

This budget will raise more total property taxes than last year by \$351,102 or 13.30%, and of that amount , \$45,003 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF ATHENS**  
**Annual Operating Budget**  
**2008-2009**



# **ANNUAL OPERATING BUDGET**

## **CITY OF ATHENS**

**October 1, 2008 through September 30, 2009**

Randy Daniel ..... Mayor  
Jerry Don Vaught ..... Mayor Pro Tem  
Carol Barton ..... Council Member  
Carroll Maberry ..... Council Member  
Elaine Jenkins ..... Council Member  
Pam Burton ..... City Administrator  
Glen Herriage ..... Director of Utilities  
David Hopkins ..... Assistant City Administrator  
Director of Finance/Technology  
Pam Watson ..... City Secretary  
Haven Cox ..... Human Resources Director  
John McQueary ..... Fire Chief  
Michael Hill, Jr. .... Police Chief  
Elaine Coffman ..... Municipal Judge  
Gary Crecelius ..... Director of Planning and Development

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# CITY OF ATHENS

**Pam J. Burton**  
**City Administrator**

October 1, 2008

Mayor and City Council Members  
City of Athens  
Athens, Texas 75751

Honorable Mayor and Council Members:

The 2008-2009 annual Operating Budget and Program of Services are hereby presented in accordance with the City of Athens Charter, Article VIII. Municipal Finance. This budget is the business plan for the City of Athens, it details the direction we are headed and how we plan to achieve established goals;

## **Budget Overview**

### **General Fund**

The total general fund budget is \$8,368,002 this is an increase of \$45,508 from the current fiscal year, as amended. The General Fund budget is being projected with a tax rate of .481808 which is a .038015 increase.

Revenues have been projected at \$8,139,799 this figure includes Ad Valorem tax assessments of \$2,421,403 an increase of 13.48% from 2007-2008. Taxable property values increased \$31,461,323 which resulted in a projected revenue increase of \$139,623 from increased value. Sales tax revenue has been estimated at \$3,674,374 this is an increase of 3% from 2007-2008 estimated actual. The estimate on sales tax revenue is based on information from the State Comptrollers Office and a review of historical increases in recent years.

The proposed budget includes an estimated increase in fuel cost in the General Fund at 53.2% with a 26.1% increase in Workers compensation. Included is a 4% cost of living adjustment for all city employees and a 25.3% increase in Repair and Maintenance Services which includes a new roof at the City Hall Annex. \$80,000 is included for Street Maintenance and Repair and an additional \$129,681 for capital street improvements.

Provided in the General Fund is continued support, at the same level as the original 2007-2008 budget, for the Athens Visitor Initiative Program and the Henderson County Library. Included is an increase of \$15,000 to the Cain Center making a total General Fund contribution of \$50,000. A \$1,000 increase in contributions was included for Keep Athens Beautiful which provides for the increase in their contract cost in assisting the City with maintaining of right of ways.

**ATHENS CITY HALL**

**508 East Tyler St. • Athens, Texas 75751 • 903-675-5131 • FAX 903-675-7562**



## Utility Fund

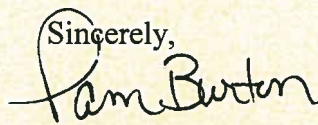
The total Utility Fund budget is \$4,606,380 this is an increase of \$440,012 from the 2007-2008 budget as amended. The proposed budget is based on the anticipated increase in utility rates as determined by the utility rate study currently being conducted.

The proposed Utility Fund Budget includes an estimated 48.4% increase in fuel costs with a 17.0% increase in Workers Compensation. Included is a 4% cost of living adjustment for all city employees and \$391,538 for Capital Improvements which includes a new jet truck, Chlorine Scales and a new sewer camera.

## **Budget Summary**

The total operating budget for the City of Athens for fiscal year 2008-2009 is \$14,428,684 this figure includes Airport Fund, Debt Service Fund, Community Development Fund (Hotel/Motel Tax) and the Capital Projects Funds. The total operating budget is increased from the original 2007-2008 by \$1,390,074 this is due in part to the budgeting for new grants which include Airport Grant, HOME Grant and the first time sewer grant.

The City Staff and I appreciate the Council's guidance and positive attitude during this budget process. We look forward to working for the betterment of Athens and responding to the challenges that confront us during 2008-2009. With your continued assistance and guidance our goals and objectives will be met.

Sincerely,  
  
Pam Burton  
City Administrator

# City of Athens, Texas

## Mission Statement:

***The City of Athens encourages community involvement and is committed to providing efficient and effective government which is open and responsive to the needs of the community and works for the benefit of all.***

## Organizational Goals:

### City Council

***To Provide leadership. To set policy and make decisions based upon facts and what is in the best interest of the entire City.***

### City Employees

***To serve the public in an atmosphere of courtesy, friendliness and respect. To provide the highest quality municipal services in an effective and fiscally responsible manner.***

**ORDINANCE** 0-24-08

**AN ORDINANCE ADOPTING A BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009, IN ACCORDANCE WITH THE STATE STATUTES AND THE CITY OF ATHENS CHARTER.**

**WHEREAS**, The City Administrator of the City of Athens, Texas has submitted to the Mayor and City Council a budget estimate for the revenues and expenditures of said City for fiscal year beginning October 1, 2008, and ending September 30, 2009, and which said estimates have been compiled from detailed information, containing all the information as required by the Charter of the City of Athens; and

**WHEREAS**, after full and final consideration of the matters developed at a public hearing, it is the opinion of the Council that the budget as filed should be approved and adopted;

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

**SECTION 1:** That the budget estimate of the revenues and expenditures of the City of Athens for fiscal year beginning October 1, 2008, and ending September 30, 2009 as submitted to Mayor and City Council by the City Administrator is hereby adopted and approved.

**SECTION 2:** That the sum of Eight Million, Three Hundred Sixty-Eight Thousand, Two Dollars (\$8,368,002) be appropriated out of the General Fund for payment of expenses.

**SECTION 3:** That the sum of Thirty Thousand, Eight Hundred Thirty-Eight Dollars (\$30,838) be appropriated out of the Airport Operations Fund for the operating expenses of and capital improvements to the City of Athens Municipal Airport.

**SECTION 4:** That the sum of Two Hundred Twenty Thousand, Seven Hundred Fifty Dollars (\$220,750) be appropriated out of the Community Improvement Fund for the payment of Hotel and Motel taxes to organizations to enhance and promote the tourism, convention, and hotel industries in the City of Athens.

**SECTION 5:** That the sum of Five Hundred Sixty-Six Thousand, Seven Hundred Ninety-Five Dollars (\$566,795) be appropriated out of the Debt Service Fund for the paying of accruing interest and principal on the General Obligation Bonds, Notes Payable and Capital Lease Obligations.

**SECTION 6:** That the sum of Five Hundred Eighty-Three Thousand, Nine Hundred Ninety Dollars (\$583,990) be appropriated out of the Utility Fund for the purpose of paying the principal and accruing interest and fees on the current Certificates of Obligation for improvements to the water and wastewater systems.

**SECTION 7:** That the sum of Four Million, Twenty-Two Thousand, Three Hundred Ninety Dollars (\$4,022,390) be appropriated out of the Utility Fund for the operating expenses and capital improvements of the municipally owned utilities.

**SECTION 8:** That the sum of Three Hundred Seventeen Thousand, Five Hundred Twenty-Nine Dollars (\$317,529) be appropriated out of the First Time Sewer Grants Fund for installation of wastewater collection improvements for unsewered residents.

**SECTION 9:** That the sum of Two Hundred Eighty-Eight Thousand, Three Hundred Ninety Dollars(\$288,390) be appropriated out of the TDHCA Home Grant Fund for owner occupied housing rehabilitation/reconstruction activities.

**SECTION 10:** That the sum of Thirty Thousand Dollars(\$30,000) be appropriated out of the Airports Grants Fund for City of Athens Municipal Airport maintenance projects.

**SECTION 11:** By the adoption of said annual budget, there is hereby appropriated for the purposes stated herein the sums set forth in the various activity accounts. The total sum appropriated for such accounts is divided to the extent only of the following classifications (a) Personnel Services, (b) Supplies, (c) Contractual and Other Operating Services, (d) Long Term Debt, (e) Capital Outlay, (f) Operating Transfers, (g) Flow Through Expenditures.

**SECTION 12:** Requisitions for encumbrances against, and the payment of money out of the various appropriations described in this ordinance shall be made by the City Administrator in accordance with provisions of the City Charter and State Law.

**SECTION 13:** The City Administrator is hereby directed to make the necessary entries on the books and accounts for the City to show the appropriations and allocations as set forth in this budget.

**SECTION 14:** This ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council.

PASSED AND APPROVED ON FIRST READING THIS THE 25<sup>th</sup> DAY OF AUGUST, 2008.

PASSED AND APPROVED ON SECOND AND FINAL READING THIS THE 8<sup>th</sup> DAY OF SEPTEMBER, 2008.



\_\_\_\_\_  
Randy Daniel, Mayor

ATTEST:



\_\_\_\_\_  
Pam Watson, City Secretary



**2008-2009  
Budget Calendar**

<b>May 20, 2008</b>	<b>Budget Worksheets Distributed To Department Heads</b>	
<b>June 20</b>	<b>Budget Worksheets Returned To Finance By Departments</b>	
<b>July 8 - 10</b>	<b>Department Heads Meet With City Administrator/Finance Director</b>	
	<b>Tuesday, July 8</b>	<b>Police Fire Municipal Court City Secretary</b>
	<b>Wednesday, July 9</b>	<b>Personnel Finance</b>
	<b>Thursday, July 10</b>	<b>Building/Inspection Streets Utility Other</b>
<b>July 23</b>	<b>Regular Workshop 11:30 a.m. Hear Funding Requests From Various Groups</b>	
<b>July 11-August 1</b>	<b>City Administrator/Finance Director review budget Prepare Bound Council Budget Drafts</b>	
<b>August 1</b>	<b>Present Council with Draft of Proposed Budget</b>	
<b>August 5</b>	<b>Budget Workshop 8:30 a.m.</b>	
<b>August 6</b>	<b>Budget Workshop 8:30 a.m. Vote To Place Proposal To Adopt Specific Tax Rate On Future Agenda</b>	
<b>August 6</b>	<b>Regular Council Workshop 11:30 a.m.</b>	
<b>August 7</b>	<b>Budget Workshop 8:30 a.m. (Vote On Specific Tax Rate If Not Voted on The 8<sup>th</sup>)</b>	
<b>August 7-11</b>	<b>Prepare Draft Budgets</b>	
<b>August 11</b>	<b>Regular Council Meeting 5:30 p.m.</b>	
<b>August 12</b>	<b>Notice Of Effective Tax Rate Published. Advertise Public Hearing On Budget(7 days prior to hearing) Post Public Hearing Hotel/Motel Tax(7 days prior to hearing) Advertise Notice Of Two Public Hearings On Tax Increase (7 days prior to 1<sup>ST</sup> hearing)</b>	

- August 20**                    **Regular Workshop 11:30 a.m.**  
**Present Final Draft of Proposed Budget To Council**
- August 25**                    **Council Regular Session 5:30 p.m.**  
**Public Hearing - Hotel/Motel Tax**  
**Public Hearing on Budget**  
**1<sup>ST</sup> Public Hearing on Tax Increase**  
**1<sup>ST</sup> Reading Of Ordinance Adopting Budget**
- August 28**                    **Council Special Session 11:30 a.m.**  
**2<sup>ND</sup> Public Hearing on Tax Increase**
- September 2**                **Advertise Notice of Vote on Tax Rate (No “days before” requirements)**
- September 3**                **Regular Workshop 11:30 a.m.**
- September 8**                **Council Regular Session 5:30 p.m.**  
**Final Reading Of Ordinance Adopting Budget**  
**Resolution Setting Tax Rate**  
**(Vote must be over 3 days but no more than 14 days after 2<sup>ND</sup> Public Hearing)**

## **THE BUDGET PROCESS**

The budget is a comprehensive plan outlining the services and financial obligations of the City to the citizens of Athens. This document is considered to be a line item budget which serves to:

- (1) Provide the public with an understandable financial plan which plainly describes activities that will be undertaken during the next fiscal year.
- (2) Define the financial framework that will be used to periodically check the status of City operations.
- (3) Establish priorities and guidelines for staff among City programs.
- (4) Determine the level of taxation necessary to finance City programs.

### **LEGAL REQUIREMENTS**

The budgeting process must comply with the requirements of Chapter 102 of the Texas Local Government Code and the Charter of the City of Athens. The statutes of the law require that:

- (a) The City Manager must present a proposed budget for the consideration of the City Council.
- (b) The City Council must adopt an annual budget and conduct the financial affairs of the City in strict conformity with the budget.
- (c) The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.
- (d) The budget must include a list of all expenditures proposed to be made during the next fiscal year, and show item-by-item comparisons with expenditures for the same purposes for the current fiscal year.
- (e) The budget must show a complete financial statement for the City that shows:
  - (1) the outstanding obligations of the City;
  - (2) the cash on hand to the credit of each fund;
  - (3) the funds received from all sources during the preceding year;
  - (4) the funds available from all sources during the ensuing year;
  - (5) the estimated revenue available to cover the proposed budget; and
  - (6) the estimated tax rate required to cover the proposed budget.
- (f) At the meeting of the Council at which the budget is submitted, the Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing setting forth the time and place thereof at least five days before the date of hearing.
- (g) Following the public hearing, the budget proposed by the City Manager may be changed by the City Council.
- (h) Copies of the proposed budget must be filed with the City Secretary and made available for public inspection.
- (i) The budget for each fiscal year must be adopted prior to the first day of such fiscal year.
- (j) Upon adoption of the final budget by majority vote of the Council, copies must be filed with the County Clerk and City Secretary and made available for public inspection.



## **BUDGETING BASICS**

The budgeting process produces the finished product: the budget document.

This document is structured according to codes and classifications contained in the accounting system of the City.

The budget is built around four basic components:

- Funds
- Departments
- Revenues
- Expenditures

The following general descriptions of these elements may be useful.

### **BASIS OF ACCOUNTING**

The budget for the City of Athens is based on the modified accrual basis of accounting which recognizes revenues at the time they become available and measurable.

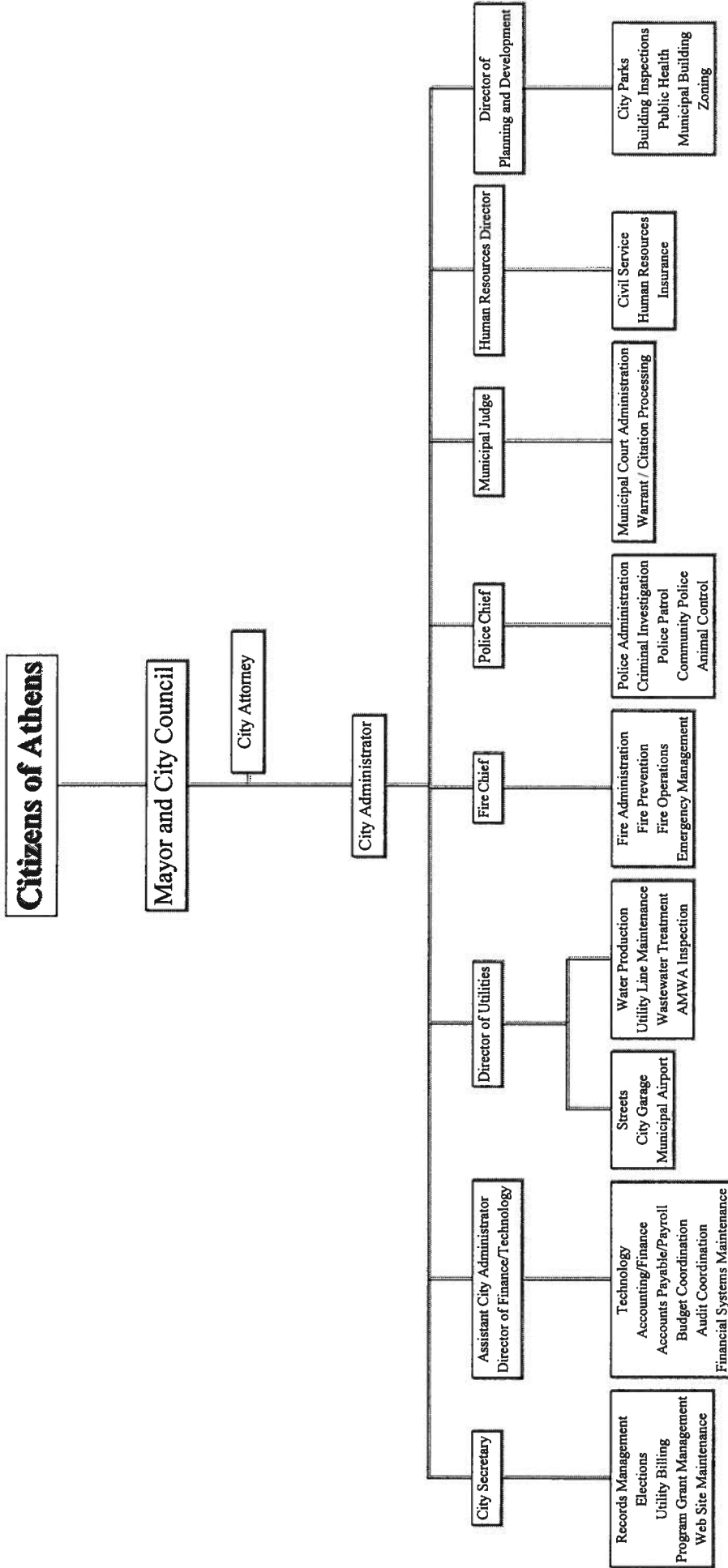
Expenditures are recorded on an accrual basis because they are measurable when they are incurred.

Expenditures include personal services, supplies, contractual services, transfers to other funds, capital outlays for fixed assets, and payments for the service of debt and aid to other organizations.

### **FUNDS**

A "fund" is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. Seven major funds are included in the operating budget for the City of Athens:

- (1) The General Fund is used to account for all financial resources not covered under another fund, such as those for general administration, recreation, police services, fire services, etc. Its revenues are generally unrestricted which means they may be used for any approved governmental purpose.
- (2) The Enterprise Fund is used to account for utility system revenues and expenditures.
- (3) Debt Service Fund's are used to account for funds set aside to pay the principal and interest due on tax bonds, revenue bonds, certificates of obligation and other long-term debts.
- (4) The Community Improvement Fund is used to account for the collection and disbursement of hotel occupancy taxes.
- (5) The Airport Fund is used to account for operation and maintenance for the Athens Municipal Airport and the revenue generated there.
- (6) Capital Projects Fund's track the construction and/or purchase of major capital assets financed through the sale of general obligation bonds or other debt instruments. The payment of the bonds would be recorded in the Debt Service funds. The liabilities would be carried in the General Long Term Debt Group of Accounts.
- (7) Special Revenue Funds are established from time to time to track expenditures related to various grants. This may be done due to legal requirements or to facilitate the tracking of Federal and State grant money.



**Consolidated Summary  
of  
Revenue and Expense**

Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Budget
<b>REVENUES:</b>						
General Fund	6,668,367	6,621,287	7,070,435	7,452,937	8,139,799	8,329,212
Airport Fund	9,077	9,333	44,833	8,824	14,938	35,012
Community Improvement Fund	144,828	157,722	177,655	213,093	191,400	220,750
Debt Service Fund	487,236	463,774	461,319	515,999	503,307	566,795
Water/Sewer I&S Fund	187,580					
Capital Projects	26,236	10,458				
Water/Sewer Bond Projects Fund	4,853	181	243,357	234,250		
Utility Fund	3,462,281	3,738,990	4,273,659	3,787,371	4,166,368	4,606,380
First Time Sewer Grant Fund						317,529
TDHCA Home Grant	24,933	600				288,390
Domestic Prep. Grants		133,299				
Airport Grants Fund	177,532	6,830		657,123	763,486	30,000
Municipal Court Tech. Fees Fund			9,241			
<b>TOTAL REVENUE</b>	<b>11,192,925</b>	<b>11,142,474</b>	<b>12,280,499</b>	<b>12,869,597</b>	<b>13,779,298</b>	<b>14,394,068</b>
<b>EXPENDITURES:</b>						
General Fund	6,407,918	6,609,661	6,537,230	7,481,468	8,322,494	8,368,002
Airport Fund	9,201	8,140	8,324	14,520	14,938	30,838
Community Improvement Fund	144,828	157,722	177,655	213,093	191,400	220,750
Debt Service Fund	459,314	477,423	475,048	490,847	503,307	566,795
Water/Sewer I&S Fund	159,048					
Capital Projects	425,207	398,664				
Water/Sewer Bond Projects Fund	252,465	47,851	769,480	1,034,347	1,250,000	
Utility Fund	3,264,196	3,943,855	3,683,985	3,787,371	4,166,368	4,606,380
First Time Sewer Grant Fund						317,529
TDHCA Home Grant	24,945	600				288,390
Domestic Prep. Grants		133,299				
Airport Grants Fund	177,512	6,830				30,000
Municipal Court Tech. Fees Fund		47,449	12,912			
<b>TOTAL EXPENDITURE</b>	<b>11,324,634</b>	<b>11,784,046</b>	<b>11,651,722</b>	<b>13,021,646</b>	<b>14,448,507</b>	<b>14,428,684</b>
<b>VARIANCE</b>	<b>(131,708)</b>	<b>(641,572)</b>	<b>628,777</b>	<b>(152,049)</b>	<b>(669,209)</b>	<b>(34,616)</b>

\* Variance due to Capital Projects Fund expenditures in current year of bond proceeds received in prior year and supplemental appropriations of excess funds from prior years.



## Expenditure Summary by Department

Department Name	Dept Number	Personal Services	Supplies	Contractual Services	Long Term Debt	Operating Transfers	Flow Through/Reserves Expenditures	Capital Improvements	Total
<b>General Fund</b>									
City Administrator	10	160,241	950	9,650					170,841
Legal	11		45	22,000					22,045
Personnel/Civil Service	12	97,360	6,700	56,850					160,910
Finance	14	182,523	10,600	42,641					235,764
Mayor/Council	15		700	29,000					29,700
City Secretary	16	160,861	3,395	21,150					185,406
Municipal Building	17	36,264	12,950	151,189					200,403
Community Services	20			95,000					95,000
Public Health	22	185,456	32,300	66,925					284,681
Inspection	24	166,588	5,220	10,000					181,808
Street	32	394,711	156,155	263,080				129,681	943,627
Parks	34	275,138	45,360	104,700					425,198
Garage	38	177,938	9,056	11,780				7,500	206,274
Fire Services	46	1,996,226	77,495	132,950					2,206,671
Animal Control	49	41,392	6,750	32,500					80,642
Municipal Court	50	127,289	6,300	11,000					144,589
Police Administration	51	211,941	7,100	8,550					227,591
Police Investigation	52	397,254	16,500	20,140					433,894
Police Patrol	53	1,219,494	105,300	27,040		4,400			1,356,234
Support Services	54	507,585	13,950	84,145					605,680
Reserves(Non-Departmental)	55		2,650	129,604		38,790			171,044
<b>Total General Fund</b>		<b>6,338,261</b>	<b>519,476</b>	<b>1,329,894</b>	<b>0</b>	<b>43,190</b>		<b>137,181</b>	<b>8,368,002</b>
<b>Utility Fund</b>									
Utility Administration	61	187,014	3,353	20,800					211,167
Water Production	62	346,998	116,414	315,613				34,000	813,025
Line Maintenance	63	545,224	183,407	56,574				247,038	1,032,243
Wastewater Treatment	65	341,635	85,710	397,520		67,529		69,000	961,394
Utility Billing	66	129,414	20,600	26,595				41,500	218,109
AMWA Inspection	67	70,367	20,150	13,132					103,649
Reserves(Non-Departmental)	69		32,803	583,990		650,000			1,266,793
<b>Total Utility Fund</b>		<b>1,620,652</b>	<b>462,437</b>	<b>1,414,224</b>	<b>0</b>	<b>717,529</b>	<b>0</b>	<b>391,538</b>	<b>4,606,380</b>
<b>Debt Service Fund</b>						<b>566,795</b>			<b>566,795</b>
<b>Airport Fund</b>			<b>4,320</b>	<b>11,518</b>		<b>15,000</b>			<b>30,838</b>
<b>Community Improvement Fund</b>							<b>220,750</b>		<b>220,750</b>
<b>Capital Projects Fund</b>									<b>0</b>
<b>Water/Sewer Bond Projects Fund</b>									<b>0</b>
<b>First Time Sewer Grant</b>								<b>317,529</b>	<b>317,529</b>
<b>TDHCA Grant</b>				<b>288,390</b>					<b>288,390</b>
<b>Airport Grant Fund</b>				<b>30,000</b>					<b>30,000</b>
<b>Municipal Court Tech. Fee Fund</b>									<b>0</b>
<b>Total All Funds</b>		<b>7,958,913</b>	<b>986,233</b>	<b>3,074,026</b>	<b>566,795</b>	<b>775,719</b>	<b>220,750</b>	<b>846,248</b>	<b>14,428,684</b>

# Schedule Of Capital Purchases By Department

Dept. Number	Department / Item	Account	Amount
32	<b>Streets</b>		
	Street Improvements	532-6520	129,681
38	<b>Garage</b>		
	Tire Changing Machine	538-6504	7,500
	<b>Total General Fund</b>		<u>168,181</u>

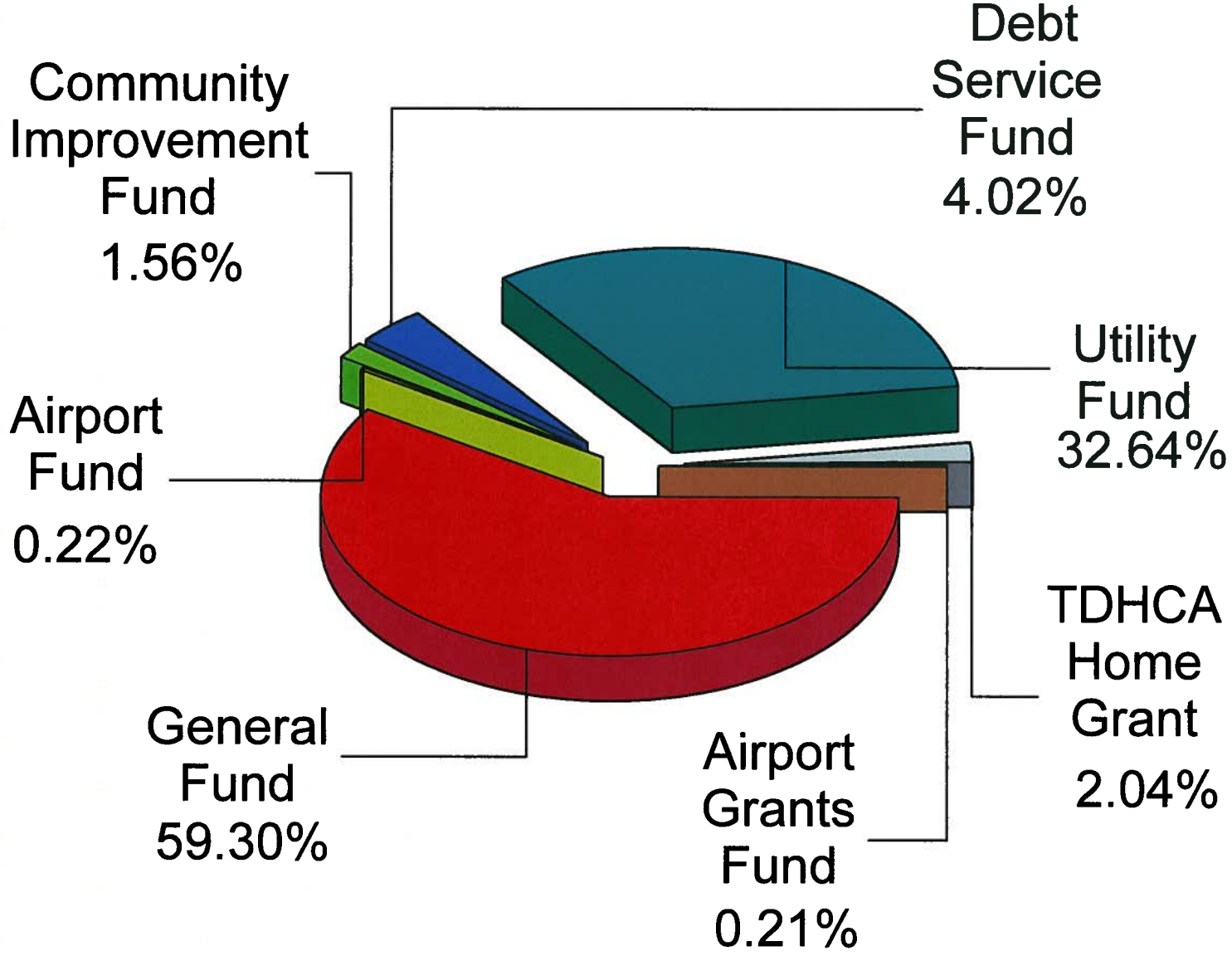
## Schedule Of Capital Purchases By Department

Dept. Number	Department / Item	Account	Amount
61	<b>Utility Administration</b>		
62	<b>Water Production</b>		
	Chlorine Scales	562-6504	4,000
	Chlorinators	562-6504	10,000
	Replacement Pickup	562-6506	20,000
63	<b>Line Maintenance</b>		
	Water and Wastewater Infrastructure	563-6530	76,538
	Two Pickups	563-6506	40,000
	Jet Truck	563-6506	120,000
	Sewer Line Camera System	563-6504	10,500
65	<b>Wastewater</b>		
	Commercial Lawnmower	565-6504	7,000
	1/2 Ton Truck	565-6506	20,000
	Computer	565-6508	2,000
	Cayuga Lift Station Upgrade	565-6530	40,000
			<hr/>
	Total Utility Fund		350,038
			<hr/>
	<b>Total Capital</b>		<b>518,219</b>
			<hr/> <hr/>

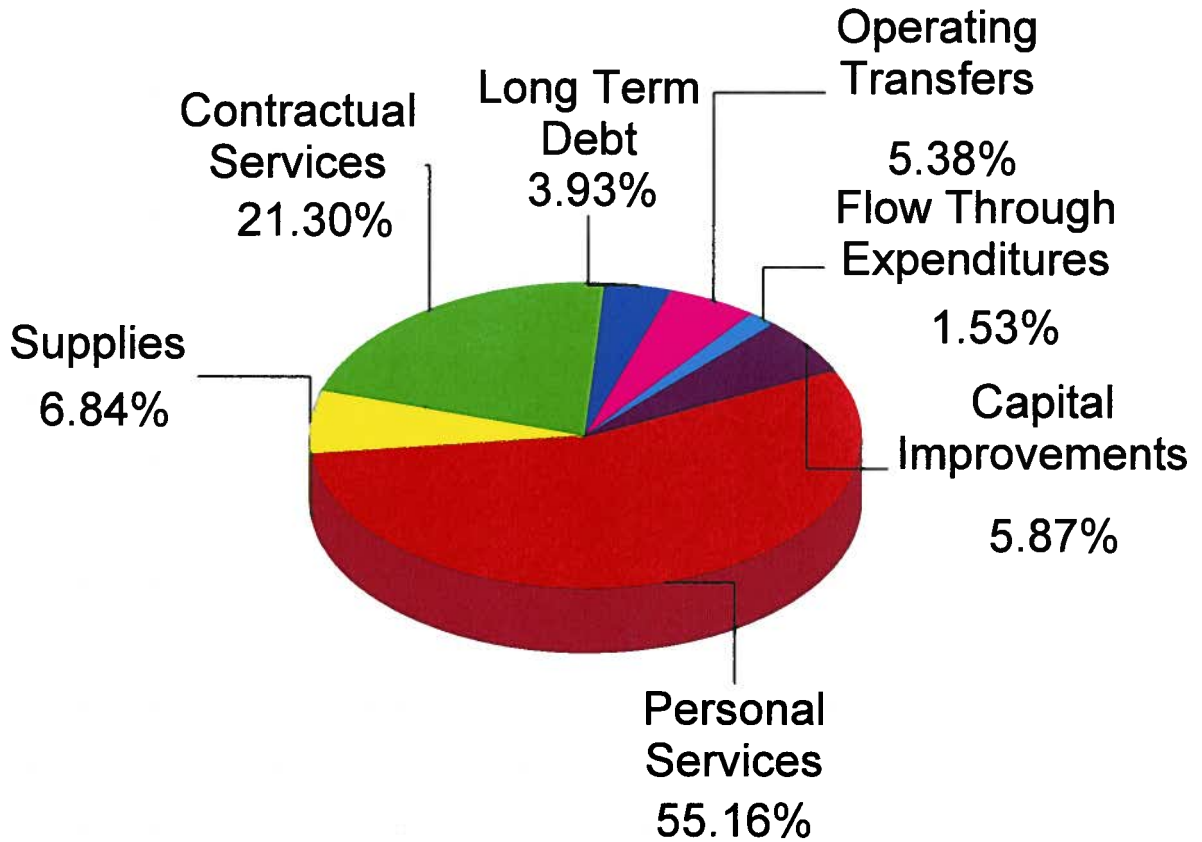


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Expense By Fund  
**2008-09 Budget**



## EXPENSE BY CATEGORY 2008-09 Budget





**City Of Athens**  
**Estimated Cash and Cash Equivalents**  
**September 30, 2008**

	General Fund	Airport Fund	Community Improvement (Hotel/Motel)	General Obligation Debt Service Fund	Capital Projects Fund	Operation Downtown Fund	2000		2004		Utility Fund	Emergency Management Capital Grants	ETCOG Grant Fund	First Time Sewer Grant
							Water/Sewer Bond Fund	Capital Projects Fund	Water/Sewer Bond Fund	Capital Projects Fund				
<b>UNRESTRICTED</b>														
Cash Account	\$2,590,623										\$860,572			
Cash Drawer: Inspection Dept.	100													
Cash Drawer: Municipal Court	250										600			
Cash Drawer: Utility Billing														
Cash: Compost Site	100													
Petty Cash	270													
CD 388165											426,000			
Texpool-Capital Improvement	3,908													
Texpool-Emergency Reserve	5,484													
Texpool-General Investments	5,263										8,695			
<b>Total</b>	<b>\$2,605,997</b>										<b>\$1,295,866</b>			
<b>RESTRICTED</b>														
Cash Account														
Forfeited Cash		\$51,034	\$49	\$819		\$117,386					\$3,953,297			\$4,512
Cash - Fire Dept. General														
Cash - Fire Dept. Toys For Tots														
Cash - Fire Safety Programs														
Cash - EOC														
Cash - EOC Radio Equip														
Cash - Fire Equip. Specific														
Cash - Police Dept. General														
Cash - Police Tactical Team														
Flexible Benefit Trust Cash														
Cash Bond														
Texpool-General Investments											13,778			
<b>Total</b>		<b>\$51,034</b>	<b>\$49</b>	<b>\$819</b>		<b>\$117,386</b>					<b>\$3,967,075</b>			<b>\$4,512</b>
<b>All Total</b>		<b>\$51,034</b>	<b>\$49</b>	<b>\$819</b>		<b>\$117,386</b>					<b>\$3,967,075</b>			<b>\$4,512</b>

**City Of Athens**  
**Estimated Cash and Cash Equivalents**  
**September 30, 2008**

	Local Law Enforcement Grant		TDHCA Home Buyer Ass. Grant		Domestic Prep. Grant		Tourism Grants Fund		Airport Grants Fund		Special Donations Fund		Mun. Court Technology Fee Fund		Local Forfeited Cash		Federal forfeited Cash		Accounts Payable Clearing Fund		Payroll Clearing Fund		
<b>UNRESTRICTED</b>																							
Cash Account																							
Cash Drawer: Inspection Dept.																							
Cash Drawer: Municipal Court																							
Cash Drawer: Utility Billing																							
Cash: Compost Site																							
Petty Cash																							
CD 388165																							
Texpool-Capital Improvement																							
Texpool-Emergency Reserve																							
Texpool-General Investments																							
<b>Total</b>																							
<b>RESTRICTED</b>																							
Cash Account	\$1,586																						
Forfeited Cash																							
Cash - Fire Dept. General																							
Cash - Fire Dept. Toys For Tots																							
Cash - Fire Safety Programs																							
Cash - EOC																							
Cash - EOC Radio Equip																							
Cash - Fire Equip. Specific																							
Cash - Police Dept. General																							
Cash - Police Tactical Team																							
Flexible Benefit Trust Cash																							
Cash Bond																							
Texpool-General Investments																							
<b>Total</b>	\$1,586																						
<b>All Total</b>	\$1,586																						

## **TAX INFORMATION**

A RESOLUTION SETTING THE TAX RATE AND LEVY FOR THE CITY OF ATHENS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009, UPON ALL TAXABLE PROPERTY IN SAID CITY OF ATHENS, TEXAS IN CONFORMITY WITH THE LAWS OF TEXAS AND THE CHARTER PROVISIONS AND THE ORDINANCES OF SAID CITY; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH;

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATHENS, TEXAS:

SECTION 1: That there shall be and is hereby levied and shall be assessed and collected for the year 2008 and beginning October 1, 2008 a property tax upon all taxable property within the City of Athens, Texas made taxable by law, and ad valorem shall be set at \$ .481808 per \$100 valuation on each assessment to be assessed based upon 100% of its actual market value, which said taxes when collected shall be apportioned among the funds and departments of the City Government of the City of Athens, Texas and for the purpose set forth as follows, to-wit:

Apportioned to General Fund Operations	.393078
Apportioned to Debt Service	.088730
Total Tax Rate	.481808

SECTION 2: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 3: The Henderson County Appraisal District and the Henderson County Tax Assessor/Collector shall act as Tax Assessor/Collector for the City of Athens, Texas and is hereby directed to assess, extend and enter upon the tax rolls of the City of Athens for the current year, the amounts and rates there in levied, and keep a correct account of same, and when so collected, the same to be deposited in the depository of the City of Athens, to be distributed in accordance with the resolution.

SECTION 4: All ordinances or parts of ordinances in conflict herewith are expressly repealed.

PASSED AND APPROVED THIS THE 8<sup>TH</sup> DAY OF SEPTEMBER, 2008

  
\_\_\_\_\_  
Randy Daniel, Mayor

ATTEST:  
  
\_\_\_\_\_  
Pam Watson, City Secretary



**2008 Property Tax Rates in City of Athens**

This notice concerns 2008 property tax rates for City of Athens. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

**Last year's tax rate:**

Last year's operating taxes	\$ 2,170,863
Last year's debt taxes	\$ 468,851
Last year's total taxes	\$ 2,639,714
Last year's tax base	\$ 594,807,489
Last year's total tax rate	0.443793 /\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 2,618,674
+ This year's adjusted tax base (after subtracting value of new property)	\$ 611,408,136
= This year's effective tax rate	0.428302 /\$100

*(Maximum rate unless unit publishes notices and holds hearings.)*

**This year's rollback tax rate:**

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures)	\$ 3,299,204
+ This year's adjusted tax base	\$ 611,408,136
= This year's effective operating rate	0.539607 /\$100
x 1.08 = this year's maximum operating rate	0.582775 /\$100
+ This year's debt rate	0.088730 /\$100
= This year's total rollback rate	0.671505 /\$100
- Sales tax adjustment rate	0.188641 /\$100
= Rollback tax rate	0.482864 /\$100

**Statement of Increase/Decrease**

If City of Athens adopts a 2008 tax rate equal to the effective tax rate of \$0.428302 per \$100 of value, taxes would increase compared to 2007 taxes by \$18,965.

**Schedule A - Unencumbered Fund Balances**

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

<u>Type of Property Tax Fund</u>	<u>Balance</u>
----------------------------------	----------------

**Schedule B - 2008 Debt Service**

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Series 1998 Certificates of Obligation	\$275,000	\$137,113	\$1,000	\$413,113
Other General Obligation Debt	\$134,868	\$18,814	\$0	\$153,682
Total Required for 2008 Debt Service				\$566,795
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$16,000
- Excess collections last year				\$0
= Total to be paid from taxes in 2008				\$550,795
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2008				\$0
= Total Debt Levy				\$550,795

**Schedule C - Expected Revenue from Additional Sales Tax**

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,170,986 in additional sales and use tax revenues.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 508 E. Tyler.

