	61	62	58	65	69	62	63	64	78	54	754
	100%	98%	102%	102%	104%	108%	113%	101%	101%	101%	120%	101%	

# Hotel Occupancy Tax (HOT) Fund

Hotel tax is revenue collected from hotels and motels located within Athens city limits. The amount paid to the City is set by ordinance at 7% of the room rate charged by the hotel or motel, excluding all other services provided (meals, laundry, etc.) for each day a room costing more than \$2 per day is occupied. With the City Council’s focus on events and attractions, the anticipated revenues have increased conservatively by 2%. These funds may be used for both advertising and operational expenditures, as long as the primary purpose of the event is to attract out-of-town visitors or tourism in general.



Tax Revenue	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	17,447	18,058	10,697	8,043	11,289	14,215	21,857	20,904	26,673	25,594	18,386	17,104	210,267	100
<b>FY 2013</b>	18,681	18,590	21,585	14,612	13,600	16,960	20,902	20,736	26,301	27,521	16,010	20,996	236,494	12%
<b>FY 2014</b>	19,918	25,924	20,469	12,963	15,720	16,537	22,127	23,138	15,242	23,309	25,122	13,763	234,232	-1%
<b>FY 2015</b>	12,948	18,914	65,473	30,762	19,264	16,956	19,489	23,454	28,659	26,866	29,238	27,890	319,913	37%
<b>FY 2016</b>	25,373	29,190	20,840	10,583	17,003	35,710	24,470	28,622	30,720	30,270	29,338	21,993	304,112	-5%
<b>Projected 2017</b>	25,820	24,941	24,845	18,803	16,761	17,974	28,017	28,035	30,000	30,000	29,000	22,000	296,196	-3%
<b>Proposed 2018</b>	26,336	25,440	25,342	19,179	17,096	18,333	28,577	28,596	30,600	30,600	29,580	22,440	302,120	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

Interest income is the earned interest received from checking account at Prosperity Bank.

Interest	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	44	45	49	51	49	61	60	66	60	66	69	70	690	100
<b>FY 2013</b>	71	67	72	74	68	77	75	77	0	161	0	166	907	31%
<b>FY 2014</b>	86	82	174	88	81	88	0	85	85	90	93	90	1,043	15%
<b>FY 2015</b>	93	88	99	106	0	206	104	101	98	105	108	108	1,216	17%
<b>FY 2016</b>	115	113	120	28	114	125	130	250	164	134	142	144	1,577	30%
<b>Projected 2017</b>	155	157	162	159	141	158	157	150	164	134	142	144	1,823	16%
<b>Proposed 2018</b>	159	160	165	162	143	162	160	153	167	137	145	147	1,859	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Debt Service Fund

The Debt Service (Interest & Sinking) Fund is to account for the portion of revenues collected for long term bonds payable. The primary source of revenue for the debt service fund is ad valorem property tax. Approximately 11% of the total property tax revenues collected are used to pay principal and interest on the City's outstanding certificates of obligation bond debt. The Henderson County Tax office collects the taxes and directly deposits into our bank account at Prosperity Bank.

Ad Valorem Collections	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	56,251	61,009	111,517	204,881	61,739	8,083	4,432	4,273	4,028	4,436	2,118	687	523,453	100
<b>FY 2013</b>	56,870	49,058	186,870	292,309	61,229	29,468	8,611	7,861	5,796	5,745	2,865	2,399	709,081	35%
<b>FY 2014</b>	30,570	41,692	167,439	242,687	65,832	9,307	4,041	3,878	10,976	7,727	2,293	2,115	588,557	-17%
<b>FY 2015</b>	39,497	26,079	182,898	253,327	77,227	9,216	9,640	10,183	5,233	3,484	1,091	839	618,714	5%
<b>FY 2016</b>	34,868	37,732	181,130	212,815	77,941	6,966	14,518	4,395	2,402	2,113	3,694	637	579,211	-6%
<b>Projected 2017</b>	38,815	34,276	188,639	266,296	80,937	7,837	3,446	6,118	5,687	4,701	2,412	1,335	640,500	11%
<b>Proposed 2018</b>	43,209	31,137	196,459	333,217	84,048	8,817	818	8,516	13,465	10,459	1,575	2,800	734,519	15%
	111%	91%	104%	125%	104%	113%	24%	139%	237%	222%	65%	210%		