Name of person preparing this notice: David Hopkins  
 Title: Assistant City Administrator/Director of Finance and Technology  
 Date Prepared: August 11, 2008

CERTIFICATION OF 2008 APPRAISAL ROLL  
FOR

CITY OF ATHENS

I, Bill Jackson, Chief Appraiser for Henderson County Appraisal District, solemnly swear that the following values constitute the approved Appraisal Roll of the HENDERSON COUNTY APPRAISAL DISTRICT which lists property taxable by

CITY OF ATHENS

and constitutes the Appraisal Roll for

CITY OF ATHENS

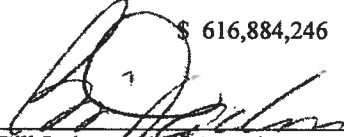
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2008 Appraisal Roll Information

Total Appraised Value \$ 820,291,160

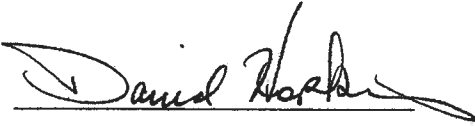
Total Taxable Value \$ 616,884,246

July 24, 2008  
Date

  
Bill Jackson, Chief Appraiser

Received by:

7/29/08  
Date

  
David Workman

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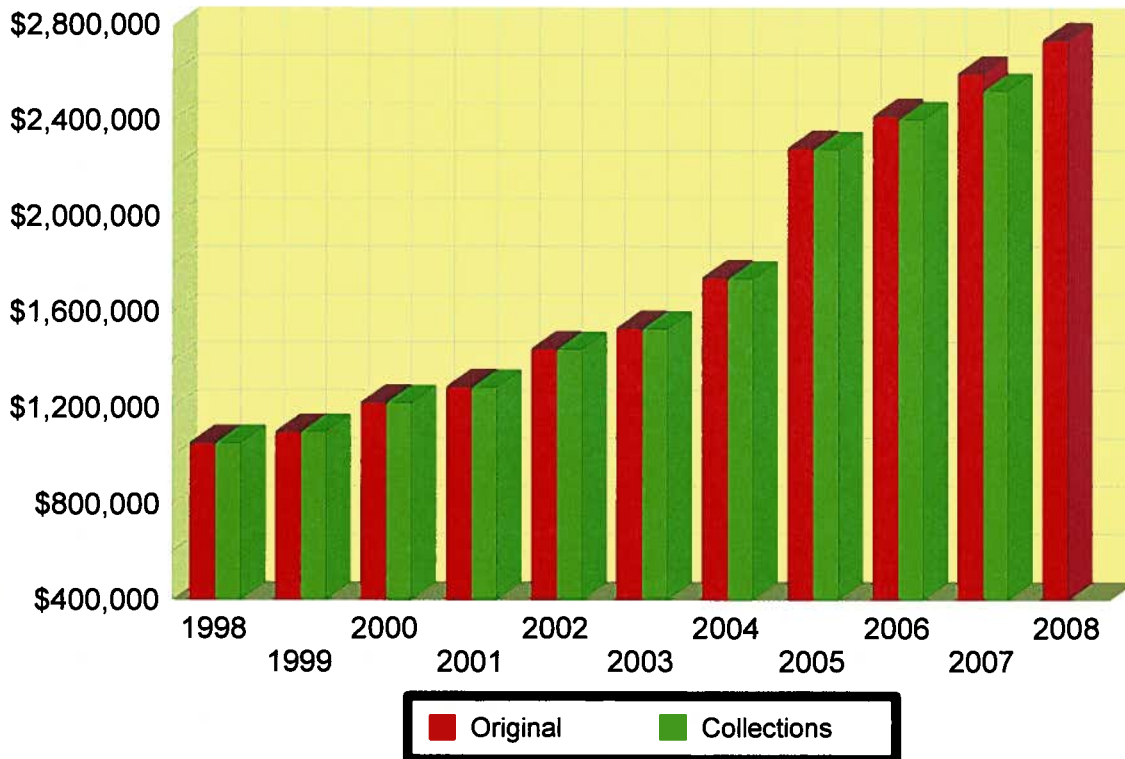
<u>Appraised Value</u>	<u>Taxable Value</u>
HCAD - \$ 746,537,900	HCAD - \$ 542,500,986
TYP - \$ 74,383,260	TYP - \$ 74,383,260
TOTAL \$ 820,921,160	TOTAL \$ 616,884,246

FROZEN TAX CEILING	\$
FROZEN VALUE	\$
H/S CAP LOSS	\$ 2,484,800

**Property Tax Levies & Collections  
Last Ten Years**

<b>Year</b>	<b>Original Levy</b>	<b>Collections Thru 09/30/07</b>	<b>Percent of Collections</b>	<b>Tax Rate</b>
1998	1,052,735	1,051,998	99.93%	0.30124
1999	1,099,969	1,098,825	99.90%	0.30124
2000	1,222,404	1,220,908	99.88%	0.30124
2001	1,287,178	1,285,222	99.85%	0.30124
2002	1,446,313	1,443,387	99.80%	0.318653
2003	1,532,737	1,529,177	99.77%	0.343793
2004	1,744,514	1,739,262	99.70%	0.343793
2005	2,287,243	2,279,914	99.68%	0.443793
2006	2,420,355	2,405,545	99.39%	0.443793
2007	2,598,066	2,525,223	97.20%	0.443793
2008	2,737,689	N/A	N/A	0.443793

Property Tax Levy/Collection  
Last Ten Years



**Collections includes any adjustments made by the Henderson County Appraisal District or Henderson County Tax Collector after the tax year began.**

## Property Taxes As A Percent Of Budget

Year	Tax Rate	Percent of Budget	Total Budget
1989	0.395000	20.4%	5,276,278
1990	0.222460	13.1%	5,494,411
1991	0.231180	11.5%	5,722,088
1992	0.243420	11.9%	5,793,232
1993	0.258240	12.2%	6,045,585
1994	0.258240	12.2%	6,442,254
1995	0.25824	11.5%	6,594,486
1996	0.25824	10.7%	7,050,639
1997	0.25824	9.7%	8,408,678
1998	0.30124	7.8%	11,097,107
1999	0.30124	13.5%	7,788,850
2000	0.30124	12.9%	8,513,097
2001	0.30124	9.3%	13,132,886
2002	0.30124	12.5%	10,319,293
2003	0.316853	12.3%	11,198,884
2004	0.343793	12.9%	11,846,135
2005	0.343793	14.4%	12,130,894
2006	0.443793	18.4%	12,408,175
2007	0.443793	17.3%	14,026,129
2008	0.443793	18.6%	13,038,610
2009	0.481808	16.8%	14,428,684
<b>Averages</b>	<b>0.28320</b>	<b>13.3%</b>	<b>8,287,623</b>



# **POLICIES AND PROCEDURES**

## POLICIES

The policies set forth in the Home Rule Charter for the City of Athens govern the basic framework for the overall management of the City. These policies are identified in the following sub-headings:

### OPERATING BUDGET

- The fiscal year of the City of Athens shall begin on the First day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.
- \* The City Council shall be responsible for a proposed budget to be prepared and submitted to them not later than the first regular meeting in August of each year for the following year, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:
  - 1) A budget message, explanatory of the budget, shall contain an outline of the proposed financial policies of the City, shall set forth the reasons for salient changes from the previous year in expenditure and revenue items, and shall explain any major changes in financial policy.
  - 2) A consolidated statement of anticipated receipts and proposed expenditures for all funds.
  - 3) An analysis of property valuations.
  - 4) An analysis of tax rates.
  - 5) Tax levies and tax collections by year for at least the preceding five (5) years.
  - 6) General fund resources in detail.
  - 7) Special fund resources in detail.
  - 8) Summary and detailed estimates of expenditures and revenues by function, department, and activity.
  - 9) Revenue and expense statement for all types of bonds.
  - 10) A description of all bond issues, along with a schedule of requirements for payments of such.
  - 11) The appropriation ordinance.
  - 12) The tax levying ordinance.
- \* The City will make every effort to insure that:
  - a) Budgeted expenditures do not exceed the budgeted revenue.
  - b) Revenue is budgeted on a realistic level, using the previous year as the basis for guide.
  - c) Revenue is used wisely with every dollar obtaining the maximum benefit possible for the citizens.
  - d) The budget is monitored in such a way as to provide leadership and instruction to accomplish the most efficient service for the least amount of money.
  - e) Property tax collection is aggressively pursued.
  - f) A high standard of accounting practices is maintained.
  - g) The Enterprise Fund operates at a self-supporting level.
  - h) All department heads share in the responsibility of maintaining a system of control which will provide for a budget which is not exceeded in its expenditures.
  - i) Provide necessary capital expenditures to maintain the current level of services.
- \* The proposed budget and all supporting schedules shall be filed with the City Secretary, submitted to the City Council and shall be a public record. Copies shall be provided for distribution to all

interested parties at least seven (7) days before the public hearing on the proposed budget.

- \* The City Council shall hold a public hearing on the proposed budget and all interested parties shall be given an opportunity to be heard for or against any item therein contained.
- \* The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council.
- \* The budget shall be finally adopted not later than September 15 in any year for the following fiscal year.
- \* The final budget shall be in effect for the fiscal year beginning on October 1.
- \* When necessary, the budget may be amended during the fiscal year by a vote of City Council.

#### **ACCOUNTING, AUDITING AND FINANCIAL REPORTING**

- \* The general purpose financial statements of the City of Athens have been prepared in conformity with Generally Accepted Accounting Principles applicable to State and local governments.
- \* The City Council provides for an independent annual audit for all City accounts. Such audits are made by certified public accountants who have no personal interest in the fiscal affairs of the City.
- \* The City Council is kept informed of the financial condition and the needs of the City. The Council is provided a copy of the annual financial reports.

#### **PROCUREMENT**

The City of Athens makes every effort to purchase goods and supplies at the lowest possible cost with the highest degree of value.

#### **HUMAN RESOURCES**

The Personnel Policy provides a basis for administration of the City's greatest resource: City employees. The purpose of these policies is to create a high degree of understanding, cooperation, efficiency and unity which comes through systematic application of good procedures in personnel administration, and to provide a uniform policy for all employees, with all the benefits such a program insures. The fundamental objectives are:

- To promote and increase efficiency and economy in the service of the city.
- To provide fair and equal opportunity to all qualified persons to enter city employment on the basis of demonstrated merit and fitness as ascertained through fair and practical methods of selection.
- To develop a program of recruitment, advancement and tenure which will make the services to the city attractive as a career and encourage each employee to render his best services to the city.
- To establish and promote high morale among city employees by providing good working relationships, a uniform personnel policy, opportunity for advancement, and consideration for employee needs and desires.

#### **PROPERTY AND EQUIPMENT CONTROL**

##### Policy

It is the policy of this entity to maintain accountability of all tangible property and equipment purchased, or otherwise acquired, or furnished by the other agencies. This accountability shall be maintained by records kept by the Director of Finance, and the records shall be verified at least once every three years by a physical inventory of the property in the entity's possession and reconciled appropriately.

##### General

This policy describes the requirements and procedures for maintaining accountability of all tangible nonexpendable personal property in possession of the entity. All items, either owned by the entity, or loaned or furnished to it from other sources, having an individual unit value of \$500 or more and a useful life of two years or more are covered by this procedure. Land, permanent buildings, and structures are excluded from

this procedure only as concerns the necessity of affixing property identification tags.

#### Procedure

- 1) At the time an item of nonexpendable personal property is received by the entity, either through direct purchase, as part of a package contract, donation or some other means, the item shall be assigned an entity identification number, and a tag containing this number shall be permanently affixed to the item. An entry shall be made in the entity's fixed assets accounting system maintained by the Director of Finance.
- 2) When an item is received, but before the item is placed in service, the following actions will be performed.
  - a. A copy of the purchase order or contract shall be sent to the Director of Finance.
  - b. An entity identification number shall be assigned, and an identification tag bearing that number shall be affixed to the item.
  - c. The Director of Finance shall enter the item in the property log, including all of the following information:
    - (1) Description of the item
    - (2) Manufacturer's serial number
    - (3) Entity identification number
    - (4) Date of acquisition
    - (5) Acquisition cost
    - (6) Grant number (If the item is acquired using grant funds)
    - (7) Contract or P.O. number
    - (8) Ownership
    - (9) Location
    - (10) Responsible department
- 3) At least once every three years a complete inventory of all entity property shall be conducted. The inventory for each entity department shall be conducted by a person who is not assigned to the department and who has no connection with the department being inventoried.
- 4) If any items are missing at completion of the inventory, or if any item is lost, stolen or vandalized at any time, the responsible department head shall immediately notify the local Police Dept. to initiate the appropriate investigation. The Director of Finance and the City Manager shall also be notified of the loss, and the action being taken to recover the lost item.
- 5) If any item of property is disposed of, the Director of Finance shall be notified and provided the following information for the property log:
  - A. Disposition of the property and reason
  - B. Date of disposition
  - C. Dollar amount of revenue from the disposal action

### **BASIC ELEMENTS OF A PURCHASING CODE OF ETHICS**

#### **Statement of Purchasing Policy**

Public employment is a public trust. It is the policy of the City of Athens to promote and balance the objective of protecting government integrity and the objective of facilitating the recruitment and retention of personnel needed by the City of Athens. Such policy is implemented by prescribing essential standards of ethical conduct without creating unnecessary obstacles to entering public service.

Public employees must discharge their duties impartially so as to assure fair competitive access to governmental procurement by responsible contractors. Moreover, they should conduct themselves in such a manner as to foster public confidence in the integrity of the City of Athens procurement organization.

To achieve the purpose of the Article, it is essential that those doing business with the City of Athens also observe the ethical standards prescribed here.

#### **General Ethical Standards**

There are certain common standards of ethics which should be included in the Code of Ethics. The following are from the Model Procurement Code for State and Local Governments:

1. It shall be a breach of ethics to attempt to realize personal gain through public employment with the City of Athens by any conduct inconsistent with the proper discharge of the employee's duties.

2. It shall be a breach of ethics to attempt to influence any public employee of the City of Athens to breach the standards of ethical conduct set forth in this code.
3. It shall be a breach of ethics for any employee of the City of Athens to participate directly or indirectly in a procurement when the employee knows that:
  - the employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
  - a business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
  - any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
4. **Gratuities**  
It shall be a breach of ethics to offer, give or agree to give any employee or former employee of the City of Athens, or for any employee or former employee of the City to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in the proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before this government.
5. **Kickbacks**  
It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City of Athens, or any person associated therewith, as an inducement for the award of a subcontract or order.
6. **Contract Clause**  
The prohibition against gratuities and kickback prescribed above shall be conspicuously set for in every contract and solicitation therefor.
7. It shall be a breach of ethics for any employee or former employee of the City of Athens knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

## **CITY OF ATHENS GRANT PROGRAMS**

The City of Athens has several on-going grants from both the State of Texas and the Federal Government. Not all grants are funded on an annual basis but have been used to assist in various services provided by the City. These grants are administered through the City by Division Directors. Summaries of these grants are as follows:

### **LOCAL EMERGENCY MANAGEMENT**

The City receives approximately \$ 13,000 a year in Federal Department of Homeland Security and FEMA contributions through the Texas Department of Public Safety for emergency preparedness personnel and administrative expenses pursuant to the Robert T Stafford Disaster Relief and Emergency Assistance Act 93-288 as amended , Sec. 613.

### **LOCAL EMERGENCY MANAGEMENT FACILITIES AND EQUIPMENT GRANT PROGRAM**

These grants passed through the Texas Department of Public Safety Division of Emergency Management provide funds to the Athens Fire Department for the purchase of civil defense and weather related warning systems. The funds have most recently been used to increase the number of outdoor warning sirens in the City.

### **U.S. DEPARTMENT OF HOMELAND SECURITY OFFICE OF DOMESTIC PREPAREDNESS STATE HOMELAND SECURITY GRANT**

These funds are provided to various City departments for the purchase of materials and equipment to assist in the preparedness of first responders to incidents involving terrorism, weapons of mass destruction, and other incidents resulting in mass casualties and loss of property. The grant will also be used to help secure certain City facilities against the same incidents.



## **SOLID WASTE MANAGEMENT PLANNING GRANT**

The East Texas Council of Governments provides grants for education and training projects and waste reduction and recycling programs. The City has subcontracted with a local organization, Keep Athens Beautiful, to conduct these programs.

## **OWNER OCCUPIED ASSISTANCE PROGRAM**

These grants are from the Texas Department of Housing and Community Affairs for rehabilitation or reconstruction of existing owner occupied homes.

## **UNITED STATES DEPARTMENT OF JUSTICE LOCAL LAW ENFORCEMENT BLOCK GRANTS PROGRAM**

These grants are through the U.S. DOJ Bureau of Justice Assistance in varying amounts and are for use by the Athens Police Department. The purpose of the LLEBG program is to reduce crime and increase public safety. The grant money has been historically used to purchase equipment or for personnel services to accomplish the stated goals of the program within the City of Athens.

## **UNITED STATES DEPARTMENT OF JUSTICE BUREAU OF JUSTICE ASSISTANCE BULLETPROOF VEST PARTNERSHIP GRANT**

These grant funds from the U.S. DOJ, Bureau of Justice Assistance provide resources for the Athens Police Department to purchase of protective body armor.

## **UNITED STATES DEPARTMENT OF JUSTICE EDWARD BYRNE MEMORIAL ACT FUND GRANT**

These grant funds passed through the Office of the Governor, Criminal Justice Division will partially fund a narcotics enforcement officer for the Athens police department for drug interdiction and enforcement.

## **UNITED STATES FEDERAL AVIATION ADMINISTRATION AIRPORT GRANTS**

These grants are passed through the Texas Department of Transportation for various maintenance and capital improvement projects at the Athens Municipal Airport. Grant money is accounted for in the airport grant fund.

## Capital Improvement Program

Funding of most major capital assets occurs through the issuance of long-term debt. Certain capital purchases (notably vehicles and certain specialty equipment) are undertaken through the annual operating budget of the various departments of the City.

The primary impacts of the capital budget on the operating budget occur through two channels: the annual debt service requirement on the outstanding debt and the operating costs added as a result of the construction or reconstruction of major fixed assets. As new roads are built to serve developing areas, the addition to the City's inventory of paved miles adds to the future maintenance liability. Similarly, as new fire stations and recreation facilities are built to serve the growing population, funds must be added to the operating budget to staff and operate these additional facilities.

The City of Athens normally funds its capital improvements through the sale of twenty year General Obligation (GO) bonds, Certificates of Obligation and Revenue bonds. For a project to be included in a CIP, it should have a useful life span that equals or exceeds the payback period of the bonds sold to fund the project, normally, twenty years. Examples are buildings, streets, bridges, water and sewer plants, and park projects.

Budgeting for its yearly capital improvement program, the City of Athens prioritizes departmental requests and allocates funds to individual departments during the budget process. Each department is then responsible for its own purchases subject to the appropriate bidding and purchasing procedures.

Capital purchases include such items as:

- Vehicles
- Equipment
- Structures

**General Obligation Bond Procedure:** GO bonds are backed by the taxing authority of the City, and the eligible voters are given an opportunity to vote for or against the capital projects presented to them in a citywide bond election.

**Revenue Bonds:** Capital Improvement Projects are also funded through the sale of Revenue Bonds, which are supported by user fees. The approval for revenue bond sales for capital projects is given by City Council. Council approval is dependent upon the need for the project and usage fee structure to support the project.

**Certificates of Obligation:** Another funding source for capital projects is the sale of Certificates of Obligation (CO's). CO's are repaid from tax or other revenues in the same way that General Obligation Bonds are paid. The main difference between GO's and CO's is that CO's do not require voter approval and may be paid from other sources of revenue other than property taxes.

**Capital Leases:** A lease which effectively conveys ownership of the property, plant or equipment over the lease term. A capital lease is, for the most part, viewed as an installment purchase of property rather than the rental of property. These are accounted for in a similar fashion as other forms of debt in the particular fund type to which they apply.

### Bonds By Purpose

Description	Purpose	Total Issue	Amount Outstanding 9/30/2009
<b>Certificates of Obligation</b>			
Series 2000	Improvements to the North and West Wastewater treatment plants. Rehab Faulk and South water towers and Faulk street ground storage tank.	\$2,000,000	\$1,505,000
Series 2004	Water and wastewater system improvements and replacements.	\$5,500,000	\$4,245,000
<b>General Obligation Bonds</b>			
Series 1998	Street and Drainage Improvements Construction of a North Athens Fire Station Equipment for new Fire Station Retire Outstanding Series 1991 Bonds	\$5,060,000	\$2,990,000

## MISCELLANEOUS STATISTICAL DATA

Date of Incorporation		1902
Date City Charter Adopted	December 1966	
Form of Government	Council-Administrator	
City Council	Randy Daniel, Mayor Elaine Jenkins, Jerry Don Vaught, Carroll Maberry, Carol Barton	
City Area	Nineteen and six tenths (19.6) Sq. Miles	
Miles of Streets	Graded	2
	Paved	100
Approximate Feet Of Water Lines		644,220
Approximate Feet Of Sewer Lines		546,640
Number Of Utility Customers		4,807
Fire Protection	Stations:	2
	Employees:	27
Police Protection	Stations:	1
	Employees:	34
Education	Community College	1
	High School	1
	Jr High	1
	Middle	2
	Elementary	4
Hospital	East Texas Medical Center	1
Number of City Employees		122
Population	Years	Census
	1910	2261
	1920	3176
	1930	4342
	1940	4765
	1950	5194
	1960	7086
	1970	9553
	1980	10197
	1990	10818
	2000	11297

## **GENERAL FUND**

This fund is used to account for all the general revenues of the City not specifically levied or collected for other purposes and for the expenditures relating to the rendering of general services by the City

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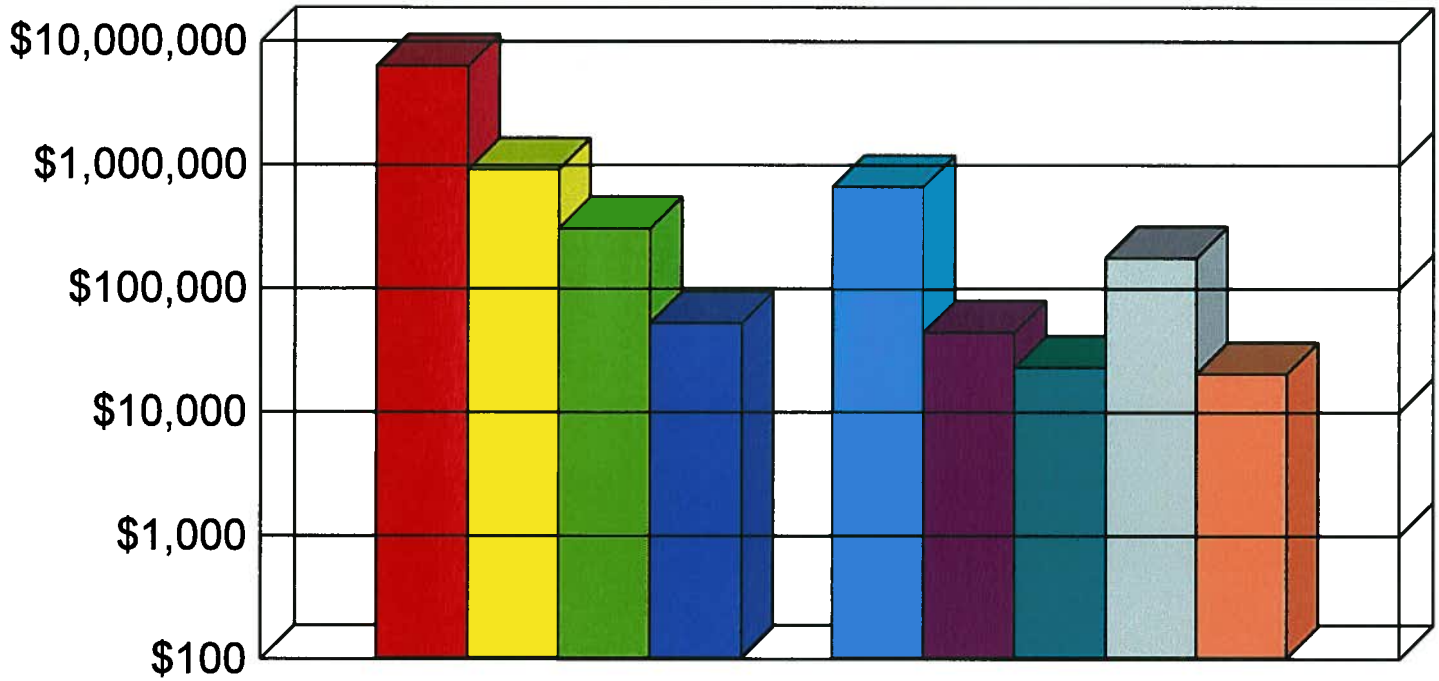
<b>REVENUE SUMMARY GENERAL FUND</b>						
<b>Revenue Classification</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>
AD VALOREM TAXES	4,529,979	4,557,385	5,044,888	5,427,390	5,776,430	6,171,777
FRANCHISE FEES	744,847	776,492	832,145	832,145	896,600	897,566
COURT/PUBLIC SAFETY FEES	351,475	330,066	257,576	257,576	299,100	299,100
LICENSES/PERMITS	63,270	44,150	69,735	69,736	50,625	51,453
OTHER OPERATING REVENUE	110		30	30	50	50
INTRAGOVERNMENTAL	668,445	687,302	650,000	650,000	650,000	650,000
INTERGOVERNMENTAL	41,641	41,842	43,255	43,255	41,300	43,300
REIMBURSING	36,913	19,129	29,202	29,202	28,979	22,500
OTHER NON-OPERATING	102,087	122,138	135,104	135,104	171,466	173,466
OTHER FINANCIAL SOURCES	129,600	42,784	8,500	8,500	225,249	20,000
<b>Total Revenue</b>	<b>6,668,367</b>	<b>6,621,287</b>	<b>7,070,435</b>	<b>7,452,938</b>	<b>8,139,799</b>	<b>8,329,212</b>

<b>EXPENSE SUMMARY GENERAL FUND</b>						
<b>Expense Classification</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Est. Actual</b>	<b>2008-09 Budget</b>
GENERAL GOVERNMENT	698,004	946,957	928,974	1,013,836	1,120,156	1,211,343
COMMUNITY DEVELOPMENT	446,451	233,299	229,996	231,863	243,609	276,808
PUBLIC HEALTH		281,189	286,080	296,937	355,873	365,323
PUBLIC WORKS	1,325,948	1,194,305	1,106,348	1,264,783	1,592,492	1,368,825
PUBLIC SAFETY	3,711,782	3,648,820	3,732,764	4,186,849	4,514,145	4,830,070
JUDICIAL	111,104	116,474	120,133	124,618	135,342	144,589
NON-DEPARTMENTAL	131,669	188,618	132,937	362,555	129,581	171,044
<b>Total Expenditures</b>	<b>6,424,958</b>	<b>6,609,662</b>	<b>6,537,232</b>	<b>7,481,441</b>	<b>8,091,198</b>	<b>8,368,002</b>



# General Fund Revenues

## 2008-09 Budget



- AD VALOREM TAXES
- FRANCHISE FEES
- COURT/PUBLIC SAFETY FEES
- LICENSES/PERMITS
- OTHER OPERATING REVENUE
- INTRAGOVERNMENTAL
- INTERGOVERNMENTAL
- REIMBURSING
- OTHER NON-OPERATING
- OTHER FINANCIAL SOURCES

## REVENUE

Account Number		2005-06 Actual	2006-07 Actual	2007-08 Est Act	2008-09 Budget
<b>TAXES</b>					
4011	Property Taxes-Current	1,732,911	1,901,036	2,091,105	2,421,403
4012	Property Taxes-Delinquent	36,155	41,327	40,000	40,000
4015	Penalty/Interest	25,247	27,784	13,614	14,000
4021	State Sales Tax	3,237,031	3,436,932	3,551,094	3,674,374
4022	State Mixed Drink Tax	13,543	20,311	21,792	22,000
	<b>TAX REVENUES</b>	<b>5,044,888</b>	<b>5,427,390</b>	<b>5,717,605</b>	<b>6,171,777</b>
<b>FEES</b>					
4100	Franchise Fees	744,021	744,021	790,051	800,000
4121	Franchise: Solid Waste	88,123	88,123	94,143	97,566
	<b>FEES</b>	<b>832,145</b>	<b>832,144</b>	<b>884,194</b>	<b>897,566</b>
<b>COURT/PUBLIC SAFETY</b>					
4201	Income From Fines/Other Court Fees	236,853	236,853	250,000	275,000
4201.1	Parking Meter Receipts				
4201.2	Court Service Fees	10,616	10,000	10,000	10,000
4201.3	Time Payment Fees	6,129	6,000	6,000	6,000
4201.4	Failure To Appear Fees	2,542	2,600	2,600	2,600
4201.5	Child Safety Restraint Fee		3,500	3,500	3,500
4201.6	Municipal Court Technology Fee				
4201.8	Judicial Fee Retained	748	1,000	1,000	1,000
4201.9	Juror Reimbursement Fee	686	1,000	1,000	1,000
4220	Prisoner Fees				
4230	Fingerprinting Fees				
4240	Brady Bill Fees				
	<b>COURT/PUBLIC SAFETY</b>	<b>257,576</b>	<b>260,953</b>	<b>274,100</b>	<b>299,100</b>
<b>LICENSES AND PERMITS</b>					
4302	Electrician Licenses				
4345	Re-Zoning Fees	2,075	2,075	2,000	2,000
4361	Platting Fees	52	52	400	500
4362	Permits-Miscellaneous	140	140	150	150
4365	Permits-Building	40,188	40,188	24,000	24,000
4366	Permits-Electrical	6,282	6,282	5,000	5,000
4367	Permits-Plumbing	8,007	8,007	6,500	6,500
4368	Permits-Mechanical	4,416	4,416	4,000	4,000
4369	Permits-Mobile Homes	175	175	300	250
4372	Permits-Tree Removal	125	125	125	125
4375	Permits-Burn	1,450	1,450	2,000	2,000
4377	Permits-Moving	600	600	600	600
4378	Street Cutting	4,328	4,328	5,000	4,328
4379	Curb Cutting	147	147	300	300
4380	Bldg Line Variance	900	900	600	700
4399	Market Square/RV Fees	851	851	1,000	1,000
	<b>LICENSES/PERMITS</b>	<b>69,735</b>	<b>69,736</b>	<b>51,975</b>	<b>51,453</b>

## REVENUE

Account Number		2005-06 Actual	2006-07 Actual	2007-08 Est Act	2008-09 Budget
	<b>Other Operating Revenue</b>				
4499.1	Returned Check Fees	30	30	50	50
	<b>Total Other Operating Revenue</b>	<b>30</b>	<b>30</b>	<b>50</b>	<b>50</b>
	<b>INTRAGOVERNMENTAL</b>				
4531	Operating Transfer - Fund 31				
4540	Operating Transfer - Utility Fund	650,000	650,000	650,000	650,000
4550	Operating Transfer - Fund 50				
4551	Operating Transfer - Fund 51				
4553	Operating Transfer - Fund 53				
4554	Operating Transfer - Fund 54				
4559	Operating Transfer - Fund 59				
	<b>INTRAGOVERNMENTAL</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
	<b>INTERGOVERNMENTAL</b>				
4620	Cops Fast Grant Reimbursement				
4621	LEOSE Training Reimbursement	3,269	3,269	3,138	3,300
4622	Misc. Law Enforcement Grant				
4630	Emergency Management Reim.				
4631	AMWA Contract Fees	30,000	30,000	30,000	30,000
4633	County Fire Protection Service	9,986	9,986	10,000	10,000
	<b>INTERGOVERNMENTAL</b>	<b>43,255</b>	<b>43,255</b>	<b>43,138</b>	<b>43,300</b>
	<b>REIMBURSING REVENUES</b>				
4710	Workers Compensation Reimb.	2,777	2,777	2,422	2,500
4711	Other Insurance Reimbursement	427	427	9,000	5,000
4732	Crossing Guard Reimbursement				
4740	House Demolition	25,998	25,998	17,500	15,000
4760	Teletype Reimbursement				
4770	Grants Reimbursement				
4799	Other Reimbursing Revenue			100	
	<b>REIMBURSING REVENUE</b>	<b>29,202</b>	<b>29,202</b>	<b>29,022</b>	<b>22,500</b>
	<b>MISCELLANEOUS</b>				
4801	Interest Income	116,270	116,270	112,500	151,466
4810	Lease: Parking Lot	500	500	500	500
4820	Compost Site Fees	9,629	9,629	11,000	12,000
4821	Auction Proceeds	2,626	2,626	2,500	2,500
4898	Cash Over/Short	1	1	25	
4899	Miscellaneous Revenue	6,078	6,078	10,000	7,000
4999	Other Sources				
	<b>MISCELLANEOUS</b>	<b>135,104</b>	<b>135,104</b>	<b>136,525</b>	<b>173,466</b>
	<b>OTHER FINANCING SOURCES</b>				
4910	Bond Proceeds				
4920	Note Proceeds			205,248	
4930	Donations	8,500	8,500	1,816	20,000
4931	Sale of Capital Assets				
	<b>Other Financing Sources</b>	<b>8,500</b>	<b>8,500</b>	<b>207,064</b>	<b>20,000</b>
	<b>GRAND TOTAL REVENUES</b>	<b>7,070,435</b>	<b>7,456,314</b>	<b>7,993,673</b>	<b>8,329,212</b>

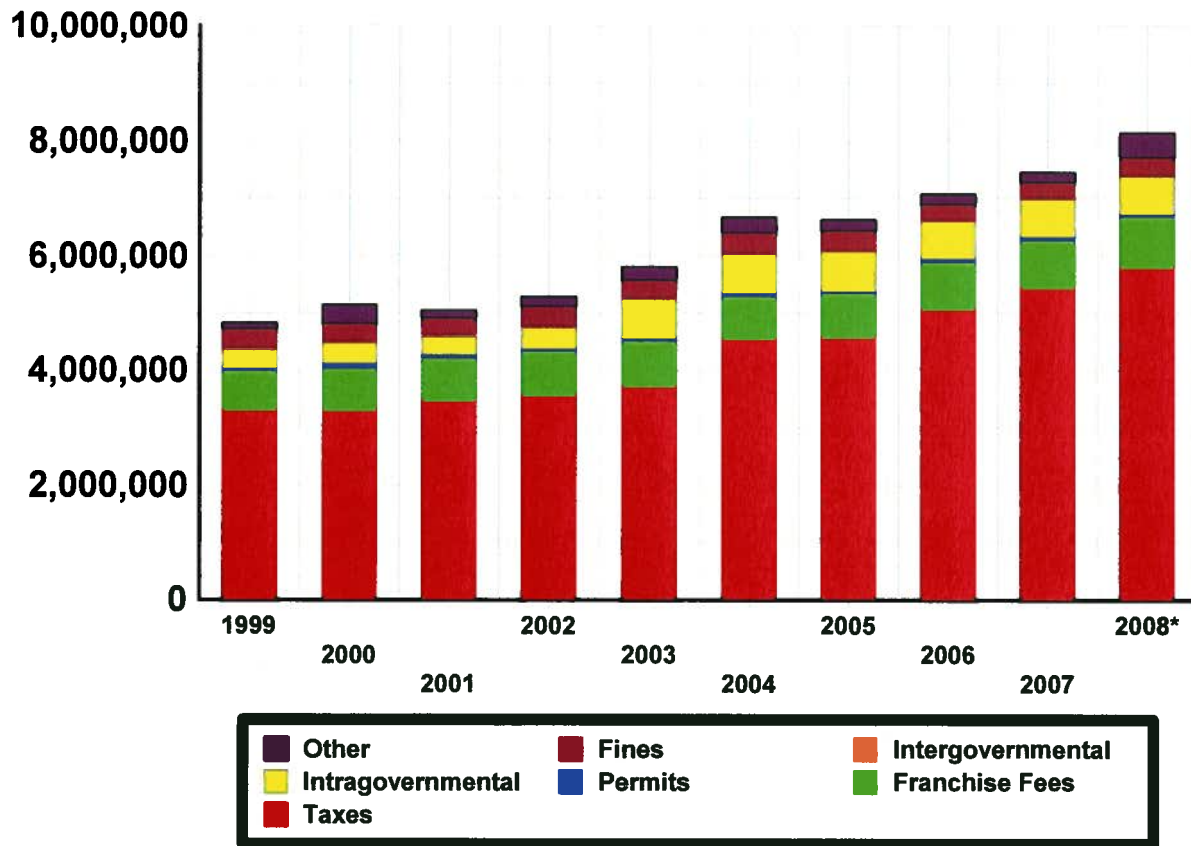
**General Fund Revenues-By Source**

**Last Ten Years**

Fiscal Year	Taxes	Franchise Fees	Licenses/Permits	Transfers Intragov	Transfers Intergov	Fines	Other	Total
1999	3,286,200	691,438	64,800	300,333	45,773	331,529	104,286	4,824,358
2000	3,284,527	736,502	97,910	350,000	45,093	297,290	322,071	5,133,393
2001	3,456,250	745,754	69,826	302,997	49,218	285,817	132,109	5,041,970
2002	3,543,274	780,088	46,800	363,700	48,175	334,669	166,229	5,282,936
2003	3,697,577	804,312	52,364	674,475	43,323	299,953	226,628	5,798,632
2004	4,529,979	744,847	63,270	668,445	41,641	351,475	268,710	6,668,367
2005	4,557,385	776,492	44,150	687,302	41,842	330,066	184,050	6,621,287
2006	5,044,888	832,145	69,735	650,000	43,255	257,576	172,836	7,070,435
2007	5,427,390	832,145	69,736	650,000	43,255	257,576	172,836	7,452,938
2008*	5,776,430	896,600	50,625	650,000	41,300	299,100	425,744	8,139,799

\* Estimated

## General Government Revenues By Source

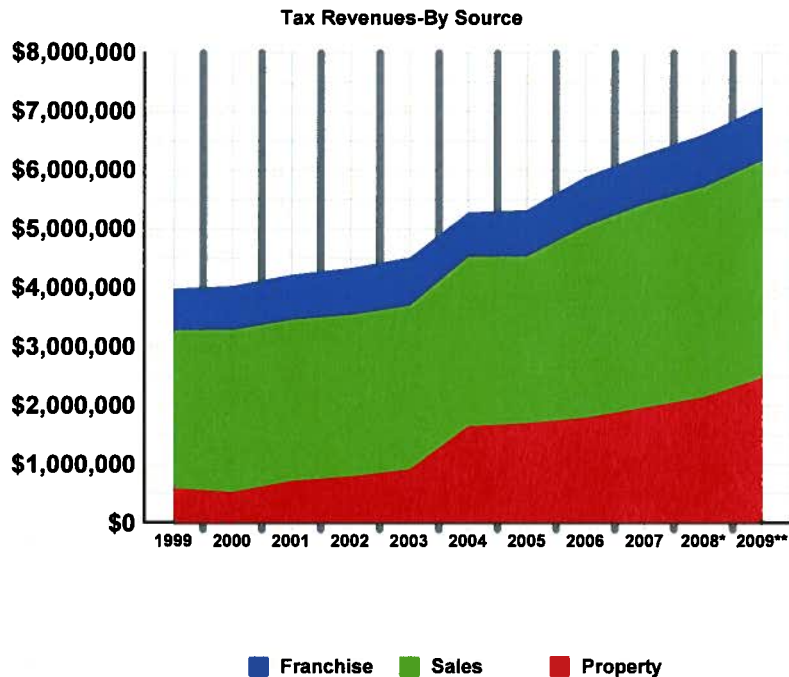


## General Fund Tax Revenues By Source Ten-Year Comparison

Fiscal Year	Property	Sales	Franchise	Total
1999	593,113	2,685,409	691,439	3,969,961
2000	531,004	2,753,524	736,503	4,021,030
2001	720,188	2,741,443	745,755	4,207,386
2002	793,151	2,750,123	780,088	4,323,362
2003	915,944	2,781,363	804,312	4,501,619
2004	1,646,748	2,883,232	744,847	5,274,826
2005	1,705,763	2,828,910	776,492	5,311,166
2006	1,794,314	3,250,574	832,145	5,877,033
2007	1,970,147	3,457,243	832,123	6,259,513
2008*	2,144,719	3,572,886	884,194	6,601,799
2009**	2,475,403	3,696,374	897,566	7,069,343
Total	15,290,494	33,401,081	8,725,464	57,417,039

\* Estimated

\*\*Proposed Budget



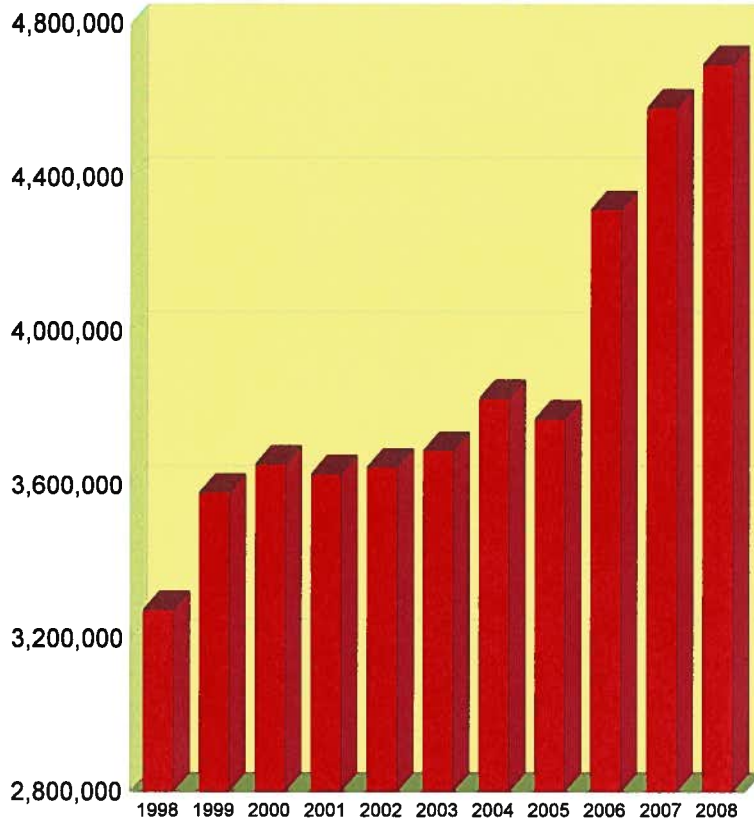
Property is all revenue derived from property taxes including penalty and interest.

Sales are all sales tax revenues including state mixed drink taxes.

Franchise includes all franchise fees.

## Sales Tax Collections

**Sales Tax Receipts**



**Sales Tax Receipts have been utilized to fund services in the General Fund of the City. The local sales tax rate is 2 cents per one dollar. On October 1, 1990, the local rate increased to the current rate as adopted by the citizens of Athens in the election held on May 5, 1990, which provided for the following:**

**The adoption of additional one-half of one percent sales and use tax within the City to be used to reduce the property tax rate;**

**The adoption of an additional one-half of one percent sales and use tax within the City to be used for improving and promoting economic and industrial development.**

**The graph represents 100% of the collections including the 1/2 cent paid to the Athens Economic Development Corporation for economic development.**

**These figures do not include the State Mixed Drink taxes.**

Fiscal Year	Sales Tax
1998	\$3,274,480
1999	\$3,580,545
2000	\$3,654,113
2001	\$3,628,287
2002	\$3,646,244
2003	\$3,689,614
2004	\$3,824,801
2005	\$3,771,880
2006	\$4,316,041
2007	\$4,580,257
2008	\$4,692,908

# **EXPENDITURES**

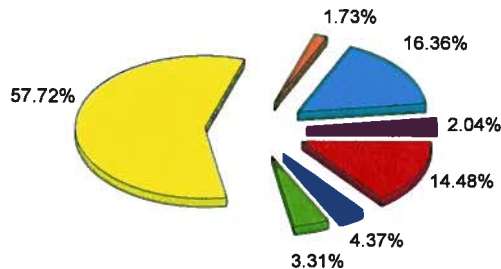
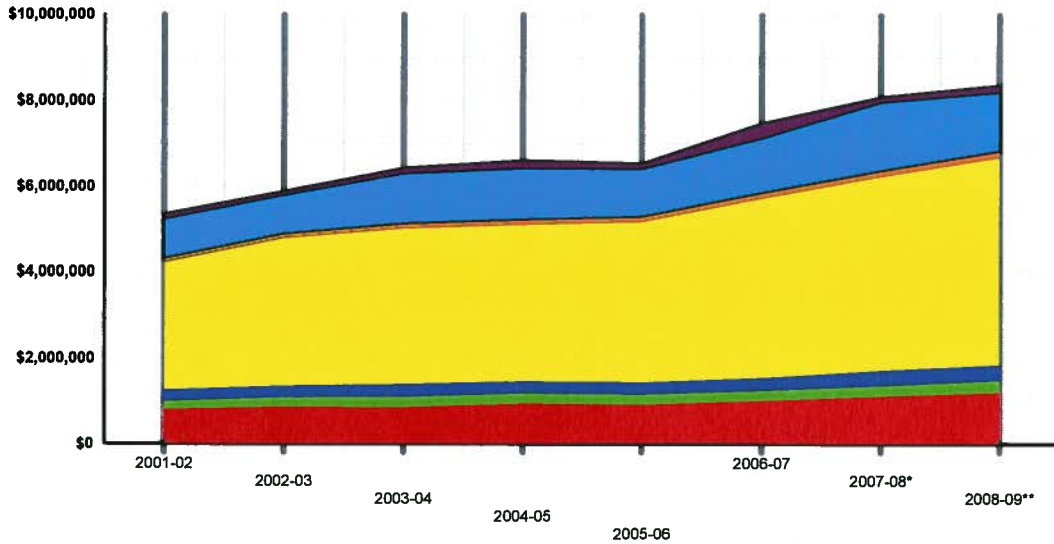
### General Fund Expenditures-By Function Summary

Fiscal Year	General Government	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept.	Total
2001-02	813,153	178,119	268,877	2,963,325	93,825	910,566	127,410	5,355,275
2002-03	870,837	215,937	267,462	3,434,546	100,447	894,442	101,975	5,885,646
2003-04	862,071	239,975	293,226	3,625,032	111,104	1,161,881	131,669	6,424,958
2004-05	946,957	233,299	281,189	3,648,820	116,474	1,194,305	188,618	6,609,661
2005-06	928,974	229,996	286,080	3,732,764	120,133	1,106,348	132,937	6,537,232
2006-07	1,013,836	231,863	296,937	4,186,849	124,618	1,264,783	362,555	7,481,441
2007-08*	1,120,156	243,609	355,873	4,514,145	135,342	1,592,492	129,581	8,091,198
2008-09**	1,211,343	276,808	365,323	4,830,070	144,589	1,368,825	171,044	8,368,002

\* Estimated

\*\*Proposed

General Government Expenditures  
By Function





**General Fund Expenditures Comparison By Function**

Department	Dept. No.	2006-07 Budget	2006-07 Actual	2007-08 Budget	2007-08 Est. Actual	2008-09 Budget
<b>General Government:</b>						
Administration	10	149,861	144,802	158,771	158,967	170,841
Legal	11	22,000	14,400	22,000	22,045	22,045
Personnel/Civil Service	12	108,693	153,156	138,857	154,494	160,910
Finance	14	222,558	214,657	237,092	225,958	235,764
Mayor/Council	15	16,700	26,370	19,700	29,700	29,700
City Secretary	16	156,797	145,949	173,136	161,365	185,406
Municipal Building	17	154,238	146,487	190,098	183,031	200,403
City Garage	38	175,471	168,015	186,002	184,596	206,274
<b>TOTAL</b>		<b>1,006,318</b>	<b>1,013,836</b>	<b>1,125,656</b>	<b>1,120,156</b>	<b>1,211,343</b>
<b>Community Development:</b>						
Community Services	20	79,000	91,534	79,000	79,000	95,000
Planning and Inspection	24	166,660	140,329	165,310	164,609	181,808
<b>TOTAL</b>		<b>245,660</b>	<b>231,863</b>	<b>244,310</b>	<b>243,609</b>	<b>276,808</b>
<b>Public Health:</b>						
Public Health	22	253,576	233,876	360,642	280,303	284,681
Animal Control	49	74,111	63,061	75,971	75,570	80,642
<b>TOTAL</b>		<b>327,687</b>	<b>296,937</b>	<b>436,613</b>	<b>355,873</b>	<b>365,323</b>
<b>Public Works:</b>						
Street Department	32	915,324	884,471	1,194,791	1,183,094	943,627
Parks Department	34	397,634	380,312	427,829	409,398	425,198
<b>TOTAL</b>		<b>1,312,958</b>	<b>1,264,783</b>	<b>1,622,620</b>	<b>1,592,492</b>	<b>1,368,825</b>
<b>Public Safety:</b>						
Fire Department	46	2,230,327	1,883,543	2,045,594	2,085,015	2,206,671
Police Department	51-54	2,463,423	2,303,306	2,498,143	2,429,130	2,623,399
<b>TOTAL</b>		<b>4,693,750</b>	<b>4,186,849</b>	<b>4,543,737</b>	<b>4,514,145</b>	<b>4,830,070</b>
<b>Judicial</b>						
Municipal Court	50	129,546	124,618	136,358	135,342	144,589
		129,546	124,618	136,358	135,342	144,589
<b>Non-Departmental</b>						
Non-departmental	55	383,046	362,555	213,200	129,581	171,044
<b>TOTAL</b>		<b>383,046</b>	<b>362,555</b>	<b>213,200</b>	<b>129,581</b>	<b>171,044</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>8,098,965</b>	<b>7,481,441</b>	<b>8,322,494</b>	<b>8,091,198</b>	<b>8,368,002</b>

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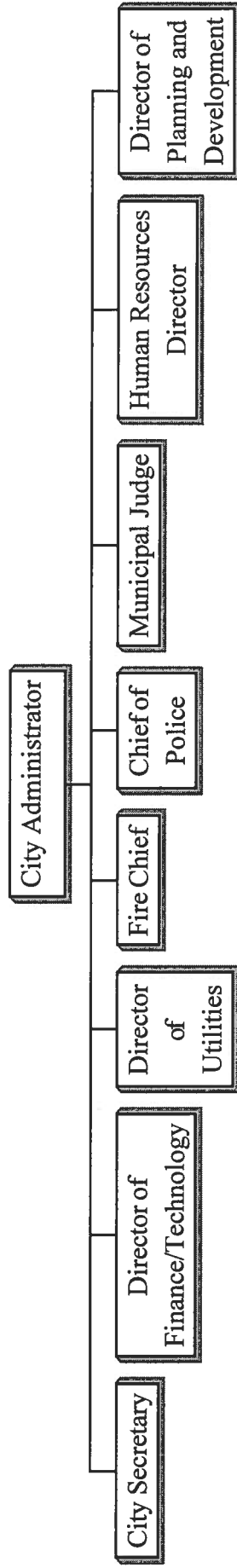
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\*Total Proposed Expenditures for New Budget Year

\*\* Total includes amendments through budget process.

## **DEPARTMENTAL EXPENSES**

# ADMINISTRATION



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *CITY ADMINISTRATOR*

### **Department Purpose:**

- The City Administrator's office is responsible for administering the programs established by the City Council. This office directs and coordinates the operations of City departments and informs and advises the City Council regarding transactions and issues, including existing conditions and future requirements.

### **Departmental Objectives:**

- To coordinate Council activities.
- To supervise staff in such a way as to provide the most efficient and effective municipal services to the citizens.
- To provide Council with timely and sufficient information.
- To initiate innovative approaches to problems.
- To maintain a long-range outlook and provide Council with recommendations for the future.
- To assist citizens with problems and to satisfy complaints.

Department Name:  
 Department Number:

**Administration  
 10**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	109,866	117,411	122,306	129,595	138,198	148,196	148,467	160,241
<b>Supplies</b>	234	283	294	836	367	850	850	950
<b>Contractual Services</b>	4,423	6,418	6,544	4,843	6,238	9,725	9,650	9,650
<b>Capital Improvements</b>	1,672							
<b>Total Expense</b>	<b>116,195</b>	<b>124,112</b>	<b>129,143</b>	<b>135,274</b>	<b>144,803</b>	<b>158,771</b>	<b>158,967</b>	<b>170,841</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Administrator</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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## ADMINISTRATION

### *PERSONAL SERVICES*

510-6100	Longevity	1,200	1,200	1,200	1,200
510-6101	Salaries	98,410	104,941	104,941	113,286
510-6103	F I C A	7,704	8,885	8,900	9,539
510-6104	Group Insurance	5,276	5,615	5,640	5,895
510-6105	Retirement	15,741	17,424	17,455	19,950
510-6106	Workers Compensation	113	131	128	168
510-6109	Incentive Pay	754	1,000	1,203	1,203
510-6110	Vacation Buy Back				
610-6141	Car Allowance	9,000	9,000	9,000	9,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>138,198</b>	<b>148,196</b>	<b>148,467</b>	<b>160,241</b>

### *SUPPLIES*

510-6201	Office Supplies	100	150	150	150
510-6202	Operating Supplies				
510-6204	Small Tools & Equipment		100	100	100
510-6205	Postage	82	100	100	100
510-6206	Subscriptions,Books,Periodicals	25	400	400	400
510-6208	Computer Software	160	100	100	200
	<b>TOTAL SUPPLIES</b>	<b>367</b>	<b>850</b>	<b>850</b>	<b>950</b>

### *CONTRACTUAL SERVICES*

510-6301	Communication	439	1,250	1,250	1,250
510-6302	Travel and Training	4,241	5,000	5,000	5,000
510-6308	Repair and Maintenance	64	200	200	200
510-6309	Rentals				
510-6310	Other Contractual Services	62	75		
510-6312	Professional Dues	1,291	1,200	1,200	1,200
510-6399	Miscellaneous	141	2,000	2,000	2,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>6,238</b>	<b>9,725</b>	<b>9,650</b>	<b>9,650</b>

### *CAPITAL*

510-6504	Machinery & Equipment				
510-6505	Vehicles				
510-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>144,803</b>	<b>158,771</b>	<b>158,967</b>	<b>170,841</b>

\*Includes amendments during fiscal year.

**LEGAL DEPARTMENT**

**City Attorney  
(Retainer)**

**Review Legal Documents  
Represent/Advise City in Legal matters**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Legal Department

### **Department Purpose:**

- The legal department is responsible for administration of all legal affairs of the City, preparation of ordinances, contracts, and all other legal documents, and the rendering of legal advice and opinions for the City Council, City Manager, and City departments.

### **Departmental Objectives:**

- To represent the City in litigations and administrative proceedings on an “as needed” basis.
- To prepare, review, and approve ordinances, resolutions, contracts, and other legal documents affecting the City.



Department Name:  
 Department Number:

**Legal**  
**11**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>20087-09 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>	<b>1</b>	<b>38</b>					<b>45</b>	<b>45</b>
<b>Contractual Services</b>	<b>17,342</b>	<b>14,010</b>	<b>14,160</b>	<b>14,744</b>	<b>14,400</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>17,343</b>	<b>14,048</b>	<b>14,160</b>	<b>14,744</b>	<b>14,400</b>	<b>22,000</b>	<b>22,045</b>	<b>22,045</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>City Attorney (Contract)</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**LEGAL**

***PERSONAL SERVICES***

511-6104	Group Insurance				
511-6105	Retirement				
	<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

***SUPPLIES***

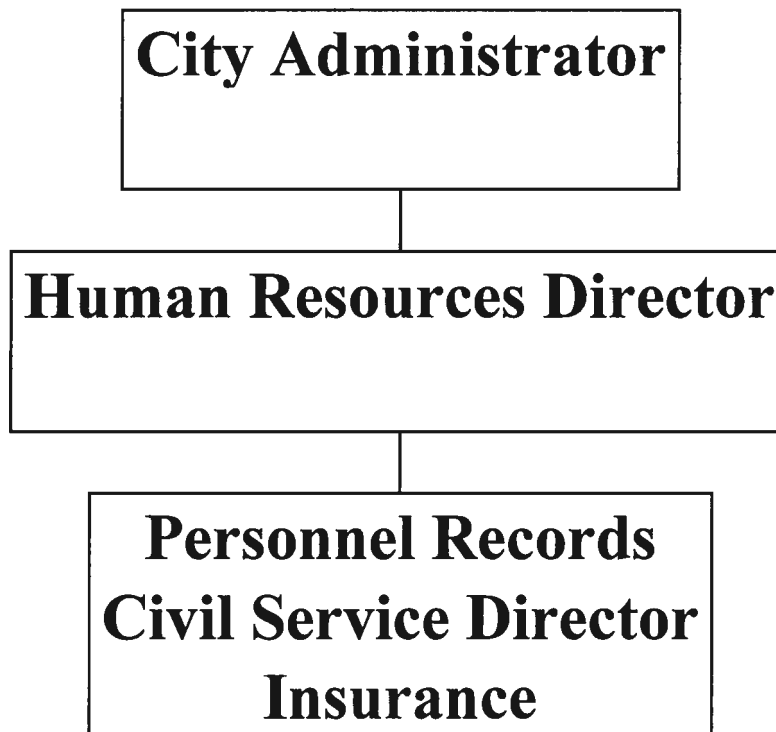
511-6201	Office Supplies				
511-6205	Postage				
511-6206	Subscriptions,Books,Periodicals			45	45
	<b>TOTAL SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>45</b>

***CONTRACTUAL SERVICES***

511-6300	Professional Services		5,000	5,000	5,000
511-6302	Travel and Training		1,000	1,000	1,000
511-6310	Other Contractual Services	14,400	16,000	16,000	16,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>14,400</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>14,400</b>	<b>22,000</b>	<b>22,045</b>	<b>22,045</b>

\*Includes amendments during fiscal year.

# **HUMAN RESOURCES DEPARTMENT**



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Human Resources

### **Department Purpose:**

- The Human Resources Director will provide a focal point for all personnel, Civil Service and Risk Management related activities.

### **Departmental Objectives:**

- Maintain accurate personnel records.
- Assure insurance coverage on City assets and for corresponding liabilities.
- Coordinate Civil Service activities with Civil Service Commission.
- Serve as City's Risk Manager
- Advise department heads on disciplinary action.

Department Name:  
 Department Number:

**Human Resources  
 12**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	63,138	67,593	71,484	74,545	79,418	90,287	89,844	97,360
<b>Supplies</b>	2,660	3,258	2,449	3,459	3,617	5,500	6,400	6,700
<b>Contractual Services</b>	21,074	21,929	20,780	21,910	70,122	42,470	57,650	56,850
<b>Capital Improvements</b>	1,568	675		518		600	600	
<b>Total Expense</b>	<b>88,440</b>	<b>93,455</b>	<b>94,713</b>	<b>100,432</b>	<b>153,157</b>	<b>138,857</b>	<b>154,494</b>	<b>160,910</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Human Resources Director</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**HUMAN RESOURCES DEPARTMENT**

***PERSONAL SERVICES***

512-6100	Longevity	496	564	564	612
512-6101	Salaries	59,686	63,568	63,568	68,623
512-6103	FICA	4,208	5,273	5,258	5,648
512-6104	Group Insurance	5,062	5,615	5,414	5,895
512-6105	Retirement	8,856	10,341	10,312	11,814
512-6106	Workers Compensation	113	131	128	168
512-6109	Incentive Pay	447	695	500	500
512-6110	Vacation Buy Back		500	500	500
512-6141	Car Allowance	550	3,600	3,600	3,600
	<b>TOTAL PERSONAL SERVICES</b>	<b>79,418</b>	<b>90,287</b>	<b>89,844</b>	<b>97,360</b>

***SUPPLIES***

512-6201	Office Supplies	777	800	900	1,000
512-6202	Operating Supplies	924	2,000	2,500	2,200
512-6203	Repair & Maintenance Supplies				
512-6204	Small Tools & Equipment		400	400	400
512-6205	Postage	443	600	600	600
512-6206	Subscriptions, Books,Periodicals	1,352	1,500	1,800	2,000
512-6208	Computer Software	121	200	200	500
	<b>TOTAL SUPPLIES</b>	<b>3,617</b>	<b>5,500</b>	<b>6,400</b>	<b>6,700</b>

***CONTRACTUAL SERVICES***

512-6300	Professional Services	61,575	30,120	45,000	45,000
512-6301	Communication	289	700	700	800
512-6302	Travel and Training	4,374	5,500	5,500	5,500
512-6303	Advertising	3,367	4,900	5,000	4,000
512-6304	Printing and Binding				
512-6308	Repair & Maintenance	64	300	400	500
512-6310	Other Contractual Service				
512-6311	Other Professional Serv.		150	150	150
512-6312	Professional Dues	350	600	700	700
512-6399	Miscellaneous	103	200	200	200
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>70,122</b>	<b>42,470</b>	<b>57,650</b>	<b>56,850</b>

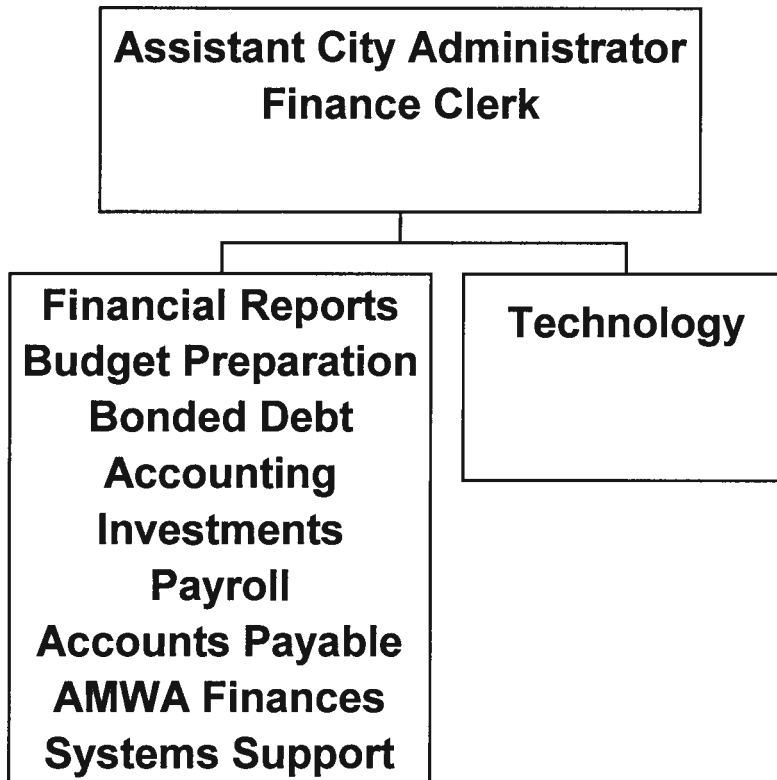
***CAPITAL***

512-6504	Machinery & Equipment				
512-6508	Computer Equipment		600	600	
512-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>0</b>

	<b>TOTAL EXPENDITURES</b>	<b>153,157</b>	<b>138,857</b>	<b>154,494</b>	<b>160,910</b>
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\*Includes amendments during fiscal year.

## FINANCE DEPARTMENT



# DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Finance

## **Department Purpose:**

- The Finance Department is charged with managing the accounting and finance functions of the City in a competent and professional manner and in accordance with applicable local, State and Federal laws. The Finance Department also oversees the technology needs of the City.

## **Departmental Objectives:**

- To maintain clear, accurate financial records.
- To maintain accurate payroll records.
- To manage City Funds in accordance with current City Investment Policies
- To provide an annual budget that is clear, informative, and easily understood.
- Process payables on a timely basis.
- To provide complete and accurate financial information to the Council and to Management on a timely basis.
- To advise the City Council, City Administrator and department heads on technology related issues.



Department Name:  
 Department Number:

**Finance**  
**14**

**Expense Summary**

<b>Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	133,379	142,961	149,791	158,453	168,653	183,954	177,599	182,523
<b>Supplies</b>	7,273	6,398	8,901	9,797	9,950	10,600	9,700	10,600
<b>Contractual Services</b>	27,586	34,998	35,813	34,031	33,412	42,538	38,144	42,641
<b>Capital Improvements</b>		675	11,623		2,642		515	
<b>Total Expense</b>	<b>168,237</b>	<b>185,032</b>	<b>206,128</b>	<b>202,281</b>	<b>214,657</b>	<b>237,092</b>	<b>225,958</b>	<b>235,764</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Assistant City Administrator/Director</b>	<b>1</b>
<b>Finance Clerk</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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## FINANCE

### *PERSONAL SERVICES*

514-6100	Longevity	1,640	1,808	1,006	708
514-6101	Salaries	125,461	132,197	125,907	130,557
514-6102	Overtime				
514-6103	F I C A	9,469	10,668	10,143	10,394
514-6104	Group Insurance	10,155	12,658	14,756	14,190
514-6105	Retirement	18,782	20,920	19,891	21,738
514-6106	Workers Compensation	226	263	223	336
514-6109	Incentive Pay	1,120	1,440	347	1,000
514-6110	Vacation Buy Back		400		
514-6111	Accrued Vacation Payout			1,726	
514-6141	Car Allowance	1,800	3,600	3,600	3,600
	<b>TOTAL PERSONAL SERVICES</b>	<b>168,653</b>	<b>183,954</b>	<b>177,599</b>	<b>182,523</b>

### *SUPPLIES*

514-6201	Office Supplies	3,450	4,100	3,800	4,100
514-6203	Repair & Maintenance Supplies	1,229	1,000	500	1,000
514-6204	Small Tools & Equipment	1,620	1,000	1,000	1,000
514-6205	Postage	1,276	1,500	1,300	1,500
514-6206	Subscriptions,Books,Periodicals	1,049	2,000	2,000	2,000
514-6208	Computer Software	1,326	1,000	1,100	1,000
	<b>TOTAL SUPPLIES</b>	<b>9,950</b>	<b>10,600</b>	<b>9,700</b>	<b>10,600</b>

### *CONTRACTUAL SERVICES*

514-6300	Professional Services	13,000	14,000	13,500	14,000
514-6301	Communication	1,752	2,100	1,800	2,000
514-6302	Travel and Training	2,015	4,200	4,200	4,200
514-6303	Advertising		100		100
514-6304	Printing and Binding	1,441	2,750	1,456	2,250
514-6308	Repair and Maintenance	13,610	17,538	15,538	18,241
514-6310	Other Contractual Service	372	600	600	600
514-6311	Other Professional Services				
514-6312	Professional Dues	940	950	950	950
514-6399	Miscellaneous	282	300	100	300
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>33,412</b>	<b>42,538</b>	<b>38,144</b>	<b>42,641</b>

### *CAPITAL*

514-6504	Machinery & Equipment				
514-6508	Computer Equipment	2,642		515	
514-6510	Furniture & Fixtures				
514-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>2,642</b>	<b>0</b>	<b>515</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>214,657</b>	<b>237,092</b>	<b>225,958</b>	<b>235,764</b>

\*Includes amendments during fiscal year

# **Mayor and City Council**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Mayor and Council*

### **Department Purpose:**

- The Athens City Council is primarily responsible for providing and maintaining a safe, pleasant environment for the citizens of Athens by generating effective government and efficient public services.

### **Departmental Objectives:**

- To preserve community physical and aesthetic assets.
- To cultivate a healthy business climate.
- To provide public services as efficiently as possible.
- To be attentive and responsive to the concerns of the citizens.

Department Name:  
Department Number:

**Mayor And City Council**  
**15**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>	333	1,111	234	264	282	700	700	700
<b>Contractual Services</b>	16,255	61,916	59,933	33,988	26,088	19,000	29,000	29,000
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>16,588</b>	<b>63,027</b>	<b>60,167</b>	<b>34,252</b>	<b>26,370</b>	<b>19,700</b>	<b>29,700</b>	<b>29,700</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Mayor</b>	<b>1</b>
<b>Council Members</b>	<b>4</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**MAYOR/COUNCIL**

***SUPPLIES***

515-6201	Office Supplies	267	200	200	200
515-6204	Small Tools & Equipment				
515-6205	Postage	15	500	500	500
515-6206	Subscriptions,Books,Periodicals				
	<b>TOTAL SUPPLIES</b>	<b>282</b>	<b>700</b>	<b>700</b>	<b>700</b>

***CONTRACTUAL SERVICES***

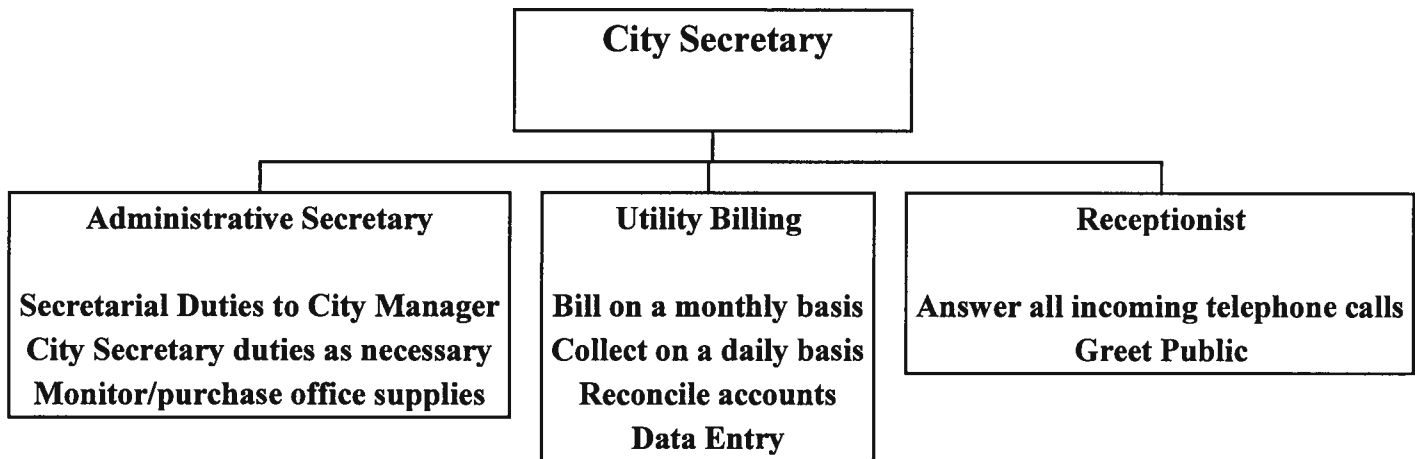
515-6300	Professional Services				
515-6301	Communication				
515-6302	Travel and Training	6,359	8,000	8,000	8,000
515-6303	Advertising				
515-6304	Printing & Binding				
515-6309	Rentals				
515-6310	Other Contractual Services	12,167	2,000	12,000	12,000
515-6312	Professional Dues	2,873	4,000	4,000	4,000
515-6313	Aid to Other Organizations				
515-6399	Miscellaneous	4,689	5,000	5,000	5,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>26,088</b>	<b>19,000</b>	<b>29,000</b>	<b>29,000</b>

***CAPITAL***

515-6504	Machinery & Equipment				
515-6506	Vehicles				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>26,370</b>	<b>19,700</b>	<b>29,700</b>	<b>29,700</b>

\*Includes amendments during fiscal year.

# CITY SECRETARY



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** City Secretary

### **Department Purpose:**

- The office of the City Secretary is responsible for the preparation, safeguard, and access of official records and documents of the City. The City Secretary also conducts City elections and AMWA elections.

### **Departmental Objectives:**

- To conduct all City elections.
- To prepare, post, and advertise notices of official meetings as legally required.
- To record the minutes of all official meetings.
- To coordinate grant applications.



Department Name:

City Secretary

Department Number:

16

Expense Summary

Expenditure Classification	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Budget	2007-08 Est.Act.	2008-09 Budget
Personal Services	94,190	105,597	118,783	126,132	135,724	148,335	147,715	16,861
Supplies	3,439	2,875	2,007	2,743	1,880	2,525	2,733	3,395
Contractual Services	11,100	6,741	10,761	9,960	8,090	22,276	10,917	21,150
Capital Improvements	14,690	1,984	1,293					
<b>Total Expense</b>	<b>123,419</b>	<b>117,197</b>	<b>132,844</b>	<b>138,835</b>	<b>145,694</b>	<b>173,136</b>	<b>161,365</b>	<b>41,406</b>

PERSONNEL

<u>Position Classification</u>	Total
City Secretary	1
Administrative Secretary	1

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est. Actual	2008-09 Budget
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**CITY SECRETARY**

***PERSONAL SERVICES***

516-6100	Longevity	790	920	920	1,016
516-6101	Salaries	99,079	105,380	105,380	113,762
516-6103	F I C A	7,693	8,535	8,528	9,202
516-6104	Group Insurance	10,006	11,230	10,730	11,790
516-6105	Retirement	14,861	16,738	16,724	19,246
516-6106	Workers Compensation	226	263	256	336
516-6109	Incentive Pay	110	394	117	310
516-6110	Vacation Buy Back	559	675	860	999
516-6111	Accrued Vacation Payout				
516-6141	Car Allowance	2,400	4,200	4,200	4,200
	<b>TOTAL PERSONAL SERVICES</b>	<b>135,724</b>	<b>148,335</b>	<b>147,715</b>	<b>160,861</b>

***SUPPLIES***

516-6201	Office Supplies	1,065	1,300	1,300	1,300
516-6203	Repair & Maintenance Supplies				
516-6204	Small Tools and Equipment	20		40	
516-6205	Postage	291	800	700	700
516-6206	Subscriptions,Books,Periodicals	262	425	693	600
516-6208	Computer Software	242			795
	<b>TOTAL SUPPLIES</b>	<b>1,880</b>	<b>2,525</b>	<b>2,733</b>	<b>3,395</b>

***CONTRACTUAL SERVICES***

516-6300	Professional Services	15	400	400	400
516-6301	Communication	237	500	500	500
516-6302	Travel and Training	3,083	4,000	4,000	4,500
516-6303	Advertising	4,492	4,000	2,000	3,000
516-6304	Printing and Binding		2,300	1,650	1,600
516-6308	Repair and Maintenance		1,000	1,000	1,000
516-6310	Other Contractual Services	8	5,000	153	5,000
516-6311	Other Professional Service		4,276	400	4,350
516-6312	Professional Dues	255	400	414	400
516-6399	Miscellaneous		400	400	400
	<b>TOTAL CONTRACTUAL SERVICE</b>	<b>8,090</b>	<b>22,276</b>	<b>10,917</b>	<b>21,150</b>

***CAPITAL***

516-6502	Buildings				
516-6504	Machinery & Equipment				
516-6508	Computer Equipment				
516-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>145,694</b>	<b>173,136</b>	<b>161,365</b>	<b>185,406</b>

\*Includes amendments during fiscal year.

# MUNICIPAL BUILDING

**Director of Planning and Development**

**Custodian**

## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Municipal Building*

### **Department Purpose:**

- The Municipal Building department provides maintenance and support to the City Hall and City Hall Annex buildings. These facilities house all City Administration, Utility Billing, Public Works, Municipal Court, Inspection, and the Police Department. Included in the City Hall Annex is the Council Chambers where Council Meetings are held bi-monthly and where monthly meetings of the various Boards are held. The Chambers are also used by the Athens Municipal Water Authority and the Athens Economic Development Corporation as a meeting place for their monthly meetings.

### **Departmental Objectives:**

- To provide a clean, safe and attractive City Hall and City Hall Annex.
- To provide a meeting area for citizens to voice their concerns in Council meetings and other meetings.
- To perform routine maintenance activities at the various facilities.

Department Name:  
Department Number:

**Municipal Building  
17**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	20,887	23,687	21,534	13,165	30,624	33,243	32,668	36,264
<b>Supplies</b>	12,840	16,697	11,540	9,705	8,925	15,350	12,543	12,950
<b>Contractual Services</b>	118,821	91,472	101,212	97,452	105,403	113,305	115,620	151,189
<b>Capital Improvements</b>			9,202	15,813	1,535	28,200	22,200	
<b>Total Expense</b>	<b>152,547</b>	<b>131,855</b>	<b>143,489</b>	<b>136,135</b>	<b>146,487</b>	<b>190,098</b>	<b>183,031</b>	<b>200,403</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Custodian</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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### MUNICIPAL BUILDING

#### *PERSONAL SERVICES*

517-6100	Longevity	24	72	72	120
517-6101	Salaries	20,421	21,740	21,740	23,469
517-6102	Overtime				
517-6103	F I C A	1,572	1,687	1,675	1,818
517-6104	Group Insurance	4,830	5,615	5,194	5,895
517-6105	Retirement	2,991	3,306	3,285	3,803
517-6106	Workers Compensation	511	593	620	979
517-6109	Incentive Pay		230	82	180
517-6110	Vacation Buy Back				
517-6111	Accrued Vacation Payout				
517-6141	Car Allowance	275			
	<b>TOTAL PERSONAL SERVICES</b>	<b>30,624</b>	<b>33,243</b>	<b>32,668</b>	<b>36,264</b>

#### *SUPPLIES*

517-6201	Office Supplies	1,816	1,900	2,300	
517-6202	Operating Supplies	5,281	4,500	5,200	5,200
517-6203	Repair/Maintenance Supplies	1,229	8,000	4,300	7,000
517-6204	Small Tools & Equipment	461	750	500	750
517-6205	Postage				
517-6206	Subscriptions,Books,Periodicals	138	200	243	
517-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>8,925</b>	<b>15,350</b>	<b>12,543</b>	<b>12,950</b>

#### *CONTRACTUAL SERVICES*

517-6300	Professional Services		300	300	300
517-6301	Communication	22,976	24,570	24,000	24,500
517-6305	Electricity	29,763	37,375	38,000	44,850
517-6306	Natural Gas	1,932	1,800	2,100	2,100
517-6307	Water and Wastewater Services				
517-6308	Repair & Maintenance	31,730	29,000	29,000	68,664
517-6309	Rentals	11,038	11,500	9,500	10,000
517-6310	Other Contractual Services	2,807	3,600	7,545	500
517-6312	Professional Dues	1,060	160	175	175
517-6399	Miscellaneous	4,097	5,000	5,000	100
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>105,403</b>	<b>113,305</b>	<b>115,620</b>	<b>151,189</b>

#### *CAPITAL*

517-6502	Buildings	1,535	27,000	21,000	
517-6503	Imp. Other than Buildings				
517-6504	Machinery and Equipment		1,200	1,200	
517-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>1,535</b>	<b>28,200</b>	<b>22,200</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>146,487</b>	<b>190,098</b>	<b>183,031</b>	<b>200,403</b>

\*Includes amendments during fiscal year.

# **Community Services**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Community Services

### **Department Purpose:**

- The Community Services Department is utilized to reflect expenditures of General Fund monies for “contract” services provided within the Community. This budget provides funding for the Cain Civic Center, the local Keep Athens Beautiful program, Athens Visitors Initiative Program and other local organizations.

### **Departmental Objectives:**

- To provide a monthly allotment to be used in the operating costs of the Cain Center, the Keep Athens Beautiful program, Athens Visitors Initiative Program and other community organizations.



Department Name:  
Department Number:

**Community Services**  
**20**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>								
<b>Contractual Services</b>	93,277	106,937	94,410	78,047	91,554	79,000	79,000	95,000
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>93,277</b>	<b>106,937</b>	<b>94,410</b>	<b>78,047</b>	<b>91,554</b>	<b>79,000</b>	<b>79,000</b>	<b>95,000</b>

**PERSONNEL**

**Position  
Classification**

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None

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**COMMUNITY SERVICES**

***CONTRACTUAL SERVICES***

520-6313	Aid to Other Organizations	91,554	79,000	79,000	95,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>91,554</b>	<b>79,000</b>	<b>79,000</b>	<b>95,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>91,554</b>	<b>79,000</b>	<b>79,000</b>	<b>95,000</b>

\*Includes amendments during fiscal year.

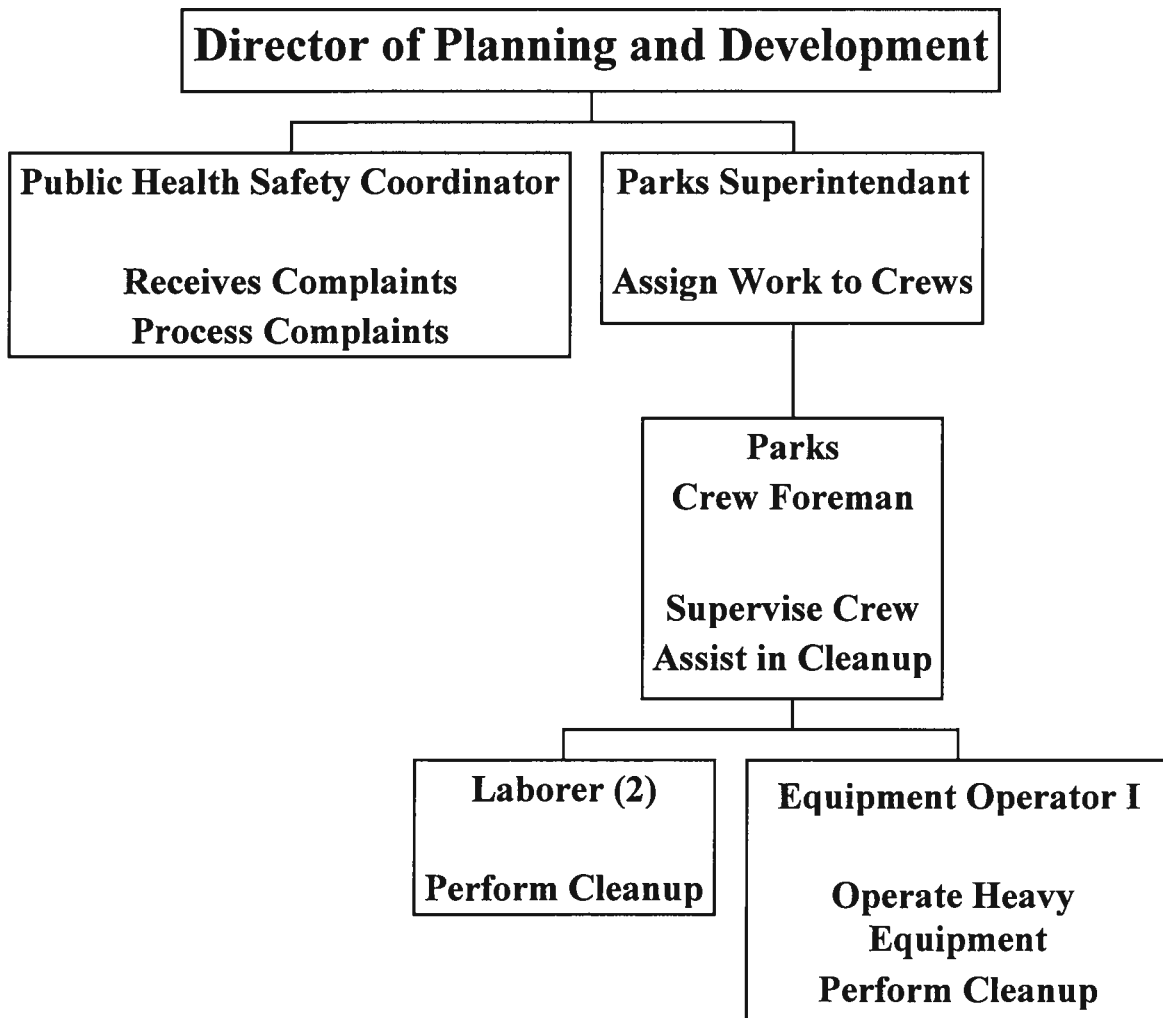
**2009 COMMUNITY SERVICES DISTRIBUTION BY ORGANIZATION**

Organization	Amount
Keep Athens Beautiful *	10,000
Athens Visitor Initiative Program	28,000
Library	7,000
Cain Center	50,000
<b>Total</b>	<b><u>95,000</u></b>

\* \$2,500 for reimbursement basis/payment of operating expenses including rent, copies, phone usage and postage.

\$7,500 for Public Right of Way Maintenance

# PUBLIC HEALTH



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Public Health*

### **Department Purpose:**

- The Public Health Department provides for a medical doctor to aid in the review of any threats to public health and to coordinate any activities required to abate said threats. The Health and Safety Program has been established to provide an efficient and effective response to the problem of un-maintained vacant lots within the City. This department also provides the citizens of Athens with a Community Collection Site for the disposal of brush, trash, and other debris.

### **Departmental Objectives:**

- To receive complaints, initiate, enforce, monitor, and provide site support for the clearing/cleaning of unattended lots within the City.
  
- To provide a stipend for a medical doctor who will, when necessary:
  - Aid in review of any threats to public health.
  - Coordinate any activities required to abate public health threats.
  - Act as advisor to the Inspection Dept., Police Dept., and the Fire Dept. In their efforts to abate threats to public health.

Department Name:  
 Department Number:

**Public Health**  
**22**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	146,723	156,252	158,083	142,689	152,067	171,594	167,828	185,456
<b>Supplies</b>	7,577	12,299	11,060	23,430	19,025	32,900	28,100	32,300
<b>Contractual Services</b>	45,468	36,247	54,465	60,977	62,784	56,148	64,375	66,925
<b>Capital Improvements</b>		1,679	2,875	4,578		100,000	20,000	
<b>Total Expense</b>	<b>199,768</b>	<b>206,476</b>	<b>226,482</b>	<b>231,674</b>	<b>233,876</b>	<b>360,642</b>	<b>280,303</b>	<b>284,681</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Health Authority (Contract)</b>	<b>1</b>
<b>Public Health/Safety Coordinator</b>	<b>1</b>
<b>Laborers</b>	<b>3</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**PUBLIC HEALTH**

***PERSONAL SERVICES***

522-6100	Longevity	954	1,188	1,188	1,380
522-6101	Salaries	105,493	114,484	114,484	123,066
522-6102	Overtime	11	1,050	1,050	1,050
522-6103	F I C A	7,772	9,118	9,018	9,790
522-6104	Group Insurance	19,342	22,460	20,926	23,580
522-6105	Retirement	15,454	17,883	17,686	20,475
522-6106	Workers Compensation	2,527	2,936	2,312	3,640
522-6107	Unemployment				
522-6109	Incentive Pay	83	1,475	164	1,475
522-6110	Vacation Buy Back	431	1,000	1,000	1,000
522-6111	Accrued Vacation Payout				
522-6114	Accrued Comp Time Payout				
522-6141	Car Allowance				
	<b>TOTAL PERSONAL SERVICES</b>	<b>152,067</b>	<b>171,594</b>	<b>167,828</b>	<b>185,456</b>

***SUPPLIES***

522-6201	Office Supplies	848	600	500	500
522-6202	Operating Supplies	1,589	1,600	1,000	1,200
522-6203	Repair/Maint. Supplies	9,179	24,100	18,000	20,000
522-6204	Small Tools & Equipment	1,450	1,500	1,500	1,500
522-6205	Postage	1,171	1,000	1,000	1,000
522-6206	Subscriptions,Books,Periodicals				
522-6207	Fuel	4,608	4,000	6,000	8,000
522-6208	Computer Software	180	100	100	100
	<b>TOTAL SUPPLIES</b>	<b>19,025</b>	<b>32,900</b>	<b>28,100</b>	<b>32,300</b>

***CONTRACTUAL SERVICES***

522-6300	Professional Services	4,160	6,323	4,000	4,500
522-6301	Communication	592	700	700	700
522-6302	Travel and Training	1,017	2,150	2,150	2,150
522-6303	Advertising	6,768	3,850	3,200	3,850
522-6305	Electricity				
522-6308	Repair and Maintenance	529	1,350	1,350	1,350
522-6309	Rentals	637	3,500	700	2,100
522-6310	Other Contractual Service	46,873	26,000	40,000	40,000
522-6311	Other Professional Service	2,076	12,000	12,000	12,000
522-6312	Professional Dues	106	170	170	170
522-6399	Miscellaneous	26	105	105	105
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>62,784</b>	<b>56,148</b>	<b>64,375</b>	<b>66,925</b>

***CAPITAL***

522-6501	Land				
522-6503	Improvement Other Than Buildings				
522-6504	Machinery & Equipment		100,000	20,000	
552-6508	Vehicles				
522-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>100,000</b>	<b>20,000</b>	<b>0</b>

<b>TOTAL EXPENDITURES</b>	<b>233,876</b>	<b>360,642</b>	<b>280,303</b>	<b>284,681</b>
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\*Includes amendments during fiscal year.