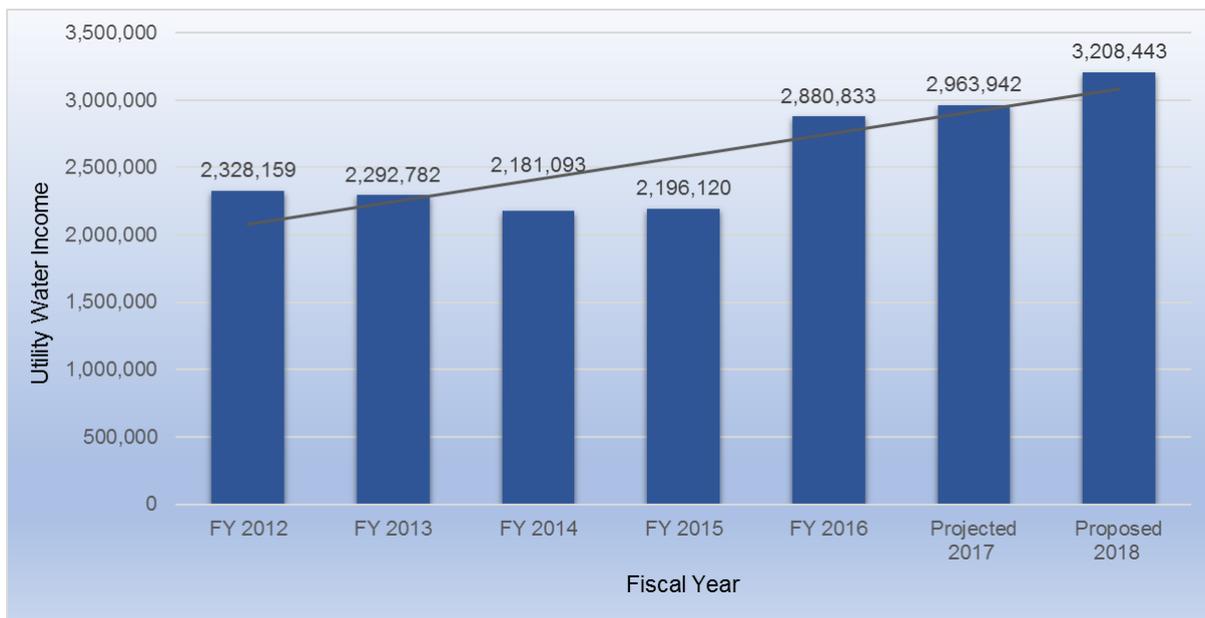
Delinquent Taxes	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	2,352	922	522	848	1,147	747	546	704	488	552	620	3,715	13,163	100
<b>FY 2013</b>	1,928	1,063	3,810	660	541	766	1,118	778	345	1,194	775	-729	12,249	-7%
<b>FY 2014</b>	2,063	1,176	1,093	1,325	1,012	797	576	273	566	790	670	-815	9,526	-22%
<b>FY 2015</b>	5,411	3,415	1,482	369	628	1,055	393	1,045	263	625	539	-10,035	5,190	-46%
<b>FY 2016</b>	1,516	893	555	409	1,436	412	-719	261	246	434	390	-5,710	123	-98%
<b>Projected 2017</b>	2,697	604	2,096	842	1,222	1,060	194	612	382	719	599	600	11,627	9323%
<b>Proposed 2018</b>	2,697	604	2,096	1,000	1,222	1,060	194	612	382	719	599	500	11,685	1%

Delinquent property tax income is also collected which is taxes due from previous years. Both the delinquent property tax and penalty income are difficult to predict as there is no way to determine how many property owners will pay late and/or have penalties assessed to their tax bills, so these items are budgeted based solely upon collections from previous years.