# INSPECTION DEPARTMENT

**Director of Planning and Development**

**Building Inspector**

**Perform City Inspections**

**Issue Permits**

**Zoning**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Inspection

### **Department Purpose:**

- The Inspection Department has as its primary functions the performance of inspections and issuance of permits to insure compliance with City ordinances as pertaining to construction, substandard structures, and code violations. The department also responds to zoning and building variance requests.

### **Departmental Objectives:**

- To inspect all new and remodeled construction to provide for safety and aesthetic qualities.
- To respond to all code violation complaints.
- To work with the Fire Department concerning substandard structure violations.
- Perform necessary research to prepare management and Council for zoning and building variance requests.



Department Name:  
 Department Number:

**Inspection  
 24**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	115,022	123,789	129,388	140,274	130,080	153,430	151,959	166,588
<b>Supplies</b>	2,823	2,341	3,658	5,596	4,450	3,980	4,700	5,220
<b>Contractual Services</b>	4,814	5,323	5,843	5,453	5,802	7,900	7,950	10,000
<b>Capital Improvements</b>		1,586		625				
<b>Total Expense</b>	<b>122,660</b>	<b>133,038</b>	<b>138,889</b>	<b>151,948</b>	<b>140,332</b>	<b>165,310</b>	<b>164,609</b>	<b>181,808</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Director</b>	<b>1</b>
<b>Inspector</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**INSPECTION**

**PERSONAL SERVICES**

524-6100	Longevity	488	576	576	672
524-6101	Salaries	98,063	112,282	112,282	121,212
524-6102	Overtime				
524-6103	F I C A	7,267	8,817	8,763	9,508
524-6104	Group Insurance	8,999	11,230	10,756	11,790
524-6105	Retirement	14,277	17,292	17,185	19,885
524-6106	Workers Compensation	717	833	710	1,121
524-6107	Unemployment				
524-6109	Incentive Pay	269	1,000	287	1,000
524-6110	Vacation Buy Back		1,400	1,400	1,400
524-6111	Accrued Vacation Payout				
	<b>TOTAL PERSONAL SERVICES</b>	<b>130,080</b>	<b>153,430</b>	<b>151,959</b>	<b>166,588</b>

**SUPPLIES**

524-6201	Office Supplies	475	330	400	400
524-6202	Operating Supplies	227	200	200	220
524-6203	Repair/Maint. Supplies	502	650	800	800
524-6204	Small Tools & Equipment	151	250	250	250
524-6205	Postage	205	300	300	300
524-6206	Subscriptions,Books, Periodicals	659	150	150	150
524-6207	Fuel	2,231	2,000	2,500	3,000
524-6208	Computer Software		100	100	100
	<b>TOTAL SUPPLIES</b>	<b>4,450</b>	<b>3,980</b>	<b>4,700</b>	<b>5,220</b>

**CONTRACTUAL SERVICES**

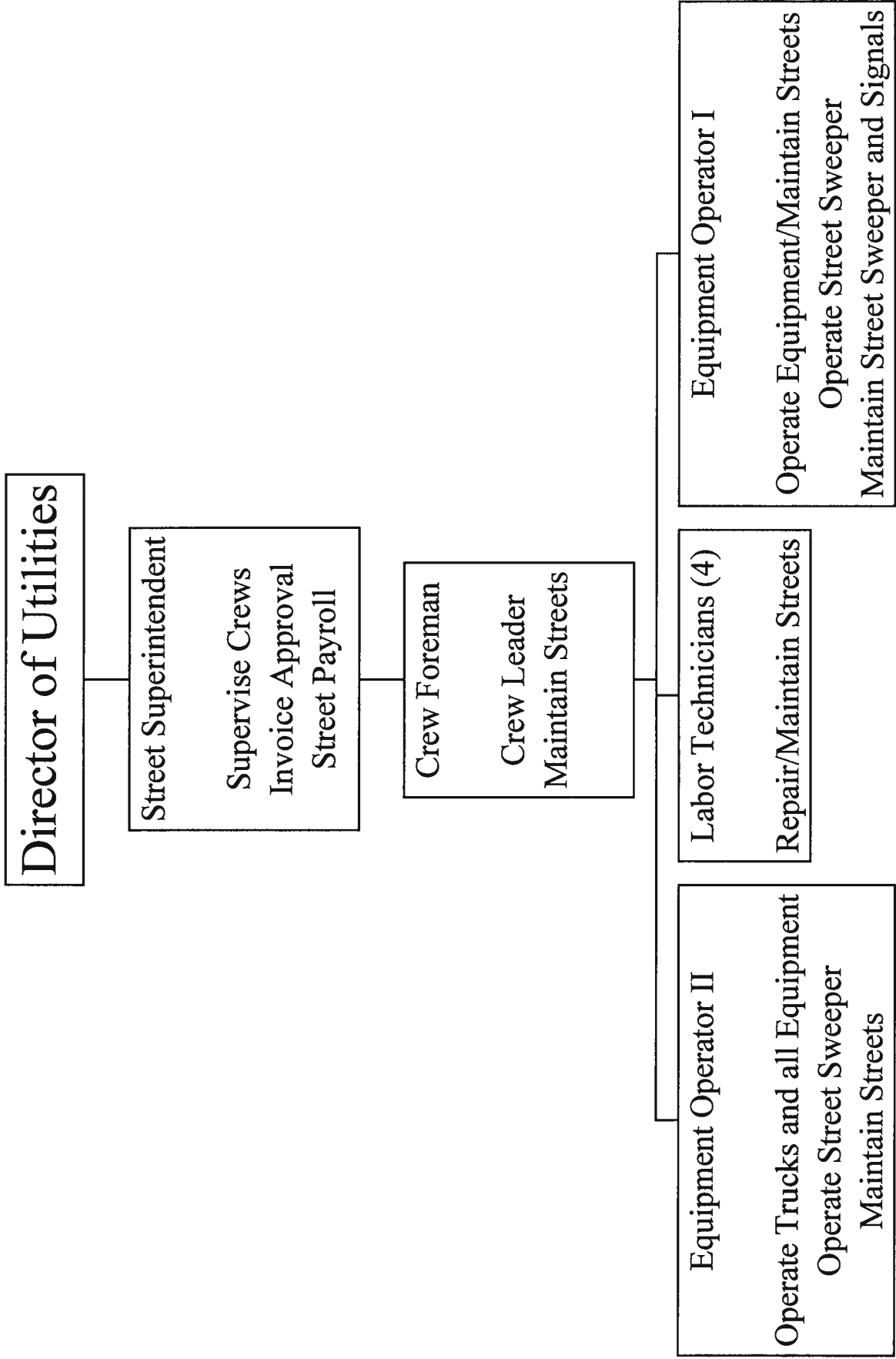
524-6300	Professional Services	146	250	200	250
524-6301	Communication	540	900	500	900
524-6302	Travel and Training	1,744	3,200	4,000	5,000
524-6303	Advertising	2,593	1,800	1,200	1,800
524-6304	Printing and Binding		850	850	850
524-6308	Repair and Maintenance	606	600	600	600
524-6310	Other Contractual Service				
524-6312	Professional Dues	160	300	600	600
524-6320	Federal/State Licensing				
524-6399	Miscellaneous	13			
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,802</b>	<b>7,900</b>	<b>7,950</b>	<b>10,000</b>

**CAPITAL**

524-6504	Machinery & Equipment				
524-6506	Vehicles				
524-6508	Computer Equipment				
524-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>140,332</b>	<b>165,310</b>	<b>164,609</b>	<b>181,808</b>

\*Includes amendments during fiscal year.

STREETS DEPARTMENT



# DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Streets

## **Department Purpose:**

- The Street Department is responsible for ensuring safe and efficient passage on all streets and roads in the City limits. To enhance the quality of life by developing and implementing programs for maintaining City streets, draining facilities, and traffic control devices.

## **Departmental Objectives:**

- To maintain all streets within the City.
- To provide traffic safety by providing good visibility for street signs and signals.
- To maintain traffic control devices.

Department Name:  
 Department Number:

**Streets**  
**32**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	312,535	336,638	351,960	351,683	320,931	365,676	359,530	394,711
<b>Supplies</b>	94,660	104,178	107,508	100,805	113,770	136,135	133,109	156,155
<b>Contractual Services</b>	193,145	181,705	189,023	227,105	222,909	262,980	257,680	263,080
<b>Capital Improvements</b>	955	179,482	120,806	102,064	226,864	430,000	432,775	129,681
<b>Total Expense</b>	<b>601,295</b>	<b>802,004</b>	<b>769,297</b>	<b>781,657</b>	<b>884,474</b>	<b>1,194,791</b>	<b>1,183,094</b>	<b>943,627</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Street Superintendent</b>	1
<b>Crew Foreman</b>	1
<b>Equipment Opr. I</b>	1
<b>Equipment Opr. II</b>	1
<b>Laborers</b>	4

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**STREETS**

**PERSONAL SERVICES**

532-6100	Longevity	1,960	2,312	2,312	2,600
532-6101	Salaries	214,139	237,436	237,436	251,470
532-6102	Overtime	294	300	300	2,000
532-6103	F I C A	16,095	18,608	16,296	19,788
532-6104	Group Insurance	36,086	44,920	47,160	47,160
532-6105	Retirement	31,488	36,493	36,334	41,388
532-6106	Workers Compensation	19,282	22,407	17,555	27,702
532-6107	Unemployment				
532-6109	Incentive Pay	995	1,300	1,043	1,300
532-6110	Vacation Buy Back	489	700	700	700
532-6111	Accrued Vacation Payout			377	
532-6113	Holiday Premium Pay	103	400		103
532-6114	Accrued Compensatory Time Pay		800	17	500
	<b>TOTAL PERSONAL SERVICES</b>	<b>320,931</b>	<b>365,676</b>	<b>359,530</b>	<b>394,711</b>

**SUPPLIES**

532-6201	Office Supplies	375	450	300	300
532-6202	Operating Supplies	15,072	19,000	17,000	19,000
532-6203	Repair & Maint Supplies	65,598	79,730	79,000	80,000
532-6204	Small Tools & Equipment	1,253	1,600	1,600	1,600
532-6205	Postage	20	55	55	55
532-6206	Subscriptions,Book,Periodicals		100	100	100
532-6207	Fuel	31,414	35,000	35,000	55,000
532-6208	Computer Software	38	200	54	100
	<b>TOTAL SUPPLIES</b>	<b>113,770</b>	<b>136,135</b>	<b>133,109</b>	<b>156,155</b>

**CONTRACTUAL SERVICES**

532-6300	Professional Sevices	1,197	100	100	100
532-6301	Communication	1,328	2,080	1,450	2,080
532-6302	Travel and Training	20	200	110	150
532-6303	Advertising	242	50	320	400
532-6305	Electricity	203,418	244,250	240,000	244,250
532-6308	Repair and Maintenance	7,337	7,000	7,000	7,000
532-6309	Rentals	1,630	2,000	1,600	2,000
532-6310	Other Contractual Sevice	7,685	7,000	7,000	7,000
532-6313	Aid to Other Organization				
532-6399	Miscellaneous	52	300	100	100
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>222,909</b>	<b>262,980</b>	<b>257,680</b>	<b>263,080</b>

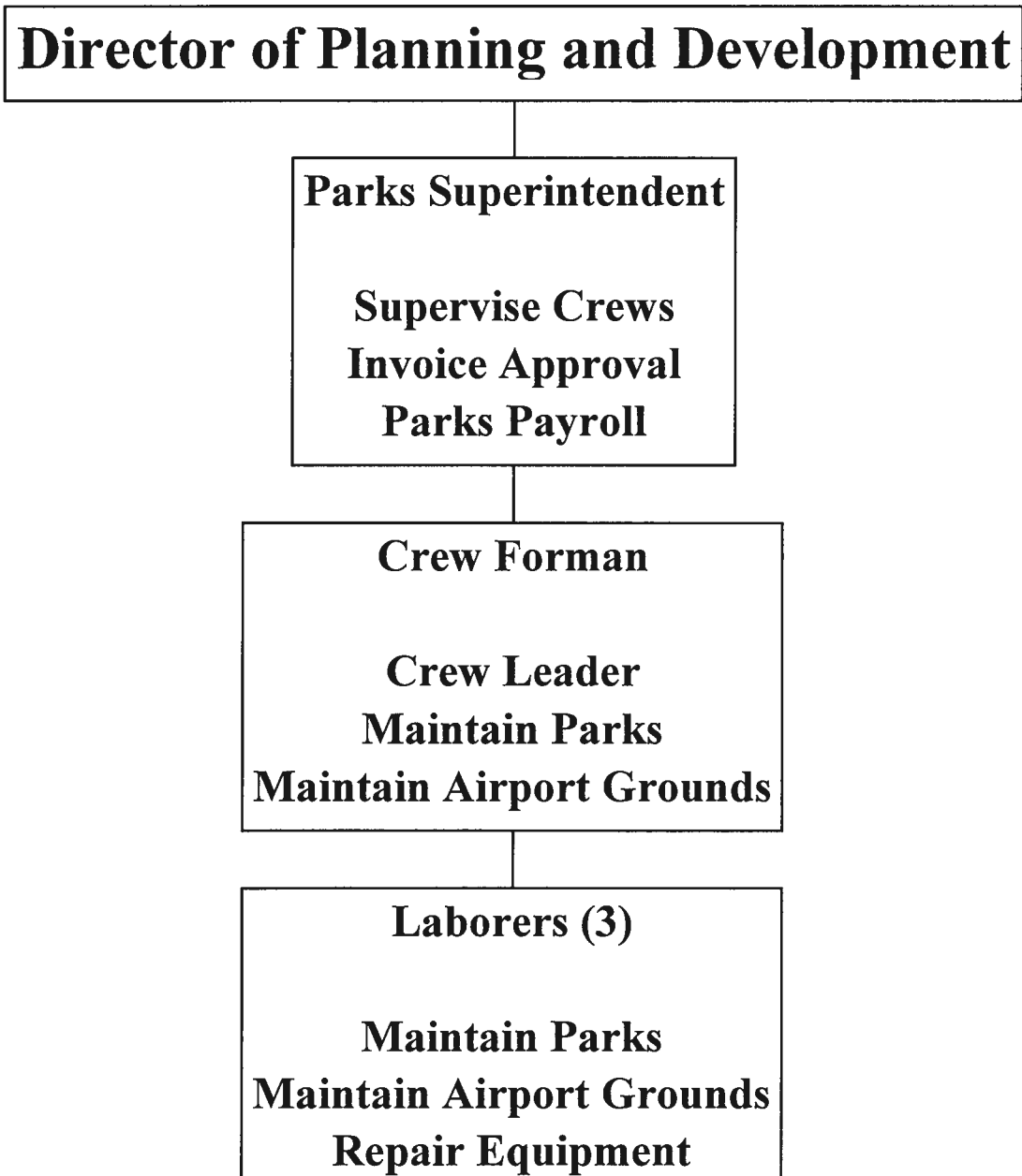
**CAPITAL**

532-6504	Machinery & Equipment	9,922	230,000	232,775	
532-6506	Vehicles	17,083			
532-6508	Computer Equipment				
532-6520	Public Facilities: Roads	199,859	200,000	200,000	129,681
	<b>TOTAL CAPITAL</b>	<b>226,864</b>	<b>430,000</b>	<b>432,775</b>	<b>129,681</b>

<b>TOTAL EXPENDITURES</b>	<b>884,474</b>	<b>1,194,791</b>	<b>1,183,094</b>	<b>943,627</b>
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\*Includes amendments during fiscal year.

**PARKS DEPARTMENT**



# DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Parks

## **Department Purpose:**

- The Parks Department works to provide safe well maintained parks and playgrounds. These facilities are designed to enhance the quality of life for the citizens of Athens. Presently this department maintains approximately 250 acres in parks and airport property as well as mowing street right of way.

## **Departmental Objectives:**

- To maintain parks in a safe condition, well kept and clean.
- To maintain playground equipment, picnic tables, and restrooms in a clean, safe condition.
- To provide a safe recreation environment for citizens.



**Parks  
34**

Department Number:

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	209,317	222,104	214,159	224,513	237,589	257,969	253,038	275,138
<b>Supplies</b>	32,040	44,607	28,860	35,833	37,494	40,610	39,360	45,360
<b>Contractual Services</b>	42,896	49,104	72,543	64,344	57,906	98,250	86,000	104,700
<b>Capital Improvements</b>	8,895	44,062	109,445		47,325	31,000	31,000	
<b>Total Expense</b>	<b>293,147</b>	<b>359,877</b>	<b>425,007</b>	<b>324,690</b>	<b>380,314</b>	<b>427,829</b>	<b>409,398</b>	<b>425,198</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Park Superintendent</b>	<b>1</b>
<b>Crew Foreman</b>	<b>1</b>
<b>Laborers</b>	<b>3</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**PARKS**

***PERSONAL SERVICES***

534-6100	Longevity	3,266	3,600	3,600	3,792
534-6101	Salaries	161,249	169,404	169,404	180,604
534-6102	Overtime	3,716	4,000	4,000	4,000
534-6103	F I C A	12,993	14,047	13,914	14,841
534-6104	Group Insurance	24,577	28,075	26,294	29,475
534-6105	Retirement	24,755	27,548	27,286	31,039
534-6106	Workers Compensation	4,023	4,675	3,667	5,787
534-6107	Unemployment				
534-6109	Incentive Pay	809	2,620	873	1,600
534-6110	Vacation Buy Back	2,005	3,000	3,000	3,000
534-6111	Accrued Vacation Payout		1,000	1,000	1,000
534-6113	Holiday Premium Pay	196			
	<b>TOTAL PERSONAL SERVICES</b>	<b>237,589</b>	<b>257,969</b>	<b>253,038</b>	<b>275,138</b>

***SUPPLIES***

534-6201	Office Supplies	176	260	260	260
534-6202	Operating Supplies	4,586	8,250	5,000	5,000
534-6203	Repair & Maint Supplies	17,526	20,000	20,000	20,000
534-6204	Small Tools & Equipment	1,699	2,000	2,000	2,000
534-6205	Postage	14			
534-6206	Subscriptions,Books,Periodicals				
534-6207	Fuel	13,493	10,000	12,000	18,000
534-6208	Computer Software		100	100	100
	<b>TOTAL SUPPLIES</b>	<b>37,494</b>	<b>40,610</b>	<b>39,360</b>	<b>45,360</b>

***CONTRACTUAL SERVICES***

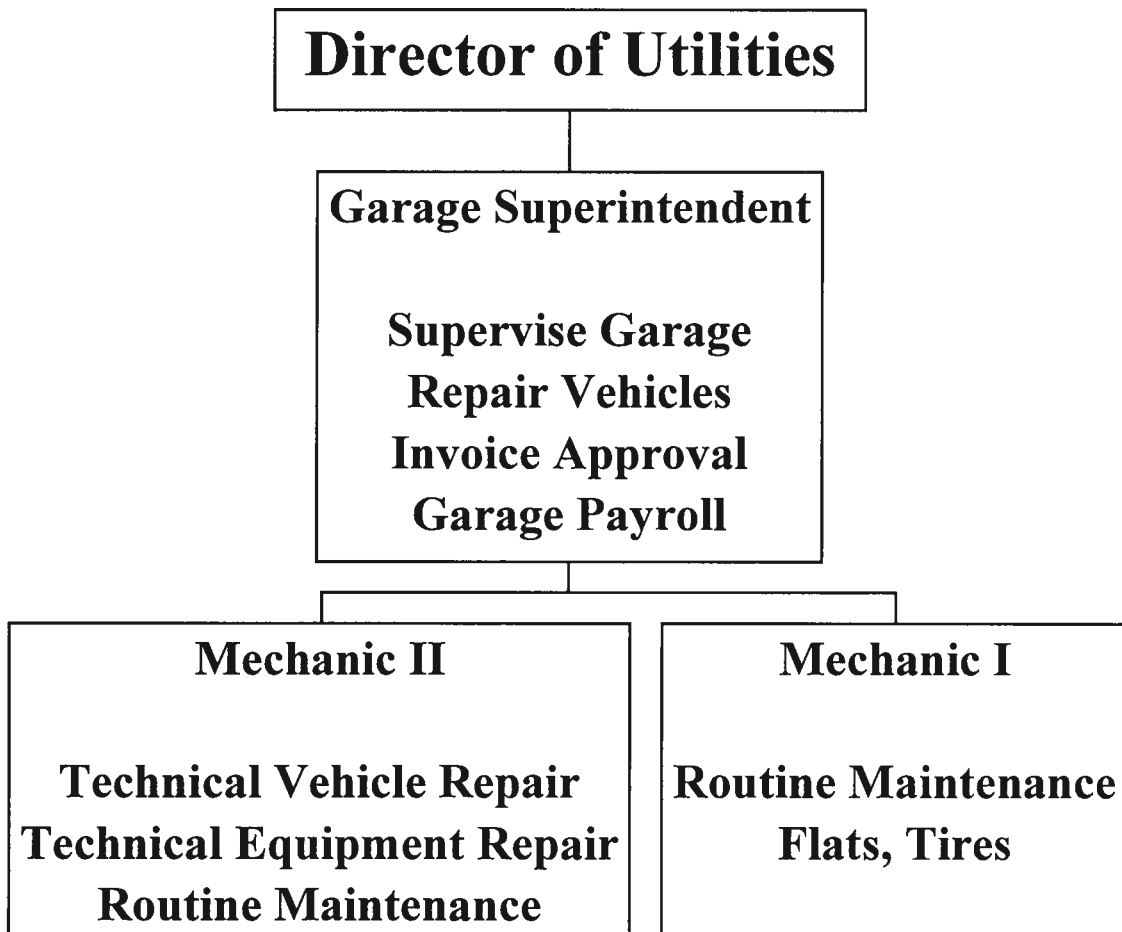
534-6300	Professional Services				
534-6301	Communication	1,421	1,600	1,600	1,600
534-6302	Travel and Training	36	500	500	1,000
534-6303	Advertising				
534-6305	Electricity	49,943	55,000	55,000	66,000
534-6306	Natural Gas	512	550	550	550
534-6308	Repair and Maintenance	2,295	36,250	24,000	31,000
534-6309	Rentals	1,066	1,500	1,500	1,700
534-6310	Other Contractual Service	2,600	2,600	2,600	2,600
534-6312	Professional Dues				
534-6399	Miscellaneous	33	250	250	250
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>57,906</b>	<b>98,250</b>	<b>86,000</b>	<b>104,700</b>

***CAPITAL***

534-6502	Buildings				
534-6503	Impr. Other Than Buildings				
534-6504	Machinery & Equipment	47,325	11,000	11,000	
534-6506	Vehicles		20,000	20,000	
534-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>	<b>47,325</b>	<b>31,000</b>	<b>31,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>380,314</b>	<b>427,829</b>	<b>409,398</b>	<b>425,198</b>

\*Includes amendments during fiscal year.

# CITY GARAGE



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** City Garage

### **Department Purpose:**

- The Municipal Garage Department is charged with the maintenance and repair of City vehicles and equipment on a monthly and daily basis.

### **Departmental Objectives:**

- To complete repair/maintenance on vehicles and equipment efficiently, effectively, and as quickly as possible.

Department Name:  
 Department Number:

**City Garage**  
**38**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	131,913	139,948	144,626	149,524	154,900	166,250	164,878	177,938
<b>Supplies</b>	5,113	5,822	5,026	5,458	5,184	5,457	5,854	9,056
<b>Contractual Services</b>	7,445	16,302	16,661	7,649	7,931	10,000	9,674	11,780
<b>Capital Improvements</b>	3,380	1,995		4,390		4,295	4,190	7,500
<b>Total Expense</b>	<b>147,851</b>	<b>164,067</b>	<b>166,313</b>	<b>167,021</b>	<b>168,015</b>	<b>186,002</b>	<b>184,596</b>	<b>206,274</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Garage Superintendent</b>	<b>1</b>
<b>Mechanic I</b>	<b>1</b>
<b>Mechanic II</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**CITY GARAGE**

***PERSONAL SERVICES***

538-6100	Longevity	2,156	2,392	2,392	2,536
538-6101	Salaries	110,266	115,922	115,922	122,632
538-6102	Overtime	95	300	300	300
538-6103	F I C A	8,483	9,112	9,127	9,651
538-6104	Group Insurance	14,801	16,845	15,848	17,685
538-6105	Retirement	16,252	17,870	17,899	20,186
538-6106	Workers Compensation	2,847	3,309	2,695	4,253
538-6107	Unemployment				
538-6109	Incentive Pay			195	195
538-6110	Vacation Buy Back		500	500	500
538-6111	Accrued Vacation Payout				
538-6113	Holiday Premium Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>154,900</b>	<b>166,250</b>	<b>164,878</b>	<b>177,938</b>

***SUPPLIES***

538-6201	Office Supplies	8	195	195	195
538-6202	Operating Supplies	404	600	793	1,000
538-6203	Repair & Maint Supplies	2,465	2,313	2,313	2,313
538-6204	Small Tools & Equipment	885	829	829	829
538-6205	Postage				
538-6206	Subscriptions,Books,Periodicals	20		60	200
538-6207	Fuel	1,402	1,520	1,520	4,375
538-6208	Computer Software			144	144
	<b>TOTAL SUPPLIES</b>	<b>5,184</b>	<b>5,457</b>	<b>5,854</b>	<b>9,056</b>

***CONTRACTUAL SERVICES***

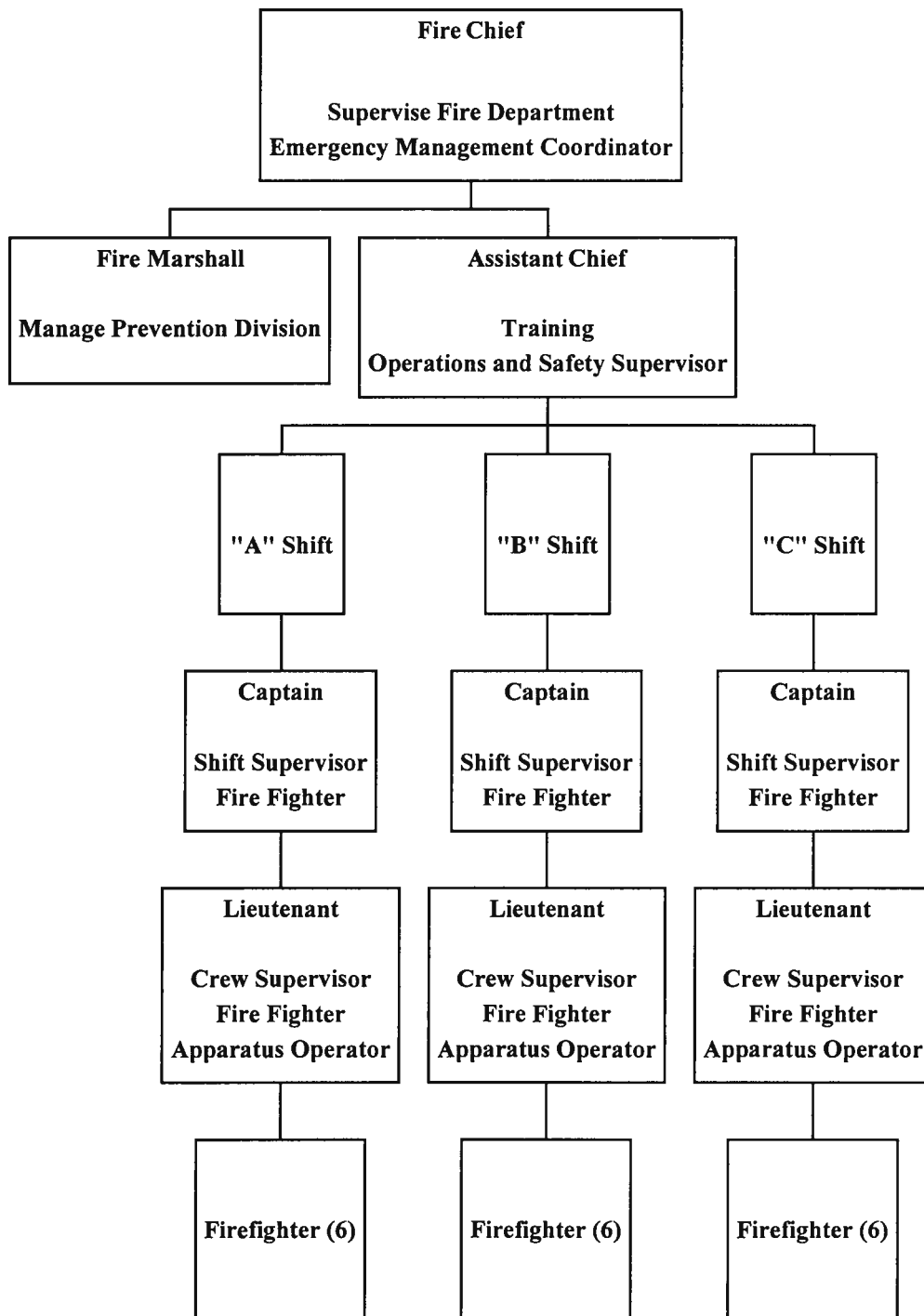
538-6300	Professional Service				
538-6301	Communication	90	300	300	300
538-6302	Travel and Training	134	260	172	260
538-6303	Advertising				
538-6305	Electricity	3,002	3,100	3,182	4,200
538-6306	Natural Gas	2,892	3,300	2,900	3,900
538-6308	Repair and Maintenance	320	1,500	1,500	1,500
538-6309	Rentals	1,433	1,500	1,500	1,500
538-6310	Other Contractual Service	40		80	80
538-6399	Miscellaneous	20	40	40	40
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>7,931</b>	<b>10,000</b>	<b>9,674</b>	<b>11,780</b>

***CAPITAL***

538-6502	Buildings				
538-6504	Machinery & Equipment		2,795	2,795	7,500
538-6506	Vehicles				
538-6508	Computer Equipment		1,500	1,395	
	<b>TOTAL CAPITAL</b>		<b>4,295</b>	<b>4,190</b>	<b>7,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>168,015</b>	<b>186,002</b>	<b>184,596</b>	<b>206,274</b>

\*Includes amendments during fiscal year.

# FIRE & RESCUE SERVICES



# DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Fire & Rescue Services*

## **Department Purpose:**

- It is the Mission of the Athens Fire Department to protect the citizens and visitors of Athens, by preventing the loss of life and property through public education, fire code enforcement, emergency management, and the effective response to calls for fire department services.

## **Departmental Objectives:**

- To provide fire and rescue services that are safe, quick, skillful, and caring.
- To reduce the loss of life and property through community interaction.
- To utilize resources efficiently, and in the public's best interest.
- To maintain high ethical standards.
- To maintain the City's emergency preparedness and notification.
- To maintain a high level of readiness through training and equipment maintenance.



Department Name:  
 Department Number:

**Fire & Rescue Services**  
**46**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	1,381,745	1,490,689	1,444,216	1,564,065	1,695,162	1,858,929	1,912,870	1,996,226
<b>Supplies</b>	35,036	43,956	41,469	48,246	88,101	60,355	63,905	77,495
<b>Contractual Services</b>	57,752	79,793	99,817	91,089	93,477	124,310	108,240	132,950
<b>Capital Improvements</b>	16,755	14,880	47,492	12,505	6,804	2,000		
<b>Operating Transfers</b>		4,650						
<b>Total Expense</b>	<b>1,491,289</b>	<b>1,629,318</b>	<b>1,632,994</b>	<b>1,715,905</b>	<b>1,883,544</b>	<b>2,045,594</b>	<b>2,085,015</b>	<b>2,206,671</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Fire Chief</b>	<b>1</b>
<b>Assistant Chief</b>	<b>1</b>
<b>Fire Marshal</b>	<b>1</b>
<b>Captain</b>	<b>3</b>
<b>Lieutenant</b>	<b>3</b>
<b>Firefighter</b>	<b>18</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**FIRE & RESCUE SERVICES**

**PERSONAL SERVICES**

546-6100	Longevity	12,180	13,652	13,652	11,380
546-6101	Salaries	1,124,125	1,213,632	1,213,632	1,263,971
546-6102	Overtime	29,532	30,000	30,000	35,000
546-6103	F I C A	93,947	104,559	109,256	110,388
546-6104	Group Insurance	131,196	151,605	135,172	170,955
546-6105	Retirement	183,774	205,052	214,263	230,877
546-6106	Workers Compensation	29,038	30,929	25,995	41,023
546-6107	Unemployment				
546-6108	Step Up Pay	886	1,500	1,300	1,500
546-6109	Incentive Pay	18,168	25,000	24,000	25,000
546-6110	Vacation Buy Back	3,650	3,500	2,000	3,000
546-6111	Accrued Vacation Payout	499	7,500	13,200	13,000
546-6112	Accrued Sick Leave Payout	18,234	16,000	72,800	29,000
546-6113	Holiday Premium Pay	49,933	56,000	56,000	58,132
546-6114	Accrued Compensatory Time Pay			1,600	3,000
546-6115	On Call Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>1,695,162</b>	<b>1,858,929</b>	<b>1,912,870</b>	<b>1,996,226</b>

**SUPPLIES**

546-6201	Office Supplies	1,441	2,200	1,900	2,200
546-6202	Operating Supplies	59,021	23,700	23,800	26,945
546-6203	Repair & Maint Supplies	9,738	15,050	17,500	19,500
546-6204	Small Tools & Equipment	2,922	4,000	6,900	4,350
546-6205	Postage	208	250	150	250
546-6206	Subscriptions,Books,Periodicals	1,304	1,505	1,505	1,600
546-6207	Fuel	12,055	12,500	11,000	21,500
546-6208	Computer Software	1,412	1,150	1,150	1,150
	<b>TOTAL SUPPLIES</b>	<b>88,101</b>	<b>60,355</b>	<b>63,905</b>	<b>77,495</b>

**CONTRACTUAL SERVICES**

546-6300	Professional Services	701	16,000	16,000	16,000
546-6301	Communication	18,784	20,100	15,500	20,100
546-6302	Travel and Training	18,623	23,000	23,000	29,620
546-6303	Advertising	253	200	200	200
546-6304	Printing & Binding		275		275
546-6305	Electricity	16,238	21,500	17,000	21,500
546-6306	Natural Gas	5,824	8,000	6,800	8,000
546-6308	Repair and Maintenance	24,807	21,400	16,000	23,200
546-6309	Rentals	2,299	2,345	2,250	2,405
546-6310	Other Contractual Services	3,023	8,550	8,550	8,550
546-6311	Other Professional Service				
546-6312	Professional Dues	2,040	1,940	1,940	2,100
546-6399	Miscellaneous	885	1,000	1,000	1,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>93,477</b>	<b>124,310</b>	<b>108,240</b>	<b>132,950</b>

**CAPITAL**

546-6503	Impr. Other Than Buildings				
546-6504	Machinery & Equipment	5,487			
546-6506	Vehicles				
546-6508	Computer Equipment	1,317	2,000		
546-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>6,804</b>	<b>2,000</b>		

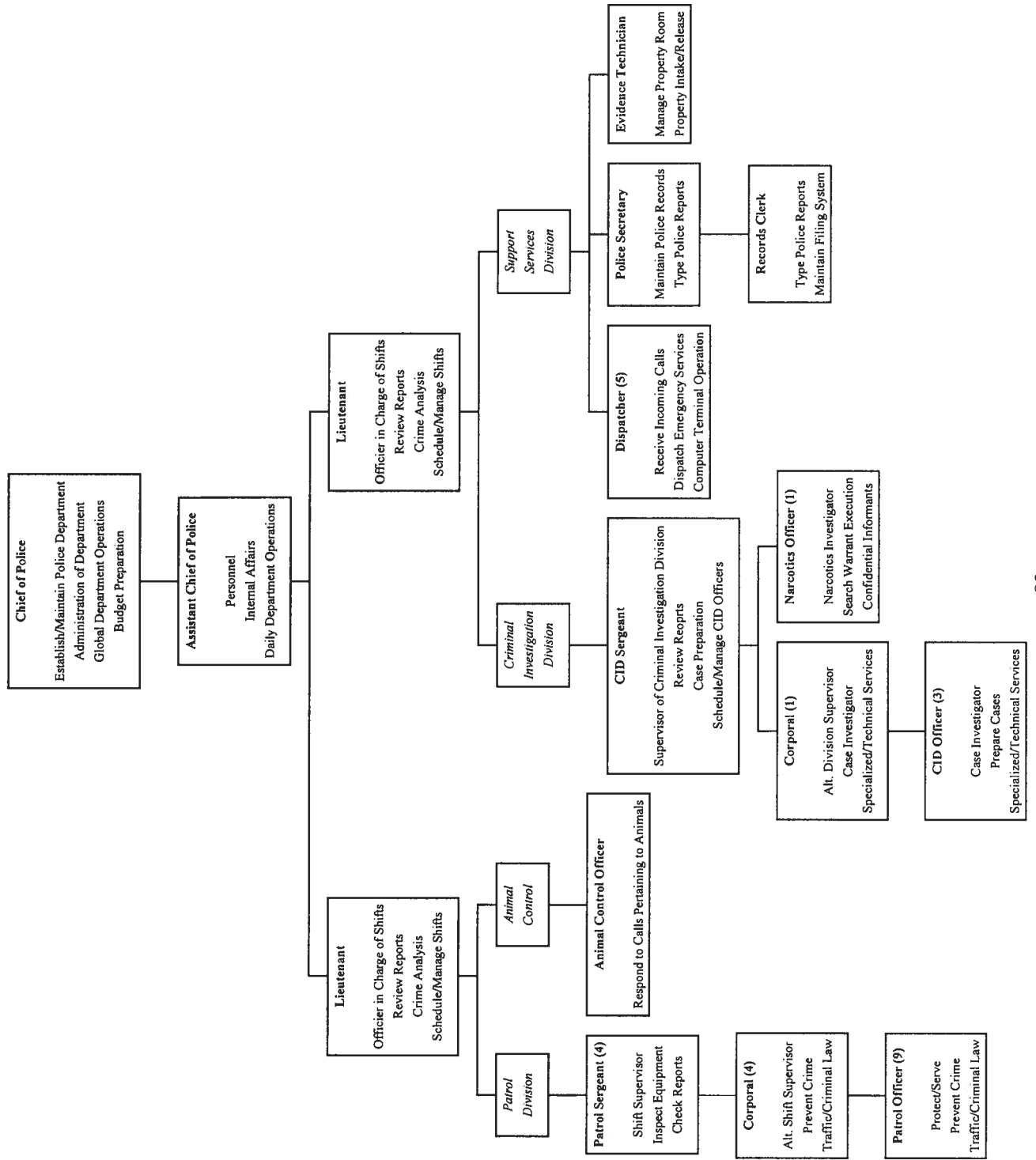
**OPERATING TRANSFERS**

546-6650	Operating Transfers-Fund 50				
	<b>TOTAL OPERATING TRANSFERS</b>				

<b>TOTAL EXPENDITURES</b>	<b>1,883,544</b>	<b>2,045,594</b>	<b>2,085,015</b>	<b>2,206,671</b>
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\*Includes amendments during fiscal year.

# POLICE SERVICES



# DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Police Services*

## **Department Purpose:**

- The main objective of the Police Department is to improve the prevention of crime and apprehension techniques.

## **Departmental Objectives:**

- To protect the lives and property of the citizens of Athens.
- To continue to initiate ways to make the decline in crime possible.
- To provide each officer with training conducive to the prevention and the handling of crimes and criminals.

Department Name:  
 Department Number:

**Police Services**  
**51 - 54**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
Personal Services	1,674,268	1,705,672	1,730,563	1,751,434	1,936,812	2,190,183	2,120,134	2,336,274
Supplies	108,784	93,638	93,307	111,913	100,596	120,700	121,268	142,850
Contractual Services	83,666	102,603	106,303	89,649	91,967	135,260	135,301	139,875
Capital Improvements	74,878	75,471	73,483	63,863	173,938	52,000	52,427	
Operating Transfers	1,661	13,678	12,170					4,400
<b>Total Expense</b>	<b>1,943,257</b>	<b>1,991,062</b>	<b>2,015,826</b>	<b>2,016,859</b>	<b>2,303,313</b>	<b>2,498,143</b>	<b>2,429,130</b>	<b>2,623,399</b>

**PERSONNEL**

<u>Position Classification</u>	<b>Total</b>
Chief of Police	1
Assistant Chief of Police	1
Lieutenant	2
Sergeant	5
Corporal	5
Police Officer	13
Police Secretary	1
Police Records Clerk	1
Dispatcher	5
Evidence Technician	1

ALL DEPARTMENTS WITHIN POLICE SERVICES HAVE BEEN PRESENTED  
 HERE IN SUMMARY FORM. DETAIL PAGES FOLLOW FOR ALL DEPARTMENTS.

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**POLICE ADMINISTRATION**

**PERSONAL SERVICES**

551-6100	Longevity	1,086	1,232	1,232	1,328
551-6101	Salaries	132,125	140,776	140,776	151,972
551-6102	Overtime				
551-6103	F I C A	10,361	11,254	11,303	12,160
551-6104	Group Insurance	10,200	11,230	10,914	11,790
551-6105	Retirement	19,687	22,070	22,167	25,432
551-6106	Workers Compensation	2,557	2,971	2,288	3,609
551-6107	Unemployment				
551-6109	Incentive Pay	2,379	2,700	2,700	2,800
551-6110	Vacation Buy Back		2,400	2,400	2,400
551-6111	Accrued Vacation Payout				
551-6112	Accrued Sick Leave Payout				
551-6113	Holiday Premium Pay	716		650	450
551-6114	Accrued Compensatory Time Pay				
551-6120	Salaries (Part-Time)				
	<b>TOTAL PERSONAL SERVICES</b>	<b>179,111</b>	<b>194,633</b>	<b>194,430</b>	<b>211,941</b>

**SUPPLIES**

551-6201	Office Supplies				
551-6202	Operating Supplies	677	1,500	1,500	1,500
551-6203	Repair & Maint Supplies	488	1,000	1,000	1,000
551-6204	Small Tools & Equipment	568	1,000	1,000	1,000
551-6205	Postage				
551-6206	Subscriptions,Books,Periodicals		200	200	200
551-6207	Fuel	2,091	1,800	1,800	3,400
551-6208	Computer Software	180			
	<b>TOTAL SUPPLIES</b>	<b>4,004</b>	<b>5,500</b>	<b>5,500</b>	<b>7,100</b>

**CONTRACTUAL SERVICES**

551-6300	Professional Services	100	500	500	500
551-6301	Communication	904	900	900	900
551-6302	Travel and Training	1,441	5,000	5,000	5,000
551-6303	Advertising				
551-6304	Printing and Binding				
551-6305	Electricity				
551-6308	Repair and Maintenance	40	1,200	1,200	1,200
551-6309	Rentals				
551-6310	Other Contractual Service			35	
551-6312	Professional Dues	1,019	950	950	950
551-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>3,504</b>	<b>8,550</b>	<b>8,585</b>	<b>8,550</b>

**CAPITAL**

551-6504	Machinery & Equipment	700			
551-6506	Vehicles		22,000	22,000	
551-6508	Computer Equipment				
551-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>700</b>	<b>22,000</b>	<b>22,000</b>	<b>0</b>

**OPERATING TRANSFERS**

551-6653	L.Match-Law Enforce.Grants				
	<b>TOTAL AID TO OTHER GOVERNMEI</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>TOTAL EXPENDITURES</b>	<b>187,319</b>	<b>230,683</b>	<b>230,515</b>	<b>227,591</b>
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\*Includes amendments during fiscal year.

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**POLICE INVESTIGATION**

***PERSONAL SERVICES***

552-6100	Longevity	2,554	2,472	2,472	1,820
552-6101	Salaries	233,988	252,388	199,180	252,271
552-6102	Overtime	3,617	2,500	2,500	2,500
552-6103	F I C A	18,209	21,372	19,028	21,719
552-6104	Group Insurance	29,519	33,690	23,408	35,370
552-6105	Retirement	36,318	41,914	37,316	45,426
552-6106	Workers Compensation	7,668	8,912	6,862	10,828
552-6107	Unemployment				
552-6108	Step-Up Pay			500	500
552-6109	Incentive Pay	2,196	4,920	4,920	4,920
552-6110	Vacation Buy Back	1,308	2,500	2,500	2,500
552-6111	Accrued Vacation Payout		2,000	3,300	2,000
552-6112	Accrued Sick Leave Payout		4,000	19,961	4,000
552-6113	Holiday Premium Pay	1,680	1,000	1,000	1,000
552-6114	Accrued Compensatory Time Pay		1,600	6,397	1,600
552-6116	Assignment Pay	6,000	6,000	6,000	10,800
	<b>TOTAL PERSONAL SERVICES</b>	<b>343,057</b>	<b>385,268</b>	<b>335,344</b>	<b>397,254</b>

***SUPPLIES***

552-6201	Office Supplies	43			
552-6202	Operating Supplies	1,983	3,500	3,500	2,500
552-6203	Repair & Maint Supplies	1,793	3,000	3,000	3,000
552-6204	Small Tools & Equipment	943	1,850	1,850	1,500
552-6205	Postage				
552-6206	Subscriptions,Books,Periodicals		250	250	250
552-6207	Fuel	5,799	6,850	6,850	9,250
552-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>10,561</b>	<b>15,450</b>	<b>15,450</b>	<b>16,500</b>

***CONTRACTUAL SERVICES***

552-6300	Professional Services	-19	1,200	1,200	1,200
552-6301	Communication	2,064	2,160	2,160	2,160
552-6302	Travel and Training	3,949	6,000	6,000	6,000
552-6303	Advertising	120	200	200	200
552-6304	Printing and Binding				
552-6308	Repair and Maintenance	909	1,200	1,200	1,200
552-6309	Rentals				
552-6310	Other Contractual Service	8,098	9,380	9,380	9,380
552-6312	Professional Dues				
552-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>15,121</b>	<b>20,140</b>	<b>20,140</b>	<b>20,140</b>

***CAPITAL***

552-6504	Machinery & Equipment	2,800	2,500	2,567	
552-6506	Vehicle Purchase				
552-6308	Computer Equipment	2,159	1,500	1,500	
	<b>TOTAL CAPITAL</b>	<b>4,959</b>	<b>4,000</b>	<b>4,067</b>	<b>0</b>

<b>TOTAL EXPENDITURES</b>	<b>373,698</b>	<b>424,858</b>	<b>375,001</b>	<b>433,894</b>
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\*Includes amendments during fiscal year.

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**POLICE PATROL**

***PERSONAL SERVICES***

553-6100	Longevity	5,152	5,648	5,648	5,948
553-6101	Salaries	644,193	738,842	738,842	785,776
553-6102	Overtime	27,640	24,000	24,000	26,000
553-6103	F I C A	52,177	63,418	63,655	67,322
553-6104	Group Insurance	77,551	95,455	83,488	100,215
553-6105	Retirement	106,105	124,369	124,834	140,804
553-6106	Workers Compensation	22,038	25,610	19,724	31,129
553-6108	Step Up Pay			600	1,000
553-6109	Incentive Pay	6,393	11,900	11,900	10,000
553-6110	Vacation Buy Back	1,669	6,000	6,000	6,000
553-6111	Accrued Vacation Payout	2,652	4,400	4,400	4,400
553-6112	Accrued Sick Leave Payout	12,422	2,000	4,500	2,000
553-6113	Holiday Premium Pay	32,057	32,000	32,000	33,500
553-6114	Accrued Compensatory Time Pay	1,526	1,800	1,800	1,800
553-6116	Assignment Pay	1,140	2,400	2,400	3,600
	<b>TOTAL PERSONAL SERVICES</b>	<b>992,715</b>	<b>1,137,842</b>	<b>1,123,791</b>	<b>1,219,494</b>

***SUPPLIES***

553-6201	Office Supplies				
553-6202	Operating Supplies	10,631	20,000	20,000	20,000
553-6203	Repair & Maint Supplies	13,386	15,000	15,000	15,000
553-6204	Smal Tools and Equipment	7,602	2,000	2,000	2,000
553-6205	Postage				
553-6206	Subscriptions,Books,Periodicals		800	800	800
553-6207	Fuel	42,124	50,000	50,000	67,500
553-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>73,743</b>	<b>87,800</b>	<b>87,800</b>	<b>105,300</b>

***CONTRACTUAL SERVICES***

553-6300	Professional Services				
553-6301	Communication	4,619	5,040	5,040	5,040
553-6302	Travel and Training	5,836	13,000	13,000	13,000
553-6304	Printing and Binding				
553-6308	Repair and Maintenance	9,959	9,000	9,000	9,000
553-6309	Rentals				
553-6310	Other Contractual Service	121		6	
553-6312	Professional Dues				
553-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>20,535</b>	<b>27,040</b>	<b>27,046</b>	<b>27,040</b>

***CAPITAL***

553-6504	Machinery & Equipment	20,815			
553-6506	Vehicles	143,220	21,500	21,860	
553-6508	Computer Equipment		4,500	4,500	
	<b>TOTAL CAPITAL</b>	<b>164,035</b>	<b>26,000</b>	<b>26,360</b>	<b>0</b>

***OPERATING TRANSFER***

553-6653	Operating Transfer - Fund 53				4,400
		0	0	0	4,400

<b>TOTAL EXPENDITURES</b>	<b>1,251,028</b>	<b>1,278,682</b>	<b>1,264,997</b>	<b>1,356,234</b>
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\*Includes amendments during fiscal year.



Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**POLICE SUPPORT SERVICES**

***PERSONAL SERVICES***

554-6100	Longevity	4,292	4,864	4,864	5,220
554-6101	Salaries	286,941	315,232	315,232	333,834
554-6102	Overtime	6,953	5,000	5,000	7,500
554-6103	F I C A	23,112	26,157	26,185	27,927
554-6104	Group Insurance	41,751	50,535	44,708	53,046
554-6105	Retirement	44,830	51,296	51,352	58,409
554-6106	Workers Compensation	2,183	2,536	2,036	3,149
554-6107	Unemployment				
554-6109	Incentive Pay	712	3,820	3,820	5,000
554-6110	Vacation Buy Back	1,110	2,000	2,000	2,000
554-6111	Accrued Vacation Pay Out		2,000	2,000	2,000
554-6112	Accrued Sick Leave Pay Out				
554-6113	Holiday Premium Pay	10,042	9,000	9,000	9,500
554-6114	Accrued Comp Time Pay			372	
	<b>TOTAL PERSONAL SERVICES</b>	<b>421,926</b>	<b>472,440</b>	<b>466,569</b>	<b>507,585</b>

***SUPPLIES***

554-6201	Office Supplies	6,684	8,000	8,000	8,000
554-6202	Operating Supplies	2,726	2,000	2,100	3,000
554-6203	Repair & Maint Supplies			234	500
554-6204	Small Tools & Equipment	609		234	500
554-6205	Postage	1,369	1,700	1,700	1,700
554-6206	Subscriptions,Books,Periodicals		250	250	250
554-6207	Fuel				
554-6208	Computer Software	900			
	<b>TOTAL SUPPLIES</b>	<b>12,288</b>	<b>11,950</b>	<b>12,518</b>	<b>13,950</b>

***CONTRACTUAL SERVICES***

554-6300	Professional Services	192	500	500	500
554-6301	Communication	5,519	6,900	6,900	6,900
554-6302	Travel and Training	713	4,000	4,000	5,000
554-6303	Advertising	51	200	200	200
554-6304	Printing and Binding	800	1,500	1,500	1,500
554-6305	Electricity	3,677	6,325	6,325	5,000
554-6308	Repair and Maintenance	21,305	32,655	32,655	37,595
554-6310	Other Contractual Service	20,481	27,250	27,250	27,250
554-6312	Professional Dues		200	200	200
554-6399	Miscellaneous	69			
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>52,807</b>	<b>79,530</b>	<b>79,530</b>	<b>84,145</b>

***CAPITAL***

554-6504	Machinery & Equipment	4,244			
554-6506	Vehicles				
554-6508	Computer Equipment				
554-6510	Furniture				
554-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>4,244</b>	<b>0</b>	<b>0</b>	<b>0</b>

***OPERATING TRANSFERS***

554-6655	OPERATING TRANSFERS-FUND 55				
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>491,265</b>	<b>563,920</b>	<b>558,617</b>	<b>605,680</b>

\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Animal Control*

### **Department Purpose:**

- The Animal Control Department has as its primary function the control of situations involving animals including animal related complaints, along with the enforcement of codes as established by the City Council.

### **Departmental Objectives:**

- To provide rabies control through reporting of all animal bite incidents to the proper State authority.
- To respond to all animal related complaints within the City.
- To rid the City of unsightly areas by Code enforcement.

Department Name:  
 Department Number:

**Animal Control**  
**49**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	23,893	24,189	28,507	29,944	26,289	37,871	37,421	41,392
<b>Supplies</b>	2,030	4,467	4,808	3,282	4,686	5,700	5,700	6,750
<b>Contractual Services</b>	23,883	58,094	21,391	21,180	31,387	32,400	32,449	32,500
<b>Capital Improvements</b>					700			
<b>Total Expense</b>	<b>49,806</b>	<b>86,750</b>	<b>54,707</b>	<b>54,406</b>	<b>63,062</b>	<b>75,971</b>	<b>75,570</b>	<b>80,642</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Animal Control Officer</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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### ANIMAL CONTROL

#### *PERSONAL SERVICES*

549-6100	Longevity	24	28	28	76
549-6101	Salaries	18,230	23,833	23,833	25,729
549-6102	Overtime		500	500	500
549-6103	F I C A	1,307	1,985	1,985	2,158
549-6104	Group Insurance	3,609	5,615	5,204	5,895
549-6105	Retirement	2,637	3,893	3,893	4,513
549-6106	Workers Compensation	371	432	393	621
546-6109	Incentive Pay		1,160	1,160	1,475
546-6110	Vacation Buy Back		425	425	425
546-6111	Accrued Vacation Payout	111			
546-6113	Holiday Premium Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>26,289</b>	<b>37,871</b>	<b>37,421</b>	<b>41,392</b>

#### *SUPPLIES*

549-6201	Office Supplies				
549-6202	Operating Supplies	126	1,000	1,000	1,000
549-6203	Repair & Maint Supplies	1,023	1,300	1,300	1,300
549-6204	Small Tools & Equipment	712	400	400	400
549-6205	Postage				
549-6207	Fuel	2,825	3,000	3,000	4,050
549-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>4,686</b>	<b>5,700</b>	<b>5,700</b>	<b>6,750</b>

#### *CONTRACTUAL SERVICES*

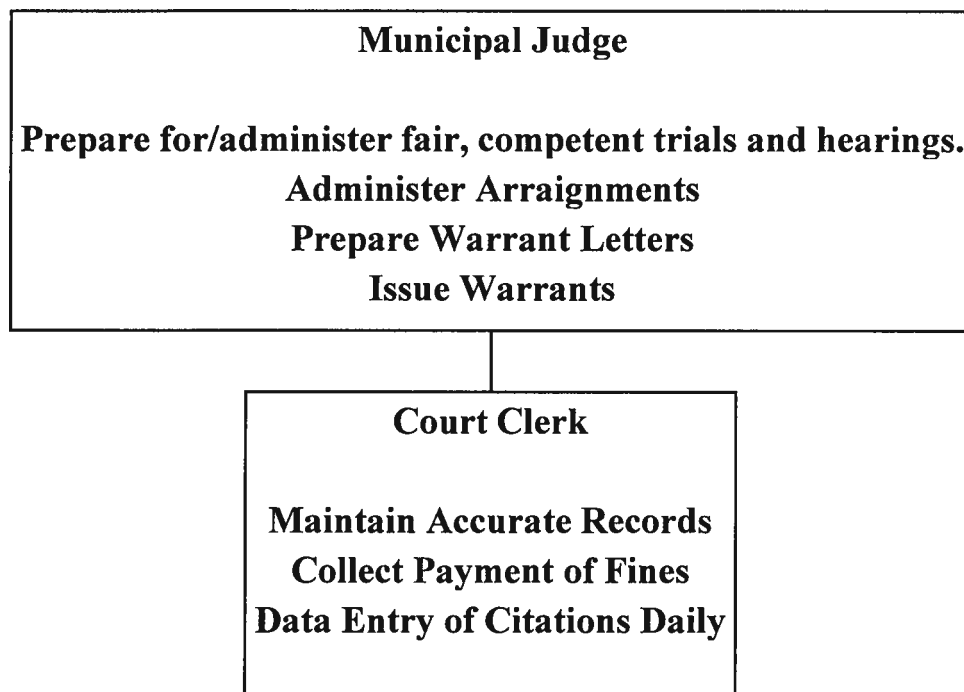
549-6300	Professional Services		500	500	500
549-6302	Travel and Training	133	500	500	500
549-6303	Advertising				
549-6308	Repair and Maintenance	13	100	149	200
549-6309	Rentals	139	225	225	225
549-6310	Other Contractual Services	53			
546-6312	Professional Dues	50	75	75	75
549-6313	Aid To Other Organizations	30,999	31,000	31,000	31,000
549-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>31,387</b>	<b>32,400</b>	<b>32,449</b>	<b>32,500</b>

#### *CAPITAL*

549-6504	Machinery and Equipment	700			
549-6506	Vehicles				
	<b>TOTAL CAPITAL</b>	<b>700</b>			
	<b>TOTAL EXPENDITURES</b>	<b>63,062</b>	<b>75,971</b>	<b>75,570</b>	<b>80,642</b>

\*Includes amendments during fiscal year.

## **MUNICIPAL COURT**



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Municipal Court*

### **Department Purpose:**

- Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic citations, and misdemeanor arrests. The Municipal Court also issues Peddlers, Solicitors and Itinerant Merchant permits.

### **Departmental Objectives:**

- To maintain accurate permanent records of all citations and payments thereof.
- To prepare for and administer fair and competent hearings and trials.
- To keep accurate records of collections of fines.

Department Name:  
 Department Number:

**Municipal Court**  
**50**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	89,223	96,703	102,165	106,044	111,518	119,123	118,097	127,289
<b>Supplies</b>	4,674	4,552	5,587	5,664	3,359	6,235	3,245	6,300
<b>Contractual Services</b>	5,655	5,481	7,707	8,425	9,742	11,000	11,000	11,000
<b>Capital Improvements</b>	895	4,367	1,015					
<b>Total Expense</b>	<b>100,447</b>	<b>111,104</b>	<b>116,474</b>	<b>120,133</b>	<b>124,619</b>	<b>136,358</b>	<b>132,342</b>	<b>144,589</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Municipal Judge</b>	<b>1</b>
<b>Court Clerk</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**MUNICIPAL COURT**

***PERSONAL SERVICES***

550-6100	Longevity	1,578	1,696	1,696	1,744
550-6101	Salaries	80,610	84,556	84,556	89,992
550-6102	Overtime		300		
550-6103	F I C A	6,001	6,713	6,690	7,125
550-6104	Group Insurance	9,907	11,230	10,612	11,790
550-6105	Retirement	12,033	13,165	13,120	14,902
550-6106	Workers Compensation	226	263	223	336
550-6107	Unemployment				
550-6109	Incentive Pay	551	600	600	700
550-6110	Vacation Buy Back	612	600	600	700
550-6120	Salaries (Part-Time)				
	<b>TOTAL PERSONAL SERVICES</b>	<b>111,518</b>	<b>119,123</b>	<b>118,097</b>	<b>127,289</b>

***SUPPLIES***

550-6201	Office Supplies	2,006	3,000	3,000	3,000
550-6202	Operating Supplies				
550-6203	Repair and Maintenance Supplies				
550-6204	Small Tools & Equipment		460	460	500
550-6205	Postage	1,195	2,200	2,200	2,200
550-6206	Subscriptions,Books,Periodicals	50	75	85	100
550-6208	Computer Software	108	500	500	500
	<b>TOTAL SUPPLIES</b>	<b>3,359</b>	<b>6,235</b>	<b>6,245</b>	<b>6,300</b>

***CONTRACTUAL SERVICES***

550-6300	Professional Services				
550-6301	Communication Service	1,244	1,500	1,500	1,500
550-6302	Travel and Training	1,758	1,300	1,300	1,300
550-6303	Advertising				
550-6304	Printing and Binding				
550-6308	Repair and Maintenance	5,470	6,500	6,500	6,500
550-6310	Other Contractual Services	955	1,300	1,300	1,300
550-6311	Other Professional Services	175	175	175	175
550-6312	Professional Dues	140	75	75	75
550-6399	Miscellaneous		150	150	150
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>9,742</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>

***CAPITAL***

550-6504	Machinery & Equipment				
550-6508	Computer Equipment				
550-6510	Furniture & Fixtures				
550-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>124,619</b>	<b>136,358</b>	<b>135,342</b>	<b>144,589</b>

\*Includes amendments during fiscal year.



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Non-Departmental*

### **Department Purpose:**

- To provide reserve funds for emergency or contingency purposes.
- To budget for expenditures not associated with an individual department for administrative or practical purposes.

Department Name:  
 Department Number:

**Non-Departmental  
 55**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>								2650
<b>Contractual Services</b>	86,673	92,644	88,051	97,196	90,113	109,588	107,107	129,604
<b>Capital Improvements</b>			100,566					
<b>Operating Transfers</b>	12,542	21,985		35,741	272,441	103,612	22,474	38,790
<b>Reserves</b>								
<b>Bad Debt Expense</b>	2,760							
<b>Total Expense</b>	<b>101,975</b>	<b>114,629</b>	<b>188,618</b>	<b>132,937</b>	<b>362,554</b>	<b>213,200</b>	<b>129,581</b>	<b>171,044</b>

**PERSONNEL**

**Position  
 Classification**

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None

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**NON-DEPARTMENTAL**

***PERSONAL SERVICES***

555-6101	Salaries				
555-6103	F I C A				
555-6105	Retirement				
555-6110	Vacation Buy Back				
	<b>TOTAL PERSONAL SERVICES</b>				

***SUPPLIES***

555-6201	Office Supplies				2,400
555-6206	Subscriptions, Books,Periodicals				250
	<b>TOTAL SUPPLIES</b>				<b>2,650</b>

***CONTRACTUAL SERVICES***

555-6300	Professional Services	42,336	44,000	56,508	55,000
555-6301	Communications				
555-6309	Rentals				
555-6310	Other Contractual Services	75			3,000
555-6311	Other Profesional Service				2,400
555-6314	Insurance	47,702	65,588	50,599	64,204
555-6399	Miscellaneous				5,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>90,113</b>	<b>109,588</b>	<b>107,107</b>	<b>129,604</b>

***CAPITAL***

555-6504	Machinery & Equipment				
555-6505	Contingency				
555-6520	Public Facilities:Roads				
	<b>TOTAL CAPITAL</b>				

***OPERATING TRANSFERS***

555-6611	Operating Transfers-Fund 11		4,789		
555-6620	Operating Transfers-Fund 20	58,832	22,474	22,474	
555-6631	Operating Transfers-Fund 31				
555-6650	Operating Transfers-Techniform				
555-6654	Operating Transfers-Fund 54				38,790
555-6658	Operating Transfers-Fund 58	213,609	76,349		
555-66591	Operating Transfers-Fund 591				
	<b>TOTAL OPERATING TRANSFERS</b>	<b>272,441</b>	<b>103,612</b>	<b>22,474</b>	<b>38,790</b>

***RESERVES***

555-6810	Bad Debt Expense				
555-6820	Amortization Expense				
	<b>TOTAL RESERVES</b>				

<b>TOTAL EXPENDITURES</b>	<b>362,554</b>	<b>213,200</b>	<b>129,581</b>	<b>171,044</b>
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\*Includes amendments during fiscal year.

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## **ENTERPRISE FUND**

The Enterprise (Utility) Fund is used to account for operations of the City where the intent is to finance or recover through user charges the costs of providing goods or services to the general public on a continuing basis.

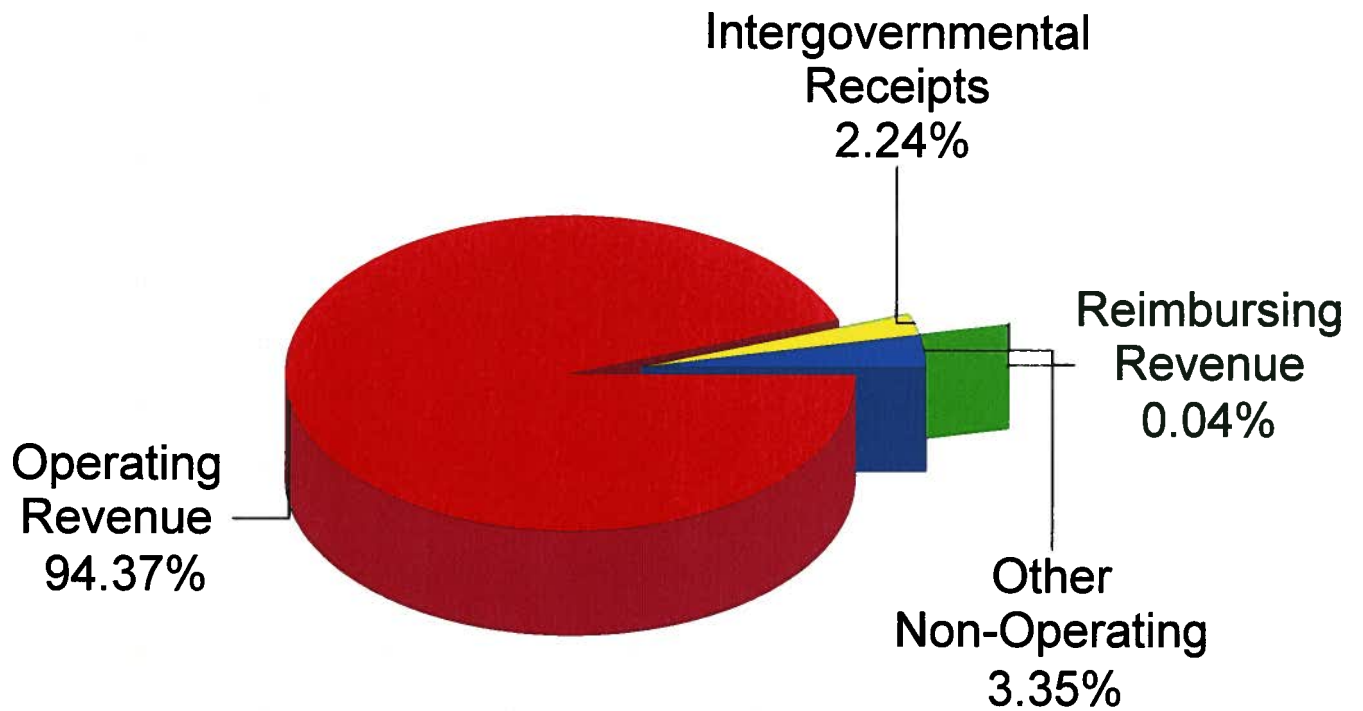
<b>REVENUE SUMMARY UTILITY FUND</b>						
<b>Revenue Classification</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Est. Actual</b>	<b>2008-09 Budget</b>
<b>Operating Revenue</b>	3,244,361	3,508,421	3,736,568	3,397,109	4,121,979	4,346,886
<b>Intragovernmental Receipts</b>		7,579				
<b>Intergovernmental Receipts</b>	63,157	74,689	70,231	66,428	114,070	103,094
<b>Reimbursing Revenue</b>	984	1,580	6,219	2,018	5,000	2,000
<b>Other Non-Operating</b>	153,780	146,722	160,003	173,656	163,285	154,400
<b>Other Financing Sources</b>			300,637	174,974		
<b>Total Revenue</b>	<b>3,462,281</b>	<b>3,738,990</b>	<b>4,273,659</b>	<b>3,814,185</b>	<b>4,404,334</b>	<b>4,606,380</b>

<b>EXPENSE SUMMARY UTILITY FUND</b>						
<b>Expense Classification</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Est. Actual</b>	<b>2008-09 Budget</b>
<b>Utility Administration</b>	124,282	172,954	123,346	159,190	158,413	211,167
<b>Water Production</b>	510,476	606,218	611,083	597,234	749,820	813,025
<b>Line Maintenance</b>	830,981	969,967	830,294	823,813	790,430	1,032,243
<b>Wastewater Treatment</b>	744,726	638,340	643,217	701,370	774,553	961,394
<b>Utility Billing</b>	132,565	131,496	141,824	154,643	167,283	218,109
<b>AMWA Inspection</b>	70,289	68,862	70,231	74,987	114,070	103,649
<b>Debt Service</b>	28,141	555,784	584,275	580,924	583,040	583,990
<b>Non-Departmental</b>	822,736	800,234	679,714	695,114	674,310	682,803
<b>Total Expenditures</b>	<b>3,264,196</b>	<b>3,943,855</b>	<b>3,683,984</b>	<b>3,787,275</b>	<b>4,011,919</b>	<b>4,606,380</b>



# **REVENUES**

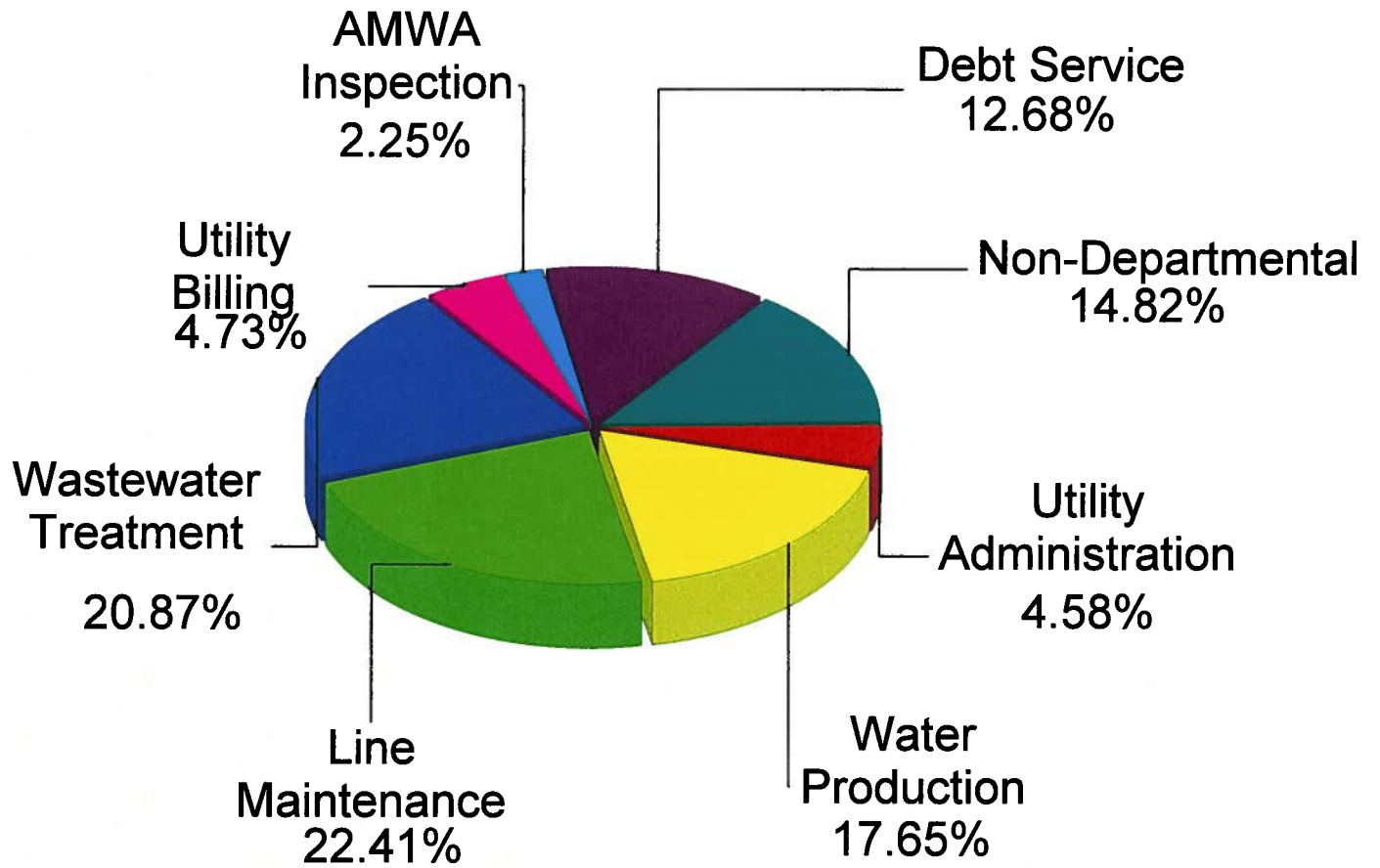
## Utility Fund Revenue By Source 2008-09 Budget



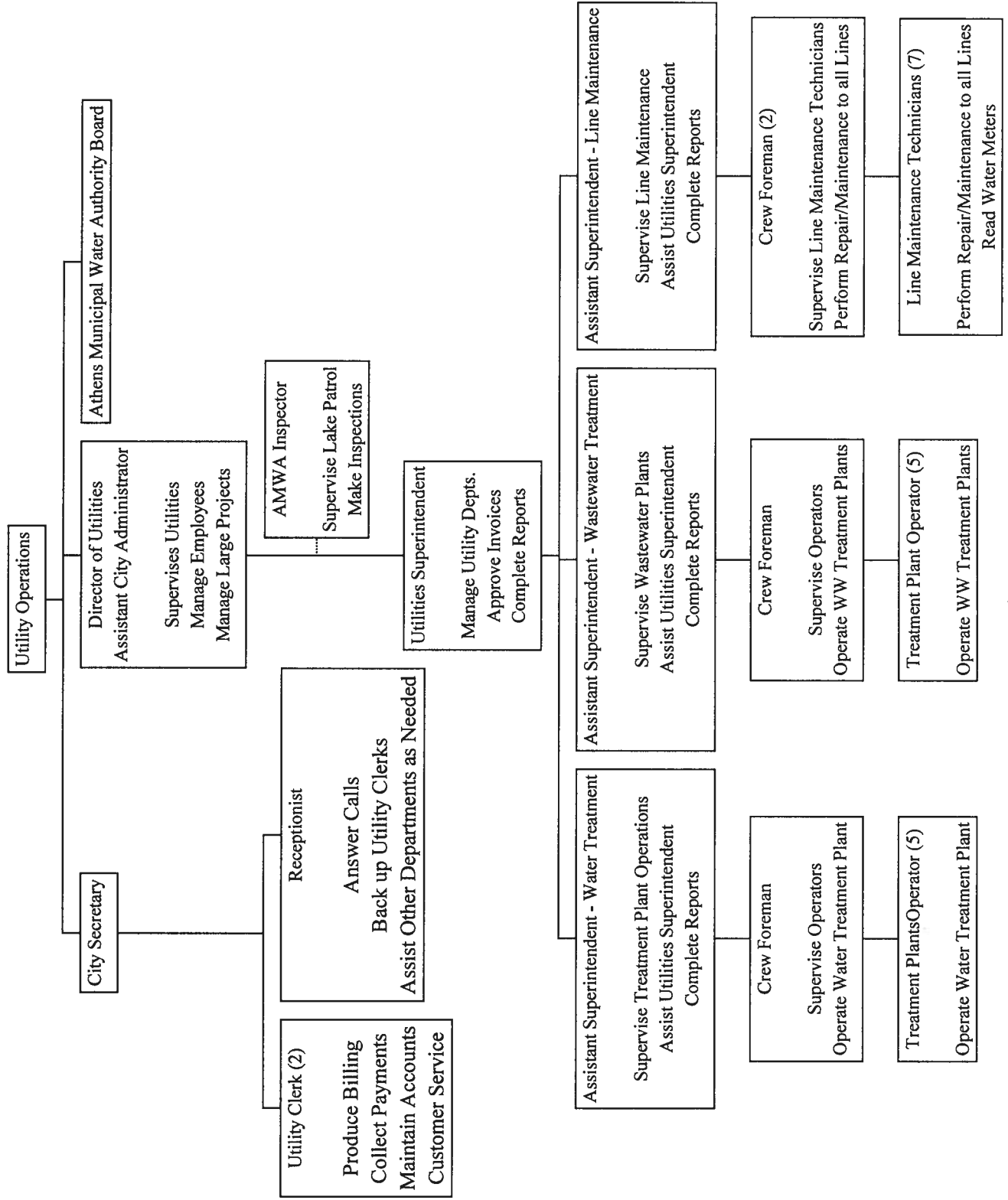
Account Number	Description	2005-06 Actual	2006-07 Actual	2007-08 Est Act	2008-09 Budget
<b>REVENUE</b>					
<b>OPERATING REVENUE</b>					
4461	Water Income	2,046,101	1,777,124	2,201,124	2,267,835
4462	Water Connections/Tap Fees	22,134	12,260	13,000	13,000
4463	Wastewater Services	1,588,192	1,523,274	1,799,955	1,962,651
4468	Bulk Water Sales	20,509	22,683	50,000	45,000
4469	Inspection/Turn On Fees	31,284	29,060	25,000	25,000
4469.1	Turn on Fee/Vacation	690	500	600	600
4469.2	Reconnect Fee	7,164	7,488	10,000	10,000
4471	System Fees	4,250	2,250	2,200	2,200
4472	Wastewater Connection/Tap Fees	3,630	4,265	3,500	3,500
4475	Disposal Fees/Permits	10,339	16,060	14,500	15,000
4499-1	Returned Check Fee	2,275	2,145	2,100	2,100
	<b>Total Operating Revenue</b>	<b>3,736,568</b>	<b>3,397,109</b>	<b>4,121,979</b>	<b>4,346,886</b>
<b>INTRAGOVERNMENTAL RECEIPTS</b>					
4510.99	Capital Contribution - Internal				
4532	Operating Transfers - Fund 32				
4552	Operating Transfers - Fund 52				
	<b>Total Intergovernmental Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTERGOVERNMENTAL RECEIPTS</b>					
4631	AMWA Contract Fees	70,231	66,428	114,070	103,094
	<b>Total Intergovernmental Receipts</b>	<b>70,231</b>	<b>66,428</b>	<b>114,070</b>	<b>103,094</b>
<b>REIMBURSING REVENUE</b>					
4710	Workers Compension Reim.	6,219	2,018	5,000	2,000
4711	Other Insurance Reimbursement				
4799	Other Reimbursing Revenue				
	<b>Total Reimbursing Revenue</b>	<b>6,219</b>	<b>2,018</b>	<b>5,000</b>	<b>2,000</b>
<b>OTHER NON-OPERATING REVENUE</b>					
4801	Interest Earned	64,825	81,081	57,414	56,000
4802	Discounts Earned	310	316	300	300
4803	Penalty Receipts	74,908	79,343	83,456	83,000
4821	Auction Proceeds			7,015	
4822	Other Insurance Reimbursement				
4830	Commercial-No Pick Up Fee	12,276	12,583	13,500	13,500
4898	Cash Over/Short				
4899	Miscellaneous Revenue	7,683	333	1,600	1,600
	<b>Total Other Non-Operating Revenue</b>	<b>160,003</b>	<b>173,656</b>	<b>163,285</b>	<b>154,400</b>
<b>OTHER FINANCING SOURCES</b>					
4905	Loan/Capital Lease Proceeds				
4930	Donations				
4931	Donations: Capital Assets	300,637	174,974		
4940	Gain/Loss-Disposal of Assets				
	<b>Total Financing Sources</b>	<b>300,637</b>	<b>174,974</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUE</b>	<b>4,273,659</b>	<b>3,814,185</b>	<b>4,404,334</b>	<b>4,606,380</b>

# **EXPENDITURES**

## Utility Expense By Department 2008-09 Budget



# UTILITIES DIVISION



# DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Utility Administration

## **Department Purpose:**

- The Utility Administration Department is responsible for the overall management and supervision of the Utilities Division to assure the most efficient level of service possible. Those responsibilities include personnel management, facilities planning, regulatory agency contact, review of construction plans and specifications, on-site construction inspection, scheduling of in-house efforts, material purchasing, public relations efforts and budget preparation and management. To perform the administrative duties related to the daily operation A.M.W.A.

## **Departmental Objectives:**

- To manage departments of water plants, wastewater plants, utility line maintenance, and lake inspection.
- To prepare specifications for all utility projects.

Department Name:  
 Department Number:

**Utility Administration  
 61**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	89,696	97,433	101,595	108,277	115,871	135,319	116,652	187,014
<b>Supplies</b>	752	1,185	1,872	2,010	2,549	2,578	2,413	3,353
<b>Contractual Services</b>	25,115	23,967	60,859	13,059	21,182	38,012	38,900	20,800
<b>Capital Improvements</b>		1,696	8,628		19,588	550	448	
<b>Total Expense</b>	<b>115,563</b>	<b>124,282</b>	<b>172,954</b>	<b>123,346</b>	<b>159,190</b>	<b>176,459</b>	<b>158,413</b>	<b>211,167</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Director of Utilities</b>	<b>1</b>
<b>Utilities Superintendent</b>	<b>1</b>



Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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### UTILITY ADMINISTRATION

#### **PERSONAL SERVICES**

561-6100	Longevity	1,150	1,200	900	16
561-6101	Salaries	87,060	90,726	80,420	119,129
561-6103	F I C A	6,672	8,256	7,014	10,219
561-6104	Group Insurance	5,189	5,615	5,576	23,580
561-6105	Retirement	12,609	13,941	12,254	19,294
561-6106	Workers Compensation	113	131	128	336
561-6109	Incentive Pay	652	1,000	360	1,440
561-6110	Vacation Buy Back				
561-6120	Salaries (Part Time)	2,426	14,450	10,000	13,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>115,871</b>	<b>135,319</b>	<b>116,652</b>	<b>187,014</b>

#### **SUPPLIES**

561-6201	Office Supplies	73	500	250	500
561-6202	Operating Supplies	41	200	100	200
561-6203	Repair & Maint Supplies	209	250	200	250
561-6204	Small Tools & Equipment	550	100	100	100
561-6205	Postage	55	300	60	300
561-6206	Subscriptions,Book,Periodicals	565	103	103	103
561-6207	Fuel	874	825	1,300	1,600
567-6208	Computer Software	182	300	300	300
	<b>TOTAL SUPPLIES</b>	<b>2,549</b>	<b>2,578</b>	<b>2,413</b>	<b>3,353</b>

#### **CONTRACTUAL SERVICES**

561-6300	Professional Services	17,921	15,000	15,000	15,000
561-6301	Communication	1,178	1,512	1,600	2,000
561-6302	Travel and Training	603	3,000	1,500	3,000
561-6303	Advertising	95	100	100	100
561-6304	Printing and Binding				
561-6308	Repair and Maintenance	82	500	500	500
561-6309	Rentals				
561-6310	Other Contractual Service				
561-6311	Other Professional Service	1,226	17,500	20,000	
561-6312	Professional Dues	70	200	200	200
561-6320	Federal/State Licensing Fees		100		
561-6399	Miscellaneous	7	100		
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>21,182</b>	<b>38,012</b>	<b>38,900</b>	<b>20,800</b>

#### **CAPITAL**

561-6504	Machinery & Equipment	3,650			
561-6506	Vehicles	13,980			
561-6508	Computer Equipment	1,958	550	448	
	<b>TOTAL CAPITAL</b>	<b>19,588</b>	<b>550</b>	<b>448</b>	

<b>TOTAL EXPENDITURES</b>	<b>159,190</b>	<b>176,459</b>	<b>158,413</b>	<b>211,167</b>
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\*Includes amendments during fiscal year.

# DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Water Production

## **Department Purpose:**

- The Water Production Department is responsible for the routine operation and maintenance of the AMWA Surface Water Treatment Plant and the three deep wells and pump stations in accordance with State and Federal Law, and in a manner which will produce the highest possible quality of potable water for the City of Athens.

## **Departmental Objectives:**

- To operate the water plant and deep wells in an efficient effective manner.
- To continue to meet all Federal/State requirements.
- To maintain well trained certified operators as required by State Law.