Penalty and Interest	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	554	235	316	952	1,557	906	671	776	773	877	584	258	8,459	100
<b>FY 2013</b>	630	293	1,072	938	1,875	2,598	1,248	1,208	1,000	1,294	765	1,254	14,175	68%
<b>FY 2014</b>	509	335	351	1,220	1,182	949	565	461	1,851	1,543	648	724	10,338	-27%
<b>FY 2015</b>	1,794	1,303	399	624	906	1,036	1,183	1,549	834	726	423	333	11,110	7%
<b>FY 2016</b>	398	226	170	458	1,500	697	401	677	372	443	845	271	6,458	-42%
<b>Projected 2017</b>	723	173	527	987	2,418	1,017	445	677	372	443	845	271	8,898	38%
<b>Proposed 2018</b>	737	176	538	1,007	2,466	1,037	454	691	379	452	862	276	9,076	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Utilities Fund-Water Income

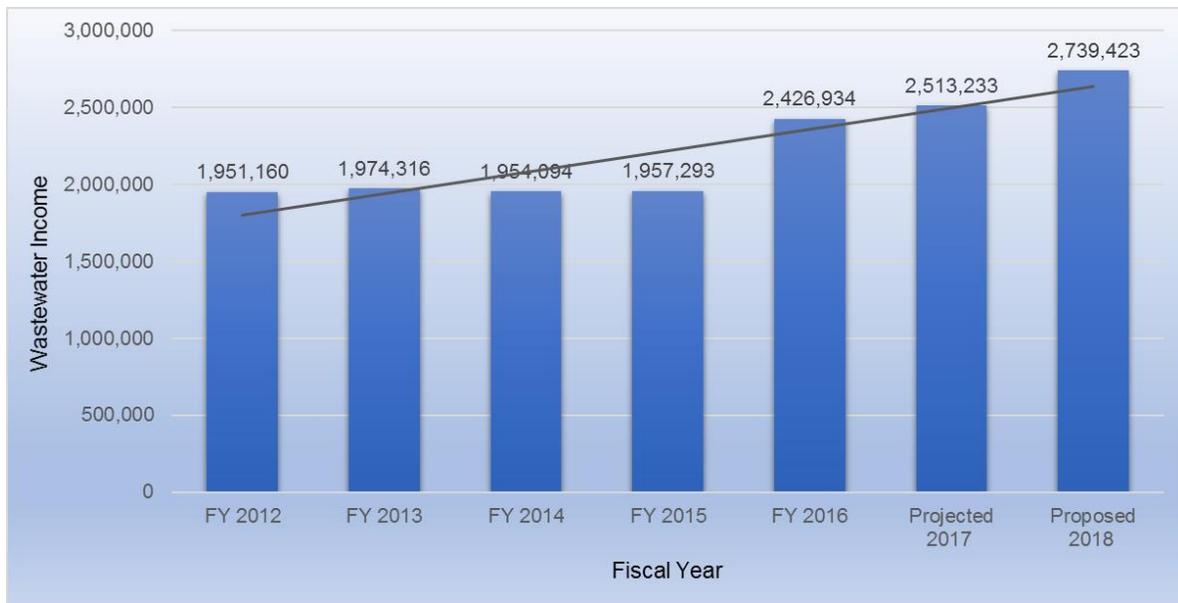
Water income is generated from residential and commercial water users. All of the City’s water source is derived from Athens Municipal Water Association. Once the water has been treated, it is tested and sent to the City’s water tanks for distribution. The City then bills both residential and commercial customer for the sale of water. Although no substantial increase in customers are expected in 2018, a \$.09% rate increase in water rates over the previous year goes into effect September 1, 2017. This is a direct result of a water study conducted in 2015 which allowed for an annual increase thru 2019. Water rates have been established for residential and commercial customers with minimum rate being based upon meter size per Ordinance O-41-15.



Water Income	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	217,387	182,118	161,909	153,565	148,901	156,101	156,834	201,421	220,825	229,813	268,139	231,146	2,328,159	100
<b>FY 2013</b>	196,225	180,393	173,090	156,097	157,060	155,999	167,250	180,313	204,998	237,248	253,156	230,953	2,292,782	-2%
<b>FY 2014</b>	201,172	178,147	152,381	156,968	159,410	150,871	166,100	190,787	193,937	203,847	215,246	212,227	2,181,093	-5%
<b>FY 2015</b>	203,148	185,399	160,103	161,805	152,263	147,903	166,485	160,582	163,833	194,509	272,367	227,723	2,196,120	1%
<b>FY 2016</b>	315,533	238,526	200,880	209,990	189,404	425,112	832	199,767	211,505	712,326	-103,721	280,679	2,880,833	31%
<b>Projected 2017</b>	267,759	249,311	200,363	201,552	201,455	211,368	220,697	224,887	211,505	315,549	315,549	343,948	2,963,942	3%
<b>Proposed 2018</b>	291,857	271,749	218,396	219,692	219,586	211,368	220,697	245,127	199,020	343,948	343,948	423,056	3,208,443	8%
	109%	109%	109%	109%	109%	109%	109%	109%	109%	109%	109%	123%		