Department Name:  
 Department Number:

**Water Production**  
**62**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	221,867	241,789	265,708	258,275	276,811	318,226	308,636	346,998
<b>Supplies</b>	64,988	64,256	78,843	82,864	81,468	108,916	108,916	116,414
<b>Contractual Services</b>	198,506	204,431	248,774	262,719	238,955	303,768	303,768	315,613
<b>Capital Improvements</b>			12,833	7,225		28,500	28,500	34,000
<b>Total Expense</b>	<b>485,360</b>	<b>510,476</b>	<b>606,158</b>	<b>611,083</b>	<b>597,234</b>	<b>759,410</b>	<b>749,820</b>	<b>813,025</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Assistant Superintendant</b>	<b>1</b>
<b>Crew Foreman</b>	<b>1</b>
<b>Treatment Plant Operator</b>	<b>5</b>

Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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### WATER PRODUCTION

#### *PERSONAL SERVICES*

562-6100	Longevity	1,312	1,508	1,508	1,820
562-6101	Salaries	182,674	206,687	206,687	224,996
562-6102	Overtime	3,567	3,000	3,000	3,120
562-6103	F I C A	14,796	16,866	16,866	18,300
562-6104	Group Insurance	30,762	39,305	31,846	41,265
562-6105	Retirement	28,262	33,077	33,077	38,275
562-6106	Workers Compensation	7,318	8,503	6,372	9,942
562-6107	Unemployment				
562-6109	Incentive Pay	697	1,330	1,330	1,330
562-6110	Vacation Buy Back	972	950	950	950
562-6111	Accrued Vacation Payout		1,000	1,000	1,000
562-6113	Holiday Premium Pay	6,451	6,000	6,000	6,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>276,811</b>	<b>318,226</b>	<b>308,636</b>	<b>346,998</b>

#### *SUPPLIES*

562-6201	Office Supplies	928	738	738	738
562-6202	Operating Supplies	67,522	90,776	90,776	98,000
562-6203	Repair & Maint Supplies	4,105	5,886	5,886	5,886
562-6204	Small Tools & Equipment	1,054	1,710	1,710	1,710
562-6205	Postage	1,918	2,426	2,426	2,700
562-6206	Subscriptions,Books,Periodicals		100	100	100
562-6207	Fuel	5,901	7,280	7,280	7,280
562-6208	Computer Software	40			
	<b>TOTAL SUPPLIES</b>	<b>81,468</b>	<b>108,916</b>	<b>108,916</b>	<b>116,414</b>

#### *CONTRACTUAL SERVICES*

562-6300	Professional Services	3,556	3,640	3,640	3,785
562-6301	Communication	7,234	7,072	7,072	7,072
562-6302	Travel and Training	2,454	4,025	4,025	4,025
562-6303	Advertising	95	147	147	147
562-6305	Electricity	159,424	204,000	204,000	204,000
562-6307	Water and Wastewater Service	53,119	51,000	51,000	51,000
562-6308	Repair and Maintenance	5,978	9,672	9,672	13,672
562-6309	Rentals	1,766	2,537	2,537	2,537
562-6310	Other Contractual Services	5,033	17,160	17,160	24,860
562-6312	Professional Dues	250	315	315	315
562-6320	Federal/State Licensing Fees		4,000	4,000	4,000
562-6399	Miscellaneous	46	200	200	200
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>238,955</b>	<b>303,768</b>	<b>303,768</b>	<b>315,613</b>

#### *CAPITAL*

652-6502	Buildings				
652-6503	Impr. Other Than Buildings				
562-6504	Machinery & Equipment		8,500	8,500	14,000
562-6506	Vehicles		20,000	20,000	20,000
562-6508	Computer Equipment				
562-6530	Public Facilities Water/WW				
	<b>TOTAL CAPITAL</b>		<b>28,500</b>	<b>28,500</b>	<b>34,000</b>

#### *OTHER*

562-6900	Net on Fixed Asset Disposal				
	<b>TOTAL OTHER</b>				
	<b>TOTAL EXPENDITURES</b>	<b>597,234</b>	<b>759,410</b>	<b>749,820</b>	<b>813,025</b>

\*Includes amendments during fiscal year.

# DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Line Maintenance

## **Department Purpose:**

- The Utility Line Maintenance Department functions to distribute a safe and plentiful supply of treated water for the domestic, commercial, and industrial use, and for fire protection for the citizens of Athens. To maintain the collection system for wastewater discharged to the sewer system.

## **Departmental Objectives:**

- To provide safe treated water for the citizens of Athens.
- To perform line repair and installation as needed.
- To perform water and sewer taps as needed.
- To read water meters monthly on a timely basis.

Department Name:  
 Department Number:

**Line Maintenance**  
**63**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	427,402	472,418	456,155	454,517	488,984	553,610	445,557	545,224
<b>Supplies</b>	110,565	159,160	164,197	168,674	161,535	173,880	174,620	183,407
<b>Contractual Services</b>	49,190	59,898	77,133	33,371	33,890	55,851	56,253	56,574
<b>Capital Improvements</b>	14,882	154,415	272,381	173,733	139,404	114,000	114,000	247,038
<b>Aid To Other Govt.</b>								
<b>Unclassified</b>			100					
<b>Total Expense</b>	<b>602,039</b>	<b>845,891</b>	<b>969,967</b>	<b>830,295</b>	<b>823,813</b>	<b>897,341</b>	<b>790,430</b>	<b>1,032,243</b>

**PERSONNEL**

<u>Position Classification</u>	<b>Total</b>
<b>Assistant Superintendent</b>	<b>1</b>
<b>Crew Foreman</b>	<b>2</b>
<b>Line Maintenance Technician</b>	<b>7</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**LINE MAINTENANCE**

**PERSONAL SERVICES**

563-6100	Longevity	3,434	3,616	3,616	2,468
563-6101	Salaries	331,000	362,600	276,122	350,121
563-6102	Overtime	10,424	16,000	17,500	17,500
563-6103	F I C A	25,919	29,787	23,586	28,789
563-6104	Group Insurance	51,322	61,765	52,814	64,845
563-6105	Retirement	50,477	58,417	46,255	60,212
563-6106	Workers Compensation	12,508	13,362	14,587	15,056
563-6107	Unemployment				
563-6109	Incentive Pay	1,657	3,550	2,013	1,920
563-6110	Vacation Buy Back	628	1,500	1,500	1,500
563-6111	Accrued Vacation Payout	351	585	5,662	585
563-6113	Holiday Premium Pay	669	1,270	1,270	1,270
563-6114	Accrued Comp Time Payout		158	432	158
563-6115	On Call Pay	595	1,000	200	800
	<b>TOTAL PERSONAL SERVICES</b>	<b>488,984</b>	<b>553,610</b>	<b>445,557</b>	<b>545,224</b>

**SUPPLIES**

563-6201	Office Supplies	617	520	200	520
563-6202	Operating Supplies	23,619	19,760	19,760	14,887
563-6203	Repair & Maint Supplies	106,295	120,000	120,000	120,000
563-6204	Small Tools & Equipment	1,863	2,000	2,000	1,000
563-6205	Postage	85	100	100	100
563-6206	Subscriptions,Books,Periodicals				
563-6207	Fuel	28,993	31,200	32,500	46,800
563-6208	Computer Software	63	300	60	100
	<b>TOTAL SUPPLIES</b>	<b>161,535</b>	<b>173,880</b>	<b>174,620</b>	<b>183,407</b>

**CONTRACTUAL SERVICES**

563-6300	Professional Services	8,600	8,500	8,500	8,500
563-6301	Communication	3,509	3,175	3,509	3,509
563-6302	Travel and Training	1,765	2,194	2,318	2,200
563-6303	Advertising	49	140	140	140
563-6305	Electricity	2,453	3,375	3,375	3,553
563-6306	Natural Gas	1,113	1,730	1,730	1,822
563-6308	Repair and Maintenance	9,990	25,000	25,000	24,750
563-6309	Rentals	4,617	8,631	8,631	8,600
563-6310	Other Contractual Services	217	100	300	500
563-6312	Professional Dues	1,235	2,500	2,500	2,500
563-6399	Miscellaneous	342	506	250	500
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>33,890</b>	<b>55,851</b>	<b>56,253</b>	<b>56,574</b>

**CAPITAL**

563-6502	Buildings				
563-6503	Impr. Other Than Buildings				
563-6504	Machinery & Equipment	1,557			10,500
563-6506	Vehicles	17,085			160,000
563-6508	Computer Equipment				
563-6530	Public Facilities:Water/WW	120,762	114,000	114,000	76,538
563-6550	Easements				
	<b>TOTAL CAPITAL</b>	<b>139,404</b>	<b>114,000</b>	<b>114,000</b>	<b>247,038</b>

**OPERATING TRANSFERS**

563-6650	Operating Transfers-Champ. Grant				
	<b>TOTAL OPERATING TRANSFERS</b>				

**OTHER**

563-6900	Net On Fixed Asset Disposal				
	<b>TOTAL OTHER</b>				

<b>TOTAL EXPENDITURES</b>	<b>823,813</b>	<b>897,341</b>	<b>790,430</b>	<b>1,032,243</b>
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\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Wastewater Treatment

### **Department Purpose:**

- The Wastewater Treatment Department is charged with the treatment of wastewater that is discharged to the City's sewer system by operating the two wastewater treatment plants and the fifteen lift stations.

### **Departmental Objectives:**

- To maintain wastewater treatment facilities at peak efficiency.
- To maintain safe and efficient operation of the City's lift stations.
- To provide training opportunities for certification of operators.



Department Name:  
 Department Number:

**Wastewater Treatment  
 65**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	232,010	257,491	272,895	263,592	293,549	317,752	311,862	341,635
<b>Supplies</b>	51,652	79,299	64,246	55,268	70,259	71,610	75,610	85,710
<b>Contractual Services</b>	213,310	323,271	279,446	309,207	295,833	379,120	382,120	397,520
<b>Capital Improvements</b>	2,897	83,831	21,703	15,150	41,729	7,600	4,961	69,000
<b>Operating Transfers</b>								67,529
<b>Total Expense</b>	<b>499,869</b>	<b>743,893</b>	<b>638,290</b>	<b>643,217</b>	<b>701,370</b>	<b>776,082</b>	<b>774,553</b>	<b>961,394</b>

**PERSONNEL**

<u><b>Position Classification</b></u>	<b>Total</b>
<b>Assistant Superintendent</b>	1
<b>Crew Foreman</b>	1
<b>Treatment Plant Operator</b>	4

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**WASTEWATER TREATMENT**

**PERSONAL SERVICES**

565-6100	Longevity	2,724	3,136	3,136	3,356
565-6101	Salaries	191,253	202,637	202,637	217,619
565-6102	Overtime	14,383	16,500	16,500	16,500
565-6103	F I C A	16,113	17,406	17,406	18,568
565-6104	Group Insurance	29,441	33,690	28,910	35,370
565-6105	Retirement	30,754	34,134	34,134	38,836
565-6106	Workers Compensation	4,302	4,999	3,889	6,136
565-6107	Unemployment				
565-6109	Incentive Pay	1,068	2,500	2,500	2,500
565-6110	Vacation Buy Back	1,129	750	750	750
565-6111	Accrued Vacation Payout				
565-6113	Holiday Premium Pay	2,382	2,000	2,000	2,000
565-6114	Accrued Comp Time Payout				
565-6115	On Call Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>293,549</b>	<b>317,752</b>	<b>311,862</b>	<b>341,635</b>

**SUPPLIES**

565-6201	Office Supplies	550	400	400	500
565-6202	Operating Supplies	26,679	29,000	30,000	33,000
565-6203	Repair & Maint Supplies	32,104	32,000	32,000	33,000
565-6204	Small Tools & Equipment	1,253	1,000	1,000	1,000
565-6205	Postage	155	210	210	210
565-6206	Subscriptions,Books,Periodicals				
565-6207	Fuel	9,518	9,000	12,000	18,000
565-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>70,259</b>	<b>71,610</b>	<b>75,610</b>	<b>85,710</b>

**CONTRACTUAL SERVICES**

565-6300	Professional Services	40,245	30,000	33,000	30,000
565-6301	Communication	12,940	13,000	13,000	13,000
565-6302	Travel and Training	620	750	750	750
565-6303	Advertising	1,627	100	100	100
565-6304	Printing and Binding		500	500	500
565-6305	Electricity	88,428	114,000	114,000	114,000
565-6308	Repair and Maintenance	16,690	70,000	70,000	70,000
565-6309	Rentals	1,482	2,500	2,500	2,500
565-6310	Other Contractual Services	112,315	129,000	129,000	148,120
565-6312	Professional Dues	300	300	300	300
565-6320	Federal/State Licensing	21,147	18,720	18,720	18,000
565-6399	Miscellaneous	39	250	250	250
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>295,833</b>	<b>379,120</b>	<b>382,120</b>	<b>397,520</b>

**CAPITAL**

565-6502	Buildings				
565-6503	Impr. Other Than Buildings				
565-6504	Machinery & Equipment	6,681			7,000
565-6506	Vehicles	35,048			20,000
565-6508	Computer Equipment				2,000
565-6530	Public Facilities:Water W/W		7,600	4,961	40,000
	<b>TOTAL CAPITAL</b>	<b>41,729</b>	<b>7,600</b>	<b>4,961</b>	<b>69,000</b>

**OPERATING TRANSFERS**

565-6652	Operating Transfers - Fund 52				67,529
	<b>TOTAL OPERATING TRANSFERS</b>				<b>67,529</b>

**OTHER**

565-6900	Net on Asset Disposition				
565-6910	Internal Capital Transfer				
	<b>TOTAL OTHER</b>				

<b>TOTAL EXPENDITURES</b>	<b>701,370</b>	<b>776,082</b>	<b>774,553</b>	<b>961,394</b>
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\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Utility Billing

### **Department Purpose:**

- The Utility Billing Department is responsible for the calculation, billing, and collection of monthly water, wastewater and other utility related usage for the City of Athens.

### **Departmental Objectives:**

- To provide a warm and helpful environment for customers dealing with both general and utility services.
- To maintain accurate and well documented customer records.
- To process billings, cut-offs and payments on a timely basis.

Department Name:  
 Department Number:

**Utility Billing**  
**66**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est. Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	90,297	97,648	101,599	105,051	110,632	118,874	117,675	129,414
<b>Supplies</b>	17,218	16,452	17,563	17,681	19,745	20,600	20,638	20,600
<b>Contractual Services</b>	14,062	17,789	12,334	19,093	24,266	30,470	28,970	26,595
<b>Capital Improvements</b>	32,337	675						41,500
<b>Total Expense</b>	<b>153,913</b>	<b>132,565</b>	<b>131,496</b>	<b>141,825</b>	<b>154,643</b>	<b>169,944</b>	<b>167,283</b>	<b>218,109</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Utility Clerk</b>	<b>2</b>
<b>Receptionist</b>	<b>1</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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### UTILITY BILLING

#### *PERSONAL SERVICES*

566-6100	Longevity	1,044	1,236	1,236	1,380
566-6101	Salaries	77,690	81,488	81,488	86,680
566-6102	Overtime				
566-6103	F I C A	5,574	6,339	6,338	6,881
566-6104	Group Insurance	14,616	16,845	15,676	17,685
566-6105	Retirement	11,369	12,432	12,429	14,392
566-6106	Workers Compensation	339	394	383	504
566-6107	Unemployment				
566-6109	Incentive Pay		140	125	261
566-6110	Vacation Buy Back				1,631
566-6111	Accrued Vacation Payout				
	<b>TOTAL PERSONAL SERVICES</b>	<b>110,632</b>	<b>118,874</b>	<b>117,675</b>	<b>129,414</b>

#### *SUPPLIES*

566-6201	Office Supplies	2,675	2,400	2,400	2,400
566-6202	Operating Supplies				
566-6203	Repair & Maint Supplies	154	500	500	500
566-6204	Small Tools & Equipment	265	200	238	200
566-6205	Postage	16,530	17,500	17,500	17,500
566-6206	Subscriptions,Books,Periodicals				
566-6208	Computer Software	121			
	<b>TOTAL SUPPLIES</b>	<b>19,745</b>	<b>20,600</b>	<b>20,638</b>	<b>20,600</b>

#### *CONTRACTUAL SERVICES*

566-6301	Communication	1,214	1,400	1,400	1,400
566-6302	Travel & Training		1,500	1,500	1,500
566-6304	Printing and Binding	2,533	5,000	4,000	4,000
566-6308	Repair and Maintenance	15,334	15,670	15,670	13,295
566-6310	Other Contractual Service	5,170	6,500	6,000	6,000
566-6399	Miscellaneous	15	400	400	400
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>24,266</b>	<b>30,470</b>	<b>28,970</b>	<b>26,595</b>

#### *CAPITAL*

566-6504	Machinery & Equipment				
566-6508	Computer Equipment				41,500
566-6510	Furniture & Fixtures				
566-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>154,643</b>	<b>169,944</b>	<b>167,283</b>	<b>218,109</b>

\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** A.M.W.A. Inspection

### **Department Purpose:**

- The Athens Municipal Water Authority Inspection Department is responsible for the patrol, enforcement, and records keeping functions of the Athens Municipal Water Authority as related to construction at Lake Athens.

### **Departmental Objectives:**

- To enforce rules and regulations as set by Athens Municipal Water Authority Board of Directors . This department is fully funded by the A.M.W.A.

Department Name:  
 Department Number:

**A.M.W.A INSPECTION**  
**67**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est. Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>	49,622	55,150	58,161	58,715	62,461	68,680	66,811	70,367
<b>Supplies</b>	5,116	6,398	5,686	6,386	6,905	19,200	19,200	20,150
<b>Contractual Services</b>	5,410	8,741	5,014	5,130	5,621	13,386	13,332	13,132
<b>Capital Improvements</b>						20,000	14,727	
<b>Total Expense</b>	<b>60,149</b>	<b>70,289</b>	<b>68,862</b>	<b>70,231</b>	<b>74,987</b>	<b>121,266</b>	<b>114,070</b>	<b>103,649</b>

**PERSONNEL**

**Position Classification**

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**Inspector**

**Total**  
**1**

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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### AMWA INSPECTION

#### *PERSONAL SERVICES*

567-6100	Longevity	946	1,036	1,036	1,084
567-6101	Salaries	43,064	44,907	44,907	46,703
567-6102	Overtime	1,396	3,000	2,000	2,000
567-6103	FICA	3,581	3,907	3,813	3,954
567-6104	Group Insurance	4,967	5,615	5,322	5,895
567-6105	Retirement	6,774	7,663	7,478	8,270
567-6106	Workers Compensation	358	417	355	561
567-6109	Incentive Pay	660	935	900	900
567-6110	Vacation Buy Back				
567-6113	Holiday Premium Pay	715	1,200	1,000	1,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>62,461</b>	<b>68,680</b>	<b>66,811</b>	<b>70,367</b>

#### *SUPPLIES*

567-6201	Office Supplies	61	150	150	150
567-6202	Operating Supplies	708	6,000	6,000	6,000
567-6203	Repair & Maint Supplies	2,115	6,500	6,500	6,500
567-6204	Small Tools & Equipment	185	200	200	200
567-6205	Postage	285	300	300	350
567-6206	Subscriptions,Books,Periodicals		50	50	50
567-6207	Fuel	3,551	6,000	6,000	6,900
567-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>6,905</b>	<b>19,200</b>	<b>19,200</b>	<b>20,150</b>

#### *CONTRACTUAL SERVICES*

567-6300	Professional Services	4,614	9,000	9,000	9,000
567-6301	Communication	377	936	936	936
567-6302	Travel and Training	276	350	350	350
567-6303	Advertising			46	46
567-6305	Electricity	34	100	100	100
567-6308	Repair and Maintenance	313	2,500	2,500	2,500
567-6309	Rentals		200	200	200
567-6310	Other Contractual Services				
567-6399	Miscellaneous	7	300	200	
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,621</b>	<b>13,386</b>	<b>13,332</b>	<b>13,132</b>

#### *CAPITAL*

567-6506	Vehicles		20,000	14,727	
	<b>TOTAL CAPITAL</b>		<b>20,000</b>	<b>14,727</b>	
	<b>TOTAL EXPENDITURES</b>	<b>74,987</b>	<b>121,266</b>	<b>114,070</b>	<b>103,649</b>

\*Includes amendments during fiscal year.



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Non-Departmental - Utility*

### **Department Purpose:**

- This department is designed to reflect contingencies, reserves, interfund transfers, and any other expense not attributed directly to a specific department.

Department Name:  
 Department Number:

**Non-Departmental  
 69**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est. Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>		2,235						
<b>Contractual Services</b>	26,916	30,035	29,346	29,714	21,275	32,726	24,310	32,803
<b>Debt Service</b>	633,718	28,141	555,784	584,275	580,924	583,140	583,040	583,990
<b>Capital Outlay</b>								
<b>Operating Transfers</b>	766,277	766,088	686,000	650,000	650,000	650,000	650,000	650,000
<b>Reserves</b>	56,915	24,377	84,887		23,839			
<b>Total Expense</b>	<b>1,483,826</b>	<b>848,642</b>	<b>1,356,018</b>	<b>1,263,989</b>	<b>1,276,038</b>	<b>1,265,866</b>	<b>1,257,350</b>	<b>1,266,793</b>

**PERSONNEL**

**Position  
 Classification**

**None**

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**NON-DEPARTMENTAL**

***PERSONAL SERVICES***

569-6101	Salaries				
569-6103	F I C A				
569-6105	Retirement				
569-6110	Vacation Buy Back				
569-6190	Compensated Absences				
	<b>TOTAL PERSONAL SERVICES</b>				

***CONTRACTUAL SERVICES***

569-6301	Communications				
569-6314	Insurance	21,275	32,726	24,310	32,803
569-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>21,275</b>	<b>32,726</b>	<b>24,310</b>	<b>32,803</b>

***LONG TERM DEBT***

569-6400	Bond Principal	280,000	295,000	295,000	310,000
569-6410	Bond Interest	300,553	287,140	287,140	272,990
569-6420	Capital Lease Principal				
569-6430	Capital Lease Interest				
569-6440	Fiscal Agent Fees	371	1,000	900	1,000
569-6476	Issuance Costs				
	<b>TOTAL DEBT SERVICE</b>	<b>580,924</b>	<b>583,140</b>	<b>583,040</b>	<b>583,990</b>

***CAPITAL***

569-6505	Contingency				
	<b>TOTAL CAPITAL</b>				

***OPERATING TRANSFERS***

569-6610	Operating Transfers-General Fund	650,000	650,000	650,000	650,000
569-6621	Operating Transfers-W/S I&S Fund				
569-6652	Operating Transfers-Champion Grant				
	<b>TOTAL OPERATING TRANSFERS</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>

***RESERVES***

569-6800	Depreciation Expense				
569-6810	Bad Debt Expense	23,839			
569-6820	Amortization Expense				
	<b>TOTAL RESERVES</b>	<b>23,839</b>			

	<b>TOTAL EXPENDITURES</b>	<b>1,276,038</b>	<b>1,265,866</b>	<b>1,257,350</b>	<b>1,266,793</b>
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# CERTIFICATES OF OBLIGATION

The Utility Fund of the City of Athens services this debt which has been designated to improve and extend the City's combined Waterworks and Sanitary Sewer System, including wastewater treatment and collection facilities, and to pay for professional services in relation to the projects, including the payment of costs related to the issuance of the Certificates.

A summary of the Bond Improvement Program follows:

## **Tax and Utility System Surplus Revenue Certificates of Obligation Series 2000**

**\$2,000,000**

### WATER IMPROVEMENTS

Rehabilitation and Painting of the Faulk Street Water Tower  
Rehabilitation and Painting of the South Water Tower  
Rehabilitation of Faulk Street Ground Storage Tank  
Approximate cost for the above projects - \$351,000

### WASTEWATER IMPROVEMENTS

State mandated improvements to the North Wastewater Plant  
State mandated improvements to the West Wastewater Plant  
Approximate cost for the above projects - \$1,622,000

## **Tax and Utility System Surplus Revenue Certificates of Obligation Series 2004**

**\$5,500,000**

### WATER IMPROVEMENTS

18" water line from Royal Mt. Water Tank to Faulk Street Water Tower  
16" waterline from Faulk st. water Tower to 6<sup>th</sup> Street  
12" waterline from Enterprise st. to Loop 317 to Hwy. 19 North  
12" waterline along Hwy 19 North from Loop 317 to Barker St.  
16" waterline along Loop 317 from Hwy 19 North to 175 West  
12" waterline along Loop 317 from Hwy 175 West to Patterson Rd.  
12 Inch waterline along Loop 317 from Hwy 175 East to Mill Run Road  
6" waterline for 4D Mobile Home Park  
Approximate cost for the above projects - \$4,422,000

### WASTEWATER IMPROVEMENTS

Sewer Impala Point & P.A. Taylor Subdivisions  
Sanitary sewer for 4D Mobile Home Park  
Approximate cost for the above projects - \$1,078,000

**SERIES 2000 \$2,000,000  
TAX AND UTILITY SYSTEM SURPLUS REVENUE CERTIFICATES  
OF OBLIGATION**

Date	Principal	Rate	Interest	Total
01/01/01			88,492.50	88,492.50
07/01/01			58,995.00	58,995.00
01/01/02			58,995.00	58,995.00
07/01/02			58,995.00	58,995.00
01/01/03			58,995.00	58,995.00
07/01/03			58,995.00	58,995.00
01/01/04			58,995.00	58,995.00
07/01/04	70,000	7.75%	58,995.00	128,995.00
01/01/05			56,282.50	56,282.50
07/01/05	75,000	7.75%	56,282.50	131,282.50
01/01/06			53,376.25	53,376.25
07/01/06	80,000	7.75%	53,376.25	133,376.25
01/01/07			50,276.25	50,276.25
07/01/07	85,000	7.75%	50,276.25	135,276.25
01/01/08			46,982.50	46,982.50
07/01/08	90,000	7.75%	46,982.50	136,982.50
01/01/09			43,495.00	43,495.00
07/01/09	95,000	7.75%	43,495.00	138,495.00
01/01/10			39,813.75	39,813.75
07/01/10	100,000	7.75%	39,813.75	139,813.75
01/01/11			35,938.75	35,938.75
07/01/11	105,000	6.55%	35,938.75	140,938.75
01/01/12			32,500.00	32,500.00
07/01/12	115,000	5.00%	32,500.00	147,500.00
01/01/13			29,625.00	29,625.00
07/01/13	120,000	5.00%	29,625.00	149,625.00
01/01/14			26,625.00	26,625.00
07/01/14	125,000	5.00%	26,625.00	151,625.00
01/01/15			23,500.00	23,500.00
07/01/15	135,000	5.00%	23,500.00	158,500.00
01/01/16			20,125.00	20,125.00
07/01/16	145,000	5.00%	20,125.00	165,125.00
01/01/17			16,500.00	16,500.00
07/01/17	150,000	5.00%	16,500.00	166,500.00
01/01/18			12,750.00	12,750.00
07/01/18	160,000	5.00%	12,750.00	172,750.00
01/01/19			8,750.00	8,750.00
07/01/19	170,000	5.00%	8,750.00	178,750.00
01/01/20			4,500.00	4,500.00
07/01/20	180,000	5.00%	4,500.00	184,500.00
Total	2,000,000		1,503,537.50	3,503,537.50
Accrued			10,488.00	10,488.00
	<u>2,000,000</u>		<u>1,493,049.50</u>	<u>3,493,049.50</u>

**SERIES 2004 \$5,500,000  
TAX AND UTILITY SYSTEM SURPLUS REVENUE CERTIFICATES  
OF OBLIGATION**

Date	Principal	Rate	Interest	Total
02/01/05			63,114.17	63,114.17
08/01/05	220,000	3.50%	107,175.00	327,175.00
02/01/06			103,325.00	103,325.00
08/01/06	190,000	3.50%	103,325.00	293,325.00
02/01/07			100,000.00	100,000.00
08/01/07	195,000	3.50%	100,000.00	295,000.00
02/01/08			96,587.50	96,587.50
08/01/08	205,000	3.50%	96,587.50	301,587.50
02/01/09			93,000.00	93,000.00
08/01/09	215,000	3.75%	93,000.00	308,000.00
02/01/10			88,968.75	88,968.75
08/01/05	220,000	3.75%	88,968.75	308,968.75
02/01/11			84,843.75	84,843.75
08/01/11	230,000	4.00%	84,843.75	314,843.75
02/01/12			80,243.75	80,243.75
08/01/12	240,000	4.00%	80,243.75	320,243.75
02/01/13			75,443.75	75,443.75
08/01/13	250,000	4.00%	75,443.75	325,443.75
02/01/14			70,443.75	70,443.75
08/01/14	260,000	4.00%	70,443.75	330,443.75
02/01/15			65,243.75	65,243.75
08/01/05	270,000	3.50%	65,243.75	335,243.75
02/01/16			60,518.75	60,518.75
08/01/16	285,000	3.65%	60,518.75	345,518.75
02/01/17			55,317.50	55,317.50
08/01/17	295,000	3.75%	55,317.50	350,317.50
02/01/18			49,786.25	49,786.25
08/01/18	305,000	3.85%	49,786.25	354,786.25
02/01/19			43,915.00	43,915.00
08/01/19	315,000	3.95%	43,915.00	358,915.00
02/01/20			37,693.75	37,693.75
08/01/20	330,000	4.00%	37,693.75	367,693.75
02/01/21			31,093.75	31,093.75
08/01/21	345,000	4.10%	31,093.75	376,093.75
02/01/22			24,021.25	24,021.25
08/01/22	360,000	4.20%	24,021.25	384,021.25
02/01/23			16,461.25	16,461.25
08/01/23	375,000	4.25%	16,461.25	391,461.25
02/01/05			8,492.50	8,492.50
08/01/05	395,000	4.30%	8,492.50	403,492.50
Total	5,500,000		2,541,089.17	8,041,089.17
Accrued	5,500,000		2,541,089.17	8,041,089.17

## **DEBT SERVICE FUND**

This fund is used to account for the payment of principal and interest on general obligation bonds, capital leases and certain notes payable by the City.

**REVENUE SUMMARY  
DEBT SERVICE FUND**

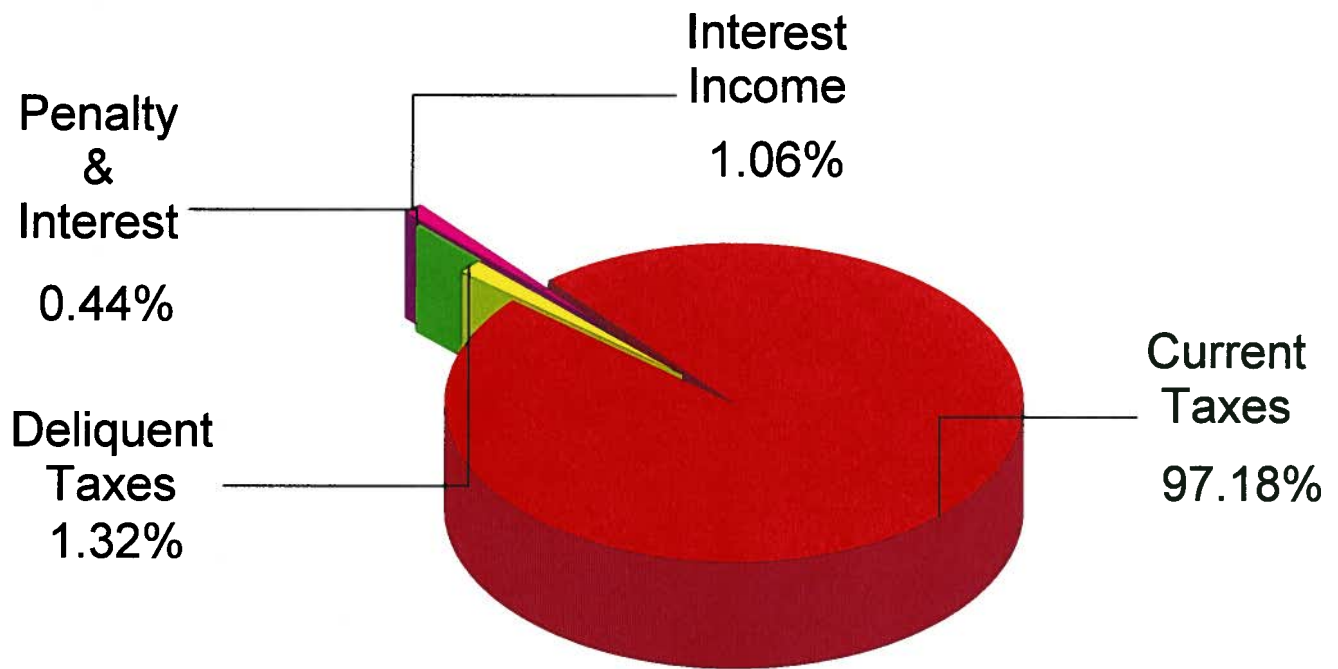
<b>Revenue Classification</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Est. Actual</b>	<b>2008-09 Budget</b>
<b>Taxes</b>	70,454	66,514	453,925	447,621	471,000	560,795
<b>Operating Transfers</b>	415,610	396,664		58,832	22,474	
<b>Interest</b>	1,172	596	7,394	9,546	6,000	6,000
<b>Bond Proceeds</b>						
<b>Total Revenue</b>	<b>487,236</b>	<b>463,774</b>	<b>461,319</b>	<b>515,999</b>	<b>499,474</b>	<b>566,795</b>

**EXPENSE SUMMARY  
DEBT SERVICE FUND**

<b>Expense Classification</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Est. Actual</b>	<b>2008-09 Budget</b>
<b>Miscellaneous</b>		29				
<b>Bond Principal</b>	215,000	225,000	240,000	251,598	265,000	275,000
<b>Bond Interest</b>	200,620	185,023	169,723	160,001	143,773	137,113
<b>Short Term Principal</b>	36,193	57,604	56,088	69,859	76,309	134,868
<b>Short Term Interest</b>	7,171	9,440	8,880	8,480	12,225	18,814
<b>Fiscal Agent Fees</b>	331	328	358	909	1,000	1,000
<b>Bad Debt Expense</b>						
<b>Total Expenditures</b>	<b>459,315</b>	<b>477,424</b>	<b>475,049</b>	<b>490,847</b>	<b>498,307</b>	<b>566,795</b>



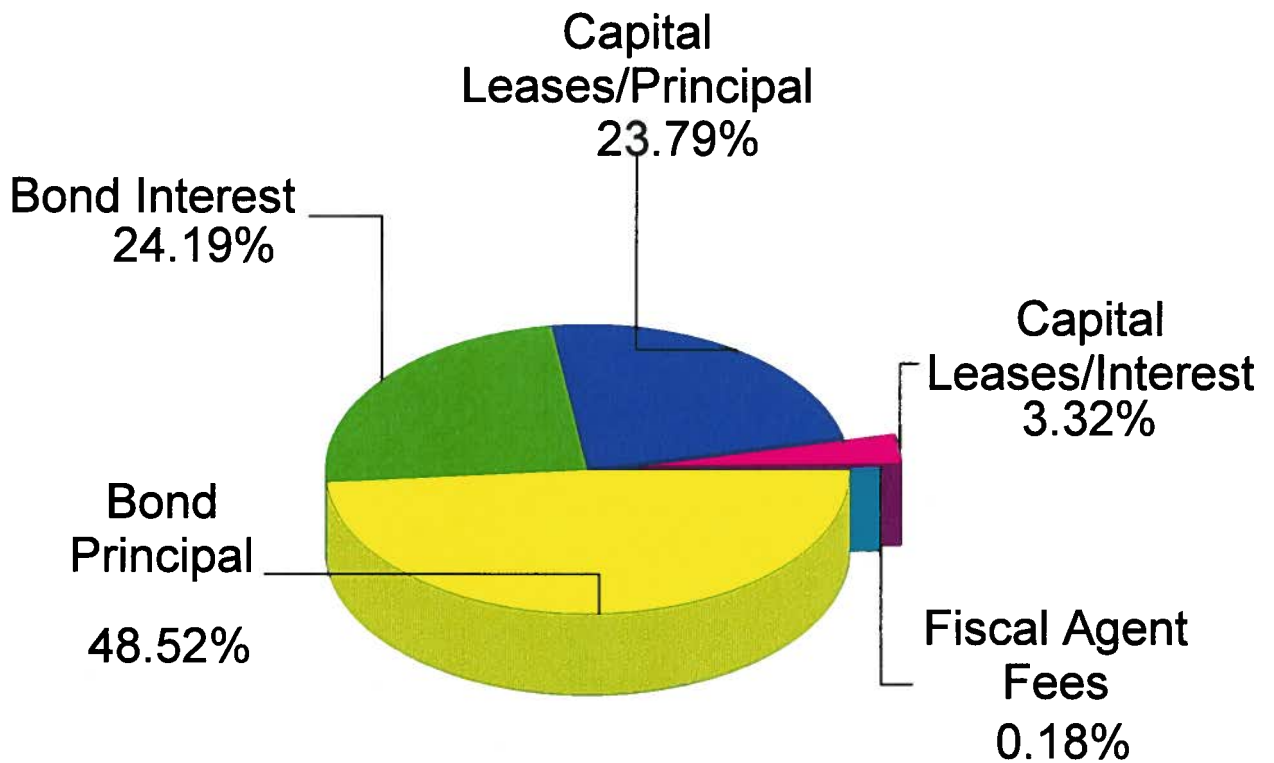
## Debt Service Revenue 2008-09 Budget



## REVENUE

<b>Account Number</b>	<b>Description</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Est.Actual</b>	<b>2008-09 Budget</b>
<b>AD VALOREM TAXES</b>					
4011	Current Taxes	446,745	432,232	459,000	550,795
4012	Delinquent Taxes	2,367	9,302	9,000	7,500
4015	Penalty & Interest	4,812	6,087	3,000	2,500
	<b>Total Ad Valorem Taxes</b>	<b>453,924</b>	<b>447,621</b>	<b>471,000</b>	<b>560,795</b>
<b>Intragovernmental</b>					
4510	Operating Transfer - Fund 10		58832	22474	
4530	Operating Transfer - Fund 30				
	<b>Total Intragovernmental</b>		<b>58,832</b>	<b>22,474</b>	
<b>Other Non-Operating</b>					
4801	Interest Income	7,395	9,546	6,000	6,000
	<b>Total Non-Operating</b>	<b>7,395</b>	<b>9,546</b>	<b>6,000</b>	<b>6,000</b>
<b>Other Financing Sources</b>					
4910	Bond Proceeds				
	<b>Total Other Financing Source</b>				
	<b>TOTAL REVENUE</b>	<b>461,319</b>	<b>515,999</b>	<b>499,474</b>	<b>566,795</b>

## Debt Service Expenditures 2008-09 Budget



## EXPENDITURES

<b>Account Number</b>	<b>Description</b>	<b>2006-07 Actual</b>	<b>2007-08 *YE Budget</b>	<b>2007-08 Est.Actual</b>	<b>2008-09 Budget</b>
568-6201	Office Supplies				
568-6400	Bond Principal	251,598	265,000	265,000	275,000
568-6410	Bond Interest	160,001	148,773	143,773	137,113
568-6420	Capital Leases/Principal	69,859	76,309	76,309	134,868
568-6430	Capital Leases/Interest	8,480	12,225	12,225	18,814
568-6440	Fiscal Agent Fees	909	1,000	1,000	1,000
568-6399	Miscellaneous				
568-6810	Bad Debt Expense				
	<b>TOTAL DEBT SERVICE</b>	<b>490,847</b>	<b>503,307</b>	<b>498,307</b>	<b>566,795</b>

## GENERAL OBLIGATION BONDS

The General Fund of the City of Athens had a 1998 Bond Improvement Program to improve services provided by the Athens Fire Department and to improve streets and drainage within the City. The payment of these bonds is accounted for within the Debt Service Fund.

A summary of the Bond Improvement Program follows:

### General Obligation Improvement and Refunding Bonds Series 1998 \$5,060,000

This issue refunded the balance on the 1991 Bond Issue in the amount of \$760,000. In addition, this bond issue was approved for the purpose of funding the following projects:

#### STREET IMPROVEMENTS:

- A. JONATHON, Curb and Gutter, overlay (Second Street to Guantt) - \$455,000
- B. WILLIAMS, New construction curb and gutter, (Pinkerton to 5th) - \$260,000
- C. ROBBINS RD., Overlay, (South Palestine to Clinton Street) - \$173,000
- D. MURCHISON STREET, Rework base, overlay (E. Corsicana to E. Tyler) - \$32,000
- E. MILL RUN RD. New construction, curb and gutter, (Cayuga St. to Gibson Rd) - \$195,000
- F. LINDA LANE, Reconstruction, (Valle Vista to Louise Lane) - \$152,000
- G. LOUISE LANE, Reconstruction, (Stephens Court to Linda Lane) - \$150,000
- H. GIBSON RD. New construction, curb and gutter, (Highway 19s. to Mill Run) - \$210,600
- I. GAUNTT ST., Curb and gutter, (Old Kaufman Rd. to St. Joseph St.) - \$187,000
- J. ST. JOSEPH ST. Curb and gutter (Pinkerton to 4th) - \$400,000

#### DRAINAGE IMPROVEMENTS:

- K. HAMLETT STREET - \$96,000
- L. BAKER/ UNDERWOOD STREET - \$240,000
- M. CRESTWAY/LINDEN - \$80,000
- N. MCDONALD DRIVE - \$80,000
- O. LAGUNA VISTA - \$57,000
- P. WOFFORD/LAUREL RD. - \$62,400
- Q. HUMPHREY/WOFFORD - \$125,000
- R. CLIFFORD/WOFFORD - \$125,000

#### NORTH ATHENS FIRE STATION:

- A. The construction of a North Athens Fire Station and Fire Fighting equipment; (ie: building, land, dirt work, parking lot, architect and engineering fees, fire fighting apparatus, breathing air compressor) Estimated cost - \$700,000

**GENERAL OBLIGATION REFUNDING BONDS**  
**Series 1998 \$5,060,000**

Date	Principal	Rate	Interest	Total
02/01/99			259,697.50	259,697.50
08/01/99	50,000	7.25%	129,848.75	179,848.75
02/01/00			128,036.25	128,036.25
08/01/00	180,000	7.25%	128,036.25	308,036.25
02/01/01			121,511.25	121,511.25
08/01/01	185,000	7.25%	121,511.25	306,511.25
02/01/02			114,805.00	114,805.00
08/01/02	195,000	7.25%	114,805.00	309,805.00
02/01/03			107,736.25	107,736.25
08/01/03	205,000	7.25%	107,736.25	312,736.25
02/01/04			100,305.00	100,305.00
08/01/04	215,000	7.25%	100,305.00	315,305.00
02/01/05			92,511.25	92,511.25
08/01/05	225,000	6.80%	92,511.25	317,511.25
02/01/06			84,861.25	84,861.25
08/01/06	240,000	4.25%	84,861.25	324,861.25
02/01/07			79,761.25	79,761.25
08/01/07	250,000	4.30%	79,761.25	329,761.25
02/01/08			74,386.25	74,386.25
08/01/08	265,000	4.40%	74,386.25	339,386.25
02/01/09			68,556.25	68,556.25
08/01/09	275,000	4.45%	68,556.25	343,556.25
02/01/10			62,437.50	62,437.50
08/01/10	290,000	4.50%	62,437.50	352,437.50
02/01/11			55,912.50	55,912.50
08/01/11	305,000	4.50%	55,912.50	360,912.50
02/01/12			49,050.00	49,050.00
08/01/12	320,000	4.50%	49,050.00	369,050.00
02/01/13			41,850.00	41,850.00
08/01/13	335,000	4.50%	41,850.00	376,850.00
02/01/14			34,312.50	34,312.50
08/01/14	355,000	4.50%	34,312.50	389,312.50
02/01/15			26,325.00	26,325.00
08/01/15	370,000	4.50%	26,325.00	396,325.00
02/01/16			18,000.00	18,000.00
08/01/16	390,000	4.50%	18,000.00	408,000.00
02/01/17			9,225.00	9,225.00
08/01/17	410,000	4.50%	9,225.00	419,225.00
<b>Total</b>	<b>5,060,000</b>		<b>2,928,711.25</b>	<b>7,988,711.25</b>
<b>Accrued</b>			<b>33,904.95</b>	<b>33,904.95</b>
	<u><b>5,060,000</b></u>		<u><b>2,894,806.30</b></u>	<u><b>7,954,806.30</b></u>

# Debt Service Fund

## SHORT TERM DEBT

Description Of Debt	Current Year			Outstanding Principal 09/30/09
	Principal	Interest	Total	

### City Hall Complex

Franklin Bank				
Original Note - \$250,000	20,712	4,200	24,912	50,466
Interest - 6.00%				

### 2007 Police Vehicles

California First National Bank				
Original Note - \$143,220	39,470	1,680	41,150	13,850
Interest - 4.49%				

### 2008 Truck Mounted Excavator

Southside Bank				
Original Note - \$205,248	38,841	6,107	44,948	147,550
Interest - 3.620%				

### 2008 Fire Engine Pumper

Citizens National Bank				
Original Lease - \$284,377	35,845	6,827	42,672	262,022
Interest - 4.50%				

Total Short Term Debt	134,868	18,814	153,682	473,888
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## **COMMUNITY IMPROVEMENT FUND**

The community improvement fund serves as a “flow-thru” agent for tourism, civic center, museum, and the arts. These flow-thru funds are derived solely from hotel/motel occupancy tax collected by the City



Account Number	Description	2006-07 Actual	2007-08 Budget	2007-08 Est Act	2008-09 Budget
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**REVENUE**

**TAXES**

4023	Hotel/Motel Occupancy Tax	212,358	190,650	224,251	220,000
4801	Interest Income	735	750	750	750
<b>TOTAL TAX REVENUES</b>		<b>213,093</b>	<b>191,400</b>	<b>225,001</b>	<b>220,750</b>

## Fund: Community Improvement

### Expense Summary

Expenditure Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Est. Act.	2008-09 Budget
Chamber Of Commerce	19,500	10,000	14,112	17,635	
Cain Center	48,900	49,000	69,385	71,708	105,350
Athens Visitor Initiative Program *	43,900	45,000	63,504	67,006	57,000
Henderson Cty. Fair Park Complex	19,500	30,000	42,336	44,670	38,000
Athens Little Theater	1,170	1,200	1,411	1,410	
Henderson Cty. Historical Society Museum	1,950	2,000	4,704	4,937	5,400
East Texas Arboretum	14,700	15,000	17,640	17,635	15,000
Northeast Texas Center for the Arts	1,000				
Athens Visitor Initiative Program **	7,102	25,455			
<b>Total Expense</b>	<b>157,722</b>	<b>177,655</b>	<b>213,092</b>	<b>225,001</b>	<b>220,750</b>

\* Part Of Budget Commitment

\*\* Funds Allocated After Other Budget Commitments Are Met.