# Wastewater Income

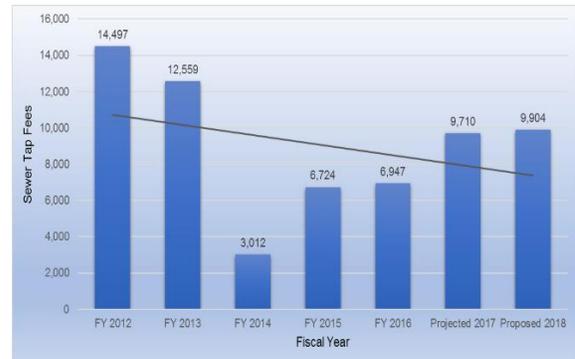
The City of Athens operates its own wastewater treatment plant. The amount charged for sewer service each month is a base rate per 1,000 gallons of sewage and is used to maintain and operate the sewer lines and treatment plant. Residential and commercial customers are billed a monthly charge calculated using the amount of water that flows thru the water meter each month. The base rate of \$20 includes the first 2,000 gallons. There is also a volume charge per 1,000 of \$5.71 with the maximum charge for residential \$48.55. There is no maximum for commercial customers.



Wastewater Income	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	166,456	156,517	150,322	149,643	145,010	155,646	147,007	171,820	174,673	176,387	180,921	176,758	1,951,160	100
<b>FY 2013</b>	170,549	164,986	158,716	149,562	151,892	148,693	157,090	158,808	174,542	181,669	180,123	177,686	1,974,316	1%
<b>FY 2014</b>	174,179	172,447	146,032	154,315	159,183	145,220	154,629	169,832	164,354	165,440	178,169	170,294	1,954,094	-1%
<b>FY 2015</b>	169,560	168,855	152,467	161,222	151,376	146,282	159,423	162,417	159,885	163,563	186,206	176,037	1,957,293	0%
<b>FY 2016</b>	210,692	193,366	175,414	187,584	163,645	210,321	210,321	190,719	201,778	233,360	227,796	221,938	2,426,934	24%
<b>Projected 2017</b>	218,924	220,564	188,902	200,757	205,038	211,285	210,363	207,976	207,976	183,651	227,796	230,000	2,513,233	4%
<b>Proposed 2018</b>	238,627	240,415	205,903	218,825	223,491	230,301	229,296	226,694	226,694	200,180	248,298	250,700	2,739,423	9%
	109%	109%	109%	109%	109%	109%	109%	109%	109%	109%	109%	109%	109%	

# Water and Sewer Taps

**Water and Sewer Tap** fees are associated with connections to existing public water or sewer lines. A tap fee is a connection fee used to cover the costs of service installation which may include, service line, excavation or boring costs, paving, etc. The City of Athens charges a fee for both the water and sewer taps. Water and sewer tap fees have been established for residential and commercial customers, per Ordinance O-39-15.



Water Tap Fees	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	1,985	307	0	1,884	0	2,389	3,315	6,056	2,985	3,895	2,275	725	25,817	100
FY 2013	1,960	2,160	3,602	665	8,869	740	1,832	1,385	5,905	2,650	2,447	0	32,215	25%
FY 2014	0	169		1,388	75	0	1,009	12,673	5,823	1,650	2,343	0	25,130	-22%
FY 2015	930	0	0	3,880	75	2,397	383	0	665	4,844	1,450	0	14,624	-42%
FY 2016	1,045	2,576	0	1,179	780	1,560	0	780	890	1,285	0	190	10,285	-30%
Projected 2017	2,710	890	1,825	4,339	2,310	6,285	780	780	890	1,285	0	190	22,284	117%
Proposed 2018	2,764	908	1,862	4,426	2,356	6,411	796	796	908	1,311	0	194	22,730	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

Sewer Tap Fees	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	0	0	515	1,040	0	5,831	2,268	0	930	2,797	1,115	0	14,497	100
FY 2013	1,010	545	570	0	1,660	1,395	3,574	545	1,635	545	1,010	70	12,559	-13%
FY 2014	0	1,010	332	545	0	0	0	0	25	270	831	0	3,012	-76%
FY 2015	545	545	0	570	25	545	1,010	0	1,555	490	429	1,010	6,724	123%
FY 2016	545	545	337	2,020	0	545	0	545	570	1,425	415	0	6,947	3%
Projected 2017	1,555	0	890	1,090	1,090	1,010	1,090	550	576	1,439	419	0	9,710	40%
Proposed 2018	1,586	0	908	1,112	1,112	1,030	1,112	561	587	1,468	428	0	9,904	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Bulk Water Sales

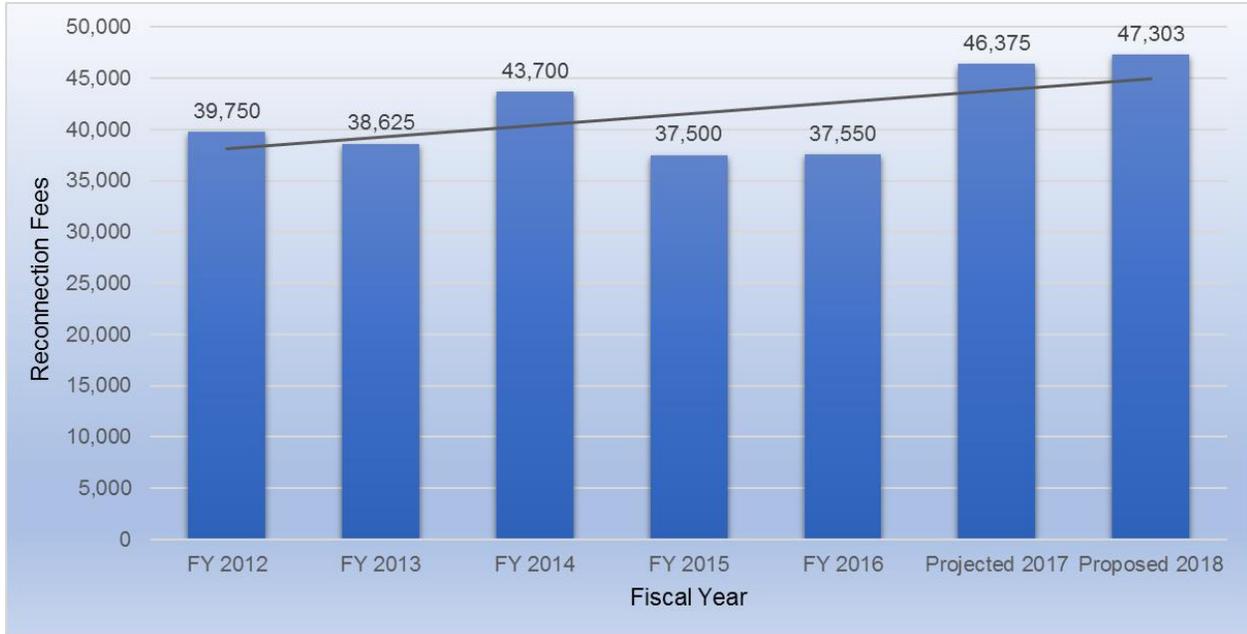
**Bulk Water Sales** is water intended for potable uses sold inside the City of Athens. The costs is \$8.78 per 1,000 gallons. We are estimating a flat minimum of 2% increase.



Bulk Water Sales	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	2,397	731	660	240	511	361	355	342	650	1,658	1,006	997	9,908	100
<b>FY 2013</b>	472	585	574	414	504	468	581	766	538	1,289	465	516	7,172	-28%
<b>FY 2014</b>	420	282	648	664	910	302	588	487	618	874	537	738	7,068	-1%
<b>FY 2015</b>	1,303	1,756	439	276	1,034	1,357	321	894	1,204	3,675	4,615	12,381	29,255	314%
<b>FY 2016</b>	5,528	812	289	432	381	1,392	225	1,685	639	907	782	956	14,028	-52%
<b>Projected 2017</b>	1,309	162	2,151	354	925	572	226	1,237	652	925	798	975	10,286	-27%
<b>Proposed 2018</b>	1,335	165	2,194	361	944	583	231	1,262	665	944	814	995	10,491	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Reconnection Fees

A charge is assessed to the customers when a reconnection of service is needed. Most reconnection fees are associated with disconnection for non-payment of a bill. Based on previous years we trended a 2% increase.