Account Number	Description	2006-07 Actual	2007-08 Budget	2007-08 Est. Actual	2008-09 Budget
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## EXPENDITURES

### CONTRACTUAL EXPENSE

572-7201	Chamber Of Commerce	14,112	15,000	17,635	
572-7202	Cain Center	69,385	61,000	71,708	105,350
572-7203	AVIP	63,504	57,000	67,006	57,000
572-7204	Henderson Cty. Fair Park Complex*	42,336	38,000	44,670	38,000
572-7205	Athens Little Theater	1,411	1,200	1,410	
572-7206	Henderson Cty. Historical Society	4,704	4,200	4,937	5,400
572-7207	East Texas Arboretum	17,640	15,000	17,635	15,000
572-7208	Northeast Texas Center for the Arts				
572-7209	AVIP (Excess)				
<b>TOTAL DEBT SERVICE</b>		<b>213,092</b>	<b>191,400</b>	<b>225,001</b>	<b>220,750</b>

\* Previously Library prior to 1995-96 budget year

## **AIRPORT FUND**

The airport fund is used to record revenue and expenses related to the operation of the Athens Municipal Airport. The airport provides access to and from the City of Athens for private aircraft with a runway of 4,000 feet , runway lights, beacon, lighted windsock, and 100 acres of open space maintained by the Parks Department

Account Number	Description	2006-07 Actual	2007-08 Budget	2007-08 Est Act	2008-09 Budget
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**AIRPORT REVENUE**

**OPERATING REVENUE**

4348.1	Ingress/Egress Permit Fee				
4348.2	Land/Building Lease	3,378	3,669	3,669	3,669
4348.20	Hanger Rent	2,720	2,880	28,591	28,808
4348.3	Instruction and Plane Rental	246	250	100	100
4348.4	Aircraft Charter and Taxi	185	300	185	185
4348.5	Airport Sales	102	150	150	150
4348.6	Aircraft Maintenance	302	300	300	300
4348.7	Fuel Sales	806	1,500	1,000	1,000
4348.8	Flying Club				
4348.9	Ramp Tie Down	2	100		
4363	Oil/Gas Rents and Royalties				
<b>Total Operating Revenue</b>		<b>7,741</b>	<b>9,149</b>	<b>33,995</b>	<b>34,212</b>

**INTRAGOVERNMENTAL RECEIPTS**

4501	Local Match				
4510	Operating Transfers-Fund 10		4,789	4,789	
4558	Operating Transfers-Fund 58				
<b>Total Intragovernmental Receipts</b>			<b>4,789</b>	<b>4,789</b>	

**INTERGOVERNMENTAL RECEIPTS**

4601	Grant Revenue				
<b>Total Intergovernmental Receipts</b>					

**REIMBURSING REVENUE**

4799	Other Reimbursing Revenue				
<b>Total Reimbursing Revenue</b>					

**OTHER NON-OPERATING**

4801	Interest	1,083	1,000	902	800
4899	Miscellaneous Revenue				
<b>Total Other Non-Operating</b>		<b>1,083</b>	<b>1,000</b>	<b>902</b>	<b>800</b>

**OTHER FINANCING SOURCES**

4920	Note Proceeds				
4930	Donations				
<b>Total Other Financing Sources</b>					

**Total Financing Sources**

<b>TOTAL REVENUES</b>		<b>8,824</b>	<b>14,938</b>	<b>39,686</b>	<b>35,012</b>
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**Fund: Airport**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Est.Act.</b>	<b>2008-09 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>	922	3,476	691	2,428	4,773	4,320	4,320	4,320
<b>Contractual Services</b>	5,226	5,725	6,842	5,896	9,747	10,618	10,618	11,518
<b>Long Term Debt</b>								
<b>Capital Improvements</b>								
<b>Operating Transfers</b>	3,585		606					15,000
<b>Total Expense</b>	<b>9,733</b>	<b>9,201</b>	<b>8,140</b>	<b>8,324</b>	<b>14,520</b>	<b>14,938</b>	<b>14,938</b>	<b>30,838</b>

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**AIRPORT**

**SUPPLIES**

536-6201	Office Supplies	10			
536-6202	Operating Supplies	1,283	2,320	2,320	2,320
536-6203	Repair & Maint Supplies	3,397	2,000	2,000	2,000
536-6204	Small Tools & Equipment				
536-6205	Postage	83			
	<b>TOTAL SUPPLIES</b>	<b>4,773</b>	<b>4,320</b>	<b>4,320</b>	<b>4,320</b>

**CONTRACTUAL SERVICES**

536-6300	Professional Service		618	618	618
536-6303	Advertising				
536-6305	Electricity	3,278	3,500	3,500	4,200
536-6307	Water and Wastewater Services	245	400	400	600
536-6308	Repair & Maintenance	1,311	2,000	2,000	2,000
536-6309	Rentals				
536-6310	Other Contractual Service	2,995	2,000	2,000	2,000
536-6314	Insurance	1,918	2,000	2,000	2,000
536-6399	Miscellaneous		100	100	100
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>9,747</b>	<b>10,618</b>	<b>10,618</b>	<b>11,518</b>

**Long Term Debt**

536-6420	Capital Lease/Note Principal				
536-6430	Capital Lease/Note Interest				
	<b>TOTAL CAPITAL</b>				

**CAPITAL**

536-6501	Land				
536-6502	Buildings				
536-6503	Impr. Other Than Buildings				
536-6504	Machinery & Equipment				
536-6550	Easements				
	<b>TOTAL CAPITAL</b>				

**OPERATING TRANSFERS**

536-6611	Operating Transfers-Airport Grants				
536-6658	Operating Transfers-Fund 58				15,000
	<b>TOTAL OPERATING TRANSFERS</b>				<b>15,000</b>

	<b>TOTAL EXPENDITURES</b>	<b>14,520</b>	<b>14,938</b>	<b>14,938</b>	<b>30,838</b>
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\*Includes amendments during fiscal year.

## **CAPITAL PROJECTS FUNDS**

These funds are used to record activity related to the construction or acquisition of capital assets typically funded through the issuance of debt. Currently, one fund is active is established to record the costs associated with the water and wastewater improvements funded by the Series 2004 Certificates of Obligation.



Account Number	Description	2006-07 Actual	2007-08 Budget	2007-08 Est Act	2008-09 Budget
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**GENERAL OBLIGATION CAPITAL PROJECTS  
REVENUE**

**OTHER NON-OPERATING**

<b>4801</b>	<b>Interest Earned</b>				
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**Total Other Non-Operating**

**OTHER NON-OPERATING**

<b>4910</b>	<b>Bond Proceeds</b>				
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<b>4930</b>	<b>Donations</b>				
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**Total Other Financing Sources**

<b>TOTAL REVENUES</b>					
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Account Number	Description	2006-7 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**GENERAL OBLIGATION CAPITAL PROJECTS**  
**EXPENDITURES**

**SUPPLIES**

503-6201	Office Supplies				
503-6204	Small Tools & Equipment				
	<b>Total Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CONTRACTURAL SERVICES**

503-6300	Professional Services				
503-6399	Miscellaneous				
	<b>Total Contractual Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LONG TERM DEBT**

503-6440	Fiscal Agent Fees				
503-6476	Bond Issuance Costs				
	<b>Total Long Term Debt</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CAPITAL OUTLAY**

503-6501	Land				
503-6502	Buildings				
503-6504	Machinery and Equipment				
503-6506	Vehicles				
503-6308	Computer Equipment				
503-6510	Furniture				
503-6520	Public Facilities:Roads				
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OPERATING TRANSFERS**

503-6620	Operating Transfers - Fund 20				
	<b>TOTAL OPERATING TRANSFER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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Account Number	Description	2006-07 Actual	2007-08 Budget	2007-08 Est Act	2008-09 Budget
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**UTILITY CAPITAL PROJECTS**  
**REVENUE**

OTHER NON-OPERATING				
4801	Interest Earned	234,250	160,000	156,015
	<b>Total Other Non-Operating</b>	<b>234,250</b>	<b>160,000</b>	<b>156,015</b>
OTHER NON-OPERATING				
4910	Bond Proceeds			
4930	Donations			
	<b>Total Other Financing Sources</b>			
	<b>TOTAL REVENUES</b>	<b>234,250</b>	<b>160,000</b>	<b>156,015</b>

Account Number	Description	2006-7 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**UTILITY CAPITAL PROJECTS**  
**EXPENDITURES**

**SUPPLIES**

503-6201	Office Supplies				
503-6204	Small Tools & Equipment				
<b>Total Supplies</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CONTRACTURAL SERVICES**

503-6300	Professional Services	500			
503-6399	Miscellaneous				
<b>Total Contractual Services</b>		<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LONG TERM DEBT**

503-6440	Fiscal Agent Fees				
503-6476	Bond Issuance Costs				
<b>Total Long Term Debt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CAPITAL OUTLAY**

503-6501	Land				
503-6502	Buildings				
503-6504	Machinery and Equipment				
503-6506	Vehicles				
503-6308	Computer Equipment				
503-6510	Furniture				
563-6530	Public Facilities:Water/WW	9,830	50,000	37,205	
565-6530	Public Facilities:Water/WW	586,783	1,200,000	1,003,127	
<b>TOTAL CAPITAL OUTLAY</b>		<b>596,613</b>	<b>1,250,000</b>	<b>1,040,332</b>	<b>0</b>

**OPERATING TRANSFERS**

503-6620	Operating Transfers - Fund 20				
<b>TOTAL OPERATING TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL EXPENDITURES</b>		<b>597,113</b>	<b>1,250,000</b>	<b>1,040,332</b>	<b>0</b>
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## **MUNICIPAL COURT TECHNOLOGY FUND**

This fund is used to track the revenue received through the Municipal Court to be used for technology upgrades and improvements to the City of Athens Municipal Court.

Account Number	Description	2006-07 Actual	2007-08 Budget	2007-08 Est Act	2008-09 Budget
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**MUNICIPAL COURT TECHNOLOGY FEES REVENUE**

<b>COURT/PUBLIC SAFETY</b>			
4201.6	MUNICIPAL COURT TECH. FEES	7,404	5,994
	<b>Total Court/Public Safety</b>	7,404	5,994
<b>OTHER NON-OPERATING</b>			
4801	Interest	509	227
	<b>Total Other Non-Operating</b>	509	227
	<b>TOTAL REVENUES</b>	7,913	6,221

Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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**MUNICIPAL COURT TECHNOLOGY FUND EXPENDITURES**

**SUPPLIES**

550-6201	Office Supplies				
550-6203	Repair and Maintenance Supplies			92	
550-6204	Small Tool and Equipment				
	<b>Total Supplies</b>			<b>92</b>	

**CONTRACTURAL SERVICES**

550-6308	Repair and Maintenance	3,452		2,939	
	<b>Total Contractual Services</b>	<b>3,452</b>		<b>2,939</b>	

**LONG TERM DEBT**

550-6420	Capital Lease/Note Principal	12,192		1,045	
550-6430	Capital Lease/Note Interest	407		5	
	<b>Total Long Term Debt</b>	<b>12,599</b>		<b>1,050</b>	

**CAPITAL OUTLAY**

550-6508	Computer Equipment				
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	<b>TOTAL EXPENDITURES</b>	<b>16,051</b>		<b>4,081</b>	
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## **SPECIAL REVENUE FUNDS**

The following funds exist as special revenue funds. The budgets for these funds are established as grants and other programs are developed and approved by the City Council. Following is a brief description of these funds along with their current use.

### **Fund 50 - Emergency Management Capital Grants**

This fund is used to account for grants from the Federal Emergency Management Agency. These grants are typically passed through the Texas Department of Public Safety, Division of Emergency Management.

### **Fund 51 - ETCOG Grants**

This fund is used to account for grants from the East Texas Council of Governments (See pages 14 & 15).

### **Fund 53 - Law Enforcement Grants**

This fund is used to account for smaller grants for local law enforcement, specifically the Athens Police Department.

### **Fund 54 - TDHCA - Home Grants**

This fund accounts for Texas Department of Housing and Community Affairs grants to assist local residents in repair and restoration of housing. (See pages 14 & 15)

### **Fund 55 - Domestic Preparedness Grants**

This fund accounts for Homeland Security grants typically from the Federal government, administered by the State of Texas.

### **Fund 57 - Tourism Grants Fund**

This fund is used to account for grants received in support of tourism promotion or special events such as the Uncle Fletch Hamburger Cookoff or other similar events

### **Fund 58 - Airport Grants**

This fund accounts for grants for the City of Athens Municipal Airport.

### **Fund 59 - Special Donations Fund**

This fund is used to track donations received by the City of Athens to be used for a specific purpose, but that may not be spent in the current fiscal year. Currently most of the donations pertain to Police and Fire activities.

### **Fund 591 - Municipal Court Technology Fees**

The fund is used to track the revenue received through the Municipal Court to be used for technology upgrades and improvements to the City of Athens Municipal Court.

### **Fund 592 - Local Forfeited Cash Fund**

This fund accounts for cash forfeited to the Athens Police Department by the Courts after disposition of Local and State criminal cases.

### **Fund 593- Federal Cash Fund**

This fund accounts for cash forfeited to the Athens Police Department by the Courts after disposition of Federal criminal cases.



## **CAPITAL PROJECTS FUNDS**

The following funds exist as capital projects funds. The budgets for these funds are established as money is made available through the sale of bonds or other funding for the specific capital improvements. Following is a list of these funds which are not shown separately in detail in another part of the budget.

### **Fund 32 - Water/Sewer 2000 Bond Projects**

This fund was established to account for the projects funded by the 2000 certificates of obligation. The projects include the rehabilitation of ground and elevated water storage tanks and State mandated improvements at the North and West wastewater treatment plants. (See pages 129 - 131)

### **Fund 33 - Water/Sewer 2004 Bond Projects**

This fund was established to account for the projects funded by the 2004 certificates of obligation. The projects include water and sewer line replacements and extensions throughout the City. (See pages 129 - 131)

**YEAR****MAJOR ANNUAL BUDGET FACTORS**

- 1998-99
- A. Job grade and step plan implemented City wide based on job grade study by Arthur Andersen. All employees placed on a step in their grade after 2% raise. 4% raises given on anniversary date.
  - B. Added 10 new employees.
  - C. North Athens Fire Station scheduled for construction along with street and drainage improvements as approved in the prior year G. O. bond election.
  - D. Tax rate increased to .30124/\$100 to cover costs associated with the new debt issue. Old bond issue retired when new bonds were issued.
  - E. Hotel/Motel taxes decreased again as revenues decline.
  - F. Sales taxes and property taxes increase as a result of tax rate, higher appraised values and a strong economy.
  - G. Large increase in Utility fund budget after implementation of utility rate increase plan.
  - H. Major airport improvements scheduled for completion with 675,000 grant from TXDOT.
  - I. Operation Downtown implemented with donations to put pavestones on downtown sidewalks.
- 1999-00
- A. One police officer added.
  - B. Street and Drainage Improvements on bond improvements continue.
  - C. Retirement match for all employees increased to 1.5 to 1 from 1 to 1 match effective Jan. 1, 2000.
  - D. Utility rate plan is continued with rate increase in September 2000.
  - E. Two Texas Capital Fund grants are received for \$750,000 each.
  - F. First full year of operation for new North Athens fire station.
- 2000-01
- A. Market adjustment to pay scales made by increasing step 1 \$2,500 and recalculating scales with 4% difference between steps. These adjustments made necessary by low unemployment and high turnover rates.
  - B. Tax rate remains at .30124/\$100.
  - C. Utility rate plan continues with rate increase in September 2001.
  - D. Large increases in taxable values propel property tax revenue higher. Sales tax revenue is projected at a 7%

increase.

- E. Records clerk position made permanent in Police Department.
- F. Effective January 1, 2001, the employee contribution rate to the TMRS is increased to 6% with the City match remaining at 1.5 to 1.
- G. Street and drainage improvements continue from the 1998 bond issue.
- H. Water and wastewater improvements begin from the 2000 C.O. issue mainly designed to comply with State mandated regulation changes.

2001-02

- A. Sales Tax declines in prior year prompted severe cuts in capital including suspension of street program.
- B. Tax rate remains at .30124/\$100
- C. Utility rate plan concluded but new rate study is budgeted.
- D. Property tax revenues increase as values continue to rise.
- E. New Home Grant applied for.
- F. 1% COLA adjust to pay scales due to budget constraints.
- G. All proposed new positions cut from the budget.
- H. 4 year plan to improve retirement put on hold.

2002-03

- A. Sales taxes remain flat with a 3.5% increase anticipated in this fiscal year.
- B. Tax rate increased by .015613 to .316853 per \$100 evaluation.
- C. Property tax values continue to rise.
- D. New pay scales implemented after salary study by Waters Consulting Group. Employees placed on step after 5% raise.
- E. Detective positions reclassified in Civil Service.
- F. No new positions added.
- G. 4 year plan to improve retirement put on hold.

2003-04

- A. Tax rate raised to .343793 from .316853 for a .02694 tax rate increase.
- B. Sales taxes have remained almost equal to prior years with very little to no increase.
- C. Property tax values have continued to rise but have not offset additional costs and the loss of sales tax revenue.
- D. Insurance costs have continued to rise for the City as they have for most employers.

- E. Two employees added to the Police Department, one traffic control officer and one narcotics officer.
- F. One employee added to the Water Treatment Plant.
- G. The City's match to TMRS is increased from 1.5 to 2 to 1 in continuing with the plan to improve the retirement system which had been delayed for the past two years.
- H. Many of the capital purchases in General fund are made possible because excess interest earnings from the 1998 G.O. Bond funds have been used to pay the current year debt service allowing more property tax revenue to be allocated to the General Fund.
- I. A new five year utility rate plan goes into effect to help cover costs for water and sewer services. The first phase of the plan raised rates approximately 8% effective with the September 2003 billing.
- J. The airport fund budget includes funds for the construction of new airport hangers to accommodate growth at the Athens Municipal Airport.

2004-05

- A. Sales Taxes met budget projections in the prior year but only a modest increase of 2% is projected for this fiscal year.
- B. One time payments of 1% of annual salary are made in January to employees topped out in the pay scale. These payments are intended to cover the increase in employee contributions to TMRS.
- C. Employee contributions to TMRS are increased from 6% to 7% in January 2005. This completes a multi year plan to bring the retirement system up to comparable levels with other cities. The TMRS plan is now 7% contributions by employees with a 2 to 1 match by the City.
- D. No cost of living or market adjustments are made to the pay scale.
- E. Property tax rate remains the same at .343793.
- F. Many of the capital purchases in General fund are again made possible because excess interest earnings from the 1998 G.O. Bond funds have been used to pay the current year debt service allowing more property tax revenue to be allocated to the General Fund. These funds will be exhausted after this year.
- G. 3<sup>rd</sup> phase of a five year utility rate increase plan is implemented in September 2005.
- H. In October 2004 the City intends to sell \$5,500,000 worth of Certificates of Obligation to fund much needed improvements in the water and wastewater infrastructure. No utility rate increase will be needed for this additional debt

because of the retirement of two revenue bond issues in 2003 made additional funds available in the existing rate structure.

- 2005-06
- A. Property tax rate increases from .343793 to .443793. The .10 cent increase is necessitated by lagging sales tax growth and the exhaustion of interest income on bond proceeds which had been used for debt service payments.
  - B. Full impacts of large fuels and electricity costs increases are felt this fiscal year.
  - C. All City budgets cut back 5% to trim budget back prior to tax rate increase.
  - D. 2% cost of living increase included in budget as well as merit increases of 3.5%. Cost of living is the first in 3 years.
  - E. Capital improvements are severely cut back in General Fund in order to balance budget.
  - F. 4th phase of a five year utility rate increase plan is implemented in September 2006.
  - G. Sales taxes continue to lag behind the prior year and below original budget projections.
  - H. One police officer position eliminated due to uncertainty of continued funding for the narcotics grant.
- 2006-07
- A. Property tax rate remains at .443793. Values increase \$29,994,260 increasing revenue \$133,112.
  - B. Sales tax increases are the largest in over five years adding approximately \$600,000 to the budget.
  - C. 5<sup>th</sup> phase of the utility rate plan is implemented in September 2007.
  - D. A new pay scale is implemented based on recommendations from the Waters Consulting Group. Over 70% of the Costs associated with the increase is budgeted for the public safety departments.
  - E. Capital purchases are increased including a new fire truck and police cars.
  - F. Fuel and electricity costs continue to increase.
  - G. \$1,259,505 is budgeted in the airport grants fund for airport improvements including a master plan, runway improvements, and new hanger construction. Most of the improvements are to be paid by grant funds.
- 2007-08
- A. Property tax rate remains at .443793. Values increase \$40,043,623 increasing revenue \$177,711, the largest in

several years.

- B. Sales taxes are estimated at a 2% increase although September 2007 amounts are 30% higher than a year ago. Year to date was estimated at just over 4%.
- C. Cost of living increase of 2.5% is made to the pay scales for 2008.
- D. Certification pay for dispatchers is implemented.
- E. Five Corporal positions are funded in the Police Department.
- F. Bilingual incentive pay is to be implemented City wide in January 2008.
- G. Field training officer assignment pay in the Police Department is paid year round with 2 year commitment.
- H. New water utility rate study is budgeted to determine water and sewer rates for the upcoming 5 year period.
- I. Several large equipment purchases are to be funded with capital leases. Fire truck purchase is expected to be completed this fiscal year.

2008-09

- A. Property tax rate increased to .481808.
- B. Sales taxes increase estimated at 2% for year.
- C. Cost of living increase of 4% is made to the pay scales for 2009.
- D. Incentive pay for police officers assigned to the Criminal Investigation Division is Increased from \$100 to \$150 a month.
- E. Most capital items are cut from the General Fund budget to fund increase in operating supplies and services such as fuel, insurance, repair parts etc.
- F. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 15.10% to 16.30%. Full funding percentage would be 21.94%. Due to the cost the City has chosen the option to phase the rate in over an 8 year period as allowed under TMRS guidelines.
- G. Utility revenue is budgeted with the intent that a rate study in progress will assure appropriate funding of the expenditure budget.

## **Classification of Expenditures by Fund, Department, and Object**

### **Fund**

#### **10 General Fund**

The General Fund is used to account for all the general revenue of the City not specifically levied or collected for other City funds and for the expenditures relating to the rendering of general services by the City.

#### **11 Airport Fund**

This fund is used to account for the operation and maintenance of the Athens Municipal Airport.

#### **12 Community Improvement Fund**

This special revenue fund is used to collect and distribute the 7% Hotel/Motel tax in accordance with State law.

#### **20-29 Debt Service Fund**

Debt Service Funds are used to account for the payment of principal and interest on the general obligation bonds, certificates of obligation and certain long-term debts payable by the City.

#### **30-39 Capital Projects Funds**

These funds are used to account for the construction and/or acquisition of capital assets typically funded by the issuance of debt by the City of Athens. Separate funds would be established for each major issue or capital improvement program.

#### **40 Enterprise (Utility) Fund**

Enterprise Funds are used to account for operations of the City where the intent is to finance or recover through user charges the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis.

#### **50-59X Special Revenue Funds**

These funds are established to separately account for items such as grants or other special funding sources which either require a separate fund by law or to allow for ease of reporting for financial purposes.

**Department**  
**Fund 10:**

- 10 City Administrator
- 11 Legal
- 12 Personnel Coordinator
- 14 Finance
- 15 Mayor and Council
- 16 City Secretary
- 17 Municipal Building
- 20 Community Services
- 22 Public Health and Safety
- 24 Inspection
- 32 Streets
- 34 Parks
- 38 Garage
- 46 Fire Services
- 49 Animal Control
- 50 Municipal Court
- 51 Police Administration
- 52 Police Investigation
- 53 Police Patrol
- 54 Police Support Services
- 55 Non-Departmental



**Fund 40:**

- 61 Utility Administration
- 62 Water Production
- 63 Line Maintenance
- 65 Wastewater Treatment
- 66 Utility Billing
- 67 A.M.W.A. Inspection (Reimbursing Dept.)
- 69 Non-Departmental

## Object

### **6100 Personal Services**

This category includes expenses for salaries, wages, and related employee benefits provided for all employed by the City. Employee benefits include employer contributions to the retirement system, insurance, sick leave, termination pay and similar benefits.

### **6200 Supplies**

Supplies are articles which, after use, are totally consumed or show an appreciable change or impairment of same. They are also articles subject to loss, theft, or rapid depreciation.

### **6300 Contractual Services**

This category includes expenses for services other than Personal Services which are required by the City in the administration of its assigned functions or which are legally or morally obligatory on the governmental unit. Such services maybe provided by some agency of the governmental unit or by private business organizations.

### **6400 Long-term Debt**

This category includes principal, interest and other expenses related to the payment of long term debt obligations. This category will typically be charged to by the Finance department only. Any legally binding obligation, which has a pay-out of more than one year.

### **6500 Capital Improvements**

This category includes outlays which result in the acquisition of or additions to fixed assets Included in this category would be individual purchases of equipment, tools etc. which have an individual per item value in excess of \$500. Items below this amount would be charged to account 6204. Capital Improvements are defined as all expenditures which increase the value of fixed assets of the City. Only software in excess of \$5,000 will be amortized.

### **6600 Operating Transfers**

Transfers between governmental funds for operating transfer or matching purposes for grants.

### **6700 Aid to Other Organizations**

This category includes payments to outside government entities through contract or other agreement.

### **6800 Reserves**

This category includes charges for depreciation and amortization and will typically be used by the Finance Department only.

### **6900 Net on Disposition of Fixed Assets**

This category is used to record the net on disposals on fixed assets for GASB 34 purposes.

### **7200 Flow Through Expenditure**

Expenditures made to organizations based on City ordinance, contract and/or other laws governing moneys collected for a specific purpose such as the Hotel/Motel tax.

## GENERAL FUND REVENUE DEFINITION

- 4011 **Ad Valorem Taxes: Current** - Revenues received from property tax assessed rate per \$100. valuation.
- 4012 **Ad Valorem Taxes: Delinquent** - Revenues received from property tax assessed in prior years.
- 4015 **Penalty & Interest** - Fee charged for late payment of property tax.
- 4021 **State Sales Tax** - 8.25% gross receipts tax paid to state on sales of merchandise by licensed business within the City. The City receives 2.00% of this total and forwards ½ cent to the Athens Economic Development Corporation.
- 4022 **State Mixed Drink Tax** - 14% gross receipts tax paid to state on sale of alcohol beverages by licensed businesses of which the City receives 10.7143%.
- 4100 **Franchise Fees** - Money received from utility companies based on their yearly receipts.
- 4121 **Refuse Collection Fees** - Revenue received from private refuse company for billing, collection and street rental.
- 4201 **Misdemeanor Fines/Other Court Fees** - Revenue collected in payment of misdemeanor fines, appearance bonds etc.
- 4201.1 **Parking Meter Receipts** - Revenue received from downtown parking meters.
- 4201.2 **Court Service Fees** - 10% administrative fee for collecting state tax on various fines.
- 4201.3 **Time Payment Fees** - Revenue received from fee for time payments on fines.
- 4201.4 **Failure to Appear Fees** - Revenue received from fee for failure to appear for court date.
- 4201.5 **Child Safety Restraint Fees** - Revenue received from fee for failing to restrain child in safety seat.
- 4201.7 **Restitution Fees Retained** - Revenue retained through the court for restitution.
- 4201.8 **Judicial Fees Retained** - Judicial fees retained through municipal court as defined by State law.
- 4201.9 **Juror Reimbursement Fees** - Juror fees retained by the City through municipal court.
- 4220 **Prisoner Fees** - Receipts from various local entities who house prisoners in the City detention center.
- 4230 **Fingerprinting Fees** - Fees charged for fingerprinting service to individuals.
- 4240 **Brady Bill Fees** - Fees charged for running background checks for gun licenses.
- 4302 **Electrician Licenses** - Fees received to register electricians.
- 4345 **Re-Zoning Fees** - Fees charged for the re-zoning of property.
- 4361 **Platting Fees** - Fees charged for platting certain property.

- 4362      **Miscellaneous Permits** - Permit fees which do not fit into the other revenue categories such as special events etc.
- 4365      **Building Permits**-Revenue received from permits for new structure and remodeling.
- 4366      **Electrical Permits**-Receipts from permits to install wiring for electricity.
- 4367      **Plumbing Permits**-Revenue received from permits for installing new plumbing.
- 4368      **Mechanical Permits**-Revenue received from any business doing mechanical work.
- 4369      **Mobil Home Permits**-Revenue received from permits to place a mobile home within the city limits of Athens.
- 4372      **Tree Removal Permits**-Revenue from permits issued for inspection of sites prior to the removal of trees per ordinance.
- 4375      **Burn Permits**-Revenue from permits issued to individuals to burn rubbish and debris.
- 4377      **Moving Permits**-Revenue from permits issued for moving large objects, such as houses, through the City.
- 4378-4379      **Street/Curb Cutting Fees**-Fees charged for street and curb cuts by individuals.
- 4380      **Building Line Variance** - Fees for time associated with research on building lines when a variance is requested.
- 4399      **Market Square/RV Fees**-Fees received from recreational vehicle parking and market vendors.
- 4499.1      **Returned Check Fees**-Charges for checks returned to the City due to insufficient funds or other reasons.
- 45XX      **Operating Transfers** - Transfers from other funds where XX equals the transferring fund number.
- 4620      **COPS Fast Grant Reimbursement** - Grant funds received from the Justice Department on the COPS Fast grant.
- 4621      **LEOSE Training Reimbursement** - Training dollars received from the State Of Texas distributed from fines collected.
- 4622      **Miscellaneous Law Enforcement Grants** - Money received from various State and Federal agencies for grants related to law enforcement.
- 4630      **Civil Defense Reimbursement** - Partial state reimbursement on salaries and supplies used by the Fire Dept. related to Civil Defense functions.
- 4631      **Water Authority Fees** - Management fees collected from the Athens Municipal Water Authority in payment for accounting, administration, and field operation management performed by City staff.
- 4633      **County Fire Protection Services** - Reimbursement from Henderson County for fire protection provided by the City in the County by contract.

- 4710      **Workers Compensation Reimbursement**-Money received from employees for worker's comp checks turned in due to City continuing their full salary.
- 4711      **Other Insurance Reimbursement**-Reimbursement from miscellaneous insurance claims, etc.
- 4740      **Health & Safety Reimbursement** - Reimbursement from citizens for the City costs related to the demolition of houses, mowing weeds etc.
- 4770      **Grants Reimbursement** - Reimbursement from special revenue grant funds for expenditures not credited back to expense accounts.
- 4799      **Other Reimbursing Revenue**-Miscellaneous cost reimbursements from outside entities such as for hazardous material spills, etc.
- 4801      **Interest Earned**-Money earned on invested funds.
- 4810      **Lease: Parking Lot** - Fees collected from lease of spaces in City parking lots.
- 4820      **Compost Site Fees** - Fees collected for disposal of waste at the City's drop off site.
- 4821      **Auction Proceeds** - Collections from the sale of City vehicles and other equipment.
- 4898      **Cash over and Short** - Allocation of any over and short cash balances from daily cash drawer balancing.
- 4899      **Miscellaneous Revenue**-Revenues other than particular category, whose variety such that a specific revenue category is not practical.
- 4910      **Bond Proceeds**-Revenue for sale of bonds.
- 4920      **Note Proceeds**-Revenue from short term borrowing.
- 4930      **Donations**-Revenue donated by various individuals or organizations.
- 4940      **Sale of Capital Assets** - Proceeds from the sales of City owned fixed assets.

## UTILITY FUND REVENUE DEFINITIONS

- 4461 **Water Revenue**-Metered water usage including monthly minimums.
- 4462 **Water Connections/Tap Fees**-Charges for initial tap into City of Athens water system.
- 4463 **Wastewater Services**-Charges for wastewater service based on metered water usage.
- 4468 **Bulk Water Sales**-Metered water sold in bulk at different rates through fire hydrants, or other locations.
- 4469 **Inspection/Transfer Fee** -Fees for initial inspection of site for water usage and turning on of water at the location. Also transfer fees for transferring service between locations.
- 4469.1 **Turn on Fee/Vacation** - Fees for turning on water at specific location or taking meters off of vacation at customers request.
- 4469.2 **Reconnect Fee** - Fee for reconnecting of service after service discontinuance.
- 4471 **System Fees**-Impact fees on water and wastewater for customers impact on the utility systems (water and wastewater).
- 4472 **Wastewater Connections/Tap Fees**-Charges for initial tap into City of Athens sewer system.
- 4475 **Disposal Fees/Permits**-Fees for waste haulers for permits and dumping fees for disposal of septic waste.
- 4499.1 **Returned Check Fees**-Charges for checks returned to the City due to insufficient funds or other reasons.
- 45XX **Operating Transfers**-Transfers from other funds where XX equals the transferring fund number.
- 4631 **AMWA Contract Fees**-Charges for service rendered by City staff to Athens Municipal Water Authority by contract.
- 4710 **Workers Compensation Reimbursement**-Money received from employees for worker's comp checks turned in due to City continuing their full salary.
- 4711 **Other Insurance Reimbursement**-Reimbursement from miscellaneous insurance claims, etc.
- 4799 **Other Reimbursing Revenue**-Miscellaneous cost reimbursements from outside entities such as hazardous material spills, etc.
- 4801 **Interest Earned**-Money earned on invested funds.
- 4802 **Discounts Earned**-Revenue for the early payment of state sales tax collected on the City's solid waste contract.
- 4803 **Penalty Receipts**-Penalty charges assessed on utility accounts when payments become past due.

- 4821           **Auction Proceeds** - Collections from the sale of City vehicles and other equipment.
- 4822           **Other Insurance Reimbursement**-Reimbursement from miscellaneous insurance claims.
- 4830           **Commercial Health and Sanitation Fee**-Fee charged on commercial utility accounts not using the City approved solid waste hauler. Charges help support other services such as street cleaning, and rabies and mosquito control.
- 4898           **Cash over and Short** - Allocation of any over and short cash balances from daily cash drawer balancing.
- 4899           **Miscellaneous Revenue**-Revenues other than particular category, whose variety such that a specific revenue category is not practical.
- 4905           **Loan/Capital Lease Proceeds**-Proceeds from banks or other loaning or leasing institutions for the purchase of capital assets.
- 4930           **Donations**-Revenue donated by various individuals or organizations.
- 4930.1          **Donations-Grants** - Donations received as a part of or associated with a grant but not recorded in a separate grant fund.
- 4931           **Donations - Capital Assets** - Donations of capital assets.
- 4940           **Sale of Fixed Assets**-Gain or loss on the sale of capital assets.
- 4950           **Premiums on Bonds Sold** - To record premiums received on the sale of revenue bonds or certificates of obligation related to water and wastewater improvements.

**CITY OF ATHENS**  
**JOB CLASSIFICATION SCHEDULE**  
**Effective 10-1-08**

**JOB TITLE/POSITION**                      **GRADE NUMBER**                      **NUMBER OF POSITIONS**  
(Non Civil Service)

Custodian	Grade 11	1
Laborer	Grade 11	9
Mechanic I	Grade 11	1

Animal Control Officer	Grade 13	1
Equipment Operator I	Grade 13	2
Court Clerk	Grade 13	1
Evidence Tech/Parking Monitor	Grade 13	1
Utility Billing Clerk	Grade 13	2
Receptionist	Grade 13	1

Plant Operator (Treat/Waste)	Grade 14	9
Mechanic II	Grade 14	1
Line Maintenance Tech.	Grade 14	7
Records Clerk	Grade 14	1

Dispatcher	Grade 15	5
Police Secretary	Grade 15	1
Equipment Operator II	Grade 15	1



Administrative Secy.	Grade 16	1
Finance Clerk	Grade 16	1
Public Health & Safety Coor.	Grade 16	1
Crew Foreman	Grade 16	6

AMWA Inspector	Grade 18	1
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Building Inspector	Grade 19	1
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Assistant Supt.	Grade 21	3
Garage Supt.	Grade 21	1
Parks Supt.	Grade 21	1
Street Supt.	Grade 21	1
Municipal Judge	Grade 21	1

Utility Supt.	Grade 22	1
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Human Resources Director	Grade 26	1
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Director of Planning and Development	Grade 27	1
City Secretary	Grade 27	1

Director of Utilities	Grade 28	1
Fire Chief	Grade 28	1
Police Chief	Grade 28	1

ACM/Director of Finance	Grade 29	1
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City Administrator	Grade CA	1
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(Fire & Police Civil Service)

Fire Fighter	F-1	18
Fire Lieutenant	F-2	3
Fire Captain	F-3	3
Battalion Chief/Fire Marshal	F-4	1
Assistant Fire Chief	F-5	1

Police Officer	P-1	13
Police Corporal	P-2	5
Police Sergeant	P-3	5
Police Lieutenant	P-4	2
Assistant Police Chief	P-5	1

TOTAL FUNDED POSITIONS

123

Amended 10-1-08

## CIVIL SERVICE POSITIONS AS OF OCTOBER 1, 2008

<u>CLASSIFICATION</u>	<u>NUMBER OF EMPLOYEES</u>
<b>POLICE DEPARTMENT</b>	
Assistant Police Chief*	1
Lieutenants	2
Sergeants	5
Corporals	5
Patrol Officers/Detective	13
Total Police Department	26
<b>FIRE DEPARTMENT</b>	
Assistant Fire Chief**	1
Battalion Chief/Fire Marshal	1
Fire Captains	3
Fire Lieutenants	3
Fire Fighters	18
Total Fire Department	26

\* Assistant Police Chief - Appointed Position pursuant to Civil Service, Section 143.014

\*\* Assistant Fire Chief - Appointed Position pursuant to Civil Service, Section 143.014

**CITY OF ATHENS  
GRADE & STEP SCALE  
GENERAL EMPLOYEES**

YEARLY

Grade	Start 1	2	3	4	5	6	7	8	9	Maximum 10
11	21,375	22,187	23,031	23,905	24,814	25,759	26,738	27,754	28,810	29,905
12	22,710	23,574	24,470	25,401	26,367	27,369	28,410	29,489	30,610	31,775
13	24,249	25,171	26,128	27,122	28,153	29,223	30,334	31,487	32,684	33,927
14	25,832	26,813	27,832	28,891	29,989	31,130	32,313	33,541	34,816	36,140
15	27,525	28,572	29,658	30,785	31,956	33,171	34,432	35,742	37,101	38,511
16	29,344	30,458	31,616	32,818	34,065	35,361	36,705	38,100	39,549	41,052
17	31,293	32,482	33,717	34,998	36,328	37,710	39,144	40,632	42,177	43,780
18	33,382	34,651	35,968	37,336	38,755	40,228	41,758	43,345	44,994	46,703
19	35,627	36,981	38,387	39,847	41,361	42,933	44,566	46,259	48,019	49,843
20	37,967	39,411	40,908	42,463	44,077	45,753	47,492	49,297	51,171	53,116
21	40,695	42,242	43,847	45,515	47,244	49,041	50,905	52,840	54,849	56,934
22	43,402	45,053	46,765	48,543	50,388	52,304	54,292	56,356	58,497	60,721
23	46,389	48,153	49,983	51,882	53,854	55,901	58,026	60,232	62,522	64,897
24	49,865	51,760	53,728	55,770	57,891	60,091	62,375	64,746	67,208	69,762
25	53,335	55,363	57,467	59,651	61,920	64,273	66,716	69,253	71,884	74,616
26	57,472	59,658	61,925	64,278	66,721	69,258	71,889	74,622	77,458	80,402
27	61,948	64,303	66,747	69,284	71,917	74,650	77,488	80,434	83,491	86,664
28	68,144	70,734	73,422	76,213	79,110	82,116	85,237	88,477	91,839	95,330
29	74,958	77,808	80,765	83,835	87,021	90,329	93,761	97,325	101,025	104,864
CA	96,970	100,654	104,480	108,451	112,573	116,850	121,291	125,900	130,684	135,651

**CITY OF ATHENS**  
**GRADE & STEP SCALE**  
 Fire Department Employees

YEARLY

Grade	Start										Maximum
	1	2	3	4	5	6	7	8	9	10	
F-1	36,269	37,647	39,079	40,565	42,108	43,708	45,369	47,094	48,884	50,742	
F-2	39,204	40,694	42,241	43,846	45,512	47,242	49,039	50,903	52,838	54,846	
F-3	44,280	45,963	47,710	49,524	51,406	53,360	55,388	57,494	59,679	61,948	
F-4	52,806	54,813	56,896	59,060	61,304	63,634	66,054	68,563	71,170	73,874	
F-5	55,910	58,036	60,241	62,531	64,908	67,375	69,936	72,593	75,352	78,216	

**CITY OF ATHENS**  
**GRADE & STEP SCALE**  
 Police Department Employees

YEARLY

Grade	Start										Maximum
	1	2	3	4	5	6	7	8	9	10	
P-1	36,269	37,647	39,079	40,565	42,108	43,708	45,369	47,094	48,884	50,742	
P-2	38,854	40,331	41,864	43,456	45,108	46,823	48,602	50,450	52,368	54,358	
P-3	44,138	45,815	47,557	49,365	51,241	53,189	55,210	57,310	59,488	61,749	
P-4	49,215	51,086	53,028	55,043	57,136	59,307	61,562	63,902	66,330	68,851	
P-5	58,496	60,719	63,028	65,423	67,910	70,491	73,169	75,951	78,837	81,834	

2009 Payscale with 4% COLA - Effective October 12, 2008

## BUDGET GLOSSARY

A budget glossary has been included to assist the reader of the Annual Operating Budget.

**Accrual Accounting:** A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent.

**Ad Valorem Taxes:** Commonly referred to as property taxes are the charges levied on all real and certain personal property according to the property's assessed valuation and the tax rate.

**Appropriation:** An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.

**Appropriation Ordinance:** The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

**Assessed Valuation:** A value that is established for real or personal property for use as a basis for levying property taxes.

**Attrition:** Savings which occur when personnel vacancies are not immediately filled on positions which are fully funded for the year.

**Balance Sheet:** A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds which are most frequently used for construction of large capital projects.

**Bond Fund:** A fund used to account for the proceeds of general obligation bond issues.

**Budget:** A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services.

**Capital Improvement Fund:** The specific projects that make up the Capital Impr. Program. The projects involve construction, purchase or renovation of City facilities or property.

**Capital Outlay:** Expenditures for fixed assets, such as equipment, remodeling, minor building improvements and vehicles, that are funded from the operating budget.

**Debt Service Fund:** The Debt Service Fund, also known as Interest and Sinking Fund, was established to account for funds needed to make principal and interest payments on outstanding bonds when due.

**Department:** A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation:** The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced.

**Effective Tax Rate:** The rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service.

**Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. (Water, Wastewater)

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditure:** The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

**Expense:** Charges incurred for operation, maintenance, interest, and other charges.

**Fiscal Year:** The time period designated by the City signifying the beginning and ending period for recording financial transactions.

**Fixed Assets:** Assets of long-term character which are intended to continue to be held or used.

appropriation that is not expended or encumbered. (Amount of money still available for future purchases.)

**Fund:** An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

**General Fund:** The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police, finance, parks and recreation, and general administration.

**Infrastructure:** Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

**Operating Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Revenue Appropriation:** A designated portion of a fund to be allocated and appropriated to the reserve of the fund in order to meet potential liabilities during the fiscal year.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Special Revenue Funds:** Funds used to account for resources allocated to specific purposes.

**Tax Levy:** The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual Tax Ordinance.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Unencumbered Balance:** The amount of an

## **APPENDIX**

The pages following in the Appendix reflect budgets for Athens Municipal Water Authority, and Athens Economic Development Corporation. The City of Athens serves as administrator for the A.M.W.A. The A.M.W.A. has its own elected board and taxing authority. The A.E.D.C. is funded by a 1/2 cent sales tax (authorized by the voters on May 5, 1991) which is dedicated to economic and industrial development. While its board is officially appointed by the City Council, it has broad legislative authority for the expenditure of its funds. These budgets represent portions of the overall municipal operation for the City of Athens.



**Appendix  
A-1**

**ATHENS MUNICIPAL  
WATER AUTHORITY**

**2008-2009  
BUDGET**

## Table of Contents

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Property Tax Documents	3
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Tax Fund	14
Revenue Fund	21
Inspection Expenses	25

## **BOARD OF DIRECTORS**

**Chip Perryman**  
President

**David M. Stover**  
Vice-President

**Ed Gatlin**  
Secretary

**Steve Sparkman**  
Director

**C. A. Hawn**  
Director

### **Support Group**

Attorney

Damon Douglas

Administration

Pam Burton

Utilities Director

Glen Herriage

Finance Director

David Hopkins

Secretary

Pam Watson

Inspector

W. P. Trimble

**ATHENS MUNICIPAL WATER AUTHORITY**  
**DESCRIPTION OF OPERATIONS**

## The Authority

The Athens Municipal Water Authority was created by act of the 55th Legislature of the State of Texas (Senate Bill No. 295) in the 1957 regular session. The purpose of the Authority was and is to provide a potable water supply for the City of Athens.

Pursuant thereto, the Authority constructed Lake Athens (otherwise known as Athens Flat Creek Lake) and a 3,000,000 gallon per day water treatment facility. Dam construction began on September 25, 1961, and the deliberate impoundment of water was begun on November 1, 1962. The plant was expanded to 6,000,000 gallons per day in the 1980's with money from a bond issue that was paid off in August 2000. The reservoir has a capacity of 32,790 acre feet and a surface area of 1,520 acres, each at the service spillway crest of 440.0 elevation M.S.L. Lake Athens has a drainage area of 21.6 square miles and the safe yield of the reservoir has been established as being 4,500,000 gallons of water per day (4.5 MGD).

By order of the Texas Water Commission on May 15, 1979, the Authority was converted to a Municipal Utility District, but retained the official name of Athens Municipal Water Authority. The Authority operates as an agency of the State of Texas under Chapter 54 of the Texas Water Code, Municipal Utility District, West's Texas Statutes and Codes.

## The Governing Body

The Athens Municipal Water Authority is governed by a board of five directors. All directors are elected "at large," and each serves a four-year term.

The Board of Directors meets in a regular session on the second Tuesday of each month at 8:30 A.M. After each election, the Board of Directors organizes by electing a President, a Vice-President, a Secretary, and other officers considered necessary.

The current Board of Directors and their current term expiration dates follow:

<u>Title</u>	<u>Name</u>	<u>Expiration</u>
President	Chip Perryman	May 2010
Vice-President	David M. Stover	May 2012
Secretary	ED Gatlin	May 2010
Director	Steve Sparkman	May 2012
Director	C. A. Hawn	May 2012

## Routine Operations

The Board of Directors is assisted by the City of Athens by contract agreement dated June 24, 1991.

The City Administrator functions as the Authority's General Manager.

The Director of Utilities/Public Works functions as the Authority's Operations Manager.

The City's Director of Finance serves as the Authority's Finance Manager.

The City Secretary serves as the Elections Officer, Records Manager and Secretary for the Authority.

The City's Water Production Department serves as the Plant Operations Group and operates and maintains the surface water treatment facility.

The City's A.M.W.A. Inspection Department serves as the Authority's Inspector and patrols Lake Athens, enforcing the Rules and Regulations of the Authority.

The monetary arrangement between the Authority and the City of Athens is as follows:

The Authority provides an unlimited quantity of potable water, as needed, to the City of Athens for a monetary consideration of \$4,000 per month (\$48,000 annually) on a take-or-pay basis.

The City of Athens provides the assistance heretofore described (excepting the A.M.W.A. Inspection Department) for a monetary consideration of \$2,500 per month (\$30,000 annually). The A.M.W.A. Inspections Department costs are reimbursed directly to the City of Athens on a monthly basis, per agreement.

### **Other Assistance**

#### Legal Services

The Authority retains the services of the law firm of Cardwell, Hart and Bennett, L.L.P. as General Counsel. The Authority also retains the services of an Attorney-at-Law to serve as the Authority's local counsel and Executive Director. This position is currently filled by Mr. Damon Douglas.

#### Tax Services

The Henderson County Tax Assessor-Collector serves as Tax Collector for the Authority by contractual agreement; whereas the assessment of taxes is contracted to the Henderson County Appraisal District.

#### Engineering Services

Engineering services, as required, are provided by contractual agreement with a private consulting engineering firm. This service is currently being provided by Velvin & Weeks Consulting Engineers, Inc. of Athens.

### **The Accounting System**

The Athens Municipal Water Authority maintains three (3) separate accounting funds:

- 1.) Debt Service Fund
- 2.) Tax Fund
- 3.) Revenue Fund

A brief description of each follows:

- 1.) The Debt Service Fund provides for the payment of the districts bonded and other debt.

Revenues to this fund are provided by ad valorem taxes under powers provided in the formation of the Authority.

- 2.) The Tax Fund provides for the expenditures necessary to the routine business operations of the District.

Revenues to this fund are provided by ad valorem taxes (Maintenance Tax as authorized by the voters of the District by special election on April 4, 1987) and by the investment of fund balances.

- 3.) The Revenue Fund provides for lake inspection expenses and other non-routine expenses incurred by the Authority.

Revenues to this fund are provided by assessment fees, property leases, water sales and other fee-based items.

**ATHENS MUNICIPAL WATER AUTHORITY**

**PROPERTY TAX DOCUMENTS**

**2008-2009**



**RESOLUTION**

**A RESOLUTION ADOPTING A TAX RATE FOR THE ATHENS MUNICIPAL WATER AUTHORITY FOR THE TAX YEAR 2008.**

**WHEREAS**, the Athens Municipal Water Authority adopted a total tax rate of \$.124673/\$100 valuation for the previous tax year and;

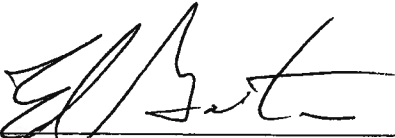
**WHEREAS**, the Authority proposes that the total tax rate for the ensuing tax year be set at \$.124673/\$100 valuation and;

**NOW, THEREFORE, BE IT RESOLVED** that the Athens Municipal Water Authority acting through its duly elected Board of Directors does hereby adopt and levy the tax rate for the Authority for the tax year 2008 as follows:

\$0.124673	For the purposes of maintenance and operations
\$0.000000	For the payment of principal and interest on debt of the Authority
\$0.124673	Total Tax Rate

**PASSED AND APPROVED**, this the 9<sup>th</sup> day of September, 2008.

ATTEST:



ATHENS MUNICIPAL WATER AUTHORITY  
Secretary, Board of Directors



ATHENS MUNICIPAL WATER AUTHORITY  
President, Board of Directors

**RESOLUTION**

**A RESOLUTION ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009.**

**WHEREAS**, A budget estimate for the revenues and expenditures of said A.M.W.A for the fiscal year beginning October 1, 2008 and ending September 30, 2009 having been submitted, and which said estimates have been compiled from detailed information, containing all the information as required by Law; and

**WHEREAS**, after full and final consideration, it is the opinion of the Board of Directors of the A.M.W.A. the budget as submitted should be approved and adopted;

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ATHENS MUNICIPAL WATER AUTHORITY OF ATHENS, TEXAS:**

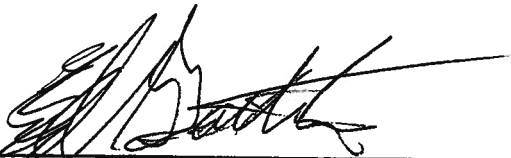
**SECTION 1:** That the sum of Four Hundred Forty Three Thousand, One Hundred Fifty-Five Dollars (\$443,155) be appropriated out of the Tax Fund for payment of expenses.

**SECTION 2:** That the sum of One Hundred Three Thousand, Six Hundred Forty-Nine Dollars (\$103,649) be appropriated out of the Revenue Fund for payment of expenses.

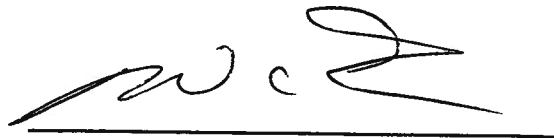
**NOW, THEREFORE, BE IT RESOLVED** that the Athens Municipal Water Authority acting through its duly elected Board of Directors does hereby adopt the budget estimate of the revenues and expenditures of the A.M.W.A. for fiscal year beginning October 1, 2008 and ending September 30, 2009.

**PASSED AND APPROVED**, this the 9<sup>th</sup> day of September, 2008.

ATTEST:



ATHENS MUNICIPAL WATER AUTHORITY  
Secretary, Board of Directors



ATHENS MUNICIPAL WATER AUTHORITY  
President, Board of Directors

CERTIFICATION OF 2008 APPRAISAL ROLL  
FOR

ATHENS MUNICIPAL WATER AUTHORITY

I, Bill Jackson, Chief Appraiser for Henderson County Appraisal District, solemnly swear that the following values constitute the approved Appraisal Roll of the HENDERSON COUNTY APPRAISAL DISTRICT which lists property taxable by

ATHENS MUNICIPAL WATER AUTHORITY

and constitutes the Appraisal Roll for

ATHENS MUNICIPAL WATER AUTHORITY

---

2008 Appraisal Roll Information

Total Appraised Value \$819,853,640  
Total Taxable Value: \$ 629,294,650

July 24, 2008  
Date

[Signature]  
Bill Jackson, Chief Appraiser

Received by:

7/28/08  
Date

[Signature]  
David Hopkins

---

<u>Appraised Value</u>	<u>Taxable Value</u>
HCAD - \$745,556,620	HCAD - \$ 554,997,630
TYP - \$ <u>74,297,020</u>	TYP - \$ <u>74,297,020</u>
TOTAL \$819,853,640	TOTAL \$ 629,294,650

FROZEN TAX CEILING	\$
FROZEN VALUE	\$
H/S CAP LOSS	\$ 2,484,800

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# Athens Municipal Water Authority

## Analysis of Property Tax Values

Year	Taxable Valuation	Tax Rate	Tax Levy	Collections* Thru 07/31/08	Percent Collected
1979	34,781,427	0.300000	104,344	104,344	100.00%
1980	42,774,795	0.300000	142,583	142,580	100.00%
1981	124,933,517	0.000000	274,834	274,826	100.00%
1982	210,000,000	0.146900	298,458	298,433	99.99%
1983	218,811,573	0.129900	264,813	264,732	99.97%
1984	264,121,708	0.117760	264,000	263,934	99.97%
1985	242,285,178	0.144174	324,977	324,911	99.98%
1986	266,741,449	0.134052	357,573	357,326	99.93%
1987	271,255,342	0.147200	399,288	399,043	99.94%
1988	294,676,858	0.140100	412,842	412,539	99.93%
1989	292,971,780	0.140100	410,453	410,206	99.94%
1990	291,535,966	0.140000	408,150	407,831	99.92%
1991	287,923,344	0.140000	403,093	402,798	99.93%
1992	283,408,535	0.147020	416,667	416,323	99.92%
1993	282,601,225	0.147020	415,480	415,140	99.92%
1994	286,815,209	0.147020	421,675	421,217	99.89%
1995	301,301,223	0.147020	442,973	442,597	99.92%
1996	324,050,933	0.144080	466,892	466,420	99.90%
1997	350,569,091	0.144000	504,819	504,369	99.91%
1998	360,378,555	0.143180	515,990	515,391	99.88%
1999	374,940,291	0.138520	519,367	518,653	99.86%
2000	411,751,093	0.124673	513,342	512,484	99.83%
2001	437,513,608	0.124673	545,461	544,221	99.77%
2002	467,729,721	0.124673	583,133	581,668	99.75%
2003	492,026,087	0.124673	613,424	611,418	99.67%
2004	517,483,942	0.124673	645,163	642,289	99.55%
2005	523,526,090	0.124673	652,696	648,170	99.31%
2006	555,060,550	0.124673	692,011	683,406	98.76%
2007	596,094,040	0.124673	743,168	718,933	96.74%
2008	629,294,650	0.124673	784,561	N/A	N/A

\* Collections will include any adjustments or settlements made by the Tax Assessor/Collector to the original levy.

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## **DEBT SERVICE FUND**

This fund is used to account for the  
Payment of principal and interest  
on bonds payable by the Authority.

# Athens Municipal Water Authority

## DEBT SERVICE Operating Budget

Account No.	Account Description	2006-07 Actual	2007-08 Budget	2007-08 Est Actual	2008-09 Budget
<b>REVENUE</b>					
4011	Current Taxes				
4012	Delinquent Taxes				
4015	Penalty/Interest				
	Operating Transfer				
4801	Interest Income				
	Total Revenue	0	0	0	0

The Authority Has No Outstanding Indebtedness



# Athens Municipal Water Authority

## DEBT SERVICE Operating Budget

Account No.	Account Description	2006-07 Actual	2007-08 Budget	2007-08 Est Actual	2008-09 Budget
-------------	---------------------	----------------	----------------	--------------------	----------------

### EXPENDITURES

575-6399 Miscellaneous  
575-6400 Bond Principal  
575-6410 Bond Interest  
575-6440 Fiscal Agent Fees  
575-6810 Bad Debt Expense

Total Expense	0	0	0	0
---------------	---	---	---	---

The Authority Has No Outstanding Indebtedness

**ATHENS MUNICIPAL WATER AUTHORITY  
GENERAL DEBT SERVICE OBLIGATIONS 2008-09 FISCAL YEAR**

Description	Principal	Interest	Fiscal Agent Fees	Total	Payoff Date	Current Monthly Payment	Original Note	Principal Balance At 09/30/09
-------------	-----------	----------	-------------------	-------	-------------	-------------------------	---------------	-------------------------------

**Bonds**

The Authority Currently Has No Bonded Indebtedness Outstanding

**Capital Leases**

The Authority Currently Has No Capital Leases or Notes Payable Outstanding				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
<b>Total For Capital Leases/Other</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>				

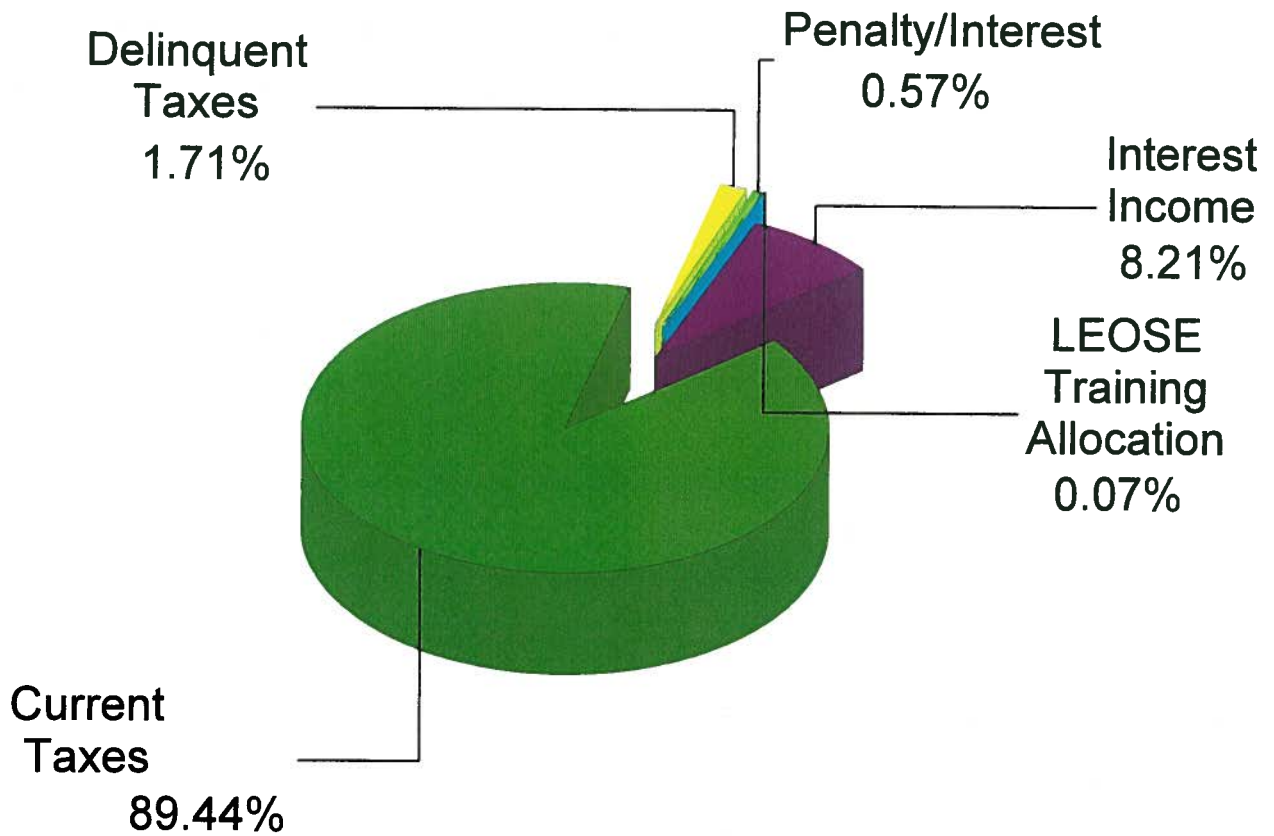
**TOTALS FOR DEBT SERVICE**

	\$0	\$0	\$0	\$0				
				<b>\$0</b>				

## **TAX FUND**

This fund is used to account for property tax revenues of the Authority not specifically levied or collected for other purposes and for the expenditures relating to the rendering of general services by the Authority.

# Tax Fund Revenues 2008-09 Budget

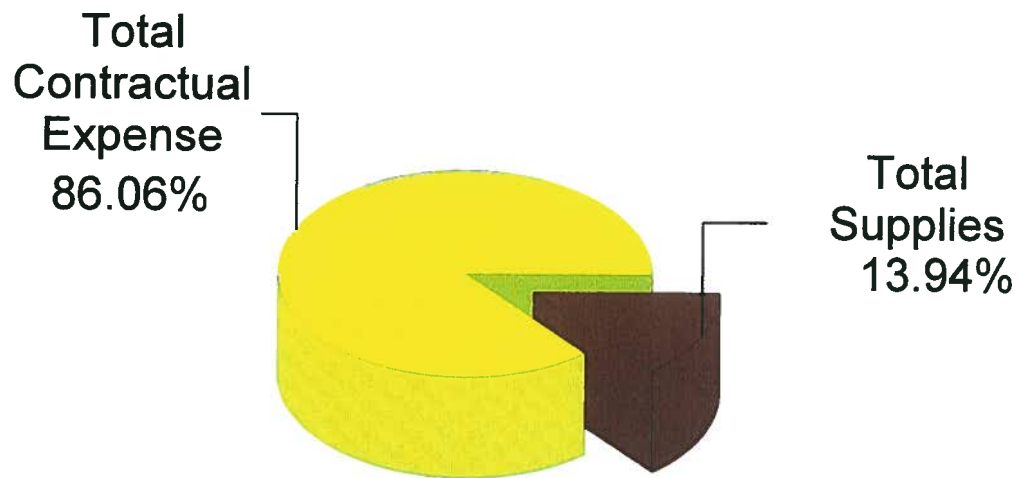


# Athens Municipal Water Authority

## TAX FUND Operating Budget

Account No.	Account Description	2006-07 Actual	2007-08 Budget	2007-08 Est Actual	2008-09 Budget
<b>REVENUE</b>					
4011	Current Taxes	\$689,021	\$743,168	\$738,000	\$784,561
4012	Delinquent Taxes	14,402	16,000	15,000	15,000
4015	Penalty/Interest	10,442	9,500	5,000	5,000
43W2	Operating Transfers - Debt Service				
4601	Grant Revenue	3,485			
4721	LEOSE Training Allocation	590	590	597	590
4801	Interest Income	95,568	95,000	74,775	72,000
4901	Miscellaneous Revenue	19,179		45,142	
4940	Sale of Capital Assets	525			
	<b>Total Revenue</b>	<b>833,212</b>	<b>864,258</b>	<b>878,514</b>	<b>877,151</b>

# Tax Fund Expenditures 2008-09 Budget



# Athens Municipal Water Authority

## TAX FUND Operating Budget

Account No.	Account Description	2006-07 Actual	2007-08 Budget	2007-08 Est Actual	2008-09 Budget
<b>EXPENDITURES</b>					
575-6201	Office Supplies	124	300	599	600
575-6202	Operating Supplies	121	10,000	11,915	31,200
575-6203	Repair and Maintenance Supplies	17,693	24,030	24,030	29,355
575-6204	Small tools and Equipment	120	600	600	600
575-6206	Subscriptions,Books,Periodicals				
	<b>Total Supplies</b>	<b>18,057</b>	<b>34,930</b>	<b>37,144</b>	<b>61,755</b>
575-6300	Professional Services	34,395	87,500	87,500	87,500
575-6301	Communication	661	700	700	700
575-6302	Travel and Training		2,000		2,000
575-6303	Advertising	1,073	700	1,200	1,200
575-6304	Printing and Binding		200		200
575-6305	Electricity	1,698	3,125	2,000	2,100
575-6308	Repair & Maintenance Service	77,141	89,760	89,760	183,100
575-6309	Rentals	3,038			
575-6310	Other Contractual Services	62			
575-6312	Audit Expense	3,000	3,500	3,000	3,500
575-6313	Outside Legal Expense	1,019	30,000	15,000	30,000
575-6314	Insurance Expense	13,497	15,000	14,079	15,000
575-6316	Management Expense	30,000	30,000	30,000	30,000
575-6320	Federal/State Licensing		6,500	6,500	
575-6321	Tax Collection Fee	6,844	7,000	8,557	10,000
575-6322	Appraisal Expense	10,116	10,800	10,800	12,000
575-6332	Water Board Meeting Exp		400		400
575-6333	Election Expense		700		700
575-6399	Miscellaneous	437	3,000	500	3,000
	<b>Total Contractual Expense</b>	<b>182,981</b>	<b>290,885</b>	<b>269,596</b>	<b>381,400</b>
575-6505	Contingency				
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
575-6501	Land	210,305		4,292	
575-6502	Buildings				
575-6503	Impr. O/Than Buildings			3,400	
575-6504	Machinery & Equipment	8,430	11,100	11,100	
575-6506	Vehicles				
675-6508	Computer Equipment	1,370			
575-6530	Public Facilities: Water/Wastewater	113,518	979,711	476,300	
575-6531	Future Water Sources		10,000		
	<b>Total Capital</b>	<b>333,623</b>	<b>1,000,811</b>	<b>495,092</b>	<b>0</b>
575-6810	Bad Debt Expense				
	<b>Total Expenditures</b>	<b>534,662</b>	<b>1,326,626</b>	<b>801,832</b>	<b>443,155</b>

**Athens Municipal Water Authority  
Tax Fund  
Request For 2008 - 2009 Budget Year**

<b>575-6201 - Office Supplies</b>	<b>\$600</b>
<b>575-6202 - Operating Supplies</b>	<b>\$ 31,200</b>
1. Fluoride	31,200
<b>575-6203 - Repair And Maintenance Supplies</b>	<b>\$29,355</b>
1. On-Line turbidity meter calibrations primary & secondary kits.	1,250
2. Chlorine injector maintenance kits.	525
3. On-Line chlorine analyzer maintenance kits.	750
4. Misc. repair supplies.	16,530
5. Five tons of anthracite.	7,300
6. Stand by, replacement water call signal AGM modules	3,000
<b>575-6308 - Repair And Maintenance Services</b>	<b>\$183,100</b>
1. Annual flow meter calibrations.	2,000
2. Sludge pumped from lagoons.	120,000
3. Misc. repairs on pumps and equipment by contractors.	20,000
4. Clear well inspection	1,000
5. Mowing & plowing lagoon sludge disposal sight	20,000
6. Up grade SCADA system to monitor influent flows & clear well levels	7,500
7. Backwash valves filters #3 & 4	12,600
<b>575-6504 - Machinery And Equipment</b>	<b>\$ 0</b>
<b>575-6530 - Public Facilities: Water/Wastewater</b>	



**Athens Municipal Water Authority  
Tax Fund  
Request for 2008-2009 Budget year**

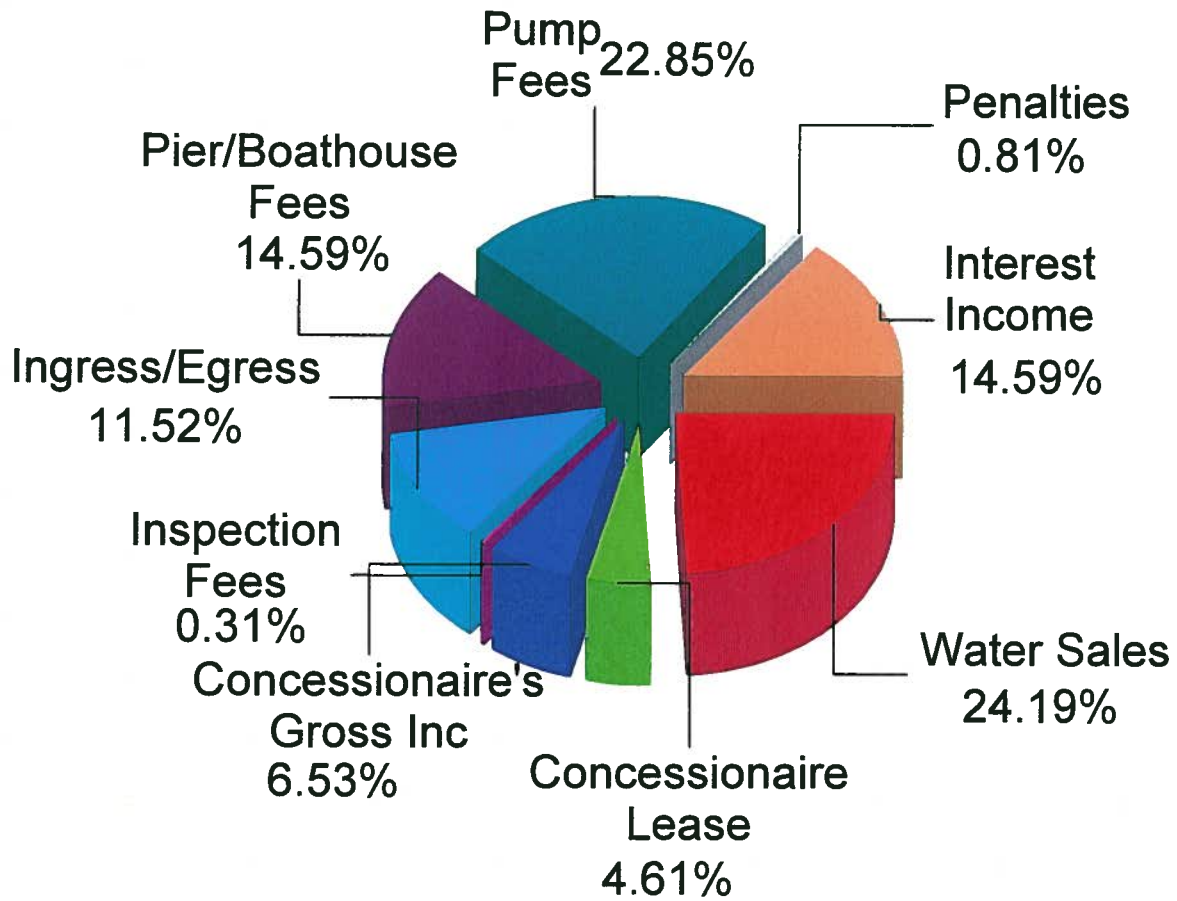
- 575-6201** An increase in office supplies is needed from \$300.00 to \$600.00.
- 575-6202** The cost of fluoride has increased. To purchase a load of chemical at .65 cents per pound it will cost \$31,200.
- 575-6203** We have three chlorine injectors that need to have a yearly maintenance kit installed to keep injectors working properly, the cost for 3 is \$500.
- 575-6203** The calibrations of all on-line turbidity meters has to be checked once per week using primary or secondary standards. The secondary calibration module can be used for up to one year. The cost for these items is \$1250.
- 575-6203** The 3 On-Line Chlorine analyzers need a 6 month maintenance kit. The cost for 6 will be \$720.
- 575-6203** Filter #3, & #4 are in need of anthracite replacement. Five tons will cost \$7,300.
- 575-6203** The clear well and water call signal is in need of AGM module back up supply to have non interrupted water supply to town. The cost for these items will be \$3,000
- 575-6308** To pump 1,500,000 gallons of sludge from the lagoons at .08 cents per gallon, it will cost \$120,000.
- 575-6308** The two 500,000 gallon clear wells are in need of internal inspection. To get the 2 tanks dove and video recorded, it will cost \$1,000.
- 575-6308** To maintain the sludge disposal sight of grass and plowing after applying sludge, it will cost \$20,000.
- 575-6308** To up grade SCADA system to monitor influent flows & clear well levels it will cost \$7,500.00.
- 575-6308** The back wash valves on filter #3 & #4 are in need of replacing, due to the age and not being able to get parts for old ones. To replace the two actuators it will cost \$ 12,600.

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## **REVENUE FUND**

The Revenue Fund accounts for the resources used for inspection activities and fee based revenue collected by the Authority.

# Revenue Fund Income 2008-09 Budget

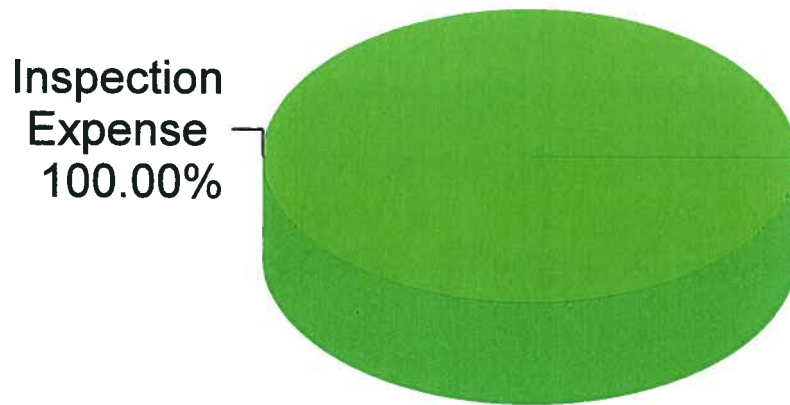


# Athens Municipal Water Authority

## REVENUE FUND Operating Budget

Account No.	Account Description	2006-07 Actual	2007-08 Budget	2007-08 Est Actual	2007-08 Budget
<b>REVENUE</b>					
4101	Water Sales	61,749	63,000	61,139	63,000
4363	Oil/Gas Rents and Royalties				
4363-1	Concessionaire Lease	10,640	12,000	11,024	12,000
4363-2	Concessionaire's Gross Inc	16,295	17,000	16,534	17,000
4380	Inspection Fees	1,238	1,800	800	800
4381	Ingress/Egress	27,742	29,000	30,000	30,000
4382	Pier/Boathouse Fees	32,935	33,000	37,500	38,000
4383	Pump Fees	57,499	58,000	59,500	59,500
4384	Penalties	2,014	2,044	2,090	2,100
4901	Interest Income	57,628	56,000	39,000	38,000
4977	Miscellaneous Revenue				
		15			
	<b>Total Revenue</b>	<u>267,755</u>	<u>271,844</u>	<u>257,587</u>	<u>260,400</u>

# Revenue Fund Expenditures 2008-09 Budget



# Athens Municipal Water Authority

## REVENUE FUND Operating Budget

Account Number	Account Description	2006-07 Actual	2007-08 Budget	2007-08 Est Actual	2008-09 Budget
<b>EXPENDITURES</b>					
575-6201	Office Supplies				
575-6300	Professional Services				
575-6315	Inspection Expense	74,986	121,266	114,070	103,649
575-6399	Miscellaneous				
575-7331	Fish Hatchery:Engineering				
575-7333	Fish Hatchery:Commitment				
575-7334	Fish Hatchery:Water/Sewer				
575-7336	Fish Hatchery:Raw Water				
	Total Expenditures	<u>74,986</u>	<u>121,266</u>	<u>114,070</u>	<u>103,649</u>

**A.M.W.A  
INSPECTION BUDGET**

**2008-2009**



Account Number	Description	2006-07 Actual	2007-08 *YE Budget	2007-08 Est.Actual	2008-09 Budget
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## AMWA INSPECTION

### *PERSONAL SERVICES*

567-6100	Longevity	946	1,036	1,036	1,084
567-6101	Salaries	43,064	44,907	44,907	46,703
567-6102	Overtime	1,396	3,000	2,000	2,000
567-6103	FICA	3,581	3,907	3,813	3,954
567-6104	Group Insurance	4,967	5,615	5,322	5,895
567-6105	Retirement	6,774	7,663	7,478	8,270
567-6106	Workers Compensation	358	417	355	561
567-6109	Incentive Pay	660	935	900	900
567-6110	Vacation Buy Back				
567-6113	Holiday Premium Pay	715	1,200	1,000	1,000
		62,461	68,680	66,811	70,367

### *SUPPLIES*

567-6201	Office Supplies	61	150	150	150
567-6202	Operating Supplies	708	6,000	6,000	6,000
567-6203	Repair & Maint Supplies	2,115	6,500	6,500	6,500
567-6204	Small Tools & Equipment	185	200	200	200
567-6205	Postage	285	300	300	350
567-6206	Subscriptions,Books,Periodicals		50	50	50
567-6207	Fuel	3,551	6,000	6,000	6,900
567-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>6,905</b>	<b>19,200</b>	<b>19,200</b>	<b>20,150</b>

### *CONTRACTUAL SERVICES*

567-6300	Professional Services	4,614	9,000	9,000	9,000
567-6301	Communication	377	936	936	936
567-6302	Travel and Training	276	350	350	350
567-6303	Advertising			46	46
567-6305	Electricity	34	100	100	100
567-6308	Repair and Maintenance	313	2,500	2,500	2,500
567-6310	Other Contractual Services				
567-6309	Rentals		200	200	200
567-6399	Miscellaneous	7	300	200	

### **TOTAL CONTRACTUAL SERVICES** *CAPITAL*

567-6506	Vehicles		20,000	14,727	
	<b>TOTAL CAPITAL</b>		<b>20,000</b>	<b>14,727</b>	

### **TOTAL EXPENDITURES**

<b>74,987</b>	<b>121,266</b>	<b>114,070</b>	<b>103,649</b>
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\*Includes amendments during fiscal year.

**AMWA  
DEPT. 67  
Line Item detail for 2009 Budget**

**6201 Office Supplies**

Pens, Pencils, yellow tablets, post-it note pads, etc.

**6202 Operating supplies**

Buoys, chain, cable, oil & lube for pick-up, boat, and chain saw.

**6203 Repair and Maintenance Supplies**

Parts for repair of pick-up and boat.

**6303 Advertising**

Newspapers advertising for bids and other inspections department related items

**6205 Postage**

Mailings for pier, pump & Ingress/Egress annual fees.

**6207 Fuel**

Fuel for pick-up and patrol boat

**6300 Professional Services**

Lake Patrol & Lake Inspectors annual costs.

**6301 Communications**

Annual radio maintenance contract on 2-way radios

**6302 Travel**

Lake Patrol & Law updates training

**6308 Repair and Maintenance (outside vendor)**

Motor vehicle inspection, motor vehicle and equipment repair by outside vendors.

**6310 Other Contractual Services**

Contracts with others for pier removal, etc.

**6399 Miscellaneous**

Other expenditures not otherwise classified.

**Appendix  
A-2**

**Athens Economic Development Corporation  
AEDC Budget for 2008-2009**

	2007-08	2008-09
Ordinary Income/Expense		
1300./INCOME		
1310./Sales Taxes	1,093,345	1,145,190
1350/Operating Lease Revenue		
Winning Strategies Rent	68,616	68,616
1360./Interest Revenues		
CD Interest		
Checking Account		
TOTAL INCOME	1,161,961	1,213,806
<b>EXPENDITURES</b>		
Administration		
2005-2006 Payroll Expense		
Executive Director - Existing	57,404	14,351
President/CEO	60,000	86,948
Office Administrator	37,444	37,444
2010 Medical Insurance		
Executive Director - New( Put in salary)	6,000	
2015 Medical Insurance		
Office Administrator	4,500	4,500
2021 Pay Roll Taxes	20,130	12,000
2023 Retirement		
Executive Director - Existing	7,337	1,835
President/CEO	8,400	9,807
Office Administrator	5,242	5,242
2024 Travel Expense		6,000
2025 Car Allowance		
TOTAL ADMINISTRATION	206,457	178,127
<b>GENERAL OPERATING EXPENSE</b>		
Ordinary Income/Expenses		
1420./Office Expenses	1,500	1,500
1420.1/Office Rent	4,800	4,800
1420.10/Website Expenses & Eqp.	4,000	2,000
1420.2/Utilities		
Electric	3,600	3,600
Internet Provider	400	400
Mobile Phone	800	600
Telephone	800	500
Telephone LD	500	800
Water	400	350
1420.3/Cleaning & Supplies	200	
Contract Labor	1,400	1,680
1420.4/Equipment Maintenance	1,000	600
1420.5/Computer Software & Maintenance	3,000	2,000
1420.6/Copy Mach Rental & Splys	3,000	3,000
1420.7/Postage & Mailing Fees	1,400	1,400
1420.8/Ofs.Splys & Stationery & Printing	5,500	4,000
1420.9/Miscellaneous	1,000	1,000
1421.0/Maintenance of Ind. Park		
Contract Labor	3,000	2,500
1421.2/Surveying Expense	9,000	4,000
1422.0/Land/Enterprise		
1435/Legal & Professional		
Audit Expense	3,500	3,500
Legal Fees	16,500	15,000
Professional		
1425/D & O Insurance	5,000	5,000
1426/General Insurance	1,400	1,400
TOTAL OPERATING EXPENSE	71,700	59,630

**Athens Economic Development Corporation  
AEDC Budget for 2008-2009**

	2007-08	2008-09
<b>PROMOTIONAL EXPENSE</b>		
1440.1/Advertising/Business Promotion	20,000	27,000
1440.2/Seminars/Meetings	3,000	3,000
1440.3/Pictures & Equipment	1,600	1,600
1440.4/Organ. Dues.& Fees	5,000	3,000
1440.5/Newspaper & Magazine	600	300
<b>TOTAL PROMOTIONAL EXPENSE</b>	<b>30,200</b>	<b>34,900</b>
<b>1500 GRANTS AND ASSISTANCE</b>		
1500.23/M2M Marketing		
1500.2/Commitment Payable to Champion	6,240	6,240
1500.6/ APH		
1500.21/Accent Designs,LTD	60,000	
1500.1 / Dillon Manufacturing	18,000	
1500.12/ Cosmec	200,000	
1500.26/ I Cool, LLC		18,000
1500.22/Accenture	153,000	
1500.20/ Purselly Construction	72,000	
1500.24/Henderson Cty Fair Park		
1500.27/Argon Medical Devices		120,000
1500.28/OTE International		
1500.25/Grants & Assistance		
Certified Retirement	20,000	5,000
1500.14/ Precision Machine		80,000
1500.29/ Maximus		50,000
1550.55/Property Tax		
BioTech Mfg Center		0
AEDC Property		0
<b>TOTAL GRANTS AND ASSISTANCE</b>	<b>529,240</b>	<b>279,240</b>
<b>TOTAL EXPENSE / ASSISTANCE</b>	<b>837,597</b>	<b>571,897</b>
<b>Total Revenue</b>	<b>1,161,961</b>	<b>1,213,806</b>
<b>Total Administration</b>	<b>206,457</b>	<b>178,127</b>
<b>General Operating Expense</b>	<b>71,700</b>	<b>59,630</b>
<b>Promotional Expense</b>	<b>30,200</b>	<b>54,900</b>
<b>Grants &amp; Assistance</b>	<b>509,240</b>	<b>279,240</b>
<b>TOTAL EXPENSES / ASSISTANCE</b>	<b>837,597</b>	<b>571,897</b>
<b>NET OF INCOME &amp; EXPENSES / ASSISTANCE</b>	<b>324,364</b>	<b>641,909</b>