Reconnect Fee	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	5,250	2,950	3,150	2,650	2,750	2,850	2,350	2,650	3,250	2,400	4,100	5,400	39,750	100
<b>FY 2013</b>	2,300	2,700	3,750	2,750	3,250	2,550	3,650	2,950	3,550	3,750	4,025	3,400	38,625	-3%
<b>FY 2014</b>	3,050	4,550	2,300	4,000	5,500	2,800	2,850	3,050	2,700	5,300	4,400	3,200	43,700	13%
<b>FY 2015</b>	4,100	5,000	3,700	4,200	1,900	2,650	2,700	2,450	2,300	2,550	2,150	3,800	37,500	-14%
<b>FY 2016</b>	3,850	2,000	2,850	3,050	2,750	2,350	2,600	2,900	3,950	2,950	2,850	5,450	37,550	0%
<b>Projected 2017</b>	6,500	2,350	4,200	3,300	4,100	2,450	2,800	3,650	5,550	3,009	2,907	5,559	46,375	24%
<b>Proposed 2018</b>	6,630	2,397	4,284	3,366	4,182	2,499	2,856	3,723	5,661	3,069	2,965	5,670	47,303	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Utilities-Other Fees

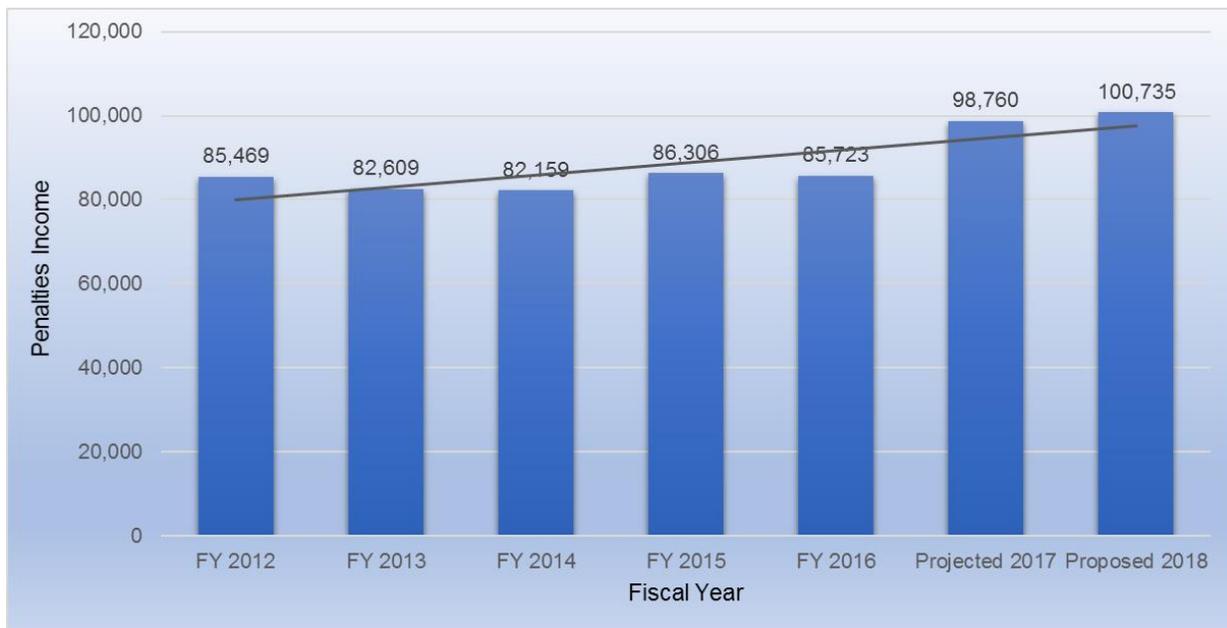
Inspection Fees	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	2,220	1,590	1,590	1,440	2,580	2,070	1,950	1,890	2,580	2,250	2,340	1,530	24,030	100
FY 2013	2,220	1,560	1,080	1,680	2,370	1,650	2,310	2,580	1,530	2,100	2,370	2,220	23,670	-1%
FY 2014	1,860	1,800	1,530	2,010	2,280	1,710	1,800	2,070	2,902	2,580	2,940	2,610	26,092	10%
FY 2015	2,010	1,380	1,560	1,770	1,920	1,890	1,830	1,620	2,160	2,440	2,190	2,040	22,810	-13%
FY 2016	2,160	2,130	1,680	1,770	2,250	1,860	2,160	1,882	2,503	2,429	2,363	1,500	24,687	8%
Projected 2017	2,250	1,830	1,920	1,800	2,280	2,130	1,320	1,233	2,553	2,478	2,410	1,530	23,734	-4%
Proposed 2018	2,295	1,867	1,958	1,836	2,326	2,173	1,346	1,258	2,604	2,527	2,458	1,561	24,209	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

Disposal Fees	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	338	610	1,095	906	983	968	981	1,099	735	768	1,160	500	10,143	100
FY 2013	582	918	730	1,205	1,337	2,197	3,221	2,916	2,548	2,209	843	282	18,988	87%
FY 2014	595	968	1,396	1,893	2,660	2,688	3,167	3,682	2,268	440	2,260	1,914	23,931	26%
FY 2015	332	2,369	2,498	2,030	2,238	2,571	3,831	3,602	3,458	3,305	4,704	5,096	36,034	51%
FY 2016	4,672	5,429	6,254	6,801	4,366	11,718	0	5,634	5,300	6,658	2,422	4,604	63,858	77%
Projected 2017	4,002	2,866	2,978	3,311	3,655	4,146	4,842	5,228	5,300	6,791	2,470	4,696	50,286	-21%
Proposed 2018	4,082	2,923	3,038	3,377	3,728	4,229	4,939	5,333	5,406	6,927	2,520	4,790	51,291	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

System Fee	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
FY 2012	25	0	50	50	0	125	125	25	75	50	100	25	650	100
FY 2013	620	100	100	25	175	75	100	75	100	75	50	0	1,495	130%
FY 2014	0	25	25	50	25	0	25	0	125	75	25	650	1,025	-31%
FY 2015	50	0	0	200	50	112	75	0	63	50	80	25	705	-31%
FY 2016	50	150	25	25	25	75	0	50	0	75	25	0	500	-29%
Projected 2017	120	25	100	115	276	123	75	0	0	77	26	0	936	87%
Proposed 2018	122	26	102	117	282	125	77	0	0	78	26	0	955	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		

# Penalties Income

Customers must pay a penalty when making a payment after the due date each month. Penalties charged for late payments are assessed once a month and are charged to both residential and commercial customers on any balance remaining over \$10.00. A conservative increase is proposed.



Penalties	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Total	Trend
<b>FY 2012</b>	7,813	7,702	7,345	6,376	7,198	6,641	6,479	6,537	6,385	7,674	7,836	7,483	85,469	100
<b>FY 2013</b>	7,201	7,243	6,464	6,996	5,484	6,025	5,631	7,719	6,413	7,869	7,865	7,699	82,609	-3%
<b>FY 2014</b>	8,013	6,405	6,897	7,122	6,360	5,966	6,846	7,171	6,737	7,237	6,271	7,134	82,159	-1%
<b>FY 2015</b>	7,981	6,304	7,233	8,928	6,234	6,265	6,708	6,626	6,833	7,231	7,226	8,737	86,306	5%
<b>FY 2016</b>	8,032	887	8,441	6,221	5,443	6,457	6,310	7,782	8,631	6,939	9,708	10,872	85,723	-1%
<b>Projected 2017</b>	7,569	8,139	8,364	7,367	9,247	6,101	7,015	8,613	8,717	6,939	9,708	10,872	98,651	15%
<b>Proposed 2018</b>	7,720	8,302	8,531	7,514	9,432	6,223	7,155	8,785	8,892	7,078	9,902	11,089	100,624	2%
	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%